International Taxation II – Transfer Pricing

July 10, 2026

Contents

Intangibles

Defining Intangibles

Statutory basis under Indian tax law and the OECD functional test

Statutory Framework — Income-tax Act, 1961

Explanation 3 to Section 32(1)
Intangible assets = know-how, patents, copyrights, trademarks, licences, franchises, or other business or commercial rights of a similar nature.

Explanation to Section 92B (International Transaction)
Inserted by Finance Act 2012, effective retrospectively from 01.04.2002. Provides an inclusive definition covering marketing, technology, artistic, data-processing, engineering, customer, contract, human-capital, location and goodwill-related intangibles.

Section 5(2) read with Section 9
Governs source-based taxation of a non-resident's income from intangible assets, subject to applicable tax treaty provisions.

OECD TP Guidelines — Functional Test

- Not a physical or financial asset
- Capable of being owned or controlled for use in commercial activity
- Its use or transfer would be compensated between independent parties in comparable circumstances
- TP analysis is independent of legal or accounting characterisation

Guiding Principle
Legal ownership of an intangible does not, by itself, confer entitlement to the returns from its exploitation by the MNE group.

The DEMPE Framework

Substance over legal form in the arm's length remuneration of intangibles

Development › **Enhancement** › **Maintenance** › **Protection** › **Exploitation**

Members of the MNE group performing DEMPE functions — Development, Enhancement, Maintenance, Protection and Exploitation — using assets and assuming risks, must be compensated for their contribution under the arm's length principle.

If the legal owner in substance controls all DEMPE functions, funds all assets, and assumes all related risks, it is entitled to all anticipated (ex ante) returns; otherwise, contributing entities must be remunerated at arm's length.

Marketing Intangibles & AMP Remuneration *(OECD TP Guidelines, para 6.78)*
Where a distributor's marketing functions, assets and risks exceed those of an independent distributor with similar rights, it may warrant additional remuneration — e.g. higher distribution profits, a reduced royalty rate, or a share of the enhanced trademark value.

AMP Issue

AMP – What's the core Issue ?

Foreign Parent owns the brand

Indian affiliate incurs advertisement, marketing and promotion ("AMP") expenditure

AMP Expenditure reflected in books of account of Indian affiliate

RA's view: Expenses exceeding 'bright line' are incurred for brand promotion on behalf of foreign entity & requires reimbursement

Current Status: Issue sub-judice Supreme Court

Story so far !

LG Electronics (SB, ITAT 2013)

Introduced the Bright Line Test (BLT) and treated excess AMP spend as a separate international transaction for foreign AE brand promotion.

Sony Ericsson (Delhi HC, 2015)

For manufacturers and distributors, rejected BLT and held that AMP should generally be benchmarked together with overall business functions under TNMM.

Maruti Suzuki (Delhi HC, 2015)

For manufacturer, held that high AMP expenditure alone cannot establish an international transaction; a specific arrangement with the AE must be proved.

Pending before Supreme Court

Revenue appeals against the Delhi High Court AMP jurisprudence are pending before the Supreme Court.

Current Position

Absent evidence of an AE arrangement for brand promotion, separate TP adjustment on AMP is generally not sustainable.

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Recent HC decisions on AMP Issue

Whirlpool of India, [2015] 64 taxmann.com 324 (Delhi)

Held that AMP expenditure cannot be treated as an international transaction merely because it incidentally benefits the foreign AE, and rejected the Bright Line Test (BLT). The Supreme Court dismissed the Revenue's SLP, leaving this position undisturbed

Pernod Ricard India [2024] 166 taxmann.com 553 (Delhi)

Held that AMP expenditure does not automatically constitute an international transaction and that Revenue must prove a specific arrangement with the AE. (Affirmed by the Supreme Court)

Beam Global Spirits & Wine [2025] 172 taxmann.com 292 (Delhi)

Court reiterated that high AMP expenditure alone cannot establish an international transaction. Revenue must first demonstrate, through tangible evidence, an AMP-related arrangement or understanding with the AE before undertaking benchmarking

Casio India [2025] 178 taxmann.com 439 (Delhi):

Court upheld deletion of AMP adjustments, reiterating that the Bright Line Test is impermissible and that AMP expenses cannot be benchmarked without proof of an international transaction with the AE. The Revenue's appeal was dismissed.

AMP – What to expect next ?

BLT – Whether a valid method?

Taxpayers' view

- Not one of the recognized methods under the Indian legislation
- Nothing in the Act or the Rules that AMP expenses be subjected to BLT
- Would lead to adding and writing words in the statute and introducing a new concept that is not recognized, validated and accepted

RA's view

- Compares AMP sales ratio of the tested party with that of comparable companies and any amount exceeding the bright line considered an international transaction
- Used for determining the existence of an international transaction by differentiating routine & non-routine expenses
- Upheld in DHL Inc.'s (US Tax Court) case and finds mention in Australian Tax Office's guidelines related to marketing intangibles
- BLT getting accepted as the *'Other Method'* provided in Rule 10AB may not be ruled out

Sales specific expenses – to be excluded or not?

- Expenses in connection with sales to be excluded for determining cost / value of international transaction
- Includes selling expenses having immediate connect with price/ consideration payable for the goods sold
- Delhi HC, Delhi Special Bench and other benches of the Tribunal have displayed consensus on this issue

Challenges & Recommendations

- Identifying & segregating expenses appearing in the profit and loss account eligible for exclusion
- Proper and thoughtful presentation of expenses in the financials, including nomenclature used
- Documentation substantiating that expenses have a live link and direct connect with sales should be maintained

Pre-mediated set-off – whether prohibited?

- Question of set off arises only in cases where segregated approach for benchmarking is followed
- Onus on taxpayer to prove that it got compensated by licensor for incurring alleged excessive AMP expenditure
- ***Special Bench's view:*** Set-off prohibited under the Act
- ***Delhi HC's view:*** Legal & statutory validity of set-off upheld; section 92 does not act as a bar

Recommendation

- Take informed decision regarding set-off considering:

  (a) factual matrix of business operations; and

  (b) availability of proper documentation

Benchmarking AMP spends?

