

Mutual Agreement Procedure Statistics per jurisdiction

India

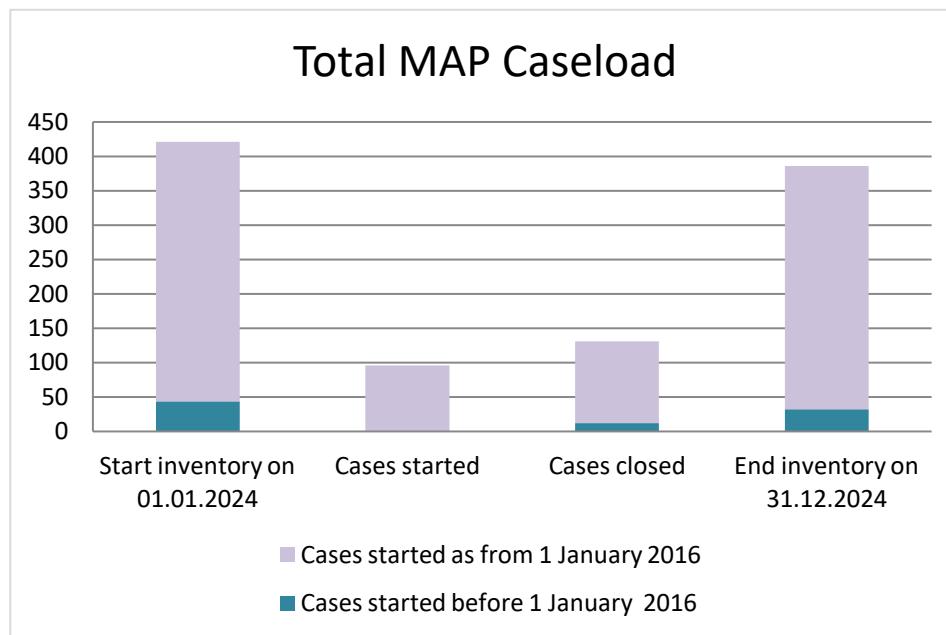
2016-2024 (post-MAP Statistics Reporting Framework)

2024 APA Statistics



India

Please note: If a jurisdiction has reported Advance Pricing Arrangement (APA) data, this will be contained after the MAP Statistics of the relevant year



Cases started before 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	30	0	10	20
Other cases	14	0	2	12

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	307	77	86	298
Other cases	70	19	33	56

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	154.37
Other cases	126.97

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

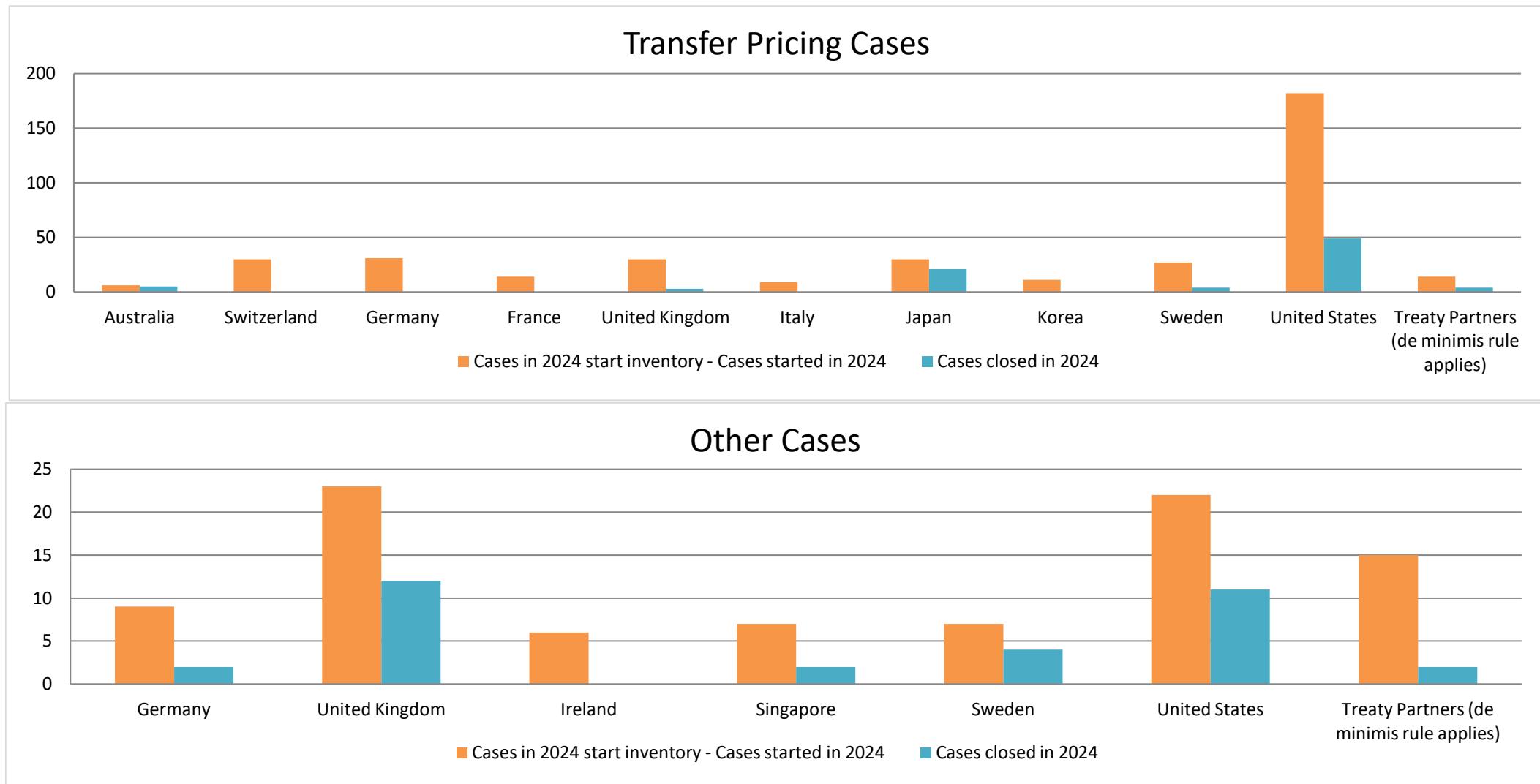
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	45.73	1.32	19.23	24.75
Other cases	48.07	3.69	3.01	42.93

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 2024 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.



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	1	13	0	5	60	5	0	12	0	96
Cases started before 1 January 2016	0	0	0	0	0	4	1	0	5	0	10
Cases started as from 1 January 2016	0	1	13	0	5	56	4	0	7	0	86
Other cases (all)	3	3	1	1	15	2	1	1	1	7	35
Cases started before 1 January 2016	0	0	0	0	2	0	0	0	0	0	2
Cases started as from 1 January 2016	3	3	1	1	13	2	1	1	1	7	33
All cases	3	4	14	1	20	62	6	1	13	7	131

Annex A
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2024	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 2024	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	30	0	0	0	0	4	1	0	5	0	20	154.37		
Row 2	Others	14	0	0	0	0	2	0	0	0	0	12	126.97		
Row 3	Total	44	0	0	0	0	2	4	1	0	5	0	32	149.80	
Notes:															
Definition of a MAP case and counting of MAP cases		<p>1. MAP Cases:</p> <p>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</p> <p>B. Cases invoked by the other competent Authority under MAP.</p> <p>2. Method of Counting MAP case:</p> <p>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.</p> <p>A. ATTRIBUTION MAP CASES - MAP request relating to the attribution of profits to a permanent establishment</p> <p>B. ALLOCATION MAP CASES - MAP requests relating to the determination of profits between associated enterprises, which is also known as a transfer pricing MAP cases</p> <p>C. OTHER MAP CASES - MAP requests relating to the issues that are not relating to attribution / allocation</p>													
Category of cases															
Potential mismatches between 2024 start inventory and 2023 end inventory		India reported that a substantial modification of the number of pre-2016 MAP cases occurred in years prior to 2024 and have now been accounted for.													
Notes on the computation of average time		For computing the average time taken for resolving pre-2016 MAP cases, India used as a 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 as the 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.													
Other Notes on Annex A		A comprehensive evaluation of the opening inventory was carried out, resulting in more accurate reporting, which has led to the difference with the last year's closing figures.													

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	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 2024	
			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		
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	5	1	0	0	0	0	0	0	0	5	0	1	
	Switzerland	30	0	0	0	0	0	0	0	0	0	0	30	
	Germany	27	4	0	0	0	0	0	0	0	0	0	31	
	France	8	6	0	0	0	0	0	0	0	0	0	14	
	United Kingdom	23	7	0	0	0	0	0	3	0	0	0	27	
	Italy	9	0	0	0	0	0	0	0	0	0	0	9	
	Japan	22	8	0	0	0	0	21	0	0	0	0	9	
	Korea	9	2	0	0	0	0	0	0	0	0	0	11	
	Sweden	23	4	0	0	0	0	0	4	0	0	0	23	
	United States	139	43	0	1	11	0	4	31	0	2	0	133	
Row 2	Treaty Partners (de minimis rule applies)	12	2	0	0	2	0	1	1	0	0	0	10	
	Total	307	77	0	1	13	0	5	56	4	0	7	298	
<p><u>Notes:</u> Continuous monitoring and reconciliation of inventory with treaty partners have resulted in addressing of mismatches and thus there are minor differences in opening inventory of CY 2024 as compared to the closing inventory of 2023.</p>														

Table 2: Other MAP Cases															
Treaty Partner			no. of post-2015 cases in MAP inventory on 1 January 2024	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 2024
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	Germany	5	4	1	0	1	0	0	0	0	0	0	0	7	
	United Kingdom	16	7	2	0	0	0	9	0	0	1	0	0	11	
	Ireland	5	1	0	0	0	0	0	0	0	0	0	0	6	
	Singapore	6	1	0	0	0	0	0	1	1	0	0	0	5	
	Sweden	7	0	0	2	0	0	1	0	0	0	1	0	3	
Row 2	United States	19	3	0	1	0	0	3	0	0	0	0	7	11	
	Treaty Partners (de minimis rule applies)	12	3	0	0	0	1	0	1	0	0	0	0	13	
	Total	70	19	3	3	1	1	13	2	1	1	1	7	56	
<p>Notes: Continuous monitoring and reconciliation of inventory with treaty partners have resulted in addressing of mismatches and thus there are minor differences in opening inventory of CY 2024 as compared to the closing inventory of 2023.</p>															

Annex B

MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for all MAP cases

Table 3: All post-2015 MAP Cases pending on 31 December 2024

Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start” date	
	Column 1	Column 2
<2 years old		116
≥2 and <4 years old		82
≥4 and <6 years old		79
≥6 years old		77

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	Australia	54.02	3.67	2.14	76.96
	United Kingdom	28.67	1.02	25.95	2.73
	Japan	28.63	0.83	8.53	16.71
	Sweden	22.61	0.30	6.66	15.95
Row 2	United States	56.99	1.24	27.36	29.24
	Treaty Partners (de minimis rule applies)	23.16	3.21	8.65	5.85
	Total	45.73	1.32	19.23	24.75
<p><u>Notes:</u></p> <p> </p>					

Annex B

MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

Annex to Table 1: Attribution / Allocation MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	14.96
Cases closed in the Bilateral stage		46.09
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	6.92	1.36	n.a.	n.a.
	United Kingdom	40.49	8.30	1.42	43.13
	Singapore	4.39	1.15	4.57	1.87
	Sweden	53.49	0.99	8.02	36.30
Row 2	United States	71.70	1.08	3.02	84.16
	Treaty Partners (de minimis rule applies)	37.61	0.72	7.27	54.03
	Total	48.07	3.69	3.01	42.93
Notes:					

