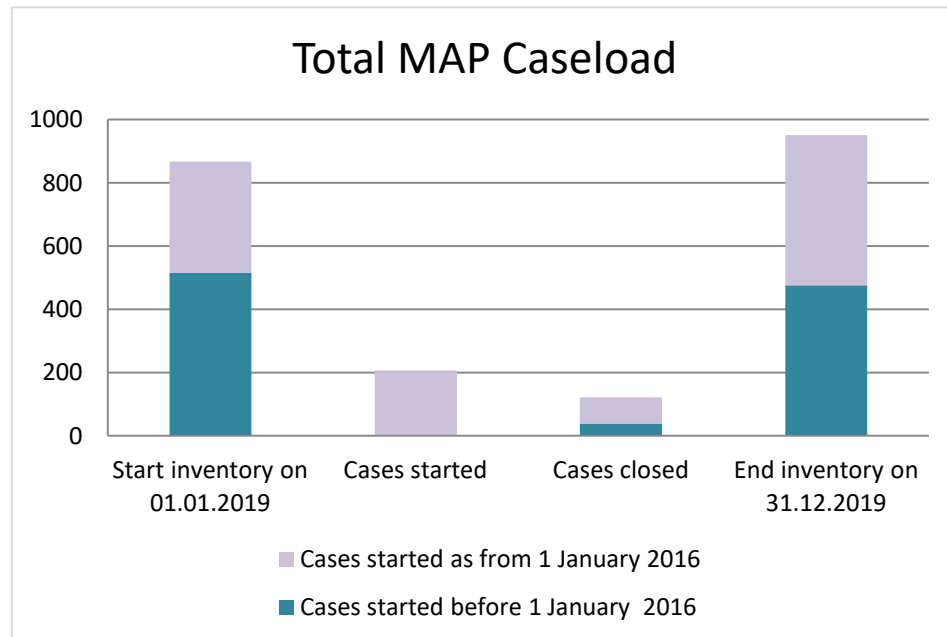


## India



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	418	0	38	380
Other cases	97	0	1	96

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	303	184	77	410
Other cases	48	22	5	65

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	64.86
Other cases	61.97

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: the date of receipt of the MAP request by taxpayers, or if the MAP request was submitted to the other competent authority, the date of receipt of the MAP invocation letter from that competent authority; and