- Segregated vs bundled benchmarking approach
- Excessive AMP spends be reimbursed - Bundled approach using Transactional Net Margin Method ("TNMM") or adjusted Resale Price Method ("RPM")
- AMP expenditure leads to brand building - Unbundled approach using Cost Plus Method ("CPM")
- Other methods - Comparable uncontrolled price method ("CUP") and Profit Split Method ("PSM")

Choice of method for undertaking benchmarking analysis would depend much on how the apex Court reaches the conclusion

Benchmarking techniques adopted by the Revenue authorities

Techniques adopted by RA's for benchmarking AMP spends

Position post Delhi HC decision

AMP Intensity adjustment

- Shift from RA's former stance & classification of marketing activity as a function
- Expenditure incurred by comparable companies are amplified to equalise the alleged difference in the intensity of marketing functions
- Entails economic adjustment on the margins of the comparable companies to account for differences in intensity of marketing function
- Practically, proved favourable in cases displaying reasonable profitability at net level
- Not a method but in the nature of an adjustment as provided by Rule 10B(2)
- Different views of benches of the Tribunal:
  - ***View 1***: Mirror image of BLT & not having any statutory recognition
  - ***View 2***: Lawful as it is in the nature of an adjustment made to the profit rates of comparable companies

RPSM

- Methodology for attributing excess of non-routine AMP expenses to foreign AE
- Accepted as valid methodology in OECD's revised TP Guidelines on Chapter VI dealing with intangibles as part of BEPS Action Plans 8 to 10
- RPSM considered reliable method to compute overall profits from commercialisation of intangibles
- Method facing challenges from the taxpayers as computation mechanism adopted by RA's flawed

Other Method

- Comparison of AMP / sales ratio of the foreign AE with that of the tested party
- Challenge - Distorted Bright Line Test

Corporate Guarantee

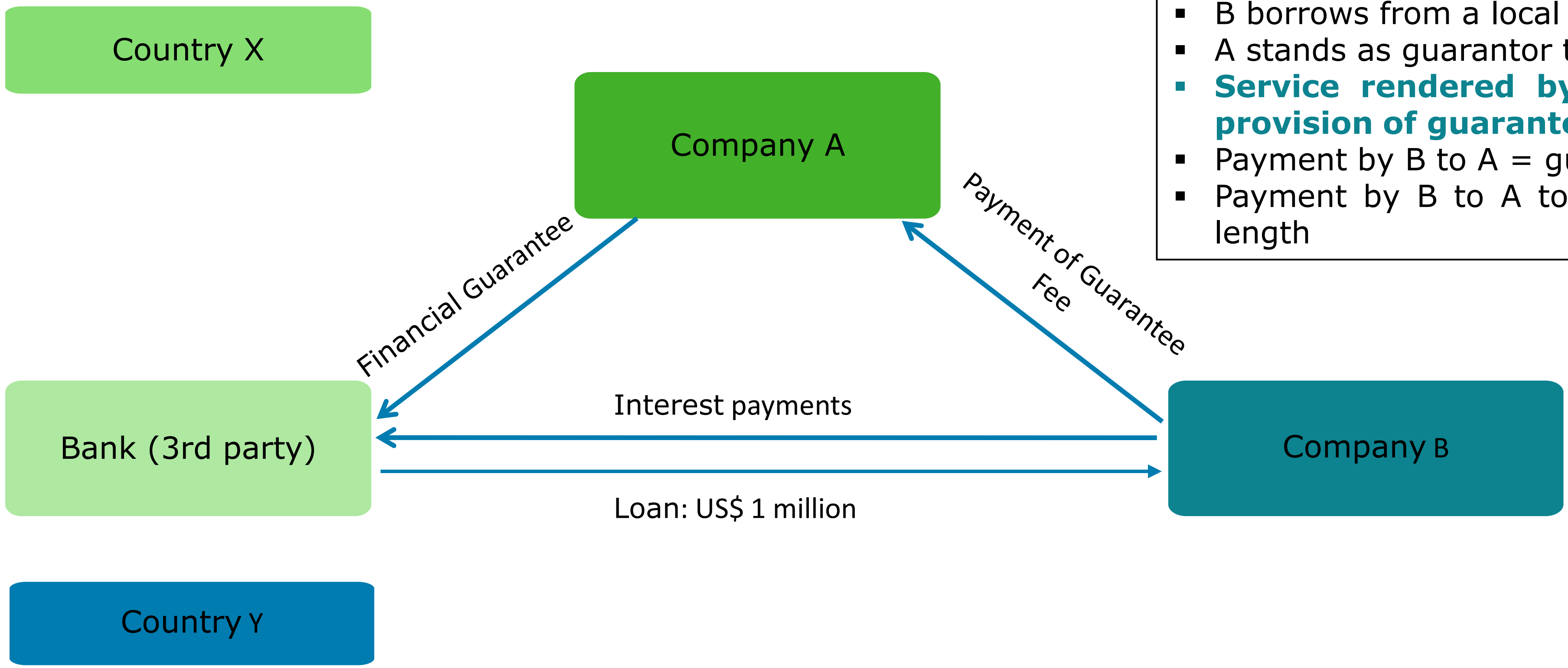
Corporate Guarantee

- Corporate Guarantee is provided either to the Customer or to the Bank for giving loans to the sister concerns/AEs of the said company.

- Since company providing guarantee is exposed to risk in case of default by lender, it should be compensated by way of a fee.