Annex B

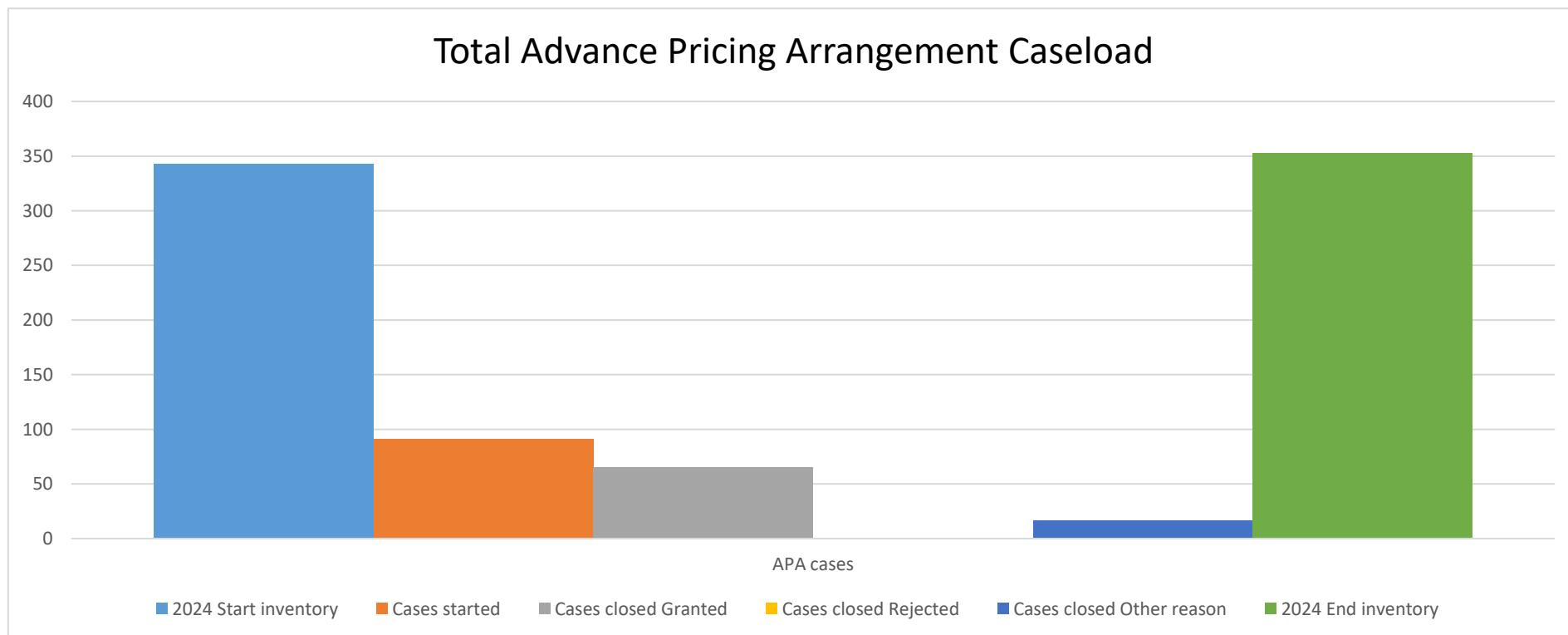
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

Annex to Table 2: Other MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	24.59
Cases closed in the Bilateral stage		52.38
<u>Notes:</u>		

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 4
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	46.38	1.98	15.30	29.15
<u>Notes:</u>					

India

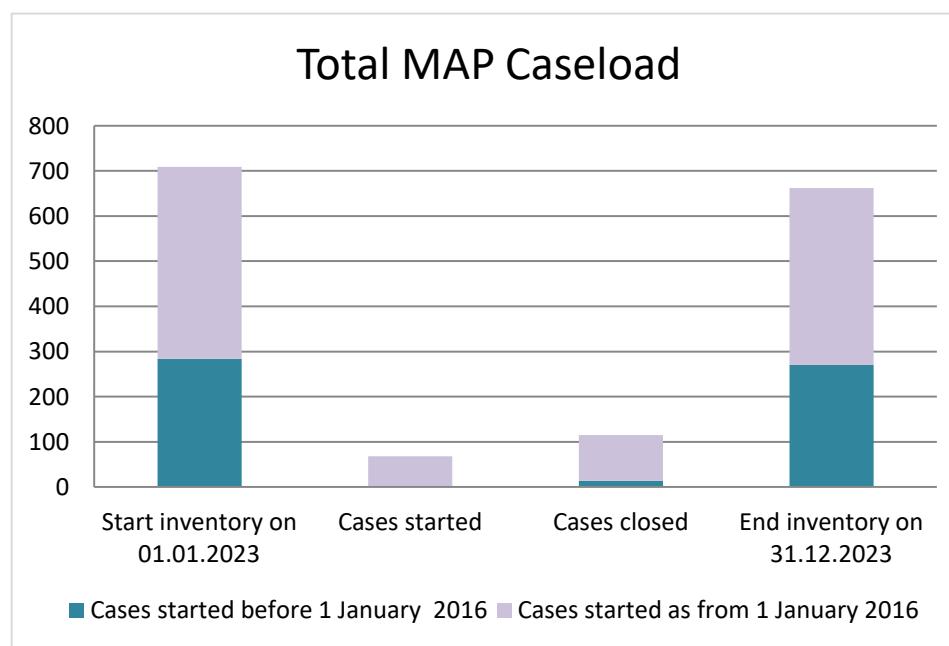


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	343	91	65	0	16	353	58.90

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Row 1	343	91	65	0	16	353	58.90
Notes:							
Reporting period followed	From 2024-04-01 to 2025-03-31						
Definition of "Start Date" and "End Date" followed:	Start date: The date of receipt of the taxpayer's APA application containing all information required under domestic law.						
Definition of "APAs concluded during the reporting period" followed:	An APA is granted when the domestic agreement is signed with the Indian taxpayer, subsequent to the mutual agreement entered into with another competent authority.						
Further information							

India

Please note: If a jurisdiction has reported Advance Pricing Arrangement (APA) data, this will be contained after the MAP Statistics of the relevant year



Cases started before 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	215	0	14	201
Other cases	69	0	0	69

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	347	54	78	323
Other cases	78	14	23	69

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	111.75
Other cases	n.a.

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

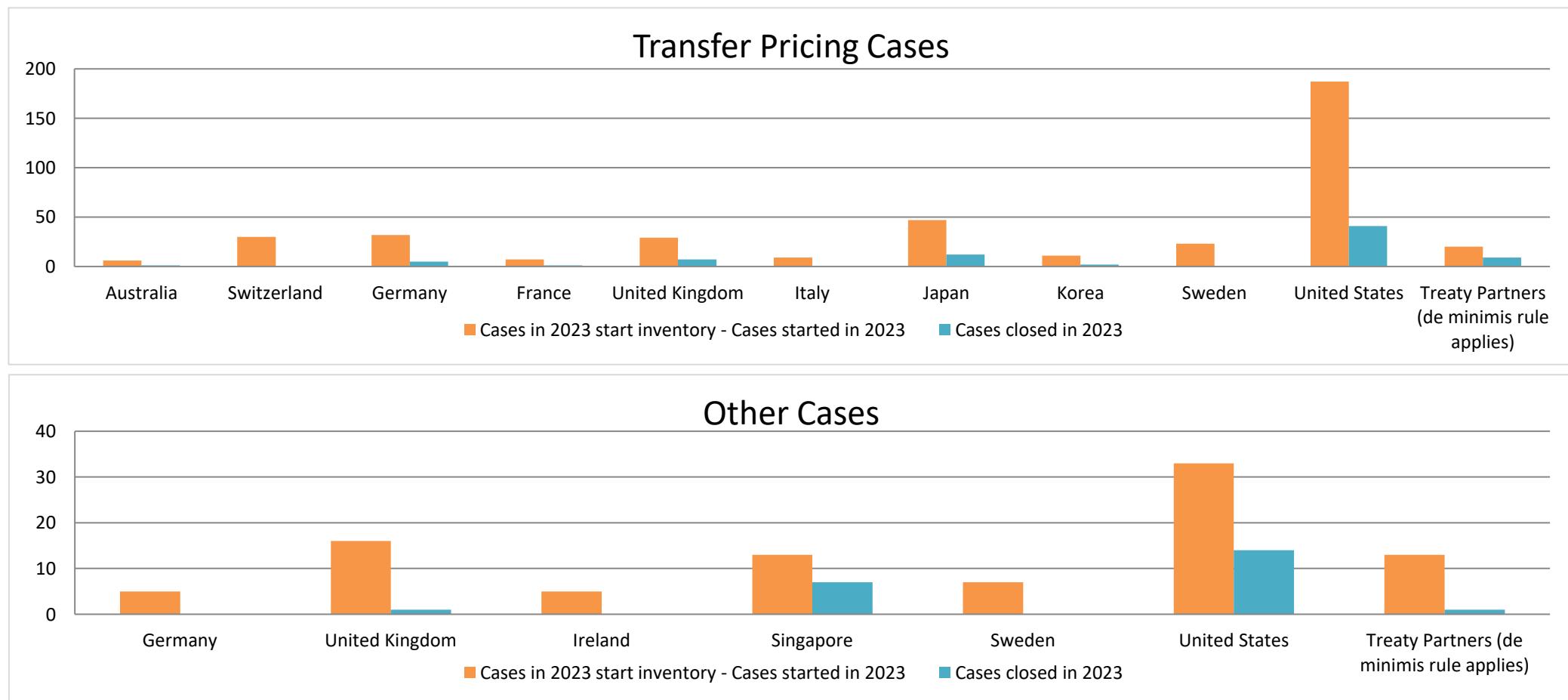
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	35.78	1.18	20.14	20.91
Other cases	33.89	2.40	7.96	37.21

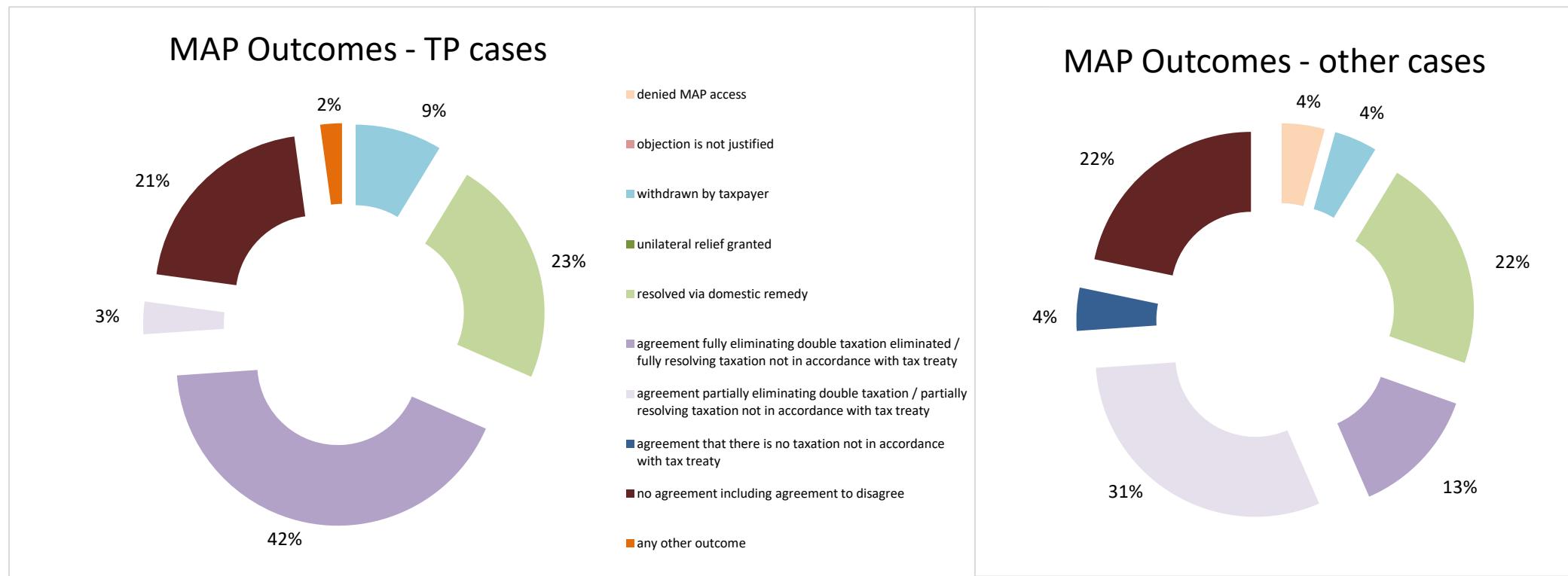
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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 2023 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.



