

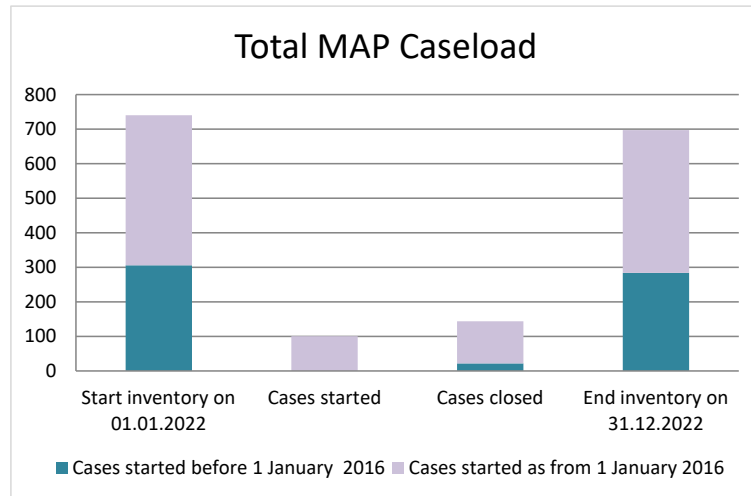
Mutual Agreement Procedure Statistics per jurisdiction

## **India**

2016-2022 (post-MAP Statistics Reporting Framework)



## 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

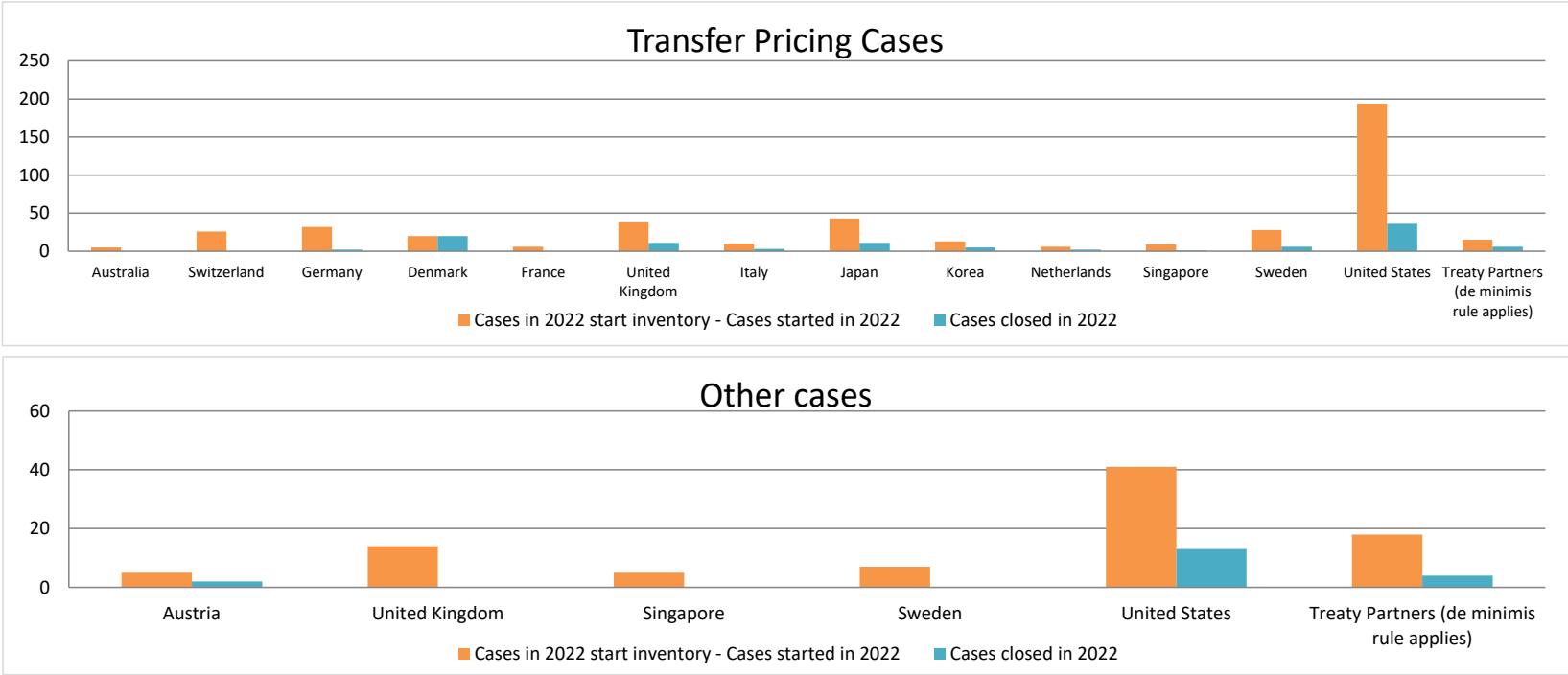
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date of receipt of the MAP request by taxpayers, or if the MAP request was submitted to the other competent authority, the date of receipt of the MAP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

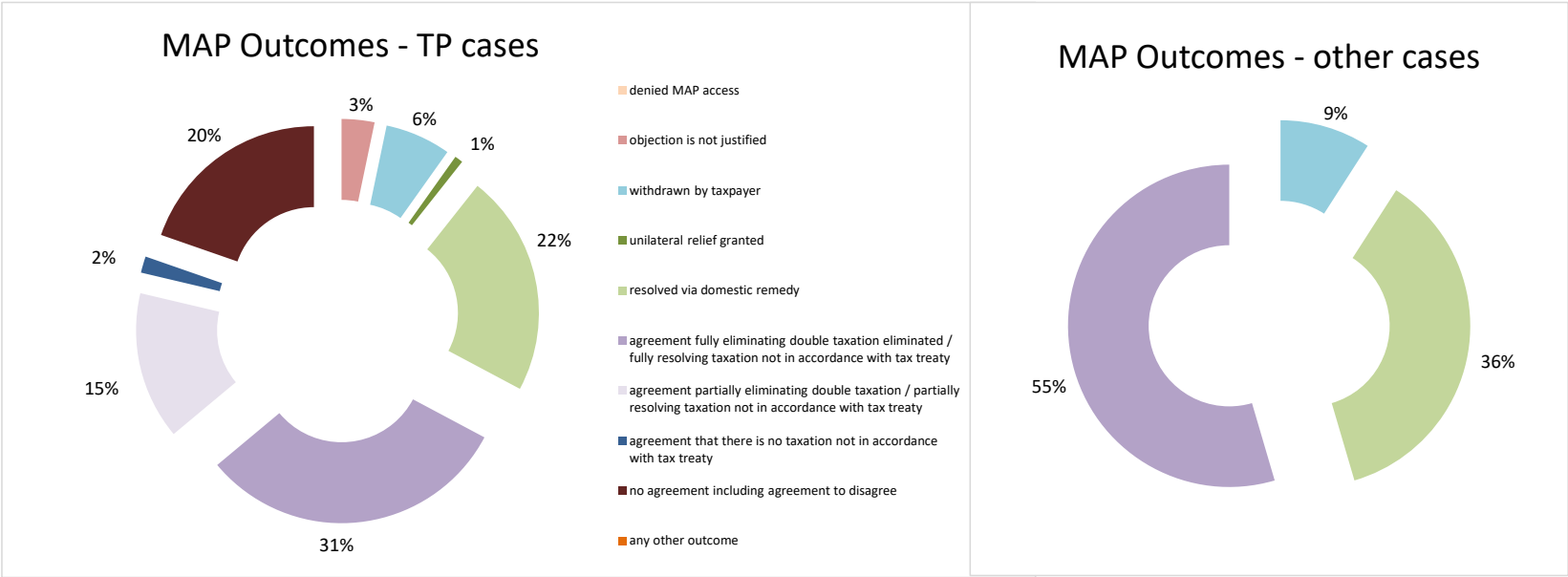
# Overview of MAP partners (only for cases started as from 1 January 2016)