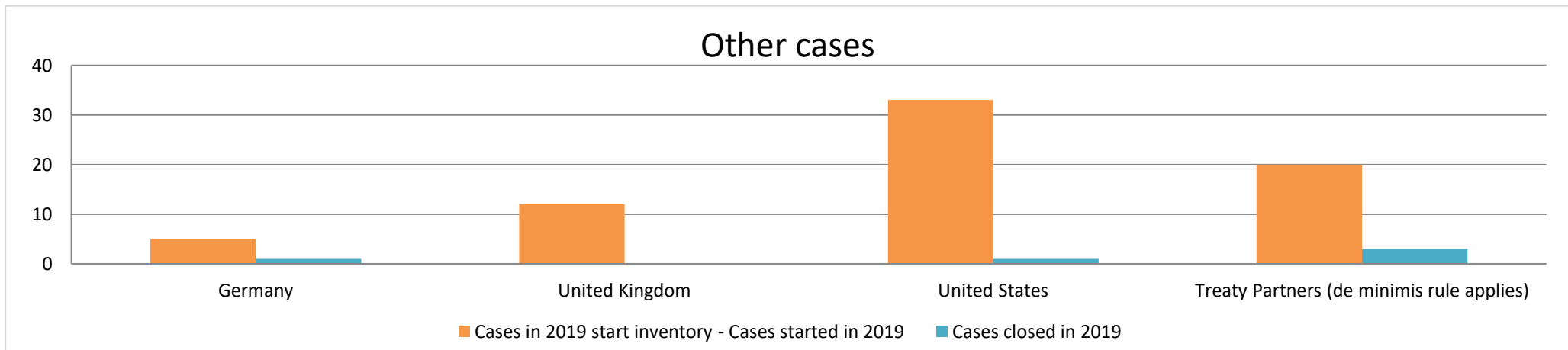
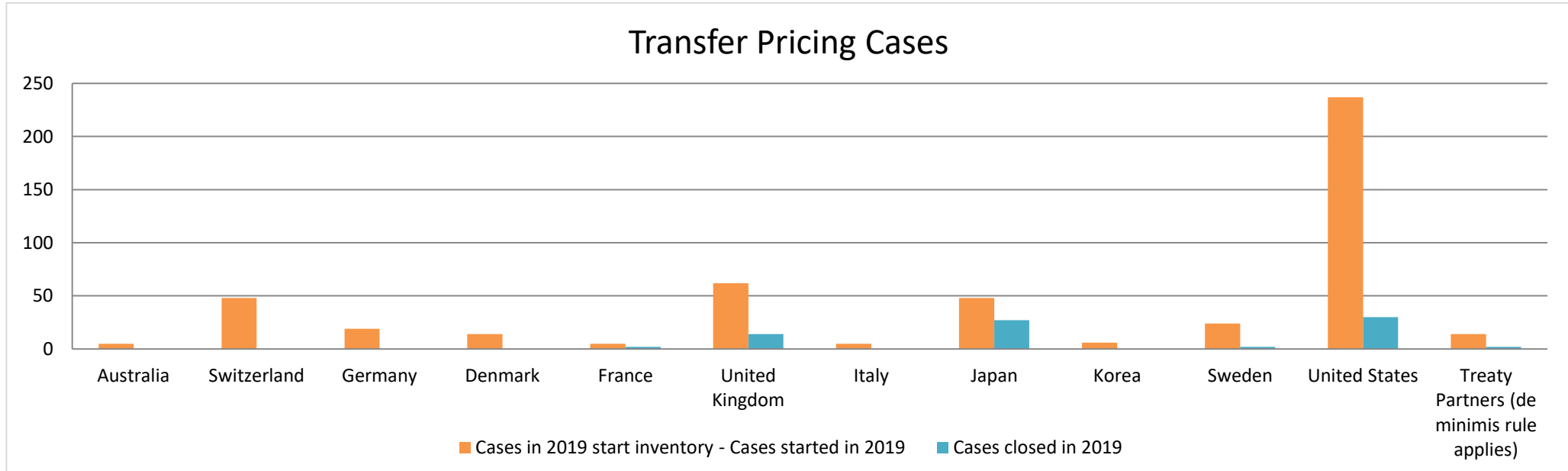
(ii) end date: the date of sending of the letter to India's tax authorities in the field to give effect to the MAP agreement entered into between the competent authorities.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	18.48	1.00	2.68	11.18
Other cases	19.02	1.83	0.49	37.54

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)

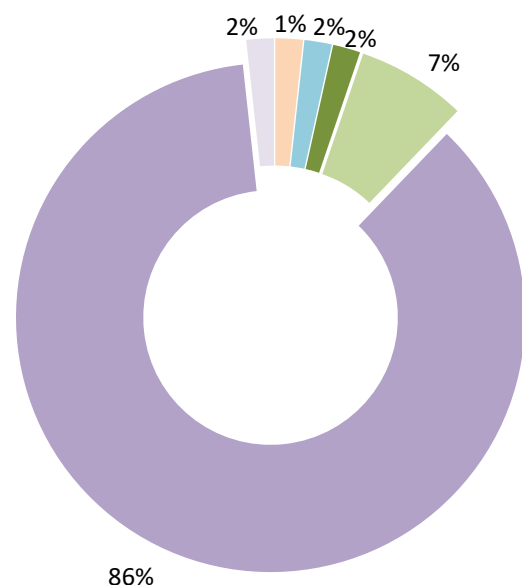
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



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.

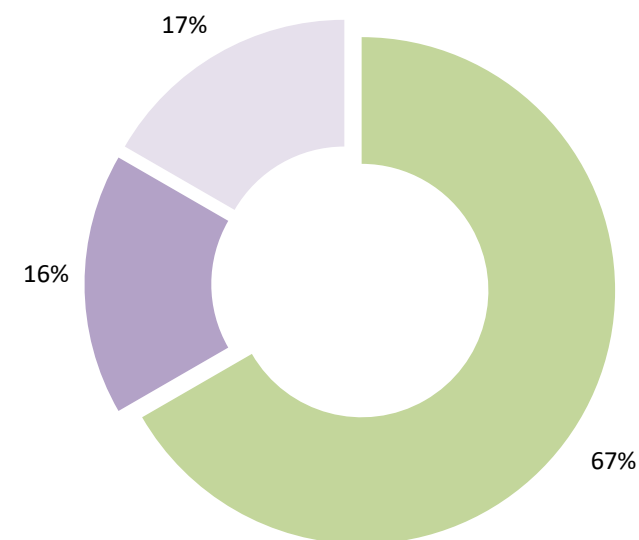
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