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
Transfer pricing cases (all)	0	0	8	0	21	39	3	0	19	2	92
Cases started before 1 January 2016	0	0	0	0	3	2	0	0	9	0	14
Cases started as from 1 January 2016	0	0	8	0	18	37	3	0	10	2	78
Other cases (all)	1	0	1	0	5	3	7	1	5	0	23
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	0	1	0	5	3	7	1	5	0	23
All cases	1	0	9	0	26	42	10	1	24	2	115

Annex A

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2023	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 2023	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	215	0	0	0	3	2	0	0	9	0	201	111.75
Row 2	Others	69	0	0	0	0	0	0	0	0	0	69	n.a.
Row 3	Total	284	0	0	0	3	2	0	0	9	0	270	111.75
<u>Notes:</u>													
Definition of a MAP case and counting of MAP cases		<p>1. MAP Cases:</p> <p>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</p> <p>B. Cases invoked by the other competent Authority under MAP.</p>											
Category of cases		<p>A. ATTRIBUTION MAP CASES - MAP request relating to the attribution of profits to a permanent establishment</p> <p>B. ALLOCATION MAP CASES - MAP requests relating to the determination of profits between associated enterprises, which is also known as a transfer pricing MAP cases</p> <p>C. OTHER MAP CASES - MAP requests relating to the issues that are not relating to attribution / allocation</p>											
Notes on the computation of average time		<p>For computing the average time taken for resolving pre-2016 MAP cases, India used as a 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 as the 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.</p>											

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases

Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2023	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 2023	
				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		
		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	5	1	0	0	0	0	0	0	0	1	0	0	0	5
	Switzerland	26	4	0	0	0	0	0	0	0	0	0	0	0	30
	Germany	30	2	0	0	5	0	0	0	0	0	0	0	0	27
	France	6	1	0	0	0	0	0	0	0	0	0	1	0	6
	United Kingdom	27	2	0	0	0	0	1	6	0	0	0	0	0	22
	Italy	7	2	0	0	0	0	0	0	0	0	0	0	0	9
	Japan	32	15	0	0	0	0	0	12	0	0	0	0	0	35
	Korea	8	3	0	0	0	0	0	2	0	0	0	0	0	9
	Sweden	22	1	0	0	0	0	0	0	0	0	0	0	0	23
	United States	168	19	0	0	1	0	17	17	1	0	5	0	0	146
Row 2	Treaty Partners (de minimis rule applies)	16	4	0	0	2	0	0	0	1	0	4	2	11	
	Total	347	54	0	0	8	0	18	37	3	0	10	2	323	

Notes:

Continuous monitoring and reconciliation of inventory with treaty partners have resulted in addressing of mismatches and thus there are minor differences in opening inventory of CY 2023 as compared to the closing inventory of 2022.

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for other Cases

Table 2: Other MAP Cases

Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2023	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 2023	
				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	Germany	4	1	0	0	0	0	0	0	0	0	0	0	0	5
	United Kingdom	14	2	0	0	0	0	0	0	0	0	1	0	0	15
	Ireland	4	1	0	0	0	0	0	0	0	0	0	0	0	5
	Singapore	11	2	0	0	0	0	0	0	0	7	0	0	0	6
	Sweden	7	0	0	0	0	0	0	0	0	0	0	0	0	7
Row 2	United States	28	5	0	0	1	0	5	3	0	0	0	5	0	19
	Treaty Partners (de minimis rule applies)	10	3	1	0	0	0	0	0	0	0	0	0	0	12
	Total	78	14	1	0	1	0	5	3	7	1	5	0	0	69
<p>Notes: Some MAP cases were reclassified from "attribution/allocation" to "other" after discussions with a treaty partner which creates mismatches with between the 2022 end inventory and 2023 start inventory.</p>															

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for all MAP cases

Table 3: All post-2015 MAP Cases pending on 31 December 2023

Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2023 falling under each category based on “Start” date	
	Column 1	Column 2
<2 years old		129
≥2 and <4 years old		77
≥4 and <6 years old		130
≥6 years old		57

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation 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	Australia	71.77	1.15	2.43	69.34
	Germany	18.35	1.01	n.a.	n.a.
	France	38.14	0.89	n.a.	n.a.
	United Kingdom	52.29	2.49	30.42	28.44
	Japan	16.66	0.64	7.75	8.91
	Korea	59.57	1.15	21.86	37.71
Row 2	United States	37.85	1.15	25.62	18.67
	Treaty Partners (de minimis rule applies)	39.10	1.16	20.78	35.18
	Total	35.78	1.18	20.14	20.91
Notes:					

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

Annex to Table 1: Attribution / Allocation MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	23
	Cases closed in the Bilateral stage	36
<u>Notes:</u>		

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for other 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	1.15	1.15	1.15	0.00
	Singapore	26.33	2.01	n.a.	n.a.
Row 2	United States	42.03	2.77	9.09	46.51
	Treaty Partners (de minimis rule applies)	5.69	1.15	5.69	0.00
	Total	33.89	2.40	7.96	37.21
Notes:					

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

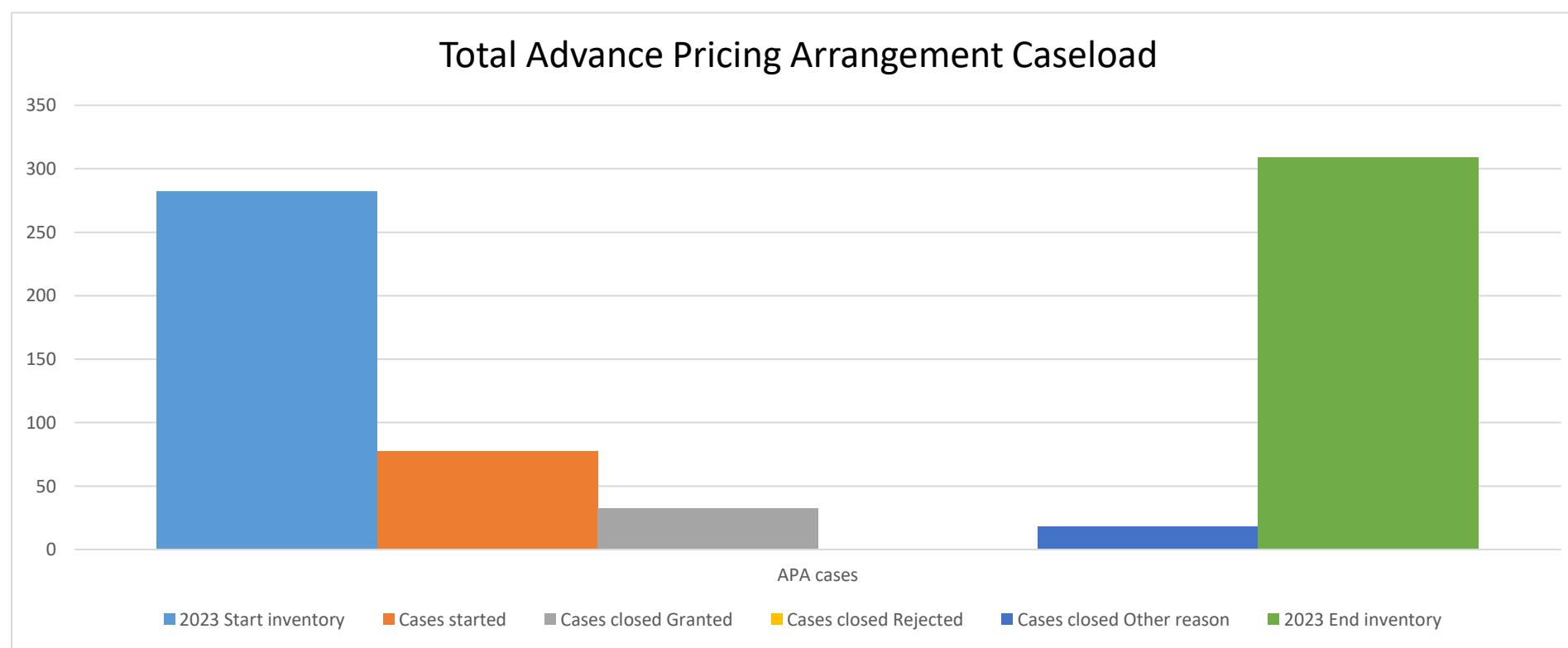
Annex to Table 2: Other MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	6
Cases closed in the Bilateral stage		35
<u>Notes:</u>		

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for all Cases

Table 3: All MAP Cases					
Row 1	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	
Total Average Time	35.35	1.46	17.84	23.98	
Notes:					

India



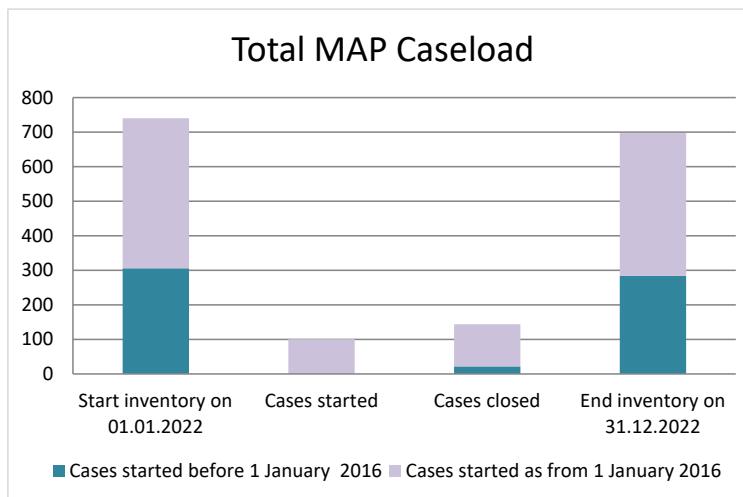
	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	282	77	32	0	18	309	62.1

Annex C

APA Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023)

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Row 1		282	77	32	0	18	309
	Notes:						
	Reporting period followed	From 2022-04-01 to 2023-03-31					
	Definition of "Start Date" and "End Date" followed:	Start date: The date of receipt of the taxpayer's APA application containing all information required or, where bilateral discussions may commence following notification of an APA application in another jurisdiction, the date of notification by the treaty partner jurisdiction that receives the APA application from the taxpayer.					
	Definition of "APAs concluded during the reporting period" followed:	An APA is granted during the reporting period where the competent authorities have entered into a mutual agreement with respect to the APA case and all subsequent formal proceedings that are required are fulfilled at any point during the reporting period.					
	Further information						

India



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	234	0	19	215
Other cases	72	0	3	69

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	356	89	103	342
Other cases	78	12	19	71

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	127.17
Other cases	88.50

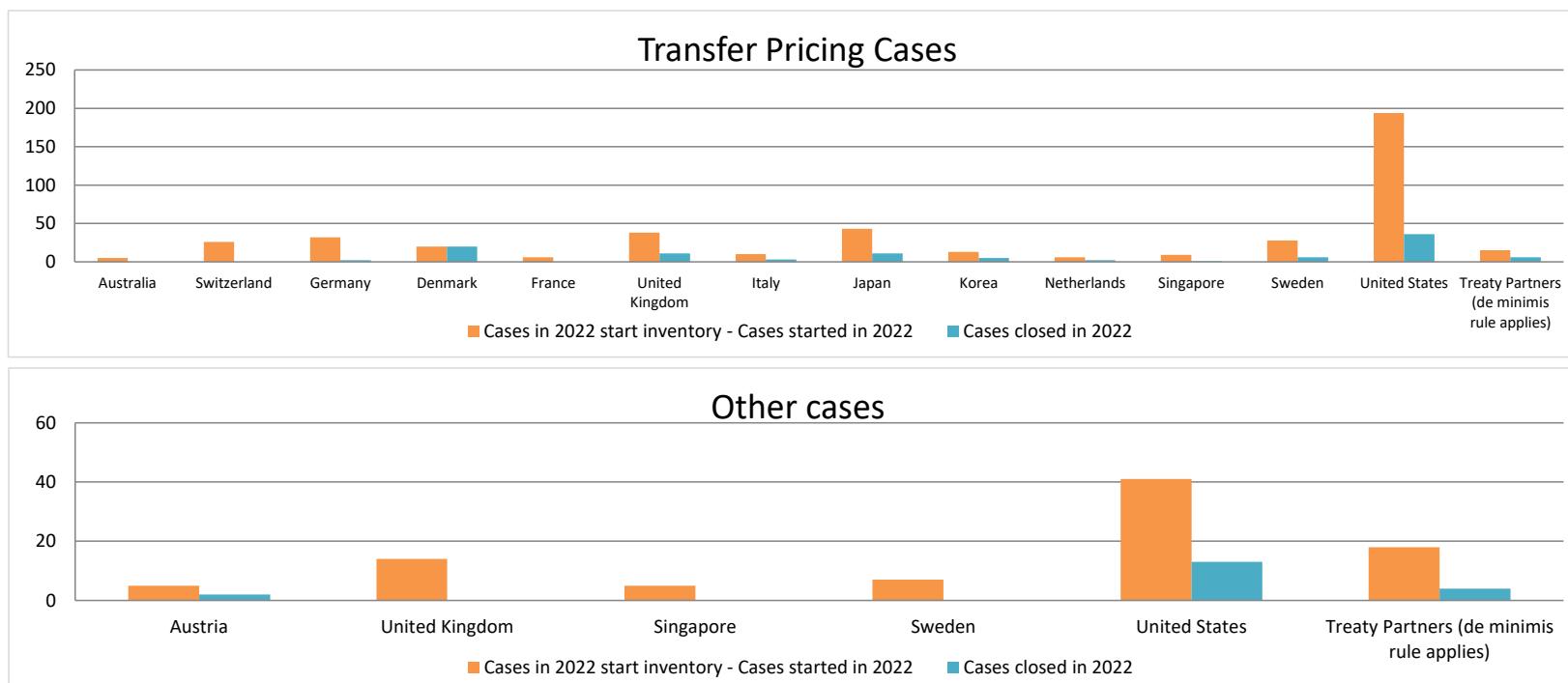
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date of receipt of the MAP request by taxpayers, or if the MAP request was submitted to the other competent authority, the date of receipt of the MAP invocation 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	34.54	1.59	14.80	24.93
Other cases	34.19	1.15	22.36	12.54