Intra-group financial guarantees

- A & B are related
- B borrows from a local bank
- A stands as guarantor to bank
- **Service rendered by A to B = provision of guarantee**
- Payment by B to A = guarantee fee
- Payment by B to A to be at arm's length



OECD guidance on guarantees

- Effectively, a guarantee reduces the lender's risk and allows the borrower to borrow on terms that would apply if it has the same credit rating as the guarantor

- An appropriate benefit – **lower cost of debt funding** – for the borrower is needed for it to be willing to remunerate the guarantor with a commensurate fee

- Different types of intra-group credit support – depends on facts and circumstances
  - Explicit guarantee is legally binding and provides relevant rights to creditor to enforce commitment
  - Implicit Guarantee includes a "letter of comfort" and other lesser forms of support

- Not all guarantees confer a benefit on the borrower

- A **letter of comfort** is not a legally binding commitment and does not involve the explicit assumption of risk;
  - Impact of a letter of credit is based on the facts and circumstances
  - In general, the absence of an explicit guarantee, the benefit of support from other group members arises from passive association, not from a chargeable service

- The **financial capacity** of the guarantor must be evaluated, including;
  - Evaluation of the credit rating of the guarantor and borrower and business correlations between them

Topical TP Issues in Corporate Guarantee

- Whether Corporate guarantee classified as international transaction or not
- Reclassification of transaction based on FAR analysis – Corporate Guarantee vs Bank Guarantee ?
- Whether corporate guarantee given is explicit or implicit guarantee
- Whether Corporate guarantee constitutes as shareholder activity
- Whether quotes available on bank's website is a reliable external CUP data

Robust analysis in the TP documentation for methodology along with appropriate benchmarking can help in justifying the arm's length price for payment of corporate guarantee fee

Litigation Trends

Financial & performance guarantees involving assumption of risk/liability on behalf of AEs were held to be international transactions

Shapoorji Pallonji & Co. (P.) Ltd. v. DCIT (182 taxmann.com 841 (Mumbai)

Corporate Guarantee does not constitute international transaction if issued to subsidiaries as shareholder/quasi-capital support

Micro Ink Ltd. v. ACIT: 157 ITD 132 (Ahmedabad)

Corporate Guarantee cannot be benchmarked using Bank guarantee rates

CIT v. Everest Kento Cylinders Ltd. (378 ITR 57 (Bom)
CIT v. Glenmark Pharmaceuticals Ltd. (398 ITR 439 (Bom); affirmed by SC in 107 taxmann.com 445)

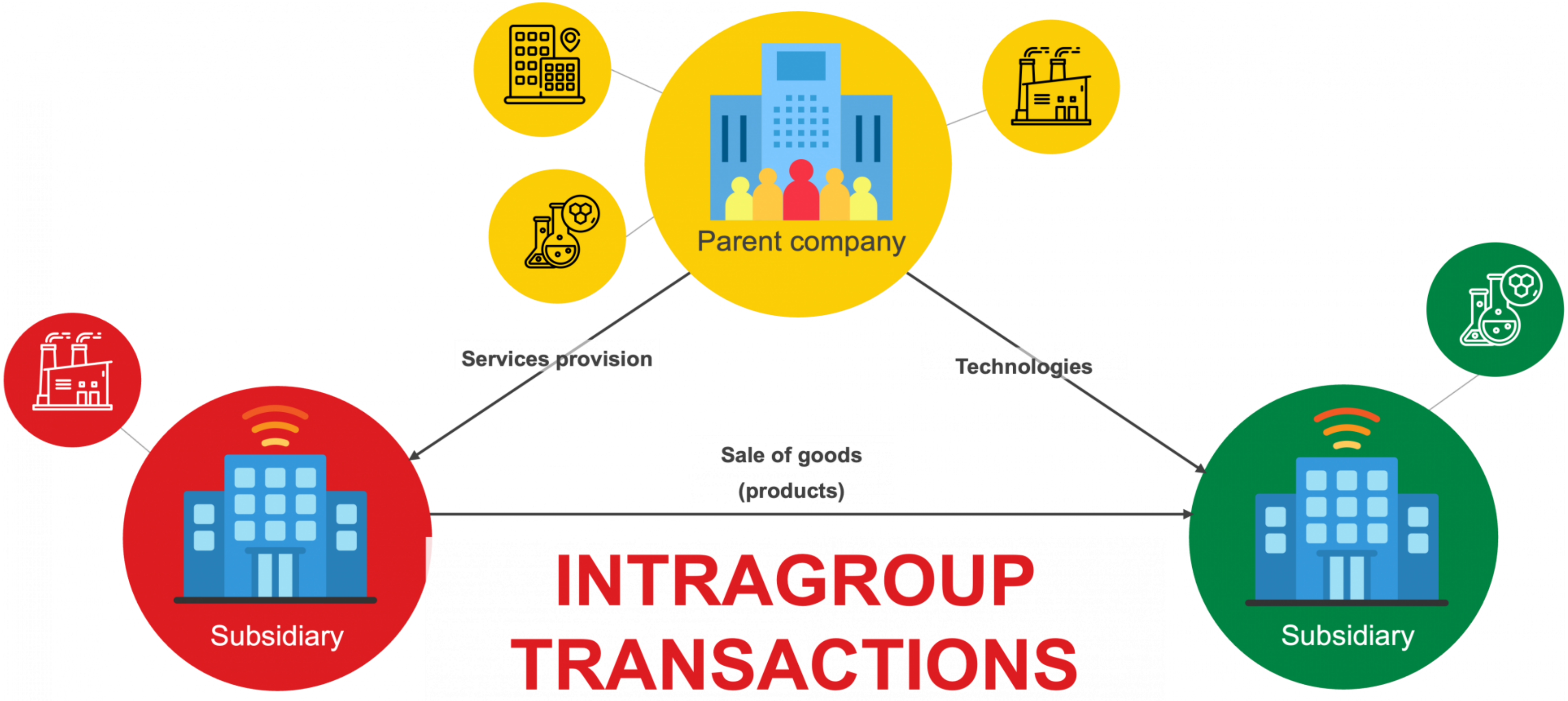
Corporate guarantee fee of 0.25% to 0.5% is widely considered to be at arm's length under Indian transfer pricing jurisprudence

