

IMPACT OF DIFFERENT POLICY DECISIONS ON TRANSFER PRICING PRACTICES FOLLOWED BY MNE IN INDIA

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ABSTRACT

Transfer pricing refers to prices used for 'internal' sales of goods, services and technology between divisions and/or associated companies of a business enterprise. OECD (2001) has laid down guidelines regarding arms-length principle for the same. Also, there are various factors which affect transfer pricing practices (TPP). This research is conducted to understand and analyze the impact of different policy decisions on TPP.

KEYWORD: Transfer pricing, Arms-length, Policy decisions, Transfer Pricing Practices.
