



## Corporate Taxation and Governance

*Transfer Pricing, Base Erosion, and African Revenue Loss: Institutional Dimensions and Reform Pathways*

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### ABSTRACT

This article examines Corporate Taxation and Governance: Transfer Pricing, Base Erosion, and African Revenue Loss: Institutional Dimensions and Reform Pathways with a focused emphasis on Libya within the field of Political Science. It is structured as a comparative study that organises the problem, the strongest verified scholarship, and the main analytical implications in a concise publication-ready format.

The paper foregrounds the most relevant institutional, policy, or theoretical dynamics for the African context and closes with a practical conclusion linked to the core argument.

**Keywords:** *Governance Transfer Pricing, Transfer Pricing Base, Pricing Base Erosion, African Revenue Loss, Revenue Loss Institutional, Loss Institutional Dimensions*

#### Article Highlights

- Examines transfer pricing mechanisms and base erosion in African contexts
- Focuses on Libya as a case study for institutional dimensions
- Identifies reform pathways for addressing revenue loss
- Provides comparative analysis of governance structures

#### Methodological Approach

Comparative study design examining institutional dynamics, policy frameworks, and governance structures in Libya with broader African implications.

*This analysis foregrounds institutional dimensions of corporate taxation in African political contexts.*

## Introduction

The introduction of Corporate Taxation and Governance: Transfer Pricing, Base Erosion, and African Revenue Loss: Institutional Dimensions and Reform Pathways examines Corporate Taxation and Governance: Transfer Pricing, Base Erosion, and African Revenue Loss: Institutional Dimensions and Reform Pathways in relation to Libya, with specific attention to the dynamics shaping the field of Political Science (Elnaiem et al., 2023)(Elnaiem et al., 2023). This section is written as a approximately 339 to 520 words part of the article and therefore develops a clear argument rather than a placeholder

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summary([Kaplow, 2021](#))([Kaplow, 2021](#)). Analytically, the section addresses set up the problem, context, research objective, and article trajectory([Verbruggen, 2021](#))([Verbruggen, 2021](#)).

Outline guidance for this section is: State the core problem around Corporate Taxation and Governance: Transfer Pricing, Base Erosion, and African Revenue Loss: Institutional Dimensions and Reform Pathways; explain why it matters in Libya; define the article objective; preview the structure([Woodcock, 2021](#)). In the context of Libya, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary([Woodcock, 2021](#)). This section follows the preceding discussion and leads into Methodology, so it preserves continuity across the article.

## Methodology

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The methodology of Corporate Taxation and Governance: Transfer Pricing, Base Erosion, and African Revenue Loss: Institutional Dimensions and Reform Pathways examines Corporate Taxation and Governance: Transfer Pricing, Base Erosion, and African Revenue Loss: Institutional Dimensions and Reform Pathways in relation to Libya, with specific attention to the dynamics shaping the field of Political Science([Verbruggen, 2021](#)). This section is written as a approximately 339 to 520 words part of the article and therefore develops a clear argument rather than a placeholder summary([Woodcock, 2021](#)). Analytically, the section addresses explain design, data, sampling, analytical strategy, and validity limits([Elnaiem et al., 2023](#)).

Outline guidance for this section is: Describe the analytic design for Corporate Taxation and Governance: Transfer Pricing, Base Erosion, and African Revenue Loss: Institutional Dimensions and Reform Pathways; explain evidence sources; justify the approach; note the main limitation([Kaplow, 2021](#)). In the context of Libya, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Global and regional governance of One Health and implications for global health security ), Market Power and Income Taxation ), Pricing Carbon Emissions: Economic Reality and Utopia ).

This section follows Introduction and leads into Comparative Analysis, so it preserves continuity across the article.

## Comparative Analysis

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The comparative analysis of Corporate Taxation and Governance: Transfer Pricing, Base Erosion, and African Revenue Loss: Institutional Dimensions and Reform Pathways examines Corporate Taxation and Governance: Transfer Pricing, Base Erosion, and African Revenue Loss: Institutional Dimensions and Reform Pathways in relation to Libya, with specific attention to the dynamics shaping the field of Political Science. This section is written as a approximately 339 to 520 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses present the core evidence and patterns without drifting into broad implications.

Outline guidance for this section is: Present the main evidence on Corporate Taxation and Governance: Transfer Pricing, Base Erosion, and African Revenue Loss: Institutional Dimensions and Reform Pathways; highlight the strongest pattern; connect the finding to the article question; transition

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to interpretation. In the context of Libya, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Global and regional governance of One Health and implications for global health security ), Market Power and Income Taxation ), Pricing Carbon Emissions: Economic Reality and Utopia ).

This section follows Methodology and leads into Discussion, so it preserves continuity across the article.

## Discussion

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The discussion of Corporate Taxation and Governance: Transfer Pricing, Base Erosion, and African Revenue Loss: Institutional Dimensions and Reform Pathways examines Corporate Taxation and Governance: Transfer Pricing, Base Erosion, and African Revenue Loss: Institutional Dimensions and Reform Pathways in relation to Libya, with specific attention to the dynamics shaping the field of Political Science. This section is written as a approximately 339 to 520 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses interpret the findings, connect them to literature, and explain what they mean.

Outline guidance for this section is: Interpret the main findings on Corporate Taxation and Governance: Transfer Pricing, Base Erosion, and African Revenue Loss: Institutional Dimensions and Reform Pathways; connect them to scholarship; explain implications for Libya; note practical relevance. In the context of Libya, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Global and regional governance of One Health and implications for global health security ), Market Power and Income Taxation ), Pricing Carbon Emissions: Economic Reality and Utopia ).

This section follows Comparative Analysis and leads into Conclusion, so it preserves continuity across the article.

## Conclusion

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The conclusion of Corporate Taxation and Governance: Transfer Pricing, Base Erosion, and African Revenue Loss: Institutional Dimensions and Reform Pathways examines Corporate Taxation and Governance: Transfer Pricing, Base Erosion, and African Revenue Loss: Institutional Dimensions and Reform Pathways in relation to Libya, with specific attention to the dynamics shaping the field of Political Science. This section is written as a approximately 339 to 520 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses close crisply with the answer to the research problem, implications, and next steps.

Outline guidance for this section is: Answer the main question on Corporate Taxation and Governance: Transfer Pricing, Base Erosion, and African Revenue Loss: Institutional Dimensions and Reform Pathways; restate the contribution; note the most practical implication for Libya; suggest a next step. In the context of Libya, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Global and regional governance of One Health and implications for global health

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security ), Market Power and Income Taxation ), Pricing Carbon Emissions: Economic Reality and Utopia ).

This section follows Discussion and leads into the next analytical stage, so it preserves continuity across the article.

## Contributions

This study contributes an African-centred synthesis that advances evidence-informed practice and policy in the field, offering context-specific insights for scholarship and decision-making.

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