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>

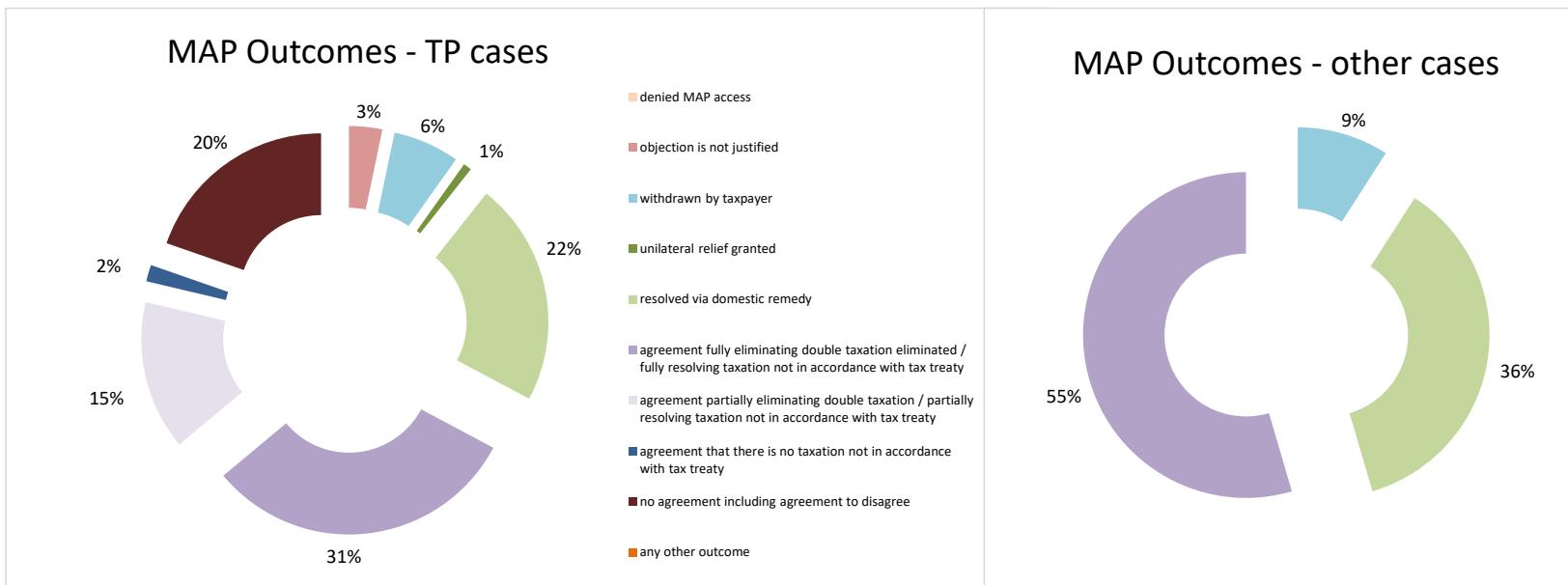
Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2022 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.



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
Transfer pricing cases (all)	0	4	8	1	27	38	18	2	24	0	122
Cases started before 1 January 2016	0	0	1	0	11	3	0	0	4	0	19
Cases started as from 1 January 2016	0	4	7	1	16	35	18	2	20	0	103
Other cases (all)	0	0	2	0	8	12	0	0	0	0	22
Cases started before 1 January 2016	0	0	0	0	2	1	0	0	0	0	3
Cases started as from 1 January 2016	0	0	2	0	6	11	0	0	0	0	19
All cases	0	4	10	1	35	50	18	2	24	0	144

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	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 2022	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	234	0	0	1	0	11	3	0	0	4	0	215	127.17
Row 2	Others	72	0	0	0	0	2	1	0	0	0	0	69	88.50
Row 3	Total	306	0	0	1	0	13	4	0	0	4	0	284	121.90
Notes:														
Definition of a MAP case and counting of MAP cases		<p>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.</p> <p>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.</p>												
Category of cases		<p>A. ATTRIBUTION MAP CASES - MAP request relating to the attribution of profits to a permanent establishment B. ALLOCATION MAP CASES - MAP requests relating to the determination of profits between associated enterprises, which is also known as a transfer pricing MAP cases C. OTHER MAP CASES - MAP requests relating to the issues that are not relating to attribution / allocation</p>												
Notes on the computation of average time		<p>For computing the average time taken for resolving pre-2016 MAP cases, India used as a 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 as the 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.</p>												

Table 1: Attribution / Allocation MAP Cases

	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	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 2022
				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	5	0	0	0	0	0	0	0	0	0	0	0	5
	Switzerland	24	2	0	0	0	0	0	0	0	0	0	0	26
	Germany	27	5	0	0	2	0	0	0	0	0	0	0	30
	Denmark	16	4	0	0	0	0	0	3	17	0	0	0	0
	France	4	2	0	0	0	0	0	0	0	0	0	0	6
	United Kingdom	28	10	0	0	1	1	2	5	0	0	2	0	27
	Italy	7	3	0	0	3	0	0	0	0	0	0	0	7
	Japan	30	13	0	0	0	0	0	6	0	0	5	0	32
	Korea	12	1	0	0	1	0	3	1	0	0	0	0	8
	Netherlands	6	0	0	0	0	0	0	0	0	2	0	0	4
Row 2	Singapore	4	5	0	0	0	0	0	0	1	0	0	0	8
	Sweden	27	1	0	0	0	0	0	6	0	0	0	0	22
	United States	152	42	0	0	0	0	0	11	12	0	0	13	0
	Treaty Partners (de minimis rule applies)	14	1	0	4	0	0	0	2	0	0	0	0	9
	Total	356	89	0	4	7	1	16	35	18	2	20	0	342

Notes:

- 1) There was a disagreement with one treaty partner over the categorisation of some cases as "Attribution/Allocation" or "Others". India has categorised them as A/A based on its understanding, while the treaty partner has categorised them as Other cases. However, the total number of cases pending stands matched.
- 2) A case that was started in 2021 was missed out to be reported by both treaty partners in the statistics for 2021. Accordingly, the opening inventory has been increased to reflect the missing case.
- 3) 13 cases were erroneously counted in the inventory with one treaty partner, which ought to have been treated as protective. These cases have been taken out of the inventory and both treaty partners have agreed to the same. 1 case was closed in 2021 with the same treaty partner. However, due to oversight, the end date was not recorded before the statistics were finalised. Hence, the case has been taken out of the inventory and both treaty partners have agreed to the same.
- 4) There was mismatch in the closing figures last year as a result of which there is a mismatch in the opening inventory this year with one treaty partner.

Table 2: Other MAP Cases														
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	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 2022
				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	
Row 1	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
	Austria	4	1	0	0	2	0	0	0	0	0	0	0	3
	United Kingdom	14	0	0	0	0	0	0	0	0	0	0	0	14
	Singapore	3	2	0	0	0	0	0	0	0	0	0	0	5
	Sweden	7	0	0	0	0	0	0	0	0	0	0	0	7
Row 2	United States	36	5	0	0	0	0	0	3	10	0	0	0	28
	Treaty Partners (de minimis rule applies)	14	4	0	0	0	0	3	1	0	0	0	0	14
	Total	78	12	0	0	2	0	6	11	0	0	0	0	71
Notes:														
1) There was a disagreement with one treaty partner over the categorisation of some cases as "Attribution/Allocation" or "Others". India has categorised them as A/A based on its understanding, while the treaty partner has categorised them as Other cases. However, the total number of cases pending stands matched.														
2) One case was erroneously shown in the inventory in 2021. The same has been corrected this year.														
3) For one case, the MAP request was received from the treaty partner without adequate details. As per India's MAP guidance, MAP access has been provided in this case. However, MAP discussions are on hold given that details of the case have not been provided from the treaty partner's side.														
4) In respect of mismatch for cases started during the year with one treaty partner, for the 3 extra cases reported by the treaty partner as started during 2021, India had not received the MAP invocation letter. The same have been received in this year and reported as 'Started in 2022'.														

Table 1: Attribution / Allocation MAP Cases					
Row 1	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	16.54	3.80	n.a.	n.a.
	Denmark	33.64	3.67	8.71	42.02
	United Kingdom	26.46	0.84	17.95	15.22
	Italy	16.93	1.22	n.a.	n.a.
	Japan	45.13	1.03	14.40	30.81
	Korea	44.80	1.15	16.69	32.24
	Netherlands	9.17	0.95	8.94	8.94
	Singapore	46.68	1.15	7.10	39.58
	Sweden	32.04	0.59	13.18	18.86
	United States	37.01	1.09	21.62	15.39
Row 2	Treaty Partners (de minimis rule applies)	33.37	1.10	8.94	24.43
	Total	34.54	1.59	14.80	24.93

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"	
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	
	Austria	26.70	1.15	5.98	24.56	
Row 2	United States	33.84	1.15	20.64	13.40	
	Treaty Partners (de minimis rule applies)	39.07	1.15	41.69	0.95	
	Total	34.19	1.15	22.36	12.54	
	Notes:					

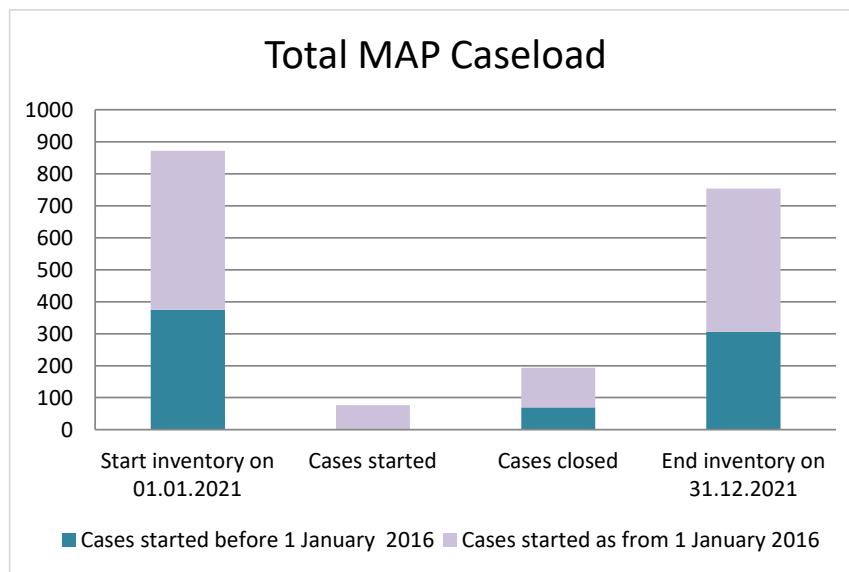
Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for all Cases

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"
Row 1	Total Average Time	Column 1	Column 2	Column 3	Column 4
	34.49		1.52	16.92	21.45
<u>Notes:</u>					

India



	Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	286	0	0	52	234
Other cases	89	0	0	17	72

	Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	422	62	62	115	369
Other cases	75	14	14	10	79

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	103.87
Other cases	148.34

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

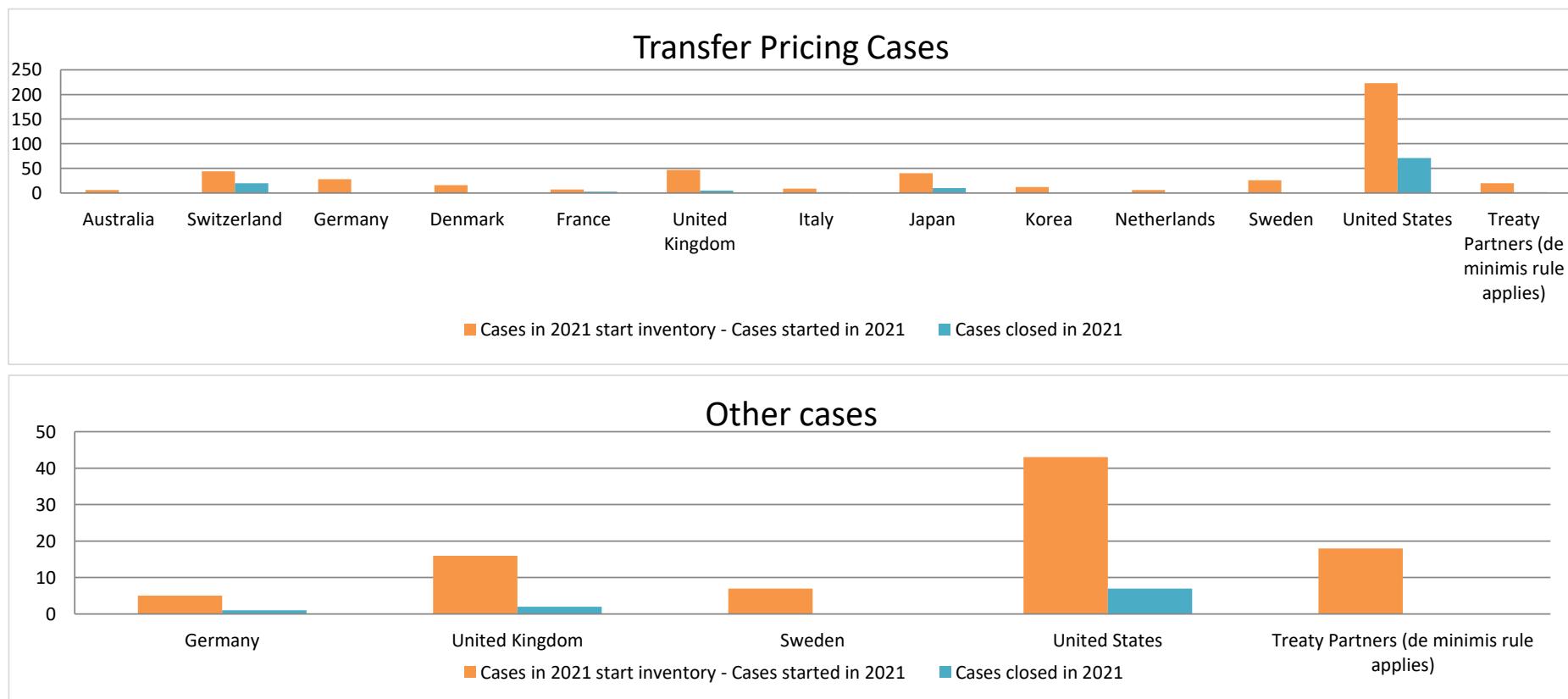
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	39.28	1.19	14.40	11.96
Other cases	31.88	1.05	15.54	33.38