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
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>4</b>	<b>8</b>	<b>1</b>	<b>27</b>	<b>38</b>	<b>18</b>	<b>2</b>	<b>24</b>	<b>0</b>	<b>122</b>
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
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>8</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22</b>
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
<b>All cases</b>	<b>0</b>	<b>4</b>	<b>10</b>	<b>1</b>	<b>35</b>	<b>50</b>	<b>18</b>	<b>2</b>	<b>24</b>	<b>0</b>	<b>144</b>

## Annex A

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

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
<b>Notes:</b>													
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>												
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>												

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 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	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
	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	11	12	0	0	13	0	158
Row 2	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	
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
United States	36	5	0	0	0	0	3	10	0	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
<b>Notes:</b> 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'.													

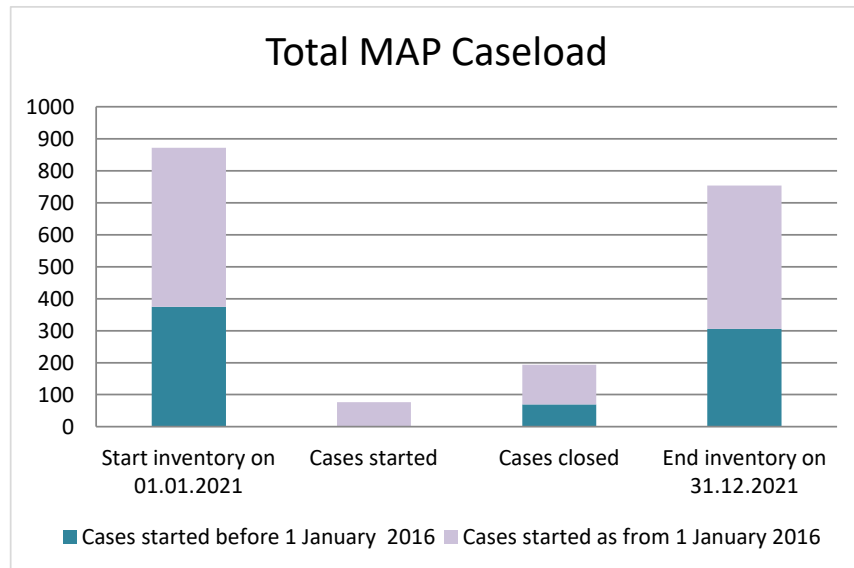
Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Germany	16.54	3.80	n.a.	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	
Treaty Partners (de minimis rule applies)	33.37	1.10	8.94	24.43	
Total	34.54	1.59	14.80	24.93	
<u>Notes:</u>					



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

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

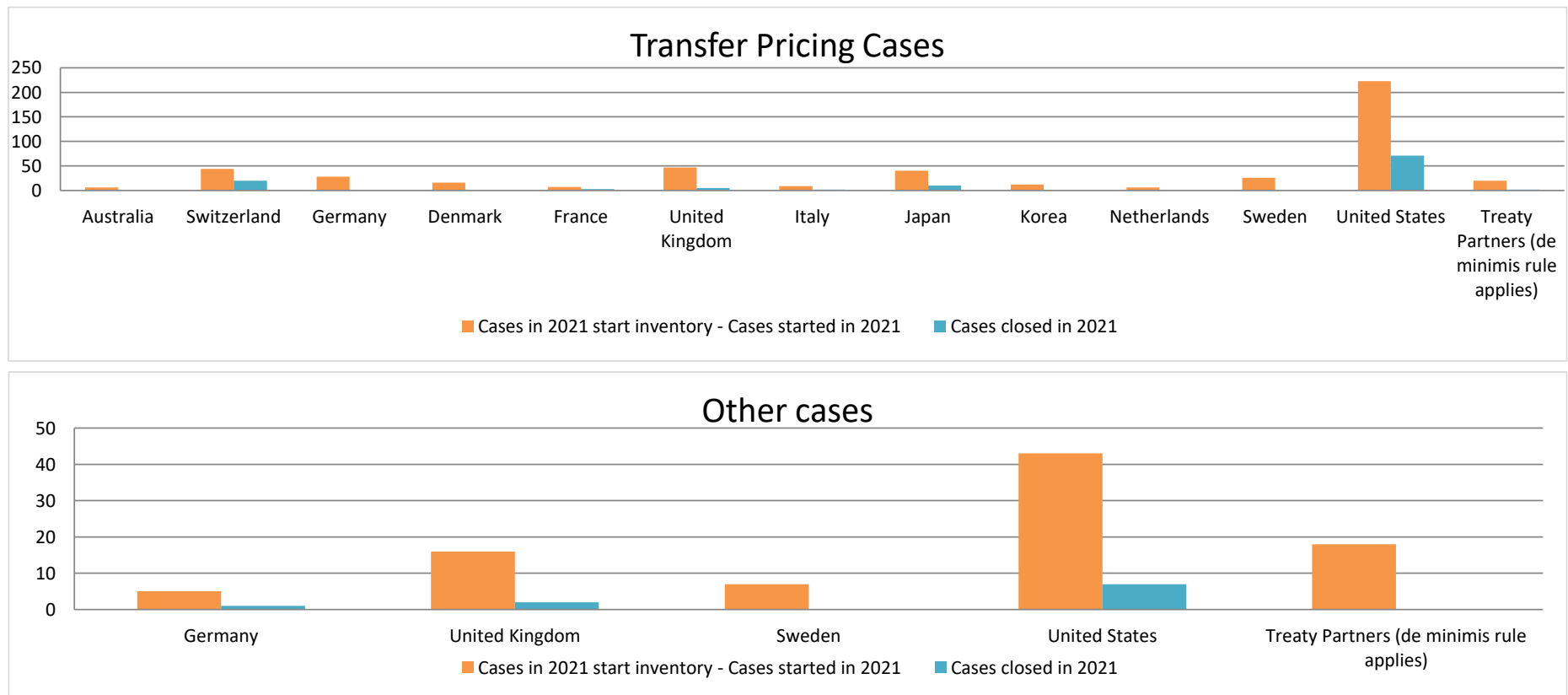
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure 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

