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## Transfer Pricing Documentation Requirements in India (<https://taxguru.in/income-tax/transfer-pricing-documentation-requirements-india.html>)

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Three-tier **transfer pricing** (<https://taxguru.in/income-tax/applicability-transfer-pricing-provisions-domestic-transactions.html>) documentation structure:

1. Local File- This needs to be documented with the Company itself.
2. Master File- Needs to be filed with IT Department.
3. Country by Country Report- Needs to be filed with IT Department.

- **Applicability of Master File**

Particulars	Threshold
Consolidated revenue of International Group	INR 500 Crore
<b>AND</b>	
Aggregate value of International transaction	INR 50 Crore
<b>OR</b>	
Aggregate value of International transaction pertaining to intangible property	INR 10 Crore

**Note:**

Turnover to be taken for Master File is the Accounting Year (i.e., for F.Y 2016-17, accounting Year will be 2016-17)

- **Master File- Forms and Timelines**

Form	Particulars	Timelines
3CEAA (Part A)	Every constituent entity of an International Group irrespective of threshold applicability, whether entity is resident or not	For F.Y. 2016-17 – on or before March 31, 2018 For others- By due date of Furnishing Return of Income,
3CEAA (Part B)	Single Constituent entity (as designated by the Group) of the International Group in India meeting the prescribed threshold	For F.Y. 2016-17 – on or before March 31, 2018 For others- By due date of Furnishing Return of Income,
3CEAB (Intimation)	In case, Multiple constituent entities resident in India. To be filed by designated entity.	For F.Y. 2016-17 – on or before March 1, 2018 For Others- 30 days prior to the date of filing of Master File

- **Applicability of CbCR**

Particulars	Threshold
Consolidated revenue of International Group	INR 5500 Crore

**Note:**

Turnover to be taken for Master File is the Accounting Year (i.e., for F.Y 2016-17, accounting Year will be 2016-17)

- **CbCR – Forms and Timelines :**

Form	Particulars	Timelines
3CEAC	Intimation of details of Parent Entity/alternate reporting entity which will file the CbCR	For F.Y. 2016-17 – on or before January 31, 2018 For others- At least 2 months before due date of Furnishing Return of Income,
3CEAD	Filing CbCR – Every parent entity or the alternate reporting entity resident in India	For F.Y. 2016-17 – on or before March 31, 2018 For others- By due date of Furnishing Return of Income
3CEAE	Intimation of Multiple constituent group entities in India	Not Specified yet

**Important Terms**

### **Accounting Year**

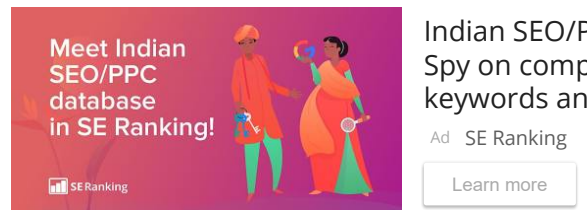
“accounting year” means,-

- (i) a previous year, in a case where the parent entity or alternate reporting entity is resident in India; or
- (ii) an annual accounting period, with respect to which the parent entity of the international group prepares its financial statements under any law for the time being in force or the applicable accounting standards of the country or territory of which such entity is resident, in any other case;

### **Constituent Entity**

“constituent entity” means,-

- (i) any separate entity of an international group that is included in the consolidated financial statement of the said group for financial reporting purposes, or may be so included for the said purpose, if the equity share of any entity of the international group were to be listed on a stock exchange;
- (ii) any such entity that is excluded from the consolidated financial statement of the international group solely on the basis of size or materiality; or



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- (iii) any permanent establishment of any separate business entity of the international group included in clause (i) or clause (ii), if such business unit prepares a separate financial statement for such permanent establishment for financial reporting, regulatory, tax reporting or internal management control purposes;

### **Alternate Reporting Entity**

“alternate reporting entity” means any constituent entity of the international group that has been designated by such group, in the place of the parent entity, to furnish the report of the nature referred to in sub-section (2) in the country or territory in which the said constituent entity is resident on behalf of such group;

### **International Group**

“international group” means any group that includes,-

- (i) two or more enterprises which are resident of different countries or territories; or
- (ii) an enterprise, being a resident of one country or territory, which carries on any business through a permanent establishment in other countries or territories;