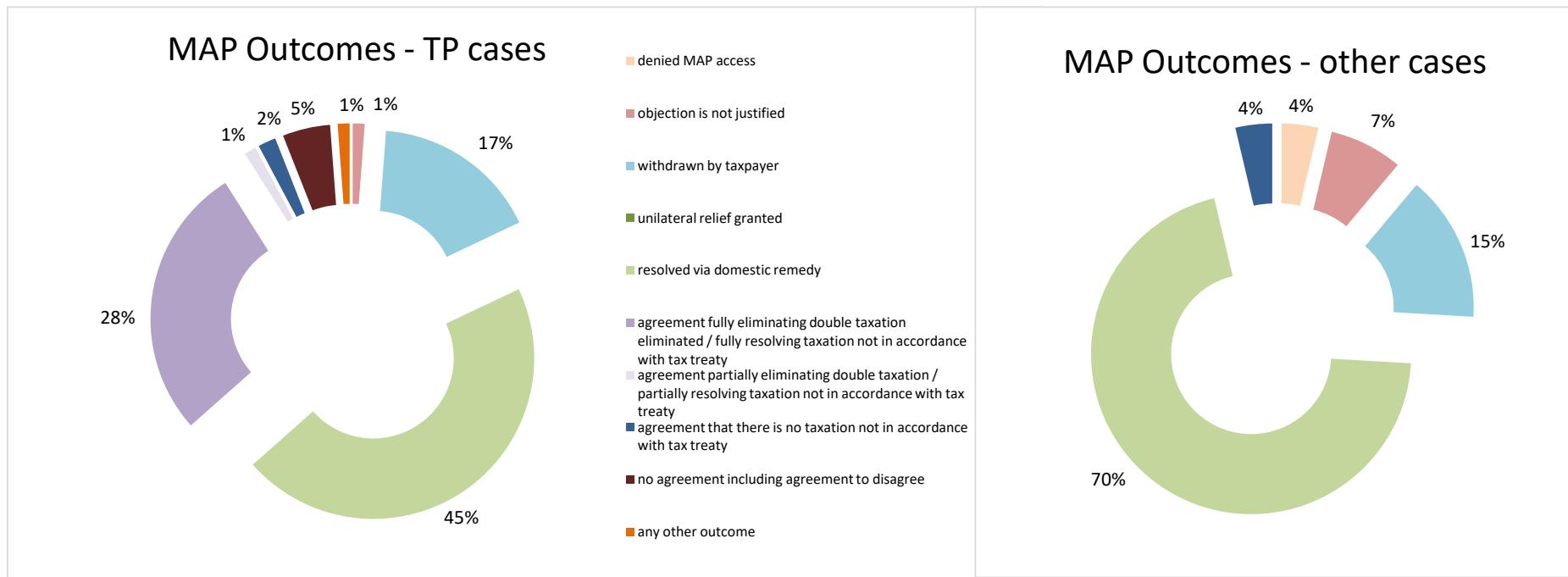
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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 2021 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 less than 5. The relevant MAP statistics are aggregated under this category.



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
Transfer pricing cases (all)	0	2	28	0	76	46	2	3	8	2	167
Cases started before 1 January 2016	0	0	2	0	32	10	0	0	8	0	52
Cases started as from 1 January 2016	0	2	26	0	44	36	2	3	0	2	115
Other cases (all)	1	2	4	0	19	0	0	1	0	0	27
Cases started before 1 January 2016	0	1	0	0	15	0	0	1	0	0	17
Cases started as from 1 January 2016	1	1	4	0	4	0	0	0	0	0	10
All cases	1	4	32	0	95	46	2	4	8	2	194

Annex A

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	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 2021	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	286	0	0	2	0	32	10	0	0	8	0	234	103.87
Row 2	Others	89	0	1	0	0	15	0	0	1	0	0	72	148.34
Row 3	Total	375	0	1	2	0	47	10	0	1	8	0	306	114.83
Notes:		<p>1. MAP Cases:</p> <p>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</p> <p>B. Cases invoked by the other competent Authority under MAP.</p> <p>2. Method of Counting MAP case:</p> <p>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.</p> <p>A. ATTRIBUTION MAP CASES - MAP request relating to the attribution of profits to a permanent establishment</p> <p>B. ALLOCATION MAP CASES - MAP requests relating to the determination of profits between associated enterprises, which is also known as a transfer pricing MAP cases</p> <p>C. OTHER MAP CASES - MAP requests relating to the issues that are not relating to attribution / allocation</p>												
Category of cases														
Notes on the computation of average time		<p>For computing the average time taken for resolving pre-2016 MAP cases, India used as a 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 as the 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.</p>												

Table 1: Attribution / Allocation MAP Cases														
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	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 2021
				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	
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	6	0	0	0	0	1	0	0	0	0	0	0	5
	Switzerland	43	1	0	0	20	0	0	0	0	0	0	0	24
	Germany	24	4	0	0	1	0	0	0	0	0	0	0	27
	Denmark	14	2	0	0	0	0	0	0	0	0	0	0	16
	France	6	1	0	0	0	0	1	0	0	0	0	0	4
	United Kingdom	43	4	0	0	2	0	0	0	1	2	0	0	42
	Italy	6	3	0	0	2	0	0	0	0	0	0	0	7
	Japan	36	4	0	0	1	0	0	9	0	0	0	0	30
	Korea	11	1	0	0	0	0	0	0	0	0	0	0	12
	Netherlands	4	2	0	0	0	0	0	0	0	0	0	0	6
Row 2	Sweden	26	0	0	0	0	0	0	0	0	0	0	0	26
	United States	189	34	0	2	0	0	40	27	1	1	0	0	152
	Treaty Partners (de minimis rule applies)	14	6	0	0	0	0	2	0	0	0	0	0	18
	Total	422	62	0	2	26	0	44	36	2	3	0	2	369

Notes:
There is a mismatch between the closing figure last year and the opening figure this year which has been corrected under mutual reconciliation of MAP cases between the Indian Competent Authority and its Treaty Partner.

Table 2: Other MAP Cases															
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	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 2021
			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			
Row 1	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	4	1	1	0	0	0	0	0	0	0	0	0	4	
Row 2	United Kingdom	12	4	0	0	0	0	2	0	0	0	0	0	14	
	Sweden	6	1	0	0	0	0	0	0	0	0	0	0	7	
	United States	39	4	0	1	4	0	2	0	0	0	0	0	36	
	Treaty Partners (de minimis rule applies)	14	4	0	0	0	0	0	0	0	0	0	0	18	
	Total	75	14	1	1	4	0	4	0	0	0	0	0	79	
Notes:															

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation 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"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
	Australia	39.78	1.15	18.41	21.37
	Switzerland	40.21	1.15	n.a.	n.a.
	Germany	16.08	3.12	n.a.	n.a.
	France	22.37	1.15	n.a.	n.a.
	United Kingdom	18.76	1.09	14.50	8.28
	Italy	43.30	1.15	n.a.	n.a.
	Japan	22.48	0.97	10.28	12.20
Row 2	United States	43.28	1.22	51.45	3.81
	Treaty Partners (de minimis rule applies)	55.98	1.15	n.a.	n.a.
	Total	39.28	1.19	14.40	11.96
	Notes:				

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

Table 2: Other MAP Cases					
Row 1	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
	Germany	5.16	1.15	n.a.	n.a.
	United Kingdom	37.82	0.87	n.a.	n.a.
	United States	34.00	1.08	15.54	33.38
	Total	31.88	1.05	15.54	33.38
Notes:					

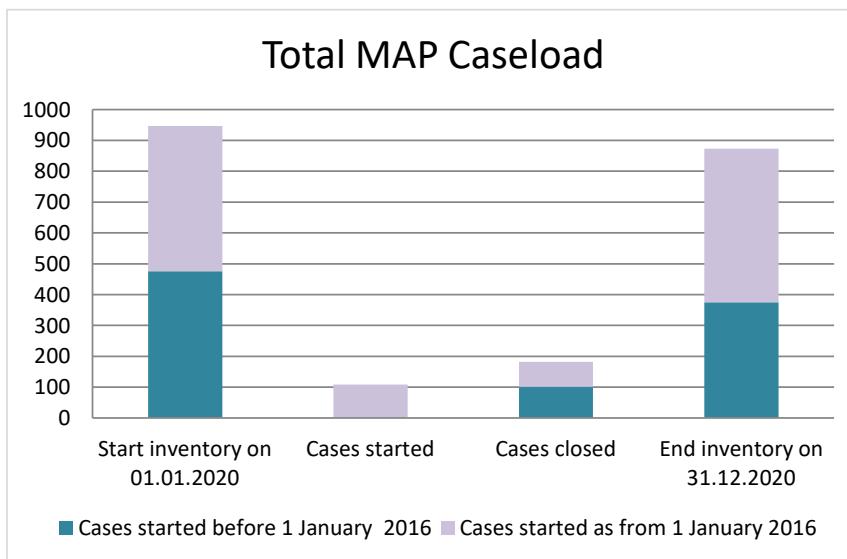
Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for all Cases

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	Total Average Time	38.69	1.18	14.61	15.98
<u>Notes:</u>					

India



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	380	0	94	286
Other cases	96	0	7	89

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	405	88	70	423
Other cases	66	20	11	75

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	87.43
Other cases	110.15

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

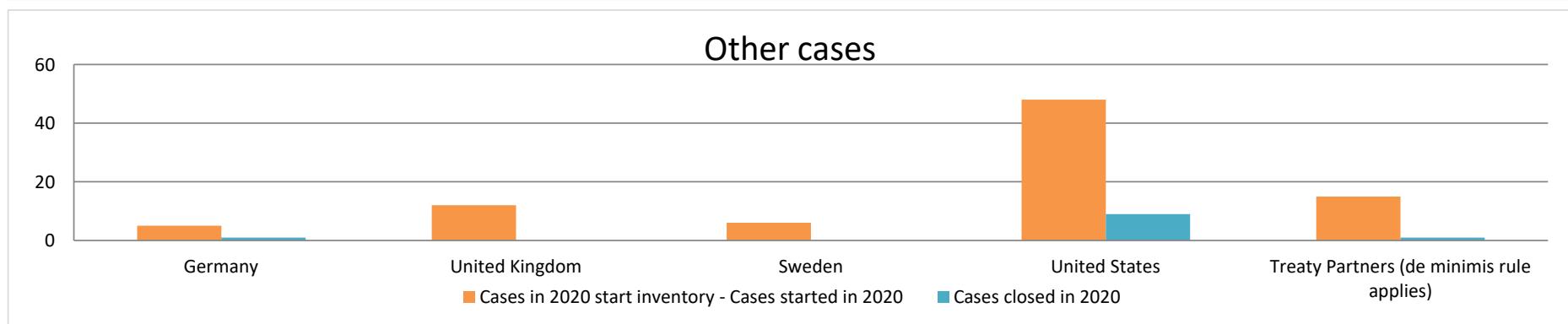
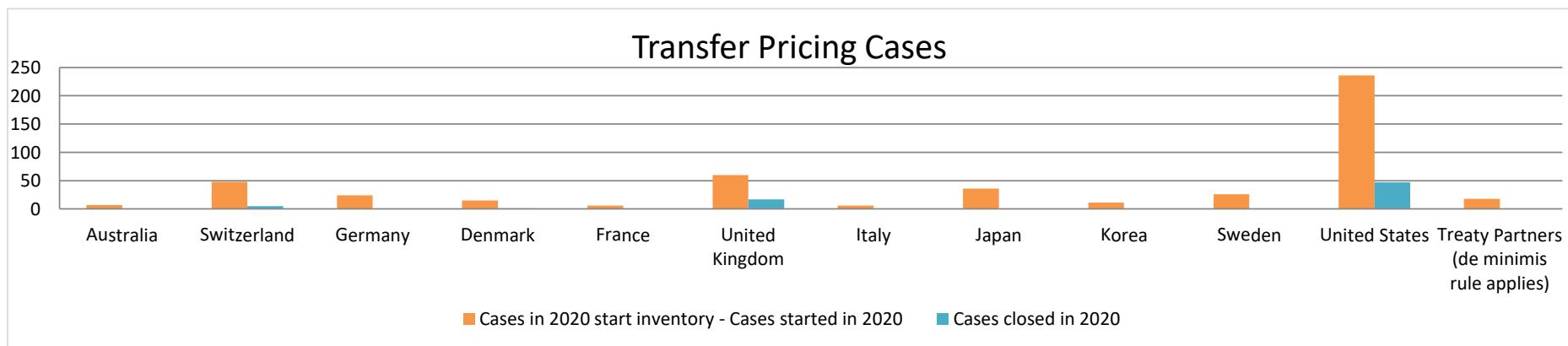
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	30.62	1.78	11.18	1.99
Other cases	25.68	2.76	4.79	40.14