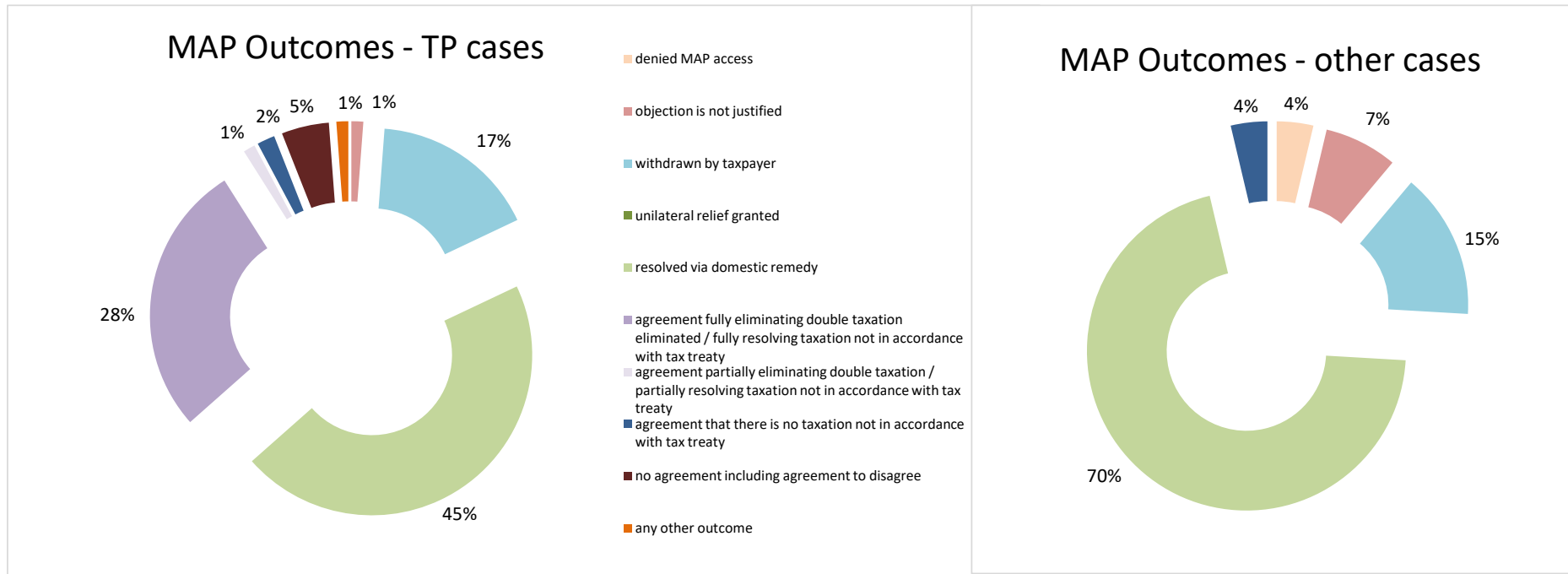
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## 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.



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	<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>
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 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

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

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													
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
Germany	4	1	1	0	0	0	0	0	0	0	0	0	4
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"	
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:					

Annex B

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

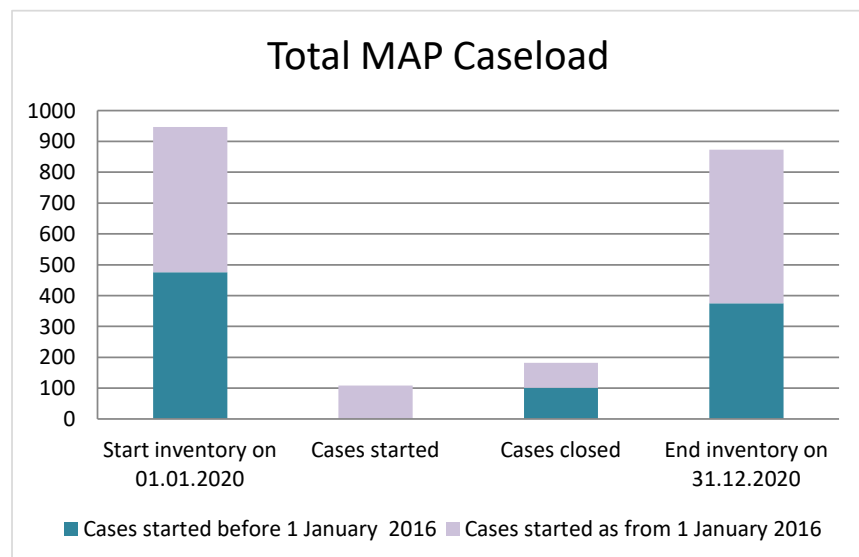
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Germany	5.16	1.15	n.a.	n.a.
United Kingdom	37.82	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	<b>Total Average Time</b>	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

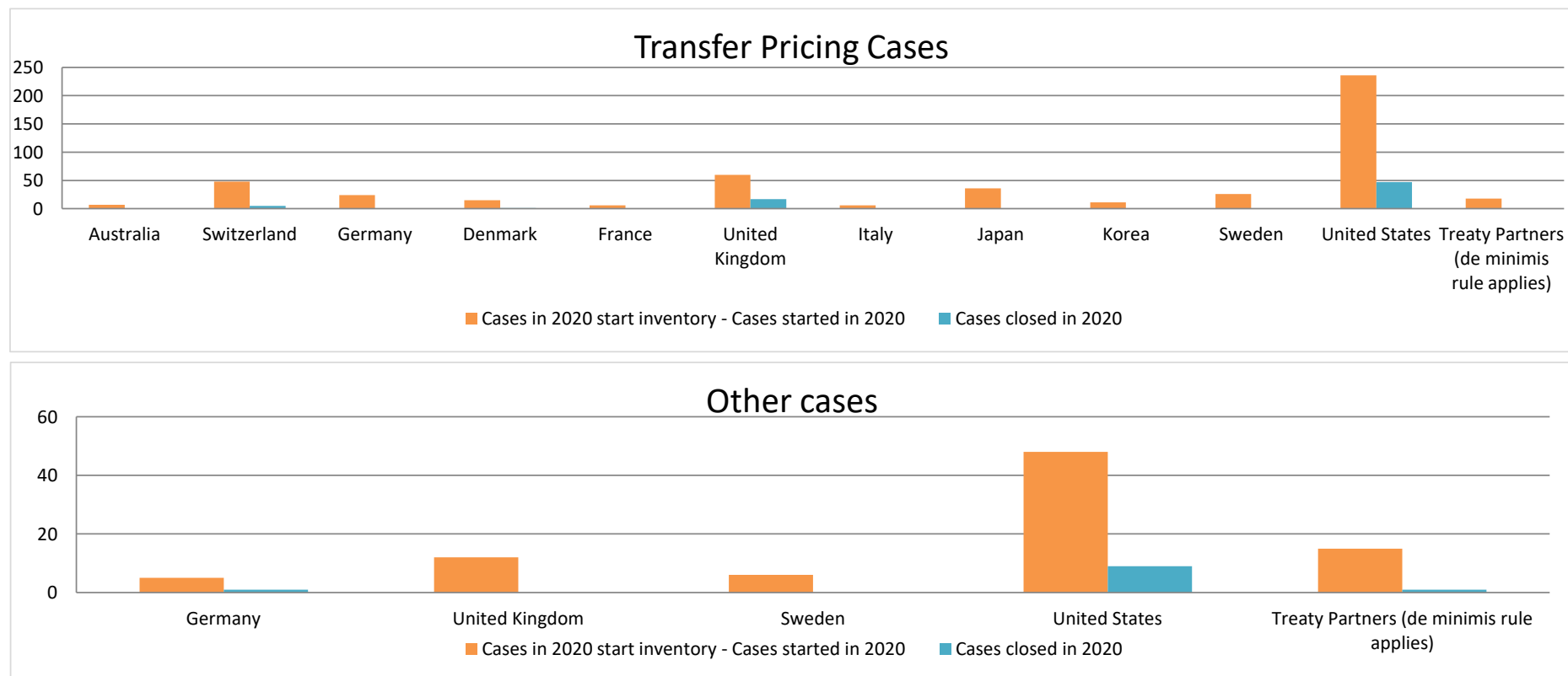
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure 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

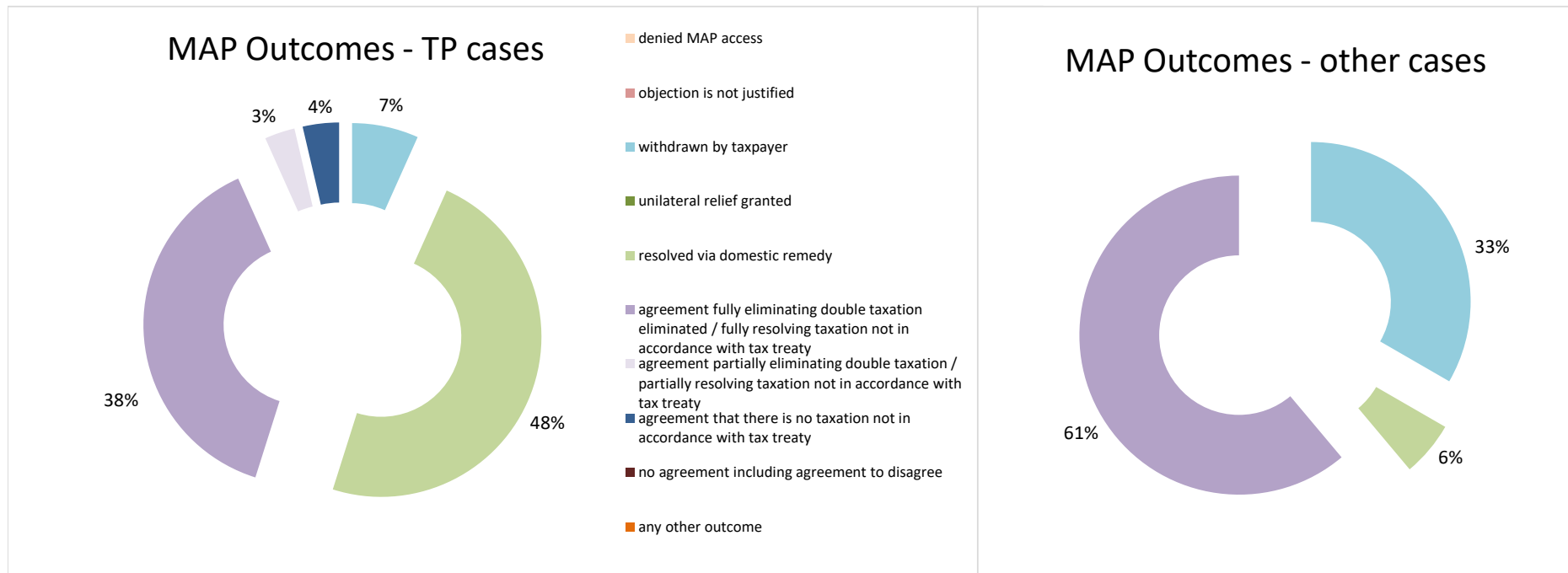
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## 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 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>0</b>	<b>11</b>	<b>0</b>	<b>79</b>	<b>63</b>	<b>5</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>164</b>
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
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>1</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18</b>
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
<b>All cases</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>0</b>	<b>80</b>	<b>74</b>	<b>5</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>182</b>

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><b>Notes:</b></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>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.</p> <p>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.</p>													

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													
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	Australia	5	2	0	0	0	0	0	0	0	0	0	7
	Switzerland	48	0	0	0	0	0	5	0	0	0	0	43
	Germany	19	5	0	0	0	0	0	0	0	0	0	24
	Denmark	14	1	0	0	0	0	1	0	0	0	0	14
	France	3	3	0	0	0	0	0	0	0	0	0	6
	United Kingdom	48	12	0	0	6	0	3	5	3	0	0	43
	Italy	5	1	0	0	0	0	0	0	0	0	0	6
	Japan	21	15	0	0	0	0	0	0	0	0	0	36
	Korea	6	5	0	0	0	0	0	0	0	0	0	11
	Sweden	22	4	0	0	0	0	0	0	0	0	0	26
	United States	201	35	0	0	0	0	19	22	1	5	0	189
Row 2	Treaty Partners (de minimis rule applies)	13	5	0	0	0	0	0	0	0	0	0	18
	Total	405	88	0	0	6	0	23	32	4	5	0	423
<p>Notes:</p> <p>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.</p>													



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	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
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
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				
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
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

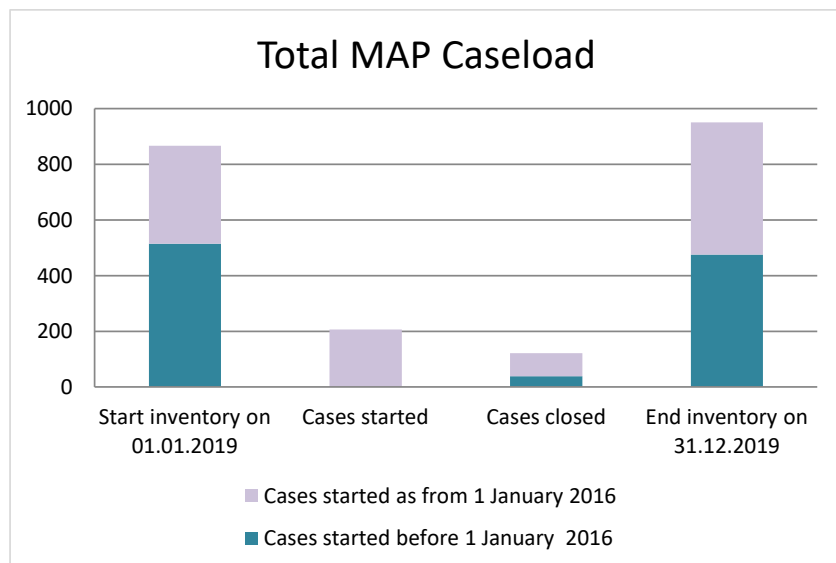
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Germany	7.82	21.50	n.a.	n.a.
United States	27.36	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	<b>Total Average Time</b>	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

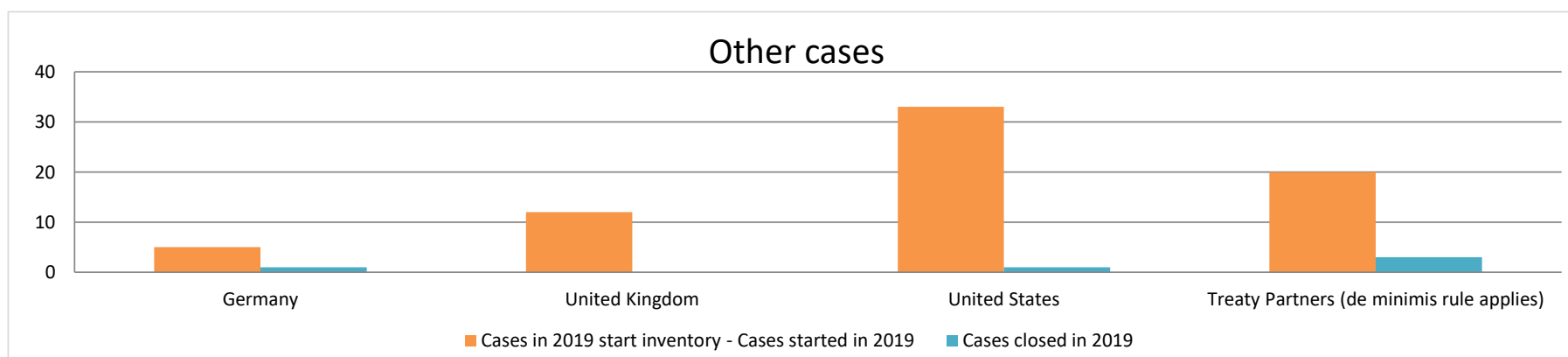
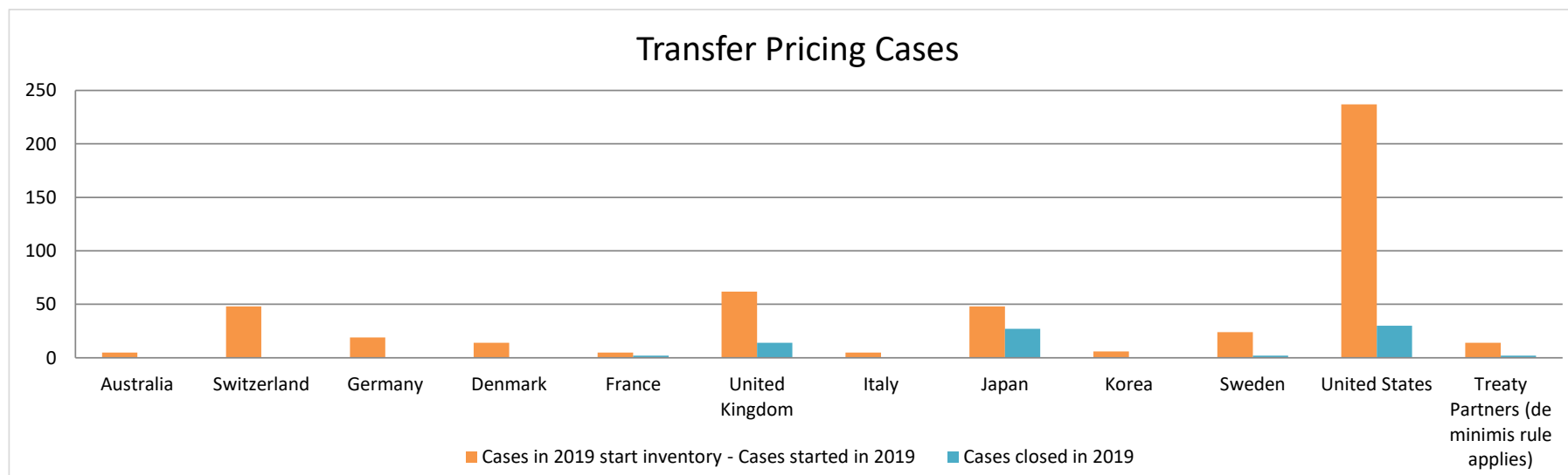
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date of receipt of the MAP request by taxpayers, or if the MAP request was submitted to the other competent authority, the date of receipt of the MAP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

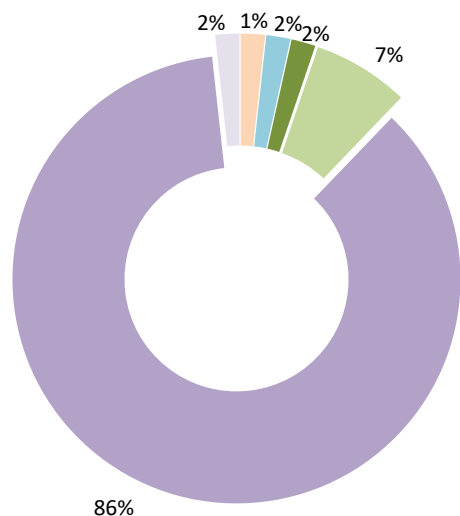
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



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.

