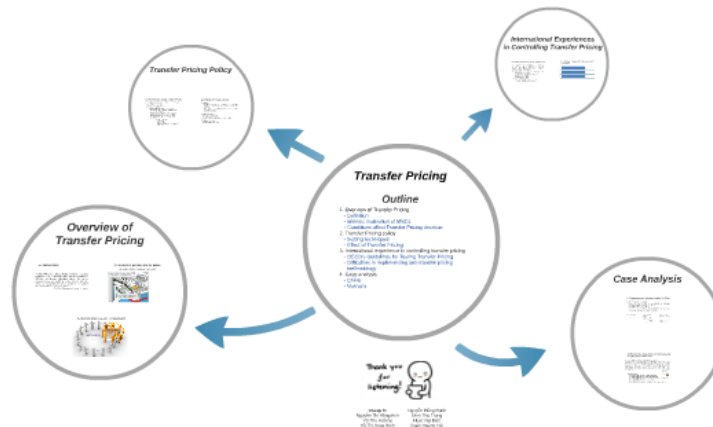


Transfer Pricing

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Transfer Pricing

Outline

1. Overview of Transfer Pricing
 - Definition
 - Intrinsic motivation of MNCs
 - Conditions affect Transfer Pricing decision
 2. Transfer Pricing policy
 - Setting techniques
 - Effect of Transfer Pricing
 3. International experience in controlling transfer pricing
 - OECD's Guidelines for Testing Transfer Pricing
 - Difficulties in implementing anti-transfer pricing methodology
 4. Case analysis
 - China
 - Vietnam
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Overview of Transfer Pricing

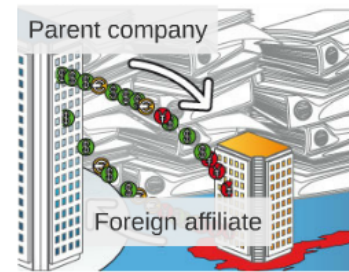
1.1 DEFINITION

Transfer Price is a price, adopted for book-keeping purposes, which is used to value transactions between affiliated enterprises integrated under the same management at artificially high or low levels in order to effect an unspecified income payment or capital transfer between those enterprises.

- OECD's Glossary of Statistic Terms

1.2 INTRINSIC MOTIVATION OF MNCs

Make use of MNC's core competencies



1.3 CONDITIONS AFFECT T.P. DECISION



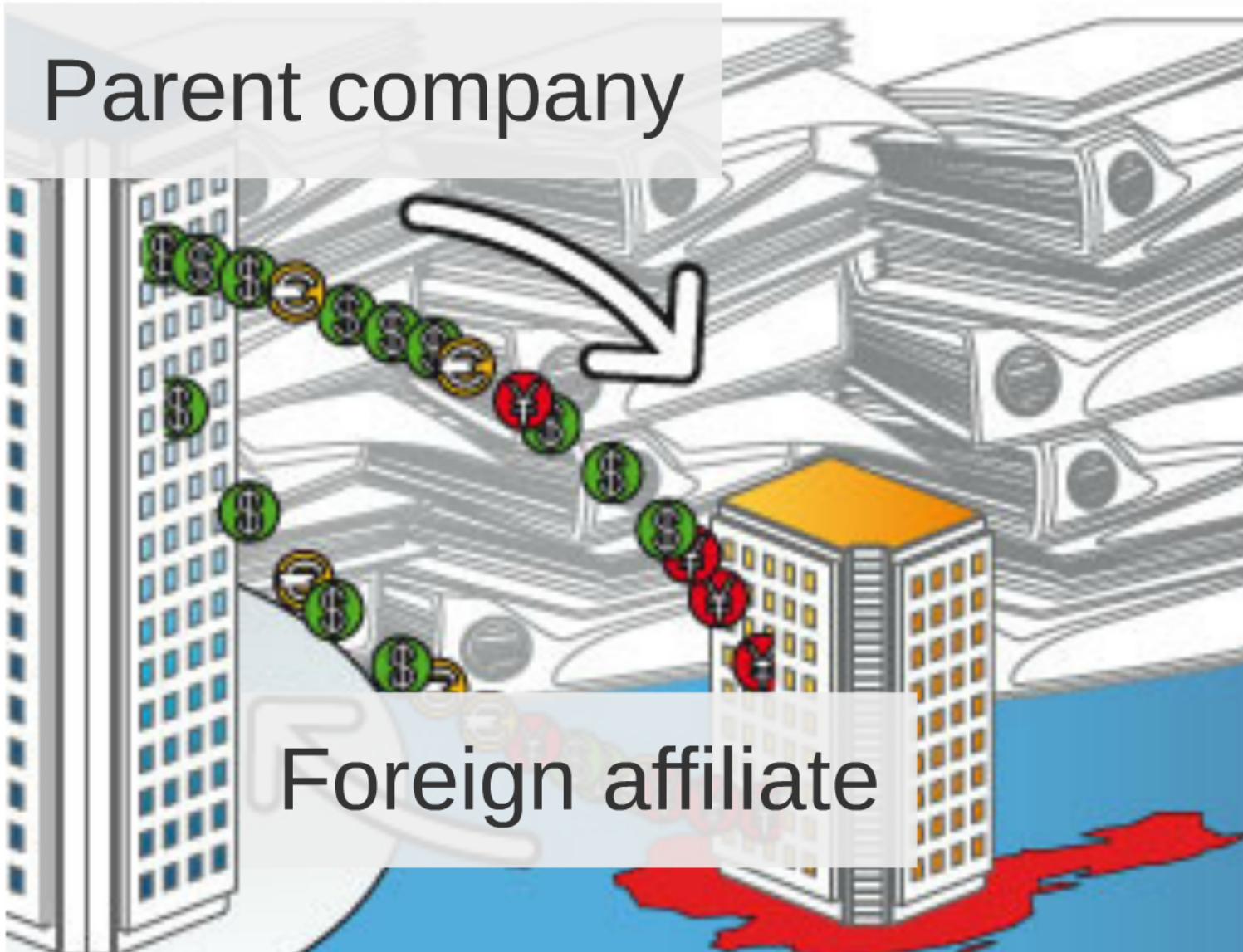
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Under Circular No.2: Application process:

