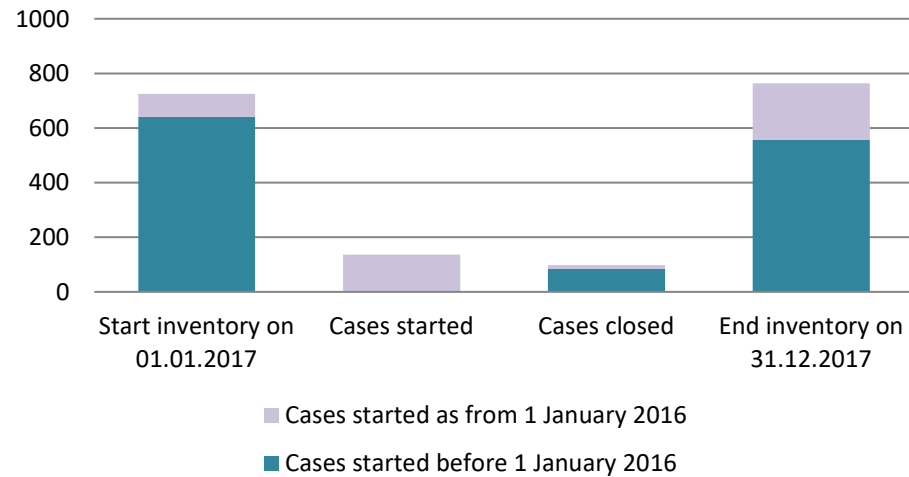


## India

### Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	543	0	83	460
Other cases	98	0	1	97

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	77	121	12	186
Other cases	7	15	2	20

### Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	42.67
Other cases	80.02

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

(i) start date: for MAP cases invoked by the Competent Authority based on the request of the taxpayers, the date of receipt of MAP request from the taxpayer; and for MAP cases which are invoked by the other Competent Authority, the date of receipt of MAP invocation letter from the other Competent Authority in the office of the Competent Authority; and

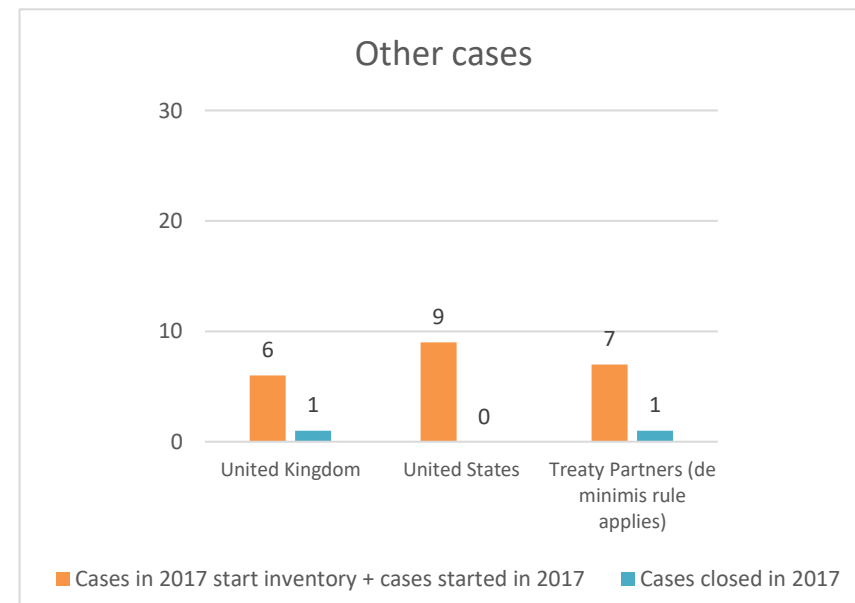
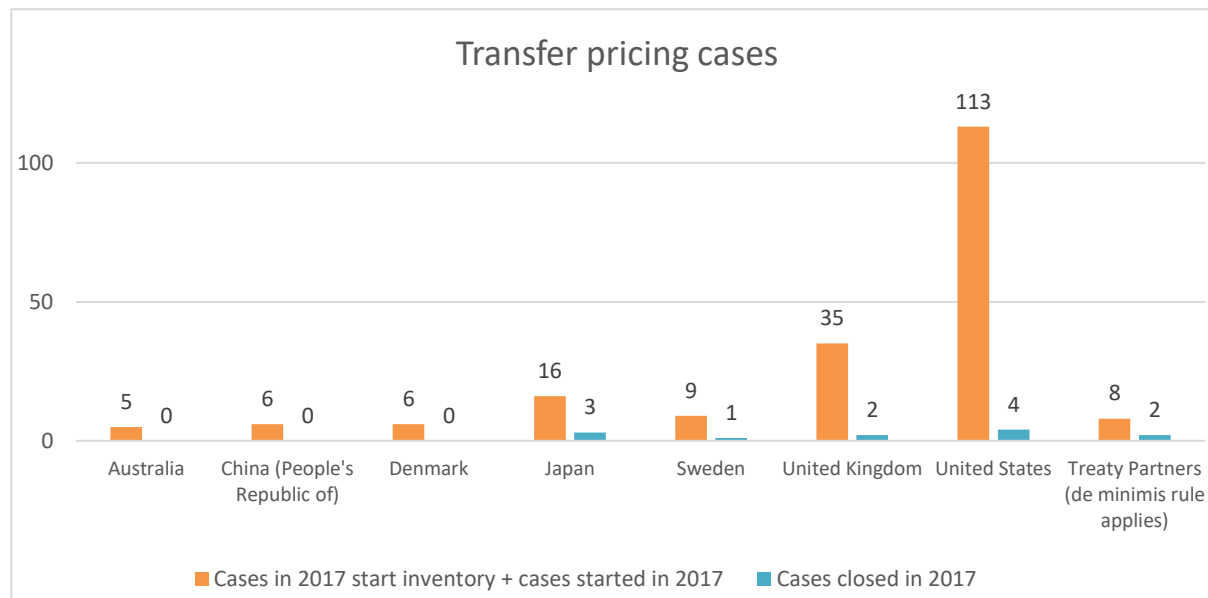
(ii) end date: the date on which the letter was sent to the Indian tax authorities in the field to give effect to the MAP resolution arrived at between two Competent Authorities.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	7.91	0.98	6.95	2.04
Other cases	3.59	1.85	0.16	4.93