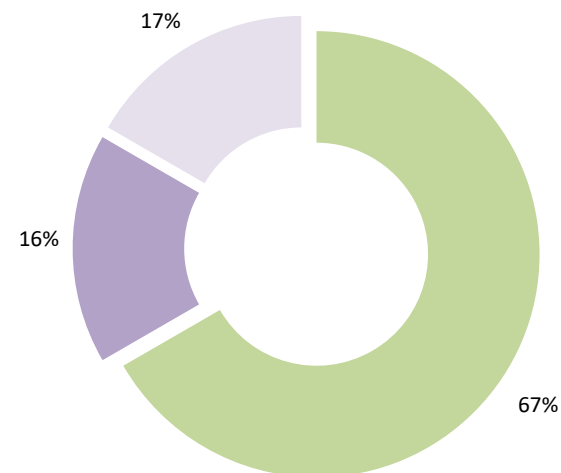
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

### MAP Outcomes - TP cases



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

### MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>8</b>	<b>99</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115</b>
Cases started before 1 January 2016	1	0	1	0	3	33	0	0	0	0	38
Cases started as from 1 January 2016	1	0	1	2	5	66	2	0	0	0	77
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>
Cases started before 1 January 2016	0	0	0	0	1	0	0	0	0	0	1
Cases started as from 1 January 2016	0	0	0	0	3	1	1	0	0	0	5
<b>All cases</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>12</b>	<b>100</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>121</b>

Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre-2016 cases during the reporting period	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree			any other outcome
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	418	1	0	1	0	3	33	0	0	0	0	380	64.86
Row 2	Others	97	0	0	0	0	1	0	0	0	0	0	96	61.97
Row 3	Total	515	1	0	1	0	4	33	0	0	0	0	476	64.79
<p><b>Notes:</b>                      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>														



Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for Attribution/Allocation Cases

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
	United States	166	71	1	0	1	0	0	28	0	0	0	207
Row 2	Treaty Partners (de minimis rule applies)	10	4	0	0	0	0	0	0	2	0	0	12
	Total	303	184	1	0	1	2	5	66	2	0	0	410
Notes:													

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	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Germany	1	4	0	0	0	0	1	0	0	0	0	0	4
United Kingdom	11	1	0	0	0	0	0	0	0	0	0	0	12
United States	26	7	0	0	0	0	1	0	0	0	0	0	32
Treaty Partners (de minimis rule applies)	10	10	0	0	0	0	1	1	1	0	0	0	17
Total	48	22	0	0	0	0	3	1	1	0	0	0	65
Notes:													

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"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	France	20.68	1.15	n.a.	n.a.
	United Kingdom	25.15	1.01	2.15	23.00
	Japan	8.34	0.85	2.29	3.12
	Sweden	23.11	0.39	4.67	18.44
	United States	24.03	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	18.46	1.15	8.68	9.78
	Total	18.48	1.00	2.68	11.18
Notes:					

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

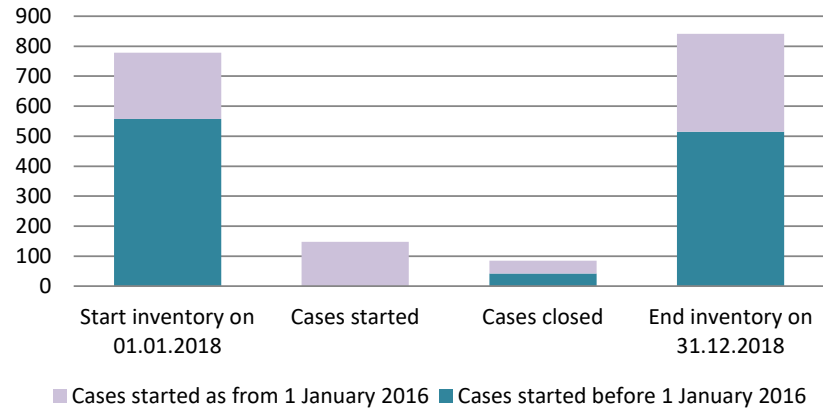
Annex B

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

## India

### Total MAP Caseload



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.

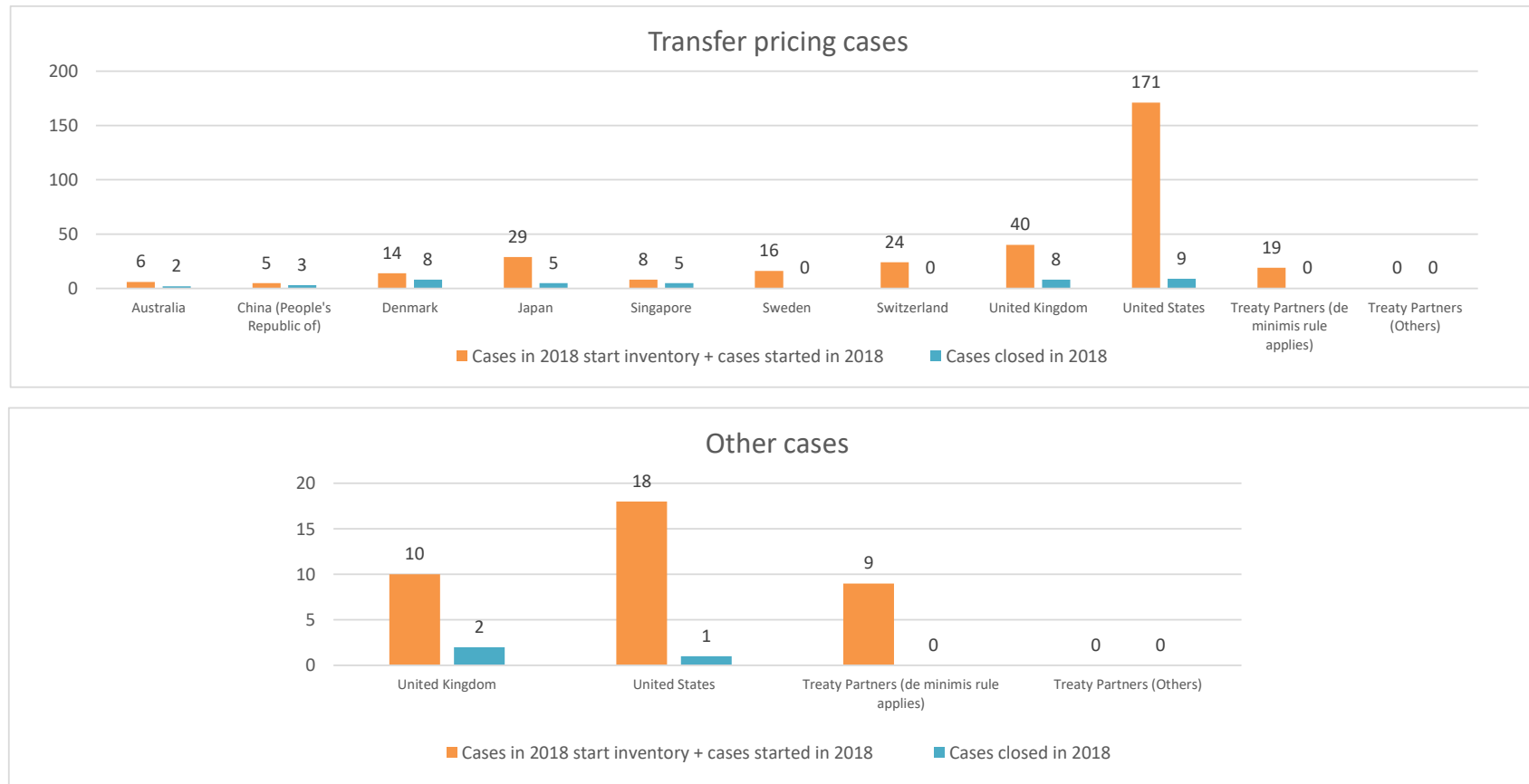
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: for MAP cases invoked by the Competent Authority based on the request of the taxpayers, the date of receipt of MAP request from the taxpayer; and for MAP cases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