CIT v. Everest Kento Cylinders Ltd. (378 ITR 57 (Bom)
Micro Ink Ltd. v. ACIT (157 ITD 132 (Ahmedabad)

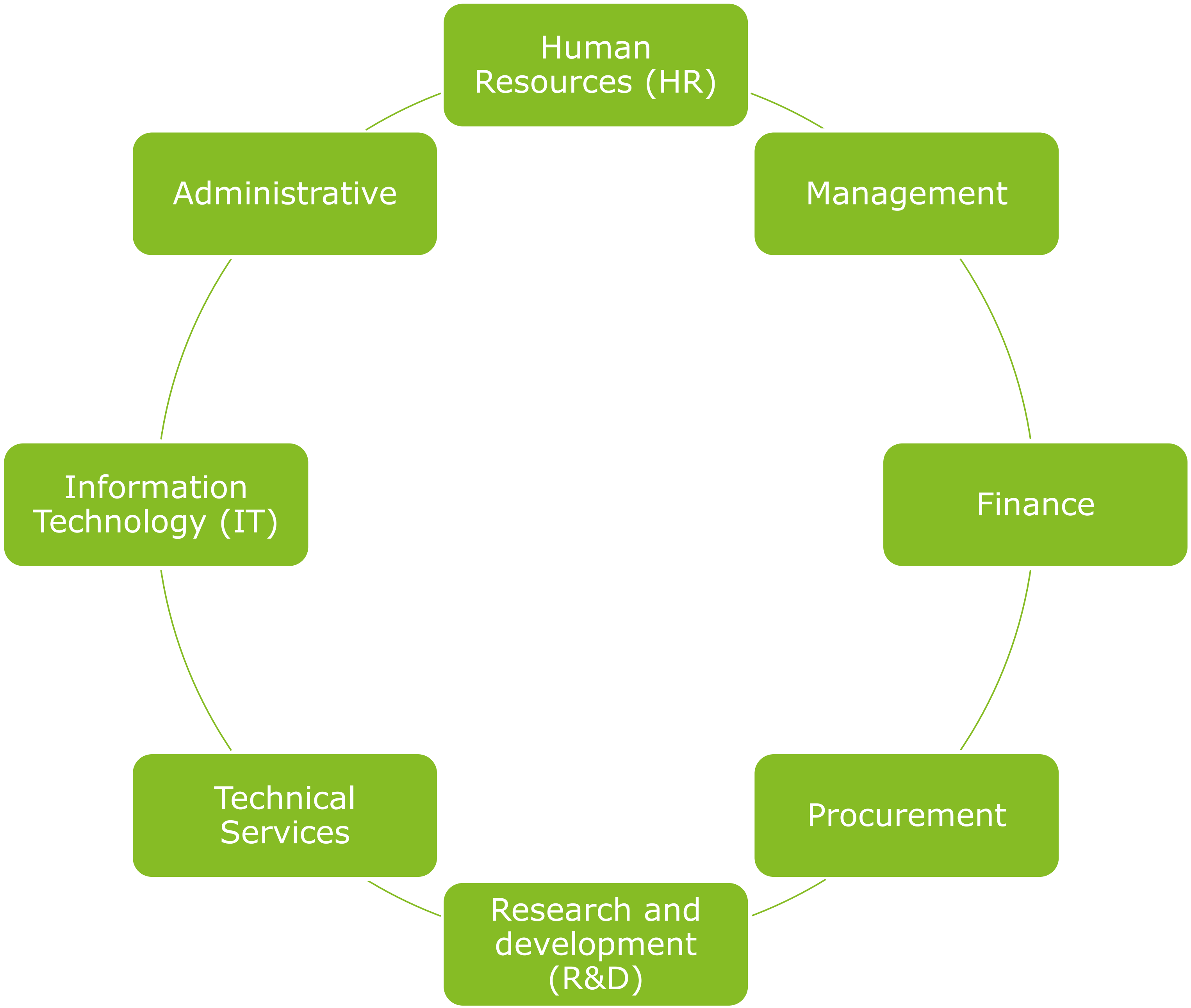
Intra-group services

Intra-Group Services

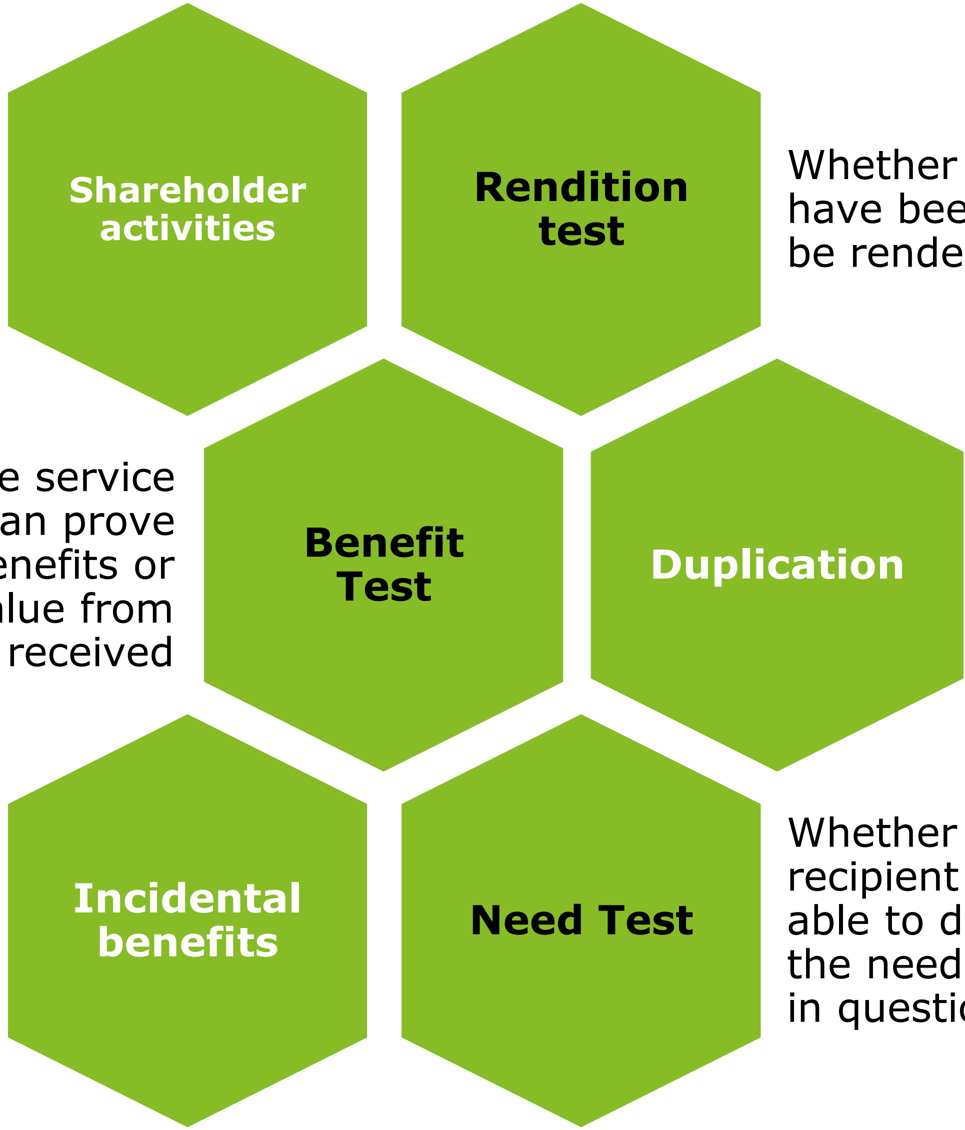
Intra-group services ("IGS") mean services rendered by the parent entity or any entity within the Multinational group ("MNE Group") to other entities.



Nature of IGS



TP Issues involving IGS

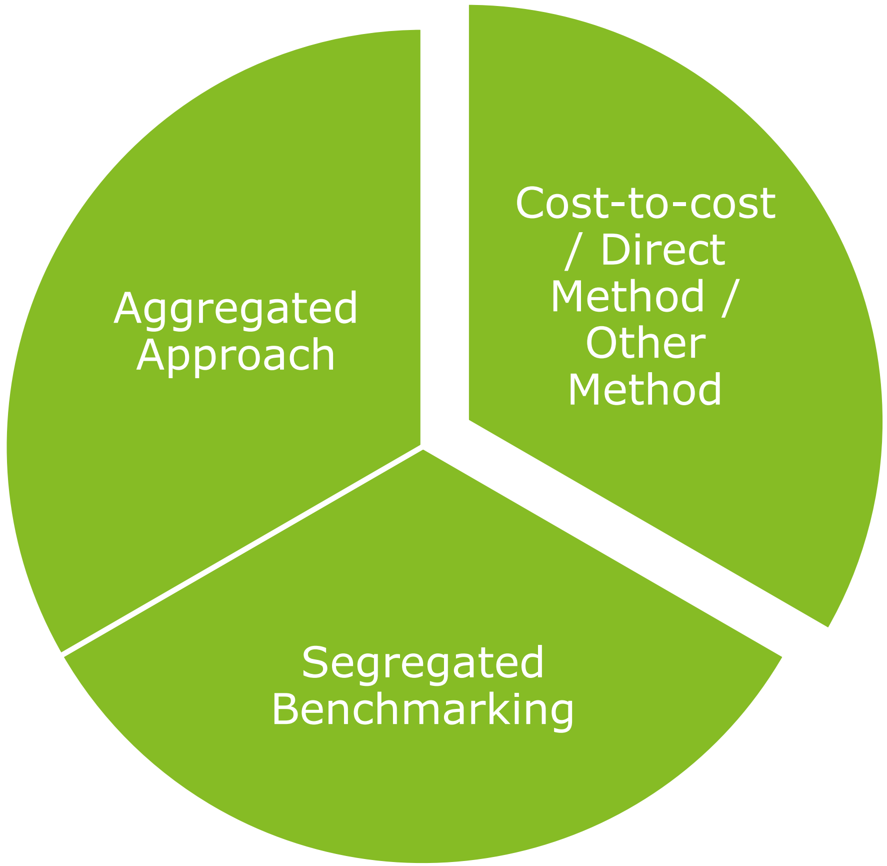


Whether services have been proved to be rendered

Whether the service recipient can prove the benefits or economic value from services received

Whether the service recipient has been able to demonstrate the need for services in question

Benchmarking IGS



Litigation Trends

ACIT vs Avery Dennison [2021] 133 taxmann.com 536 (Delhi ITAT) affirmed by HC [2023] 154 taxmann.com 454 (SLP in SC dismissed):

Where an assessee can substantiate actual receipt of intra-group services and demonstrate a clear business benefit/nexus with revenues or cost savings, the ALP of such services cannot be determined at Nil merely because the TPO questions their necessity or commercial value.

CIT vs Merck Ltd: [2016] 389 ITR 70 (Bombay):

Where services are provided under a bundled arrangement and certain services are admittedly rendered, the entire arrangement should be viewed holistically and not dissected service-by-service.

Knorr-Bremse India (P.) Ltd. vs ACIT: [2016] 380 ITR 307 (P&H HC):

ALP cannot be determined at Nil merely because the taxpayer is unable to demonstrate increased profits from intra-group services; profitability is not the test for determining arm's length price.

Litigation Trends

CIT vs Cushman & Wakefield (India) P Ltd [2014] 367 ITR 730 (Del)

TPO's role is to determine ALP, not to assess the commercial benefit of services; ALP cannot be fixed at Nil merely because the TPO believes no benefit was derived.