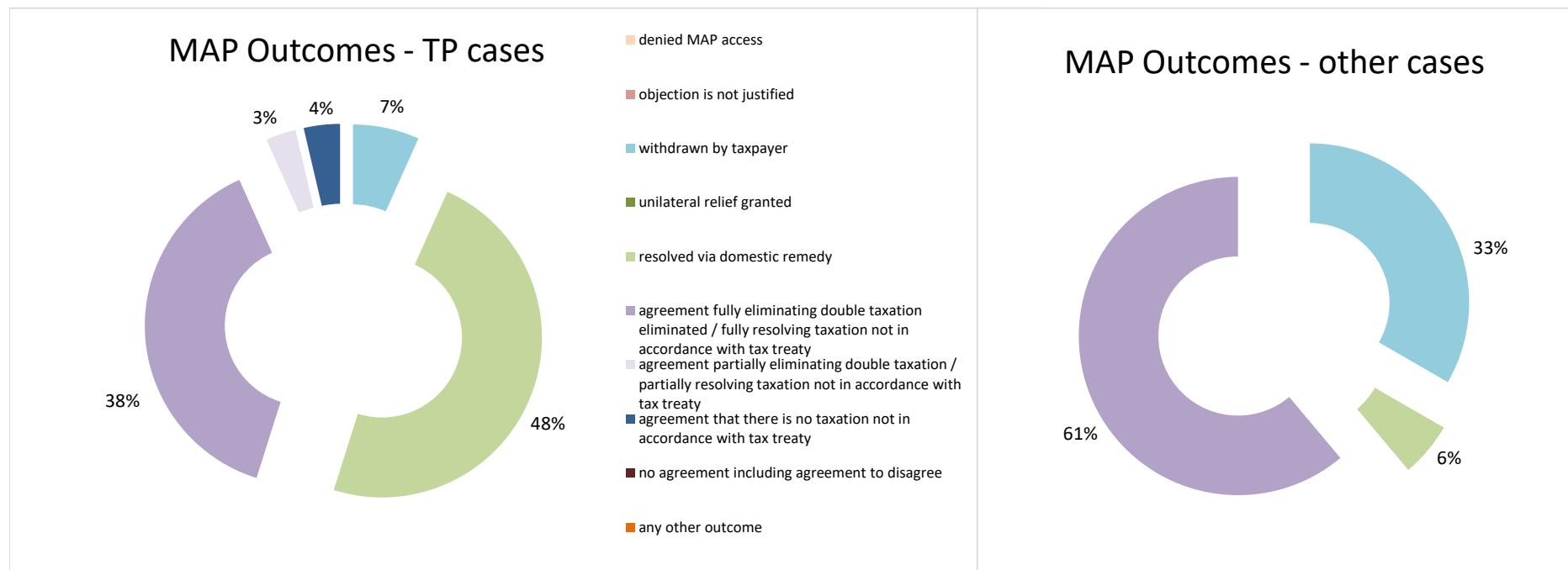
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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 2020 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.



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	agreement partially eliminating double taxation	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	11	0	79	63	5	6	0	0	164
Cases started before 1 January 2016	0	0	5	0	56	31	1	1	0	0	94
Cases started as from 1 January 2016	0	0	6	0	23	32	4	5	0	0	70
Other cases (all)	0	0	6	0	1	11	0	0	0	0	18
Cases started before 1 January 2016	0	0	0	0	0	7	0	0	0	0	7
Cases started as from 1 January 2016	0	0	6	0	1	4	0	0	0	0	11
All cases	0	0	17	0	80	74	5	6	0	0	182

Annex A
MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	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 2020	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	380	0	0	5	0	56	31	1	1	0	0	286	87.43
Row 2	Others	96	0	0	0	0	0	7	0	0	0	0	89	110.15
Row 3	Total	476	0	0	5	0	56	38	1	1	0	0	375	89.00
<p><u>Notes:</u></p> <p>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.</p> <p>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.</p> <p>A. ATTRIBUTION MAP CASES - MAP request relating to the attribution of profits to a permanent establishment B. ALLOCATION MAP CASES - MAP requests relating to the determination of profits between associated enterprises, which is also known as a transfer pricing MAP cases C. OTHER MAP CASES - MAP requests relating to the issues that are not relating to attribution / allocation.</p> <p>For computing the average time taken for resolving pre-2016 MAP cases, India used as a 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 as the 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.</p>														

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	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 2020	
			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		
	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	5	2	0	0	0	0	0	0	0	0	0	0	7
	Switzerland	48	0	0	0	0	0	0	5	0	0	0	0	43
	Germany	19	5	0	0	0	0	0	0	0	0	0	0	24
	Denmark	14	1	0	0	0	0	1	0	0	0	0	0	14
	France	3	3	0	0	0	0	0	0	0	0	0	0	6
	United Kingdom	48	12	0	0	6	0	3	5	3	0	0	0	43
	Italy	5	1	0	0	0	0	0	0	0	0	0	0	6
	Japan	21	15	0	0	0	0	0	0	0	0	0	0	36
	Korea	6	5	0	0	0	0	0	0	0	0	0	0	11
	Sweden	22	4	0	0	0	0	0	0	0	0	0	0	26
Row 2	United States	201	35	0	0	0	0	19	22	1	5	0	0	189
	Treaty Partners (de minimis rule applies)	13	5	0	0	0	0	0	0	0	0	0	0	18
	Total	405	88	0	0	6	0	23	32	4	5	0	0	423
Notes:														
1) With the United States, there is a mismatch in the closing inventory of 2019 and opening inventory of 2020. 6 cases which were accounted for in the inventory of 2019 as attribution/allocation cases have been included in the inventory of other cases by both treaty partners, and hence had to be removed from opening inventory of attribution/allocation cases this year. The treaty partner was also informed about the same. 2) There is a mismatch with a de minimis treaty partner owing to reconciliation.														

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	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 2020
			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	Germany	4	1	0	0	1	0	0	0	0	0	0	0	4
	United Kingdom	12	0	0	0	0	0	0	0	0	0	0	0	12
	Sweden	4	2	0	0	0	0	0	0	0	0	0	0	6
	United States	32	16	0	0	4	0	1	4	0	0	0	0	39
Row 2	Treaty Partners (de minimis rule applies)	14	1	0	0	1	0	0	0	0	0	0	0	14
	Total	66	20	0	0	6	0	1	4	0	0	0	0	75
	Notes:													

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases					
Row 1	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	Switzerland	10.31	1.15	6.81	1.41
	Denmark	32.94	1.05	28.64	4.31
	United Kingdom	30.14	0.86	n.a.	n.a.
	United States	32.91	2.20	n.a.	n.a.
	Total	30.62	1.78	11.18	1.99
	Notes:				

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

Table 2: Other MAP Cases

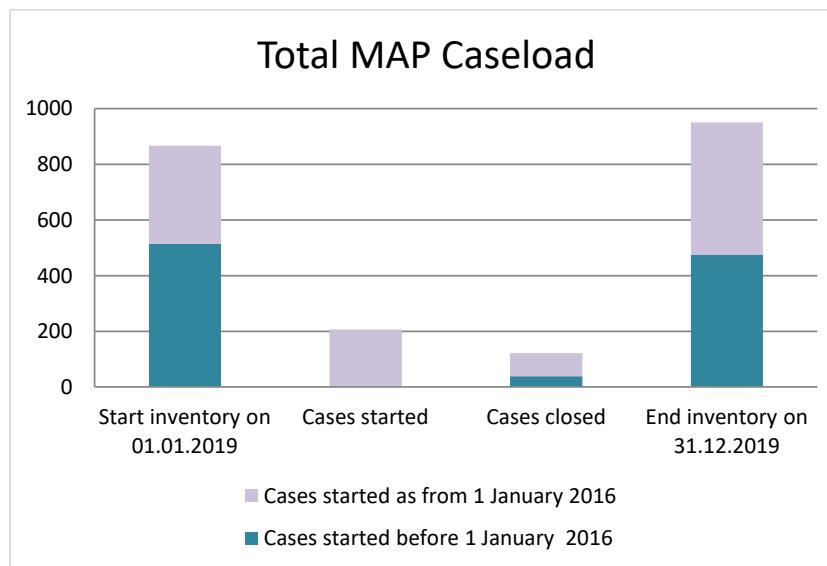
Treaty Partner		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	
	Germany	7.82	21.50	n.a.	n.a.	
Row 2	United States	27.36	0.85	4.68	44.38	
	Treaty Partners (de minimis rule applies)	28.40	1.17	5.23	23.17	
	Total	25.68	2.76	4.79	40.14	
Notes:						

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for all Cases

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	Total Average Time	29.95	1.92	7.98	21.06
	<u>Notes:</u>				

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

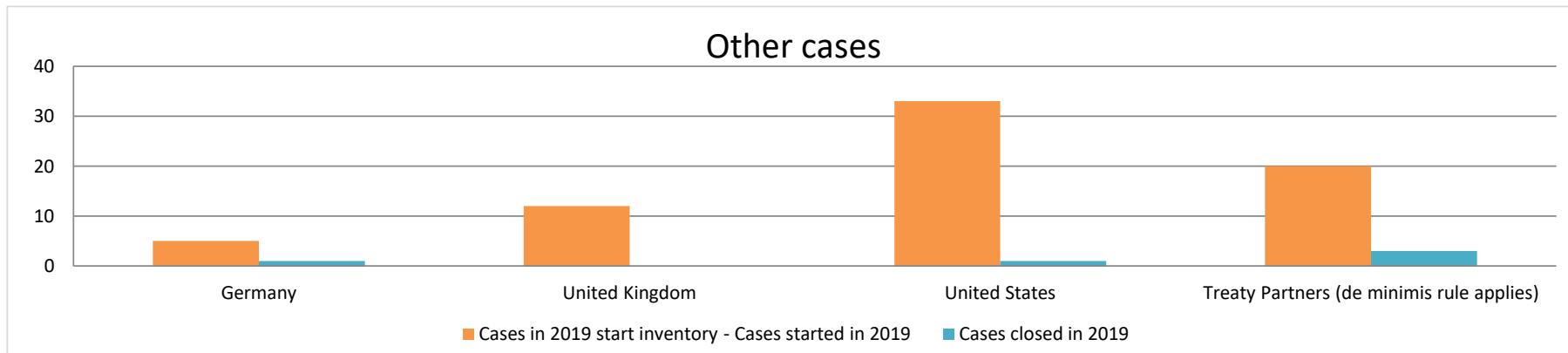
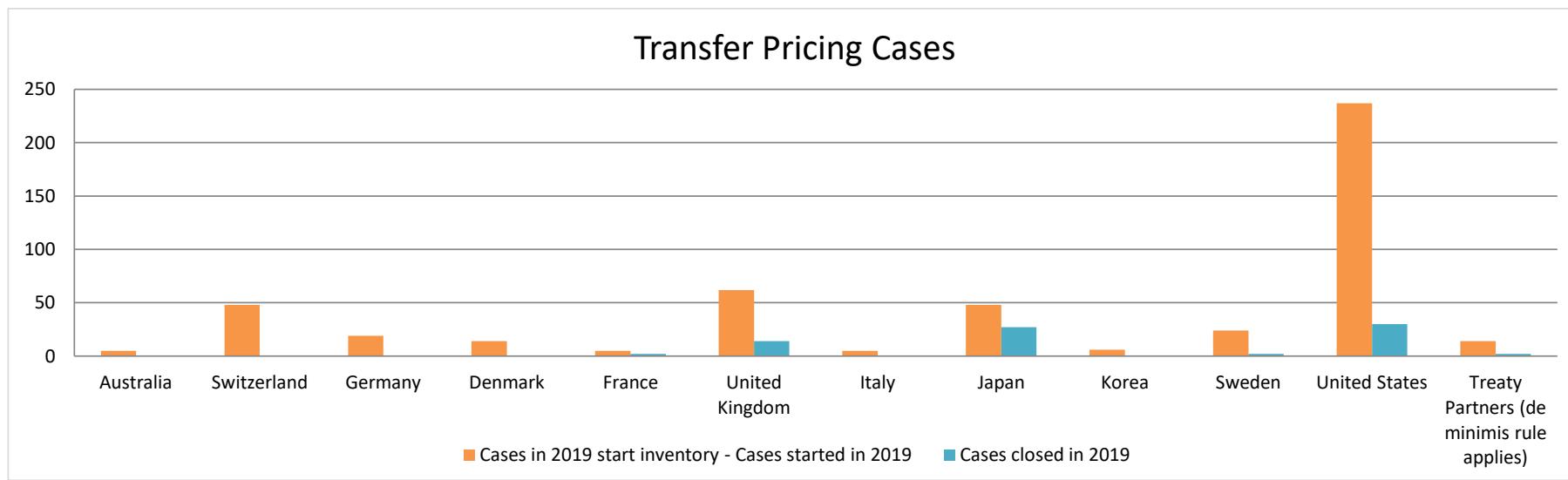
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date of receipt of the MAP request by taxpayers, or if the MAP request was submitted to the other competent authority, the date of receipt of the MAP invocation 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>