### MAP Outcomes - TP cases



- denied MAP access
- objection is not justified
- withdrawn by taxpayer
- unilateral relief granted
- resolved via domestic remedy
- agreement fully eliminating double taxation eliminated / 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

### MAP Outcomes - other cases



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 eliminated / 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>2</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>8</b>	<b>99</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115</b>
Cases started before 1 January 2016	1	0	1	0	3	33	0	0	0	0	38
Cases started as from 1 January 2016	1	0	1	2	5	66	2	0	0	0	77
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>
Cases started before 1 January 2016	0	0	0	0	1	0	0	0	0	0	1
Cases started as from 1 January 2016	0	0	0	0	3	1	1	0	0	0	5
<b>All cases</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>12</b>	<b>100</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>121</b>

Annex A

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	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 2019	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	418	1	0	1	0	3	33	0	0	0	0	380	64.86
Row 2 Others	97	0	0	0	0	1	0	0	0	0	0	96	61.97
Row 3 Total	515	1	0	1	0	4	33	0	0	0	0	476	64.79

**Notes:**  
 The average time taken to close pre-2016 cases was computed by applying the following rules:  
 (i) start date: the date of receipt of the MAP request by taxpayers, or if the MAP request was submitted to the other competent authority, the date of receipt of the MAP invocation letter from that competent authority; and  
 (ii) end date: the date of sending of the letter to India's tax authorities in the field to give effect to the MAP agreement entered into between the competent authorities.

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	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 2019
			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	4	1	0	0	0	0	0	0	0	0	0	5
	Switzerland	24	24	0	0	0	0	0	0	0	0	0	48
	Germany	2	17	0	0	0	0	0	0	0	0	0	19
	Denmark	7	7	0	0	0	0	0	0	0	0	0	14
	France	3	2	0	0	0	2	0	0	0	0	0	3
	United Kingdom	43	19	0	0	0	0	14	0	0	0	0	48
	Italy	4	1	0	0	0	0	0	0	0	0	0	5
	Japan	21	27	0	0	0	0	5	22	0	0	0	21
	Korea	3	3	0	0	0	0	0	0	0	0	0	6
	Sweden	16	8	0	0	0	0	0	2	0	0	0	22
	United States	166	71	1	0	1	0	0	28	0	0	0	207
Row 2	Treaty Partners (de minimis rule applies)	10	4	0	0	0	0	0	0	2	0	0	12
	Total	303	184	1	0	1	2	5	66	2	0	0	410
Notes:													

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	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 2019
			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
Germany	1	4	0	0	0	0	1	0	0	0	0	0	4
United Kingdom	11	1	0	0	0	0	0	0	0	0	0	0	12
United States	26	7	0	0	0	0	1	0	0	0	0	0	32
Treaty Partners (de minimis rule applies)	10	10	0	0	0	0	1	1	1	0	0	0	17
Total	48	22	0	0	0	0	3	1	1	0	0	0	65
Notes:													

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	France	20.68	1.15	n.a.	n.a.
	United Kingdom	25.15	1.01	2.15	23.00
	Japan	8.34	0.85	2.29	3.12
	Sweden	23.11	0.39	4.67	18.44
	United States	24.03	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	18.46	1.15	8.68	9.78
	Total	18.48	1.00	2.68	11.18
Notes:					

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 Germany	10.58	0.54	n.a.	n.a.
United States	31.43	0.36	n.a.	n.a.
Row 2 Treaty Partners (de minimis rule applies)	17.70	2.75	0.49	37.54
Total	19.02	1.83	0.49	37.54
Notes:				



Table 3: All MAP Cases					
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	
Row 1	<b>Total Average Time</b>	18.51	1.05	2.63	11.82
Notes:					