CIT vs Max India Ltd. [2016] 388 ITR 81 (P&H HC):

Intra-group services need not always be evidenced through written records; advice, introductions and business information may be communicated orally, and actual rendition can be established through surrounding evidence and business benefits.

Akzo Nobel India (P.) Ltd. v. Addl. CIT [2024] 460 ITR 477 (Delhi HC) affirming [2022] 137 taxmann.com 369 (Delhi ITAT)

ALP of intra-group services can be determined at Nil where the taxpayer fails to provide sufficient evidence demonstrating actual receipt and rendition of services by the AE.

Litigation Trends

Herbalife International India (P.) Ltd. v. ACIT [2017] 81 taxmann.com 178 (Bangalore ITAT)

Past acceptance of similar intra-group services does not relieve the taxpayer from substantiating actual receipt of services in the relevant year; failure to provide evidence can justify a Nil ALP adjustment.

Volvo India (P.) Ltd. v. CIT [2017] 77 taxmann.com 207 (Bangalore ITAT)

While the TPO cannot determine ALP at Nil merely by questioning the business need or benefits of a service, the taxpayer must substantiate actual receipt of services; failure to evidence rendition of services can justify a Nil ALP

OSG (India) (P.) Ltd. v. DCIT [2025] 183 taxmann.com 209 (Delhi HC)

A TP adjustment cannot be sustained based on a generic rejection of emails and invoices; the TPO must meaningfully evaluate the evidence and determine ALP after proper examination.

Litigation Trends

American Express Banking Corporation (India Branch) v. ADIT (ITA No. 6253/Del/2017), affirmed by Delhi HC [2025] 174 taxmann.com 595; SLP dismissed [2025] 178 taxmann.com 657 (SC)

ALP of intra-group services cannot be determined at Nil solely due to alleged insufficiency of evidence; the TPO must properly examine the evidence on record and determine ALP in accordance with transfer pricing principles.

NTT India (P.) Ltd. v. Assessment Unit/NFAC [2025] 175 taxmann.com 945 (Mumbai ITAT)

The TPO's role is limited to determining ALP and not evaluating the commercial benefit or business necessity of intra-group services; TP adjustment deleted.

Compass India Support Services (P.) Ltd. v. NFAC [2025] 183 taxmann.com 212 (Delhi HC)

Where the assessee substantiates both the need for intra-group services and their actual receipt through documentary evidence, a TP adjustment on such services is not sustainable.

APA & Safe Harbour Rules

Overview of India APA Regime

APA - agreement between taxpayer & CBDT to determine the ALP or specify the manner of determining it or both, in relation to an international transaction entered with its Associated Enterprises, well in advance.

01 APA scheme was introduced from 1 July 2012

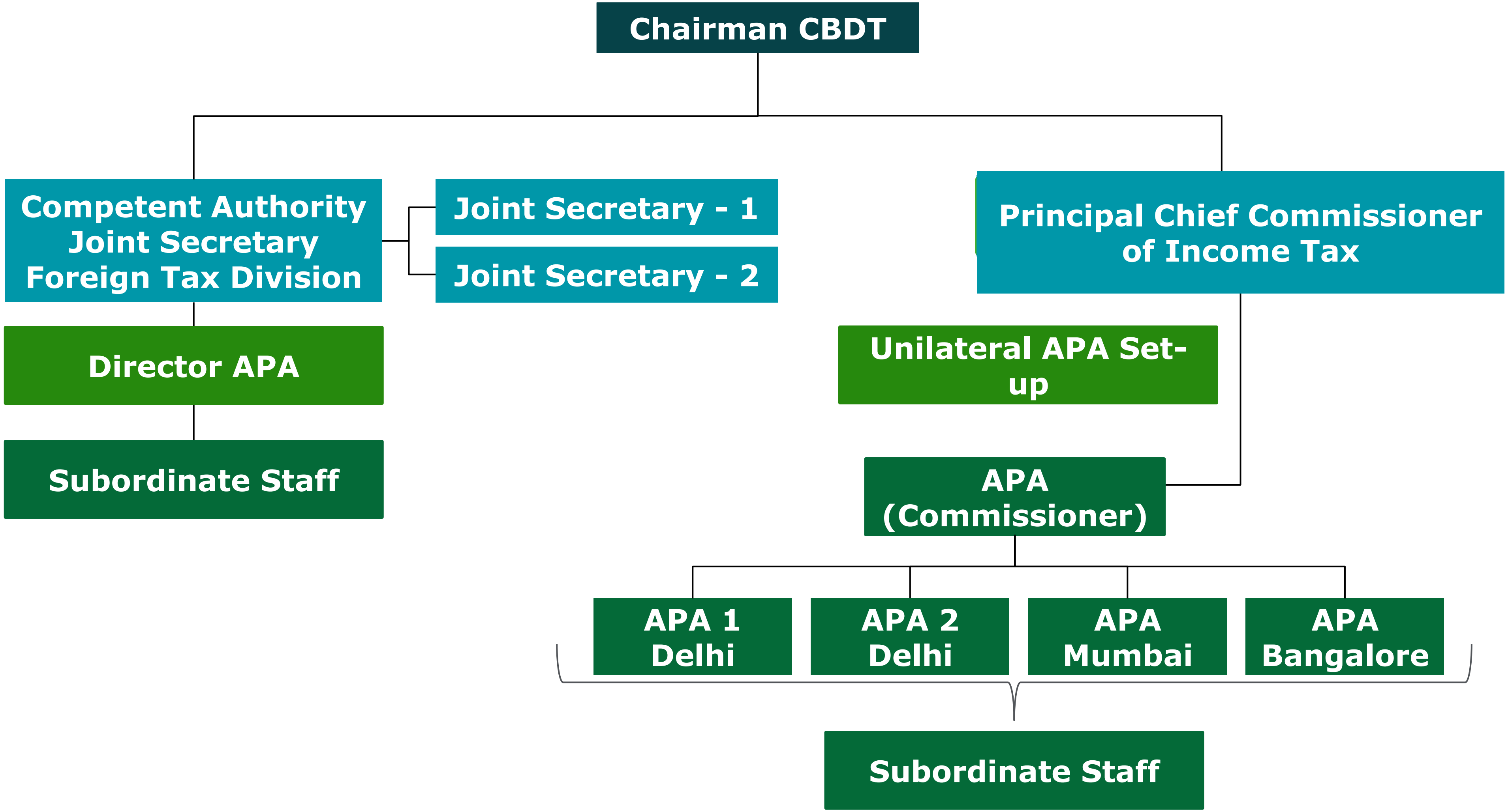
02 Unilateral, bilateral or multilateral APA can be filed