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

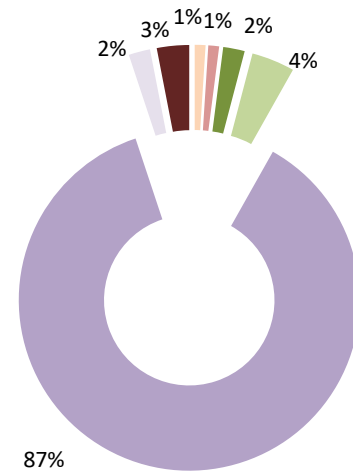
## Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

## MAP Outcomes



- denied MAP access
- objection is not justified
- unilateral relief granted
- resolved via domestic remedy
- agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty
- agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty
- no agreement including agreement to disagree
- any other outcome

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>84</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>95</b>
Cases started before 1 January 2016	0	0	0	0	2	78	0	0	3	0	83
Cases started as from 1 January 2016	0	0	0	2	2	6	2	0	0	0	12
<b>Other cases (all)</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	1	1	0	0	0	0	0	0	0	0	2
<b>All cases</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>85</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>98</b>

**Annex A**

**MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases**

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2017	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2017	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	543	0	0	0	0	2	78	0	0	3	0	460	42.67
Row 2 Others	98	0	0	0	0	0	1	0	0	0	0	97	80.02
Row 3 Total	641	0	0	0	0	2	79	0	0	3	0	557	43.11

**Notes:**

1) The average time taken to close pre-2016 cases was computed by applying the following rules:

(i) start date: for MAP cases invoked by the Competent Authority based on the request of the taxpayers, the date of receipt of MAP request from the taxpayer; and for MAP cases which are invoked by the other Competent Authority, the date of receipt of MAP invocation letter from the other Competent Authority in the office of the Competent Authority; and

(ii) end date: the date on which the letter was sent to the Indian tax authorities in the field to give effect to the MAP resolution arrived at between two Competent Authorities.

2) There is a mismatch with the statistics presented last year since they had not been reconciled with treaty partners. During the process of reconciliation after the statistics had been presented, more pre-2016 cases were discovered. In some such cases, invocation letters had not been sent by the treaty partners earlier or the same had not been received by the Indian Competent Authorities. The invocation letters were procured from treaty partners during the reconciliation process.

Annex B  
MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Australia	2	3	0	0	0	0	0	0	0	0	0	5
	China (People's Republic of)	1	5	0	0	0	0	0	0	0	0	0	6
	Denmark	2	4	0	0	0	0	0	0	0	0	0	6
	Japan	9	7	0	0	0	0	0	1	2	0	0	13
	Sweden	1	8	0	0	0	1	0	0	0	0	0	8
	United Kingdom	15	20	0	0	0	0	0	2	0	0	0	33
	United States	44	69	0	0	0	1	0	3	0	0	0	109
Row 2	<b>Treaty Partners (<i>de minimis</i> rule applies)</b>	3	5	0	0	0	0	2	0	0	0	0	6
Row 3	<b>Treaty Partners (Others)</b>	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	<b>77</b>	<b>121</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>6</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>186</b>
<b>Notes</b>													
The number of the inventory on 1 January 2017 in the table above is different from 2016 MAP statistics mainly because the following cases were not previously reported:													
(i) a case which was opened in 2016 by one jurisdiction (for which this jurisdiction has given unilateral relief); and													
(ii) 3 cases which were opened in 2016 by another jurisdictions.													

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
United Kingdom	2	4	1	0	0	0	0	0	0	0	0	0	5
United States	3	6	0	0	0	0	0	0	0	0	0	0	9
Row 2 Treaty Partners ( <i>de minimis</i> rule applies)	2	5	0	1	0	0	0	0	0	0	0	0	6
Row 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	7	15	1	1	0	0	0	0	0	0	0	0	20
Notes:													

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Japan	9.23	1.15	5.60	3.63
	Sweden	12.43	1.15		
	United Kingdom	4.22	0.84	5.72	0.00
	United States	8.47	1.15		
Row 2	<b>Treaty Partners (de minimis rule applies)</b>	6.26	0.46	9.60	0.66
Row 3	<b>Treaty Partners (Others)</b>				
	<b>Total Average Time</b>	7.91	0.98	6.95	2.04
<u>Notes:</u>					

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 United Kingdom	5.10	1.45	0.16	4.93
Row 2 Treaty Partners ( <i>de minimis</i> rule applies)	2.07	2.24		
Row 3 Treaty Partners (Others)				
<b>Total Average Time</b>	3.59	1.85	0.16	4.93
<u>Notes:</u>				



**Annex B**

**MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases**

<b>Table 3: All MAP Cases</b>					
<b>average time taken (in months) for post-2015 cases from:</b>					
	<b>"Start" to "End"</b>	<b>Receipt of taxpayer's MAP request to "Start"</b>	<b>"Start" to Milestone 1</b>	<b>Milestone 1 to "End"</b>	
	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>	
<b>Row 1</b>	<b>Total Average Time</b>	7.30	1.11	5.98	2.45
<u>Notes:</u>					