

5. Omoye, Alade S. and **Okafor, Chinwuba** (2004). “Multinational Corporations Transfer Pricing: A Conceptual Approach”; *BIU Journal of Social and Management Sciences*; June Volume 1 Number 1, pp 68-74.

**MULTINATIONAL CORPORATIONS TRANSFER PRICING: A
CONCEPTUAL APPROACH
ABSTRACT**

This paper focuses on the implications of transfer prices of Multinational Corporations on tax liabilities. Attempts are made to distinguish between domestic and international transfer pricing policy from that of multinational corporations by looking at the objectives both systems set-out-to achieve. A mention was also made of the peculiar characteristics of multinational transfer pricing. Reasons were also advanced why performance of foreign subsidiaries of Multinational Corporation should not be evaluated on profit made by those subsidiaries.