03 APA is allowed for a maximum period of 5 years (advance years) and the roll back, normally, for a block of 4 years preceding the advance APA years

04 For continuing transactions, APA application is required to be filed before the first day of the financial year which is part of the advance years (i.e. if the APA years are from FY 2025-26 to 2029-30, application needs to be filed on or before 31 March 2025)

05 For new transactions, APA application should be filed before the commencement of such transaction

Organization structure of Indian APA Forum



Overview of the process

Phase 1:
Pre-filing discussion (optional)

Phase 2:
Formal application

Phase 3:
Evaluation, site visit and negotiation

Phase 4:
Finalizing and signing an APA

Process for renewal of APA is similar to original APA

Scope of APA

An agreement, among other things, would include:

- International transactions covered
- Transfer pricing method and arm's length price
- Definition of any relevant term such as operating expenses, operating income, etc.
- Critical assumptions and the conditions (assumptions about FAR profile, economic conditions, conditions on realization / credit period, segmental accounts, return of income, development of IP etc.)
- List of documents to be maintained and furnished at the time of annual compliance by taxpayer

APA Roll Back provision

APA rollback refers to application of the terms of an APA to the tax years prior to the original term of the APA where the relevant facts and circumstances in the earlier tax years are the same.

Rollback to be applied for a period not exceeding four years preceding the first year to which APA applies

Rollback applicable for any covered transactions mentioned in the main application

Manner of determination of ALP will be the same as that is agreed for the covered APA years. However, ALP could be different

Certainty on open years of audit

Reduction of associated costs (including tax, interest, litigation expense)

Additional Fees of Rs. 5,00,000

Benefits of APA

- **Certainty with respect to tax outcome** of international transactions, by agreeing in advance the arm's length pricing, or pricing methodology to be applied.
- In case of bilateral or multilateral APAs, it aids in **avoidance of double taxation**.
- **Specific rollback provisions** that enable taxpayers to attain certainty in transfer prices of international transactions for up to 4 rollback years (totaling to overall 9 years of certainty)
- **Removal of an audit threat** (minimize rigors of audit), and deliverance of a particular tax outcome based on the terms of the agreement
- Reduce the **burden of record keeping** as the taxpayer knows in advance the required documentation to be maintained to substantiate the agreed terms and conditions of the agreement
- Substantial **reduction of compliance costs** over the term of the APA
- For tax authorities, an **APA reduces cost of administration** and also frees scarce resources
- Consequently, APAs provide a **win-win situation for all** the stakeholders involved

Safe Harbour Rules

Safe Harbour Rules

- With the objective of simplifying and streamlining India's Income-tax framework, the Government has introduced the Income-tax Act, 2025, which is proposed to come into force from 1 April 2026
- To supplement the implementation of the said Act, the Government has now released the draft Income-tax Rules, 2026, along with the relevant Forms
- The draft Income-tax Rules propose to simplify the language and streamline presentation

- Budget 2025 and 2026 proposed an introduction of a simplified and taxpayer friendly safe harbour rules (SHR)
- Updated SHR proposed for IT services with higher turnover threshold and reduced mark-up on cost
- Processing of SHR application for IT services is proposed to be automated

Eligible International Transactions

Eligible Transaction

- Software Development services
- Information Technology enabled Services
- Provision of Knowledge Process Outsourcing
- Advance of intra-group loans
- Provision of Corporate guarantee
- Manufacture and export of non-core auto components
- Provision of Contract Research and Development services relating to generic pharmaceutical drug
- Provision of Contract Research and Development services wholly or partly relating to software Development
- Manufacture and export of core auto components
- Receipt of low value adding intra group services

Refer Rule 10TA for definition of above-mentioned transactions and other key terms

Safe Harbour Rules vs APA (1/2)

Particulars	Safe Harbour	APA
Eligibility / Coverage	Limited to defined sectors (IT, ITeS, KPO, Contract R&D etc.)	Applies to any international transaction
Duration	Valid for 5 years	Up to 5 years + rollback
Threshold criteria	Upto INR 20 Bn aggregate revenue (Approx USD 222.22 mn)	No revenue threshold
Due date	Filing of application before 30 June from the end of first tax year	Before the first day of relevant financial year
Application fee	No fee to be paid	Payment of APA fee of INR 2.5 mn including rollback (Approx USD 28,000)
Pricing approach	Fixed margin of 15.5%	Negotiated pricing based on analysis of functions, assets and risks

Safe Harbour Rules vs APA (2/2)

Particulars	Safe Harbour	APA
Approval process	Automated rule-based approval	Requires detailed evaluation, meetings, site visits
Double tax relief	Not available	Available under Bilateral APA
Timeline	Within 2 month from the date of filing	Within 2 years extendable by another 6 months (for unilateral APA)
Flexibility	Must meet predefined conditions	Highly flexible
Withdrawal	Allowed to withdraw but cannot re-enter, if withdrawn	Simple notification to be filed to withdraw
Best suited for	Low-risk, routine service providers	Complex, high-value, highly unique transactions

Relevant Provisions

Transfer Pricing Sections – 1961 vs 2025 (1/2)

