

Making Dispute Resolution More Effective – MAP Peer Review Report, India (Stage 2): Inclusive Framework on BEPS: Action 14

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Corrigendum

Executive Summary, page 10:

Incorrect original text:

“Furthermore, India meets most of the other requirements under the Action 14 Minimum Standard in relation to the resolution of MAP cases.”

Corrected text:

*“Furthermore, India meets **all** of the other requirements under the Action 14 Minimum Standard in relation to the resolution of MAP cases.”*

Executive Summary, page 11

Incorrect original text:

“India’s competent authority operates fully independently from the audit function of the tax authorities and the performance indicators used are appropriate to perform the MAP function. However, India’s competent authority does not seek to resolve MAP cases by going below the income declared by the Indian taxpayer in its return of income if required in transfer pricing cases.”

Corrected text:

“India’s competent authority operates fully independently from the audit function of the tax authorities and the performance indicators used are appropriate to perform the MAP function. ~~However, India’s competent authority does not seek to resolve MAP cases by going below the income declared by the Indian taxpayer in its return of income if required in transfer pricing cases.”~~