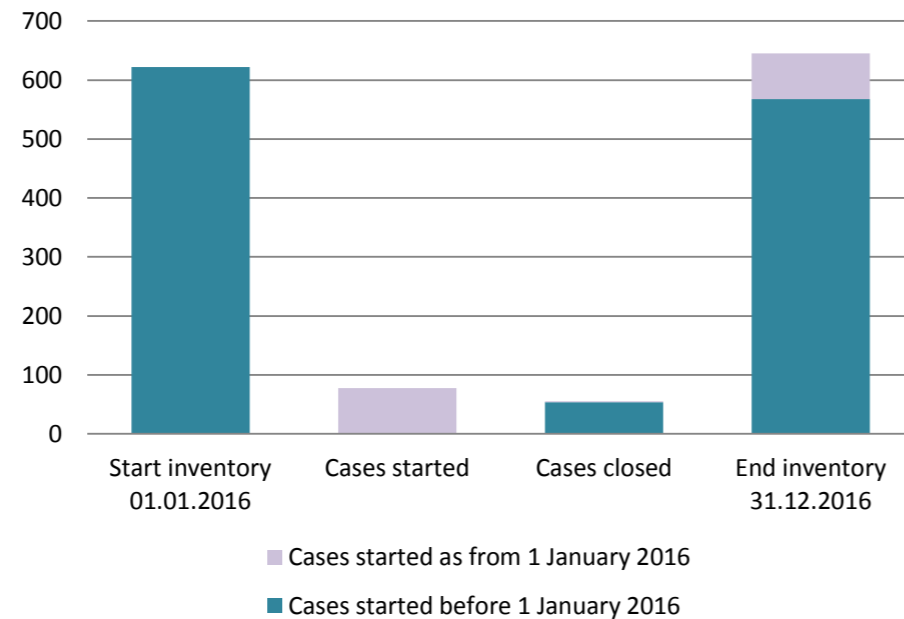


India

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	550	0	51	499
Other cases	72	0	3	69

(1) MAP Cases:

A. Cases arising from a request made by a person pursuant to the MAP provisions of a tax treaty concerning the taxation of income and capital. It does not include a request for an Advance Pricing Arrangement (APA) including a request to apply the outcome of the APA to previous filed tax years not included within the original scope of the APA (i.e. a request for the "roll-back" of the APA) and protective MAP Requests.

B. Cases invoked by the other Competent Authority under MAP.

(2) Method of Counting MAP case:

MAP case is counted as one MAP case where a MAP invocation letter from the other Competent Authority or a MAP request from a taxpayer concerns taxation of only one taxpayer in either Contracting Party or in each Contracting Party for one taxation year. If a letter from the other Competent Authority or a MAP request from a taxpayer concerns more than one taxpayer or more than one taxation year, then the case has been counted in a way that each taxation year for each taxpayer would be treated as one MAP case.

(3) Categorisation of cases:

(a) TRANSFER PRICING MAP CASES - MAP request relating to the attribution of profits to a permanent establishment or MAP requests relating to the determination of profits between associated enterprises.

(b) OTHER MAP CASES - MAP requests relating to the issues that are not relating to attribution / allocation.

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	71	1	70
Other cases	0	7	0	7

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	27.45
Other cases	108.33

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

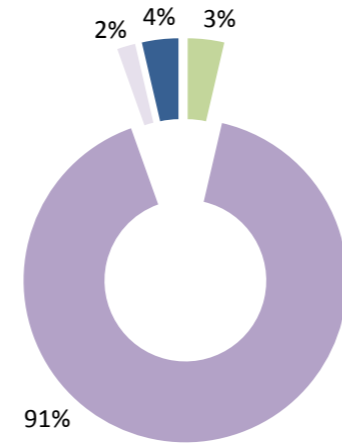
(ii) end date: the date on which the letter was sent to the Indian tax authorities in the field to give effect to the MAP resolution arrived at between two Competent Authorities.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	6.60	n.a.	6.60	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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>

In the absence of information about the date of receipt of Taxpayer's MAP Request to the other Competent Authority and about the date of intimation by the other Competent Authority to the Taxpayer, the date of invocation letter from the other Competent Authority has been taken as Start Date and the date of intimation of closure of MAP by Indian Competent Authority to the other Competent Authority has been taken as "Milestone 1" as well as "End Date".

MAP Outcomes



- 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

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
Transfer pricing cases (all)	0	0	0	0	2	48	1	1	0	0	52
Cases started before 1 January 2016	0	0	0	0	2	48	1	0	0	0	51
Cases started as from 1 January 2016	0	0	0	0	0	0	0	1	0	0	1
Other cases (all)	0	0	0	0	0	2	0	1	0	0	3
Cases started before 1 January 2016	0	0	0	0	0	2	0	1	0	0	3
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	2	50	1	2	0	0	55