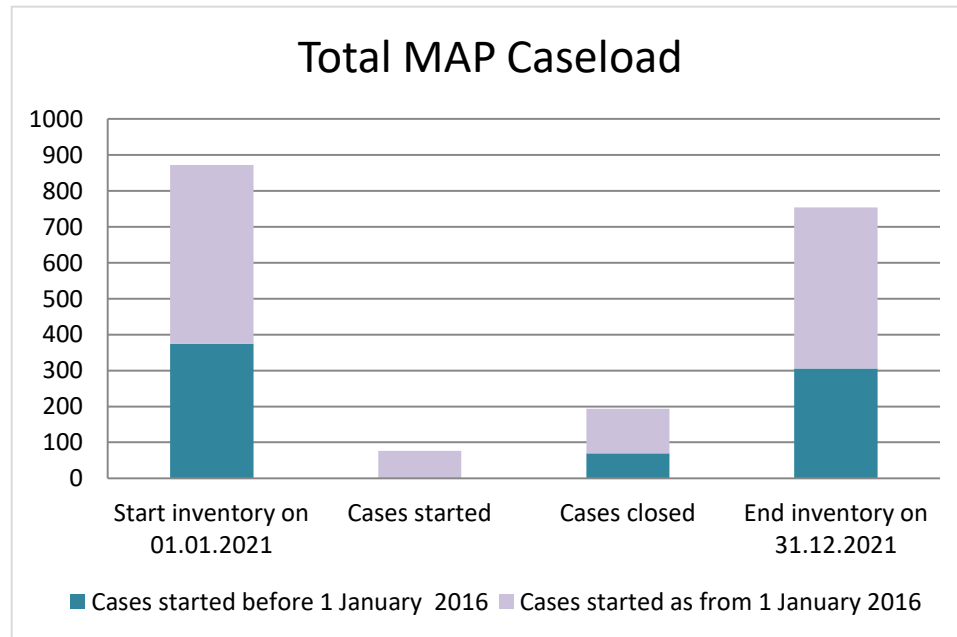


## India



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	286	0	52	234
Other cases	89	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	115	369
Other cases	75	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:

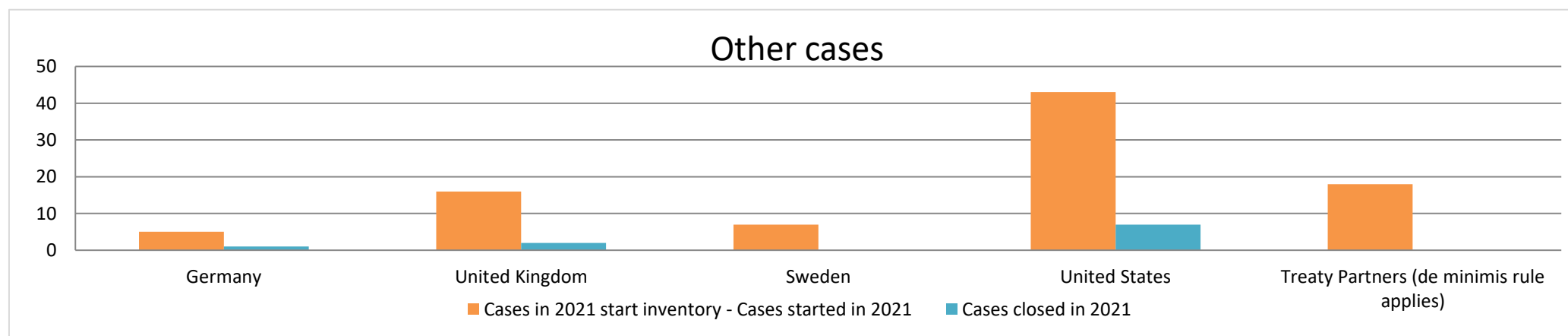
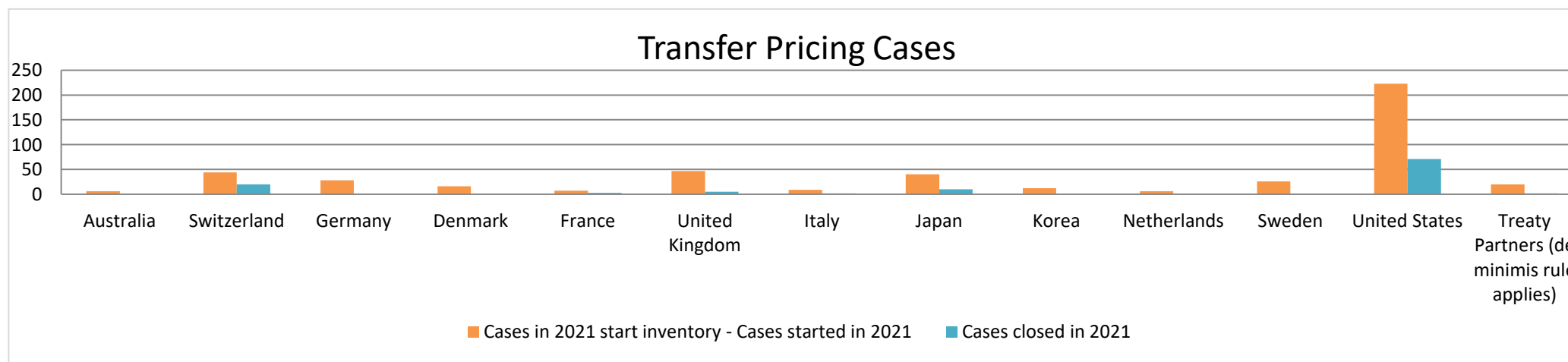
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