ITA 1961 (Old)	ITA 2025 (New)	Description
92	161	Computation of income having regard to ALP
92A	162	Meaning of Associated Enterprise
92B	163	Meaning of International transaction
92BA	164	Meaning of specified domestic transactions
92C (1) (Rule 10B, 10C)	165(1) and 2(a)	Methods of computation of ALP *Rule 10AB – Any other method for determination of ALP
92CA	166	Reference to Transfer Pricing Officer (TPO)
92CB	167	Safe harbour rules
92CC	168	Advance Pricing agreement

Transfer Pricing Sections – 1961 vs 2025 (2/2)

ITA 1961 (Old)	ITA 2025 (New)	Description
92CD	**169**	Effect of advance pricing agreement
92CE	170	Secondary adjustment in certain cases
92F	173	Definitions: Accountant, ALP, Enterprise, PE, Specified date, Transaction

Transfer Pricing Rules – 1962 vs 2026 (1/5)

ITR 1962 (Old)	ITR 2026 (New)	Description
10A	77	Meaning of expressions used in determination of arm’s length price
10AB	78	Other method for determination of arm’s length price
10B	79	Determination of arm’s length price under section 165
10C	80	Most appropriate method
10CA	81	Determination of arm's length price in certain cases
-	82	Exercise of option for determination of arm's length price for multiple years in a single proceeding
10CB	83	Time period for repatriation of excess money under section 170(2) and computation of interest income under section 170(4) pursuant to secondary adjustments
10D	84	Maintenance of documentation under section 171(1)(a)
10E	85	Accountant’s Report under section 172

Transfer Pricing Rules – 1962 vs 2026 (2/5)

ITR 1962 (Old)	ITR 2026 (New)	Description
10TA	86	Definitions for safe harbour rules for international transactions
10TB	87	Eligible Assessee for safe harbour rules for international transactions
10TC	88	Eligible international transactions for safe harbour
10TD	89	Safe harbour rates for eligible international transactions
10TE	90	Procedure for transactions other than provision of information technology services
-	91	Procedure for transactions of provision of information technology services
10TF	92	Safe harbour rules for international transactions not to apply in certain cases
10TG	93	Mutual Agreement Procedure not to apply where Safe harbour for international transactions is accepted
10TH	94	Definitions for safe harbour rules for specified domestic transaction

Transfer Pricing Rules – 1962 vs 2026 (3/5)

ITR 1962 (Old)	ITR 2026 (New)	Description
10THA	95	Eligible Assessee for safe harbour rules for specified domestic transactions
10THB	96	Eligible specified domestic transaction for safe harbour
10THC	97	Safe harbour for eligible specified domestic transaction
10THD	98	Procedure governing safe harbour rules for specified domestic transactions
10TI	99	Definitions for safe harbour rules for income attribution
10TIA	100	Safe Harbour for income attribution in case of income from business and profession
10TIB	101	Procedure governing safe harbour rules for income attribution
10TIC	102	Mutual Agreement Procedure not to apply where safe harbour for income attribution
10F	103	Meaning of expressions used in matters in respect of advance pricing agreement
10G	104	Persons eligible to apply

Transfer Pricing Rules – 1962 vs 2026 (4/5)

ITR 1962 (Old)	ITR 2026 (New)	Description
10H	105	Pre-filing consultation
10-I	106	Application for advance pricing agreement
10J	107	Withdrawal of application for agreement
10K	108	Preliminary processing of application
10L	109	Procedure for processing the APA application
10M	110	Terms of the agreement
10MA	111	Roll Back of the Agreement
10N	112	Amendments to Application
10-O	113	Furnishing of Annual Compliance Report
10P	114	Compliance Audit of the agreement
10Q	115	Revision of an agreement
10R	116	Cancellation of an agreement
10RA	117	Procedure for giving effect to rollback provision of an Agreement

Transfer Pricing Rules – 1962 vs 2026 (5/5)

ITR 1962 (Old)	ITR 2026 (New)	Description
10RB	118	Relief in tax payable under section 206(1) due to operation of section 206(1)(i)
10S	119	Renewing an agreement
10T	120	Miscellaneous
44G	121	Application seeking to give effect to the terms of agreement under section 533(2)(p) and procedure for giving effect to the decision under the Agreement
44GA	122	Procedure to deal with requests for bilateral or multilateral advance pricing agreements
10DA	123	Maintenance and furnishing of information and document by constituent entity of an international group under section 171
10DB	124	Furnishing of report in respect of an international group under section 511
21AC	125	Furnishing of authorization and maintenance of documents for the purposes of section 176

Transfer Pricing Forms – 1962 vs 2026 (1/5)

ITR 1962	ITR 2026	Description
Old Form no.	**New Form no.**	
3CEB	48	Report from an accountant to be furnished under section 172 relating to international transaction(s) and specified domestic transaction(s)
3CEFA, 3CEFB & 3CEFC	49	Application for opting for Safe Harbour
3CEC	50	Application for a pre-filing consultation
3CED & 3CEDA	51	Application for an Advance Pricing Agreement (APA)
3CEF	52	Annual Compliance Report on Advance Pricing Agreement
3CEEA	53	Form for filing particulars of past years for calculating relief in tax payable under section 206(1) .

Transfer Pricing Forms – 1962 vs 2026 (2/5)

ITR 1962	ITR 2026	Description
Old Form no.	New Form no.	
New Form	54	Application for Renewal of an Advance Pricing Agreement (APA)
3CEAA	56	Information and document to be furnished by the person who is a constituent entity under section 171(4) of the Act
3CEAB	57	Intimation by a designated constituent entity, resident in India, of an international group, for the purposes of section 171(4) of the Act
3CEAC	58	Intimation by a constituent entity, resident in India, of an international group, the parent entity of which is not resident in India, for the purposes of section 511(1) of the Act
3CEAD	59	Report by a parent entity or an alternate reporting entity or any other constituent entity, resident in India, for the purposes of section 511(2) or section 511(4) of the Act
3CEAE	60	Intimation on behalf of the international group for the purposes of section 511(5) of the Act.

THANK YOU