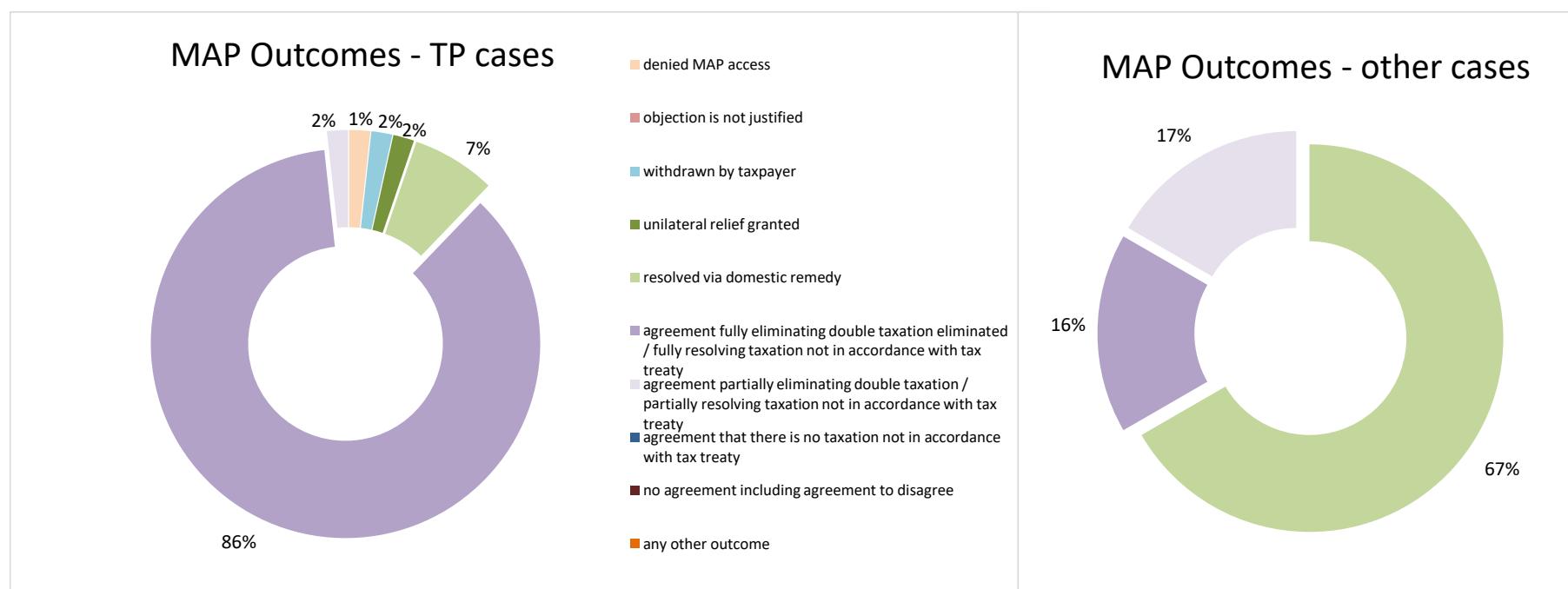
Overview of MAP partners (only for cases started as from 1 January 2016)

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.



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
Transfer pricing cases (all)	2	0	2	2	8	99	2	0	0	0	115
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
Other cases (all)	0	0	0	0	4	1	1	0	0	0	6
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
All cases	2	0	2	2	12	100	3	0	0	0	121

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
	<p><u>Notes:</u> 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.</p>													

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 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		
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	0	14	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	
Row 2	United States	166	71	1	0	1	0	0	28	0	0	0	207	
	Treaty Partners (de minimis rule applies)	10	4	0	0	0	0	0	2	0	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
Row 1	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
Row 2	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:															

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2018 to 31 December 2019) for Attribution/Allocation 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"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
	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
Row 2	United States	24.03	1.15	n.a.	n.a.
	Treaty Partners (de minimis rule applies)	18.46	1.15	8.68	9.78
	Total	18.48	1.00	2.68	11.18

Notes:

Annex B

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

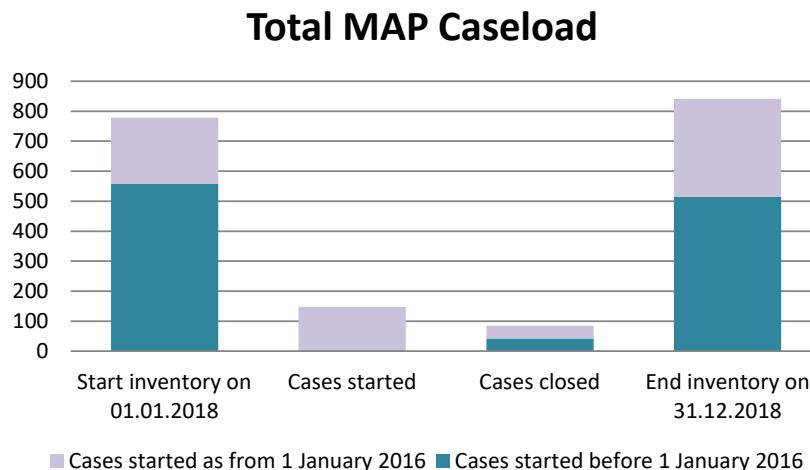
Annex B

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

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	Total Average Time	18.51	1.05	2.63	11.82
<u>Notes:</u>					

India



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	460	0	42	418
Other cases	97	0	0	97

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	199	133	40	292
Other cases	22	15	3	34

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	60.53
Other cases	n.a.

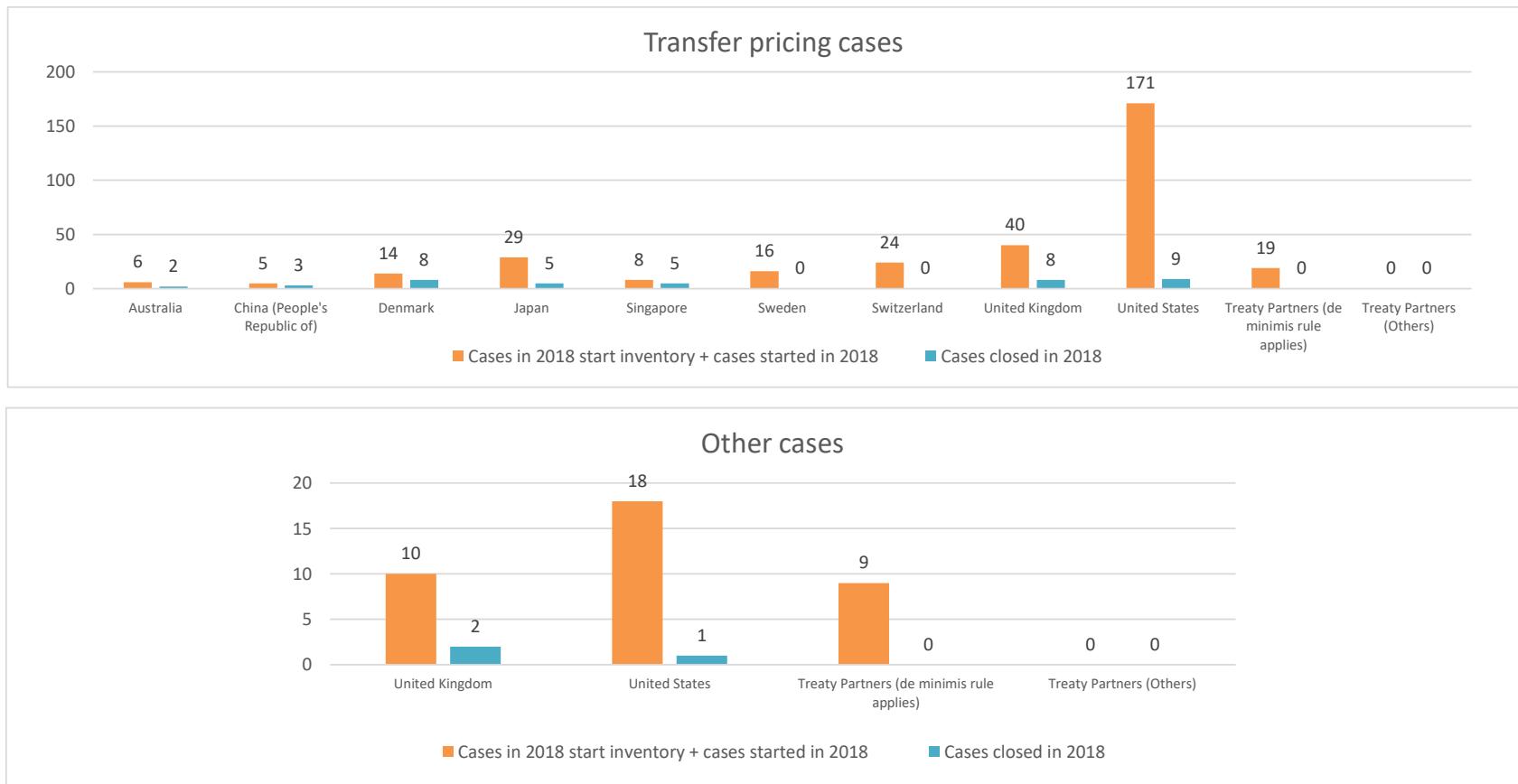
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: for MAP cases invoked by the Competent Authority based on the request of the taxpayers, the date of receipt of MAP request from the taxpayer; and for MAP cases 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	15.06	0.97	7.89	6.74
Other cases	4.99	0.21	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>

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

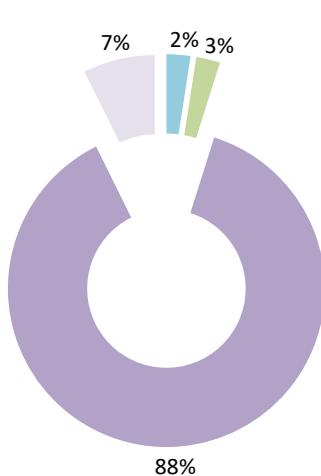
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



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



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
Transfer pricing cases (all)	0	0	2	0	2	72	6	0	0	0	82
Cases started before 1 January 2016	0	0	0	0	42	0	0	0	0	0	42
Cases started as from 1 January 2016	0	0	2	0	2	30	6	0	0	0	40
Other cases (all)	2	0	0	0	0	1	0	0	0	0	3
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	2	0	0	0	0	1	0	0	0	0	3
All cases	2	0	2	0	2	73	6	0	0	0	85

Annex A

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	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 2018	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	460	0	0	0	0	42	0	0	0	0	418	60.53
Row 2	Others	97	0	0	0	0	0	0	0	0	0	97	n.a.
Row 3	Total	557	0	0	0	0	42	0	0	0	0	515	60.53
<p>Notes:</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: for MAP cases invoked by the Competent Authority based on the request of the taxpayers, the date of receipt of the MAP request from the taxpayer; and for MAP cases which are invoked by the other Competent Authority, the date of receipt of the MAP invocation letter from the other Competent Authority in the office of the Competent Authority; and</p> <p>(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.</p>													