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>

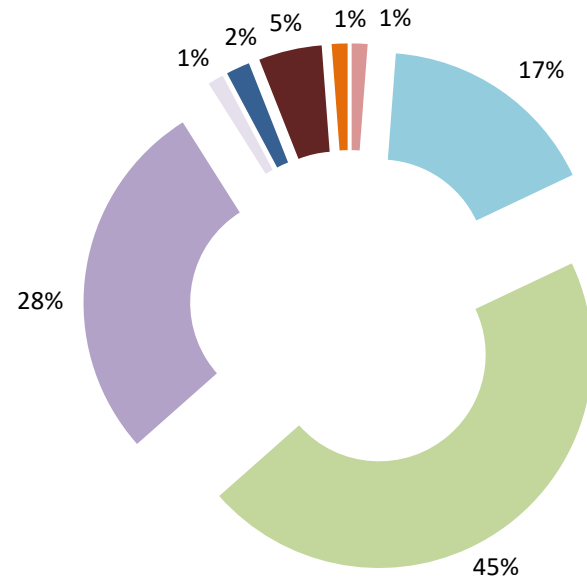
## Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



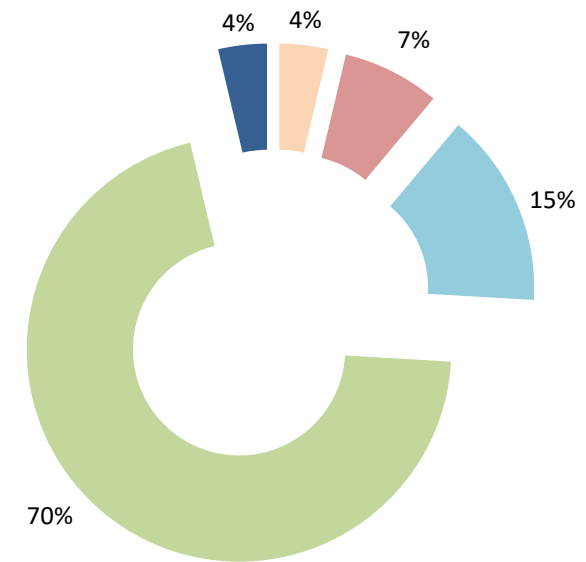
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

### MAP Outcomes - TP cases



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- withdrawn by taxpayer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

### MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>2</b>	<b>28</b>	<b>0</b>	<b>76</b>	<b>46</b>	<b>2</b>	<b>3</b>	<b>8</b>	<b>2</b>	<b>167</b>
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
<b>Other cases (all)</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>27</b>
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
<b>All cases</b>	<b>1</b>	<b>4</b>	<b>32</b>	<b>0</b>	<b>95</b>	<b>46</b>	<b>2</b>	<b>4</b>	<b>8</b>	<b>2</b>	<b>194</b>

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:**

**Definition of a MAP case and counting of MAP cases**

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.

**Category of cases**

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

**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.

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	0	1	0	0	0	0	5
	Switzerland	43	1	0	0	20	0	0	0	0	0	0	24
	Germany	24	4	0	0	1	0	0	0	0	0	0	27
	Denmark	14	2	0	0	0	0	0	0	0	0	0	16
	France	6	1	0	0	0	0	1	0	0	0	2	4
	United Kingdom	43	4	0	0	2	0	0	0	1	2	0	42
	Italy	6	3	0	0	2	0	0	0	0	0	0	7
	Japan	36	4	0	0	1	0	0	9	0	0	0	30
	Korea	11	1	0	0	0	0	0	0	0	0	0	12
	Netherlands	4	2	0	0	0	0	0	0	0	0	0	6
	Sweden	26	0	0	0	0	0	0	0	0	0	0	26
	United States	189	34	0	2	0	0	40	27	1	1	0	152
Row 2	Treaty Partners (de minimis rule applies)	14	6	0	0	0	0	2	0	0	0	0	18
	Total	422	62	0	2	26	0	44	36	2	3	0	369
<b>Notes:</b> 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	
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	1	0	0	0	0	0	0	0	0	4
	United Kingdom	12	4	0	0	0	0	2	0	0	0	0	14
	Sweden	6	1	0	0	0	0	0	0	0	0	0	7
	United States	39	4	0	1	4	0	2	0	0	0	0	36
Row 2	Treaty Partners (de minimis rule applies)	14	4	0	0	0	0	0	0	0	0	0	18
	Total	75	14	1	1	4	0	4	0	0	0	0	79
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	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
	United States	43.28	1.22	51.45	3.81
Row 2	Treaty Partners (de minimis rule applies)	55.98	1.15	n.a.	n.a.
	Total	39.28	1.19	14.40	11.96
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
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:				



Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	<b>Total Average Time</b>	38.69	1.18	14.61	15.98
Notes:					