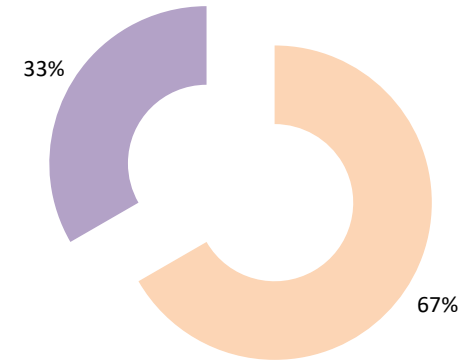
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

### MAP Outcomes - TP cases



- 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>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>72</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82</b>
Cases started before 1 January 2016	0	0	0	0	0	42	0	0	0	0	42
Cases started as from 1 January 2016	0	0	2	0	2	30	6	0	0	0	40
<b>Other cases (all)</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>
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
<b>All cases</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>73</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85</b>



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	0	42	0	0	0	0	418	60.53
Row 2 Others	97	0	0	0	0	0	0	0	0	0	0	97	n.a.
Row 3 Total	557	0	0	0	0	0	42	0	0	0	0	515	60.53

**Notes:**  
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 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  
(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.

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
	United States	121	50	0	0	0	0	0	9	0	0	0	0	162
Row 2	<b>Treaty Partners (<i>de minimis</i> rule applies)</b>	4	15	0	0	0	0	0	0	0	0	0	0	19
Row 3	<b>Treaty Partners (Others)</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	199	133	0	0	2	0	2	30	6	0	0	0	292
<p><b>Notes</b></p> <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 <i>de minimis</i> 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 <i>de minimis</i> 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	8
	United States	10	8	0	0	0	0	1	0	0	0	0	17
Row 2	<b>Treaty Partners (<i>de minimis</i> rule applies)</b>	6	3	0	0	0	0	0	0	0	0	0	9
Row 3	<b>Treaty Partners (Others)</b>	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	22	15	2	0	0	0	1	0	0	0	0	34
<p><u>Notes:</u> There is the mismatch in the opening inventory with the US. This is due to mutual reconciliation of cases between the two countries.</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	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	<b>Treaty Partners (de minimis rule applies)</b>	n.a.	n.a.	n.a.	n.a.	
Row 3	<b>Treaty Partners (Others)</b>	n.a.	n.a.	n.a.	n.a.	
	<b>Total Average Time</b>	15.06	0.97	7.89	6.74	
<b>Notes:</b> 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	<b>Treaty Partners (<i>de minimis</i> rule applies)</b>	n.a.	n.a.	n.a.	n.a.
Row 3	<b>Treaty Partners (Others)</b>	n.a.	n.a.	n.a.	n.a.
	<b>Total Average Time</b>	4.99	0.21	n.a.	n.a.
<p><u>Notes:</u>                      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.</p>					