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

Table 1: Attribution / Allocation MAP Cases														
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	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 2018
				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	
	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	5	1	0	0	0	0	0	2	0	0	0	0	4
	China (People's Republic of)	5	0	0	0	1	0	0	1	1	0	0	0	2
	Denmark	10	4	0	0	0	0	1	7	0	0	0	0	6
	Japan	14	15	0	0	0	0	1	4	0	0	0	0	24
	Singapore	2	6	0	0	0	0	0	0	5	0	0	0	3
	Sweden	8	8	0	0	0	0	0	0	0	0	0	0	16
	Switzerland	0	24	0	0	0	0	0	0	0	0	0	0	24
	United Kingdom	30	10	0	0	1	0	0	7	0	0	0	0	32
Row 2	United States	121	50	0	0	0	0	0	9	0	0	0	0	162
	Treaty Partners (de minimis rule applies)	4	15	0	0	0	0	0	0	0	0	0	0	19
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	199	133	0	0	2	0	2	30	6	0	0	0	292
	Notes													
	<p>1) There is a mismatch in the opening inventory with the US. This is due to mutual reconciliation of cases between the two countries.</p> <p>2) There is a mismatch in the opening inventory with Japan. This is due to mutual reconciliation of cases between the two countries.</p> <p>3) There are two mismatches in the opening inventory with two treaty partners falling under the de minimis rule. These are due to mutual reconciliation of cases between the two countries.</p> <p>4) In case of the other two treaty partners, India had inadvertently missed out in reporting the cases in the MAP statistics report for 2017 under the de minimis rule.</p>													

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

Table 2: Other MAP Cases

	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	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 2018
				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	
	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	United Kingdom	6	4	2	0	0	0	0	0	0	0	0	0	8
	United States	10	8	0	0	0	0	0	1	0	0	0	0	17
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	6	3	0	0	0	0	0	0	0	0	0	0	9
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	22	15	2	0	0	0	0	1	0	0	0	0	34
	Notes:	There is the mismatch in the opening inventory with the US. This is due to mutual reconciliation of cases between the two countries.												

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation 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	Australia	31.33	1.15	3.22	28.11
	China (People's Republic of)	14.00	1.25	n.a.	n.a.
	Denmark	16.73	0.95	14.23	2.88
	Japan	5.89	0.74	0.99	5.13
	Singapore	9.98	1.10	5.48	4.50
	United Kingdom	14.53	0.72	7.00	9.67
	United States	18.70	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	15.06	0.97	7.89	6.74
	Notes:				
	1) The cases resolved with the US did not have a Milestone 1.				
	2) The cases resolved with China did not have a Milestone 1.				

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other 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	n.a.	n.a.	n.a.	n.a.	
	United States	14.96	0.62	n.a.	n.a.	
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	n.a.	n.a.	n.a.	n.a.	
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.	
	Total Average Time	4.99	0.21	n.a.	n.a.	
	Notes:	India has been informed about mismatch in average time calculation with the UK in the 'Other cases' category. India has reported 2 cases as closed with the UK under the reason "Denied MAP Access". However, India has not been able to reconcile the average time issue with the UK.				

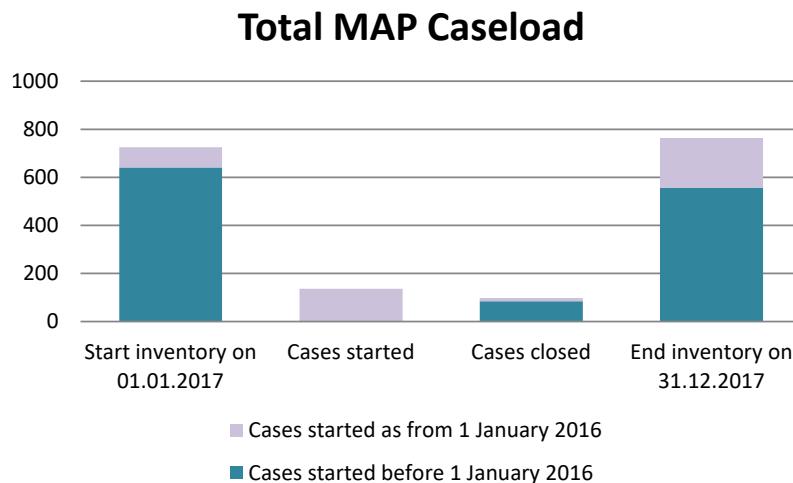
Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases

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	Total Average Time	14.36	0.92	7.53	6.44
Notes:					

India



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

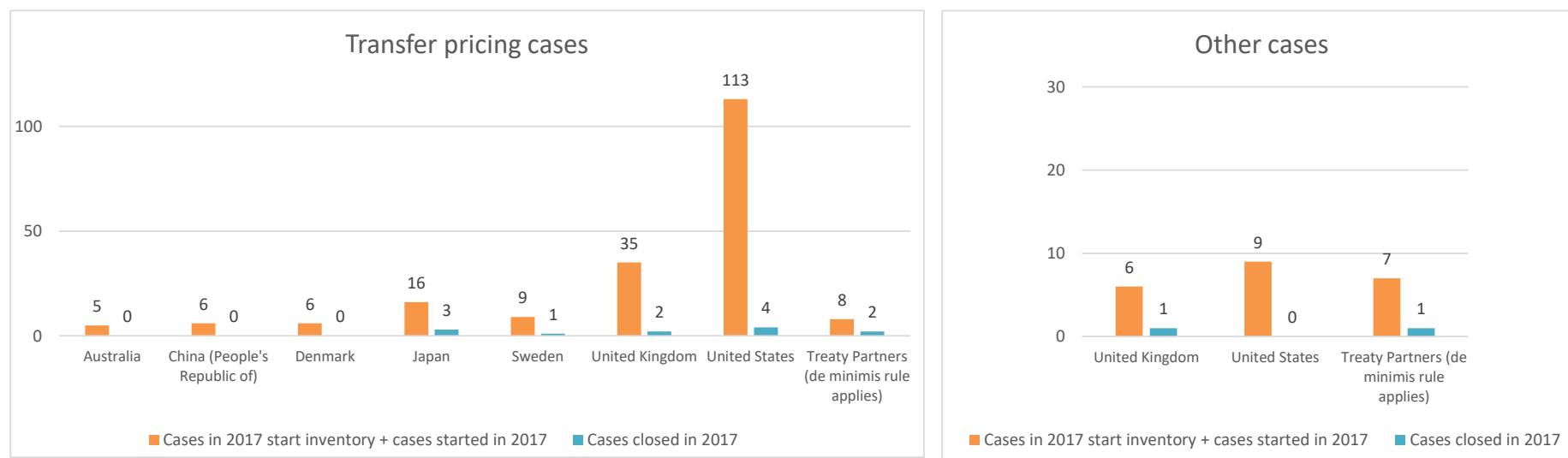
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: for MAP cases invoked by the Competent Authority based on the request of the taxpayers, the date of receipt of MAP request from the taxpayer; and for MAP cases 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>

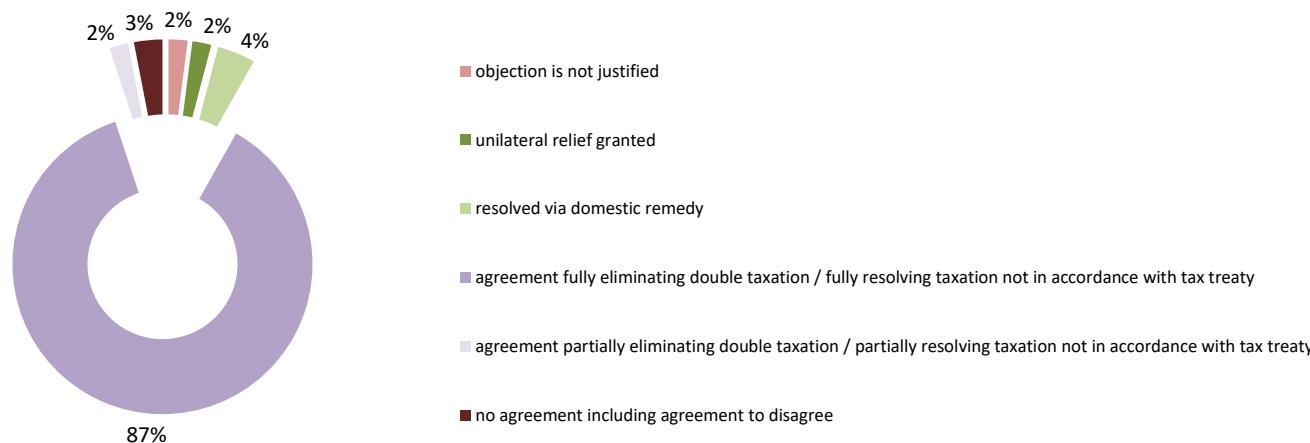
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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	2	4	84	2	0	3	0	95
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
Other cases (all)	0	2	0	0	0	1	0	0	0	0	3
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	0	2	0	0	0	0	0	0	0	0	2
All cases	0	2	0	2	4	85	2	0	3	0	98

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.

Table 1: Attribution / Allocation MAP Cases																											
			number of post-2015 cases closed during the reporting period by outcome:																								
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started 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 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	no. of post-2015 cases remaining in MAP inventory on 31 December 2017														
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	0	5													
	China (People's Republic of)	1	5	0	0	0	0	0	0	0	0	0	0	6													
	Denmark	2	4	0	0	0	0	0	0	0	0	0	0	6													
	Japan	9	7	0	0	0	0	0	1	2	0	0	0	13													
	Sweden	1	8	0	0	0	1	0	0	0	0	0	0	8													
	United Kingdom	15	20	0	0	0	0	0	2	0	0	0	0	33													
	United States	44	69	0	0	0	1	0	3	0	0	0	0	109													
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	3	5	0	0	0	0	2	0	0	0	0	0	6													
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0													
	Total	77	121	0	0	0	2	2	6	2	0	0	0	186													
	Notes																										
	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.																										

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	0	1	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
Total	7	15	0	2	0	0	0	0	0	0	0	0	20
Notes:													

Table 1: Attribution / Allocation MAP Cases

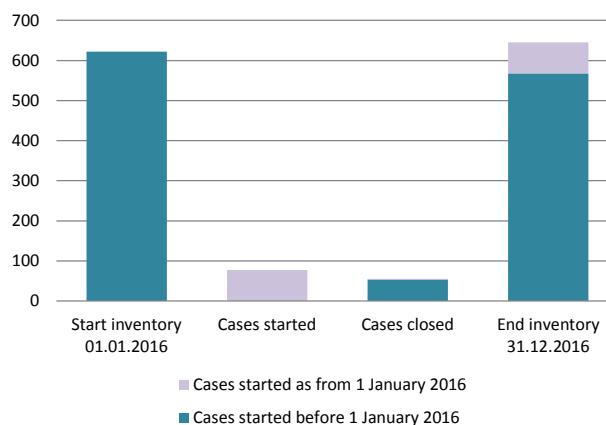
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Japan	9.23	1.15	5.60	3.63
	Sweden	12.43	1.15		
	United Kingdom	4.22	0.84	5.72	0.00
	United States	8.47	1.15		
Row 2	Treaty Partners (de minimis rule applies)	6.26	0.46	9.60	0.66
Row 3	Treaty Partners (Others)				
	Total Average Time	7.91	0.98	6.95	2.04
	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	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)				
	Total Average Time	3.59	1.85	0.16	4.93
	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	Total Average Time	7.30	1.11	5.98	2.45
	Notes:				

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:

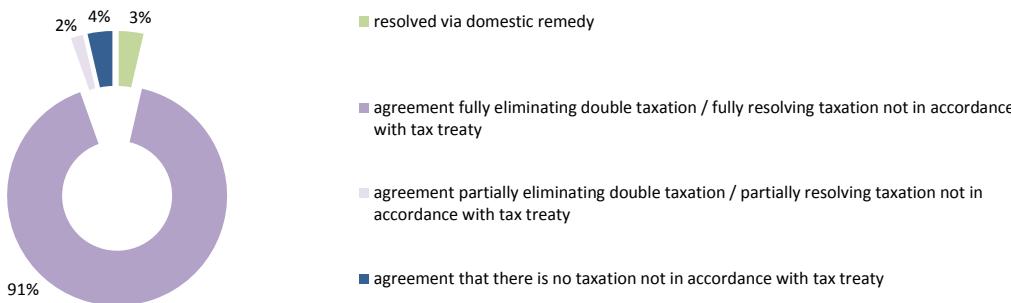
(i) start date: for MAP cases invoked by the Competent Authority based on the request of the taxpayers, the date of receipt of MAP request from the taxpayer; and for MAP cases which are invoked by the other Competent Authority, the date of receipt of MAP invocation letter from the other Competent Authority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



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