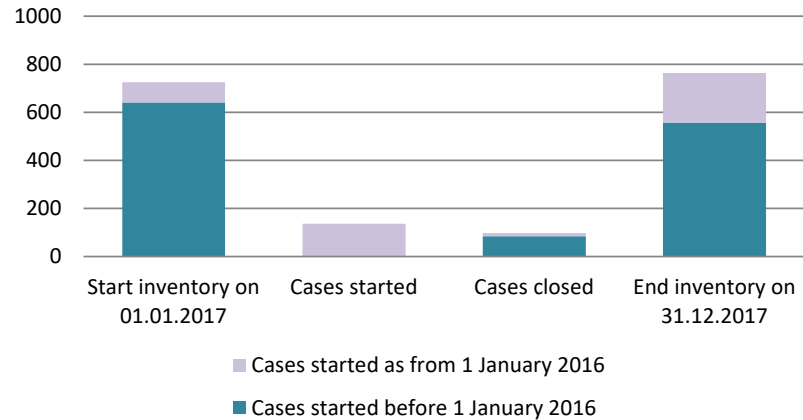
**Annex B**

**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	<b>Total Average Time</b>	14.36	0.92	7.53	6.44
Notes:					

## India

### Total MAP Caseload



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

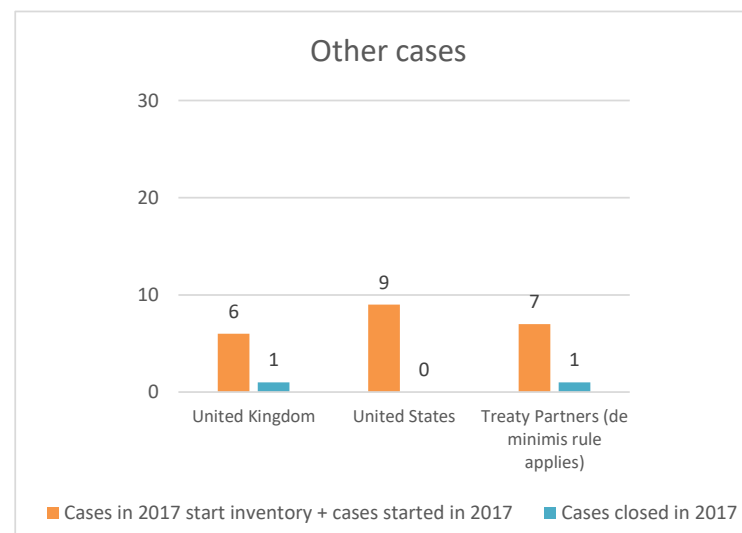
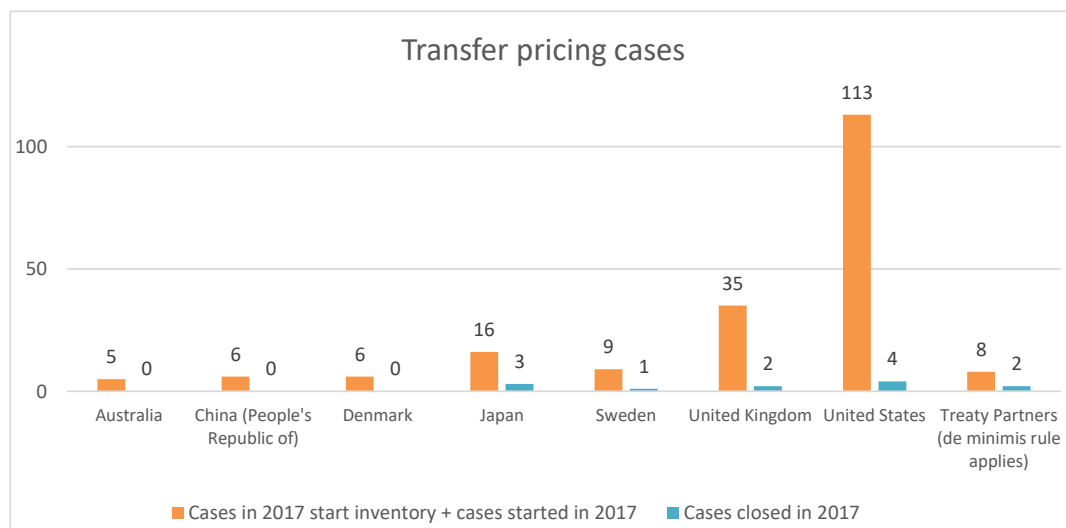
(ii) end date: the date on which the letter was sent to the Indian tax authorities in the field to give effect to the MAP resolution arrived at between two Competent Authorities.

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)

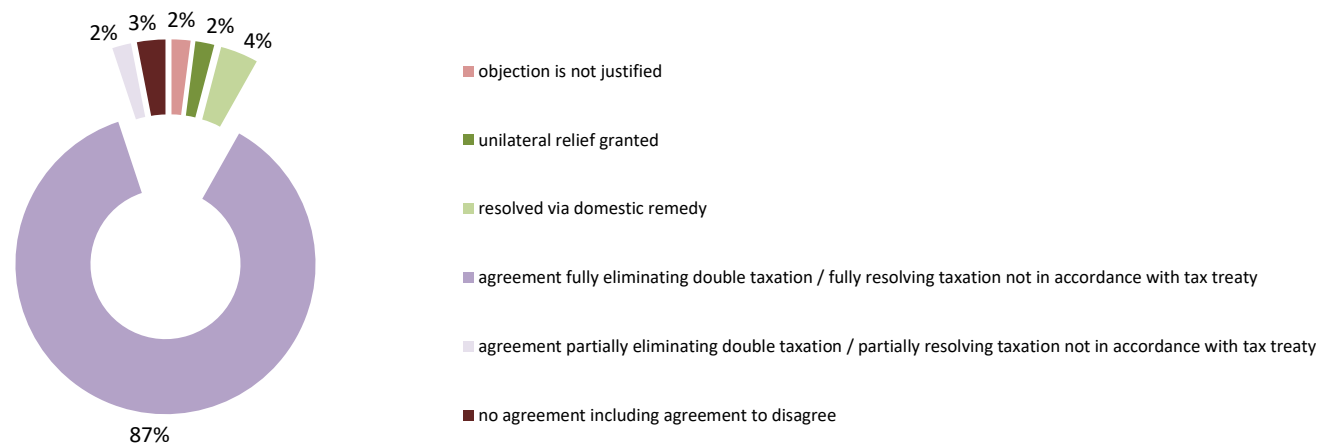
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>84</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>95</b>
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
<b>Other cases (all)</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>
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
<b>All cases</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>85</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>98</b>

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														
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 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	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	<b>Treaty Partners (<i>de minimis</i> rule applies)</b>	3	5	0	0	0	0	2	0	0	0	0	0	6
Row 3	<b>Treaty Partners (Others)</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	77	121	0	0	0	2	2	6	2	0	0	0	186
<b>Notes</b>														
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
<b>Row 2</b> Treaty Partners ( <i>de minimis</i> rule applies)	2	5	0	1	0	0	0	0	0	0	0	0	6
<b>Row 3</b> Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	7	15	0	2	0	0	0	0	0	0	0	0	20
<u>Notes:</u>													

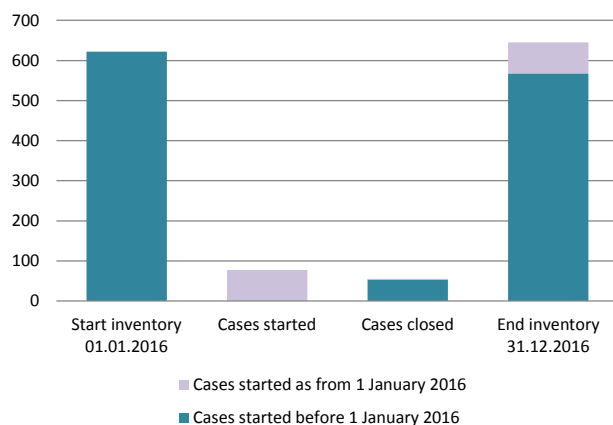
Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Japan	9.23	1.15	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	<b>Treaty Partners (de minimis rule applies)</b>	6.26	0.46	9.60	0.66
Row 3	<b>Treaty Partners (Others)</b>				
	<b>Total Average Time</b>	7.91	0.98	6.95	2.04
<u>Notes:</u>					

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)				
<b>Total Average Time</b>	3.59	1.85	0.16	4.93
<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 1	Column 2	Column 3	Column 4	
Row 1	<b>Total Average Time</b>	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.

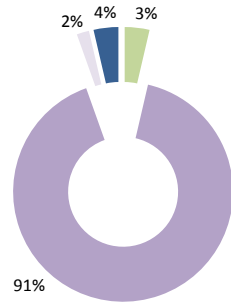
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	6.60	n.a.	6.60	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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



- resolved via domestic remedy
- agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty
- agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty
- agreement that there is no taxation not in accordance with tax treaty

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	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
<b>All cases</b>	0	0	0	0	2	50	1	2	0	0	55