

6. Key features of the new Form and benefits to the stakeholders:

No.	Key Feature of Form	Benefit to Stakeholders
1	Introduces tabular computations for APA adjustments with step-by-step worksheets.	Ensures clarity in reporting deviations, reduces audit disputes, and lowers compliance burden for taxpayers during TPO audits
2	Explicitly lists common critical assumptions (e.g., FAR stability, AE jurisdictions, invoicing/credit terms, other compliances) with Yes/No compliance checkboxes and deviation details	Minimizes interpretation gaps between taxpayers and authorities, streamlining compliance verification and audit processes.

7. Process for filing Form No. 52:

1. The Applicant shall file Form No. 52 electronically to the Principal Chief Commissioner of Income-tax (International Taxation), who shall send one copy of annual compliance report to the competent authority in India, one copy to the Commissioner of Income-tax who has the jurisdiction over the income-tax assessment of the Taxpayer, and one copy to the Transfer Pricing Officer (TPO) having the jurisdiction over the Taxpayer to carry out the compliance audit.

8. Key Takeaways from revised Form:

1. Structured Adjustment Reporting

Introduces tabular worksheets for APA adjustments (e.g., OPM variance on OE/revenue, aggregated transactions), detailing deviations and amounts adjusted in ITRs, facilitates ease of compliance for the taxpayer.

2. Critical Assumptions Checklist

Provides Yes/No checkboxes for common assumptions (FAR stability, AE jurisdictions, invoicing/credit terms), with space for deviation reasons, reduces ambiguity, as well as compliance burden.

Form No. 54- Filing of Renewal applications

Name of form as per I.T. Rules, 1962	NEW FORM	Name of form as per I.T. Rules, 2026	54
Corresponding section of I.T. Act, 1961	92CC	Corresponding section of I.T. Act, 2025	168
Corresponding Rule of I.T. Rules, 1962	10-1	Corresponding Rule of I.T. Rules, 2026	119

1. Purpose of Form No. 54:

Form No. 54 is the new application form for renewing an Advance Pricing Agreement (APA) between a taxpayer and the Central Board of Direct Taxes (CBDT) to determine the transfer price or the manner of determining the transfer price for international transactions (and specified domestic transactions) for a specified period. The proposed renewal form aims to ensure non-duplication of efforts, and lowering of compliance burden for applicants already engaged in the APA process.

2. Who should file?

Any person who has entered into, or is contemplating entering into, international transactions with an associated enterprise, and has previously signed an APA/ applied for an APA with same/similar transactions, can file the Renewal Form, subject to certain conditions laid out in the Form. Eligible applicants seeking rollback can also file Form No. 54.

3. Structure of Form No. 54:

Form No. 54 has three parts:

Part A: Particulars of the Person applying for the APA

Part B: Other Details:

- Particulars of the proposed APA
- Period of the proposed APA
- International Transactions proposed to be covered along with the details of the same
- International Transactions proposed to be covered along with the details of the same in case Rollback request has been made
- Mention if there are any changes in the details/documents in the current application as compared to the last APA application filed.

Annexures: Other details:

History and description of the business, proposed terms and conditions for the APA, Functional Analysis, Industry and market analysis, Transfer Pricing Background and analysis of Transfer Pricing Methodology proposed in the Application.

4. Frequency and Due Dates:

Form No. 51 must be filed before the start of the first tax year for which the APA is sought in respect of transactions which are of a continuing nature, or before undertaking the transaction, and is applicable for a duration, typically, of five tax years ahead in case of forward-looking APAs, and four tax years back in case of rollback, for a total of nine tax years.

5. Documents required fill Form No. 54:

Documents required are specifically mentioned in the Form and include (but are not limited to):

- Financial Statements for the covered years of the APA Application
- Inter-company agreements relevant to the Application

6. Key features of the new Form and benefits to the stakeholders:

No.	Key Features of the new Form	Benefits to the stakeholders
1	This is a new Form. While the details in the Form are similar to those asked for in Form No. 51, i.e. Application for an APA, details/documentary requirements are relaxed to the extent of deviation from details/documents already submitted as part of an earlier APA application filed/ APA signed.	The form ensures non-duplication of efforts and lowering of compliance burden for applicants already engaged in the APA process, leading to accelerated processing of APA applications.

2	Like Form No. 51, this Form also allows for combined filing of APA Application and rollback	This shall lead to reduction in compliance burden and avoiding duplication of Filing
3	A number of queries which were raised in the earlier version of the Form along with additional documentary requirements have been omitted. Further, details have been asked for in easy-to-fill tabular form to the extent possible.	This will facilitate ease of compliance for taxpayers

7. Process for filing Form No. 54:

The Applicant shall file Form No. 54 electronically to the Principal Chief Commissioner of Income-tax (International Taxation) or the Competent Authority in India (in case of Bilateral/Multilateral transactions), which shall assign the application to one of the APA teams, which shall take necessary action on the Application as per procedure outlined in the Income-tax Rules, 2026.

8. Key Takeaways from revised Form:

1. Relaxed Requirements for Renewals

Form No. 54 introduces tailored, reduced documentation for APA renewals, focusing only on deviations from prior APA filings or signed agreements, to avoid duplication and speed up processing.

2. Combined APA and Rollback Filing

Like Form No. 51, it allows joint applications for APA renewal and rollback, streamlining submissions for taxpayers with ongoing international transactions.

3. Simplified Structure and Format

The form omits redundant queries, uses tabular formats for details, and maintains a three-part structure (applicant particulars, APA details, annexures), enhancing ease of compliance.



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Income Tax Department
Central Board of Direct Taxes



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Key changes at a glance

Old provisions in Income-tax Act, 1961/ Income-tax Rules, 1965/Old Form No.	New provisions in Income-tax Act, 2025/ Income-tax Rules, 2026/ New Form No.
92CC	168
92CD	169
Rules 10F to 10T	Rules 103 to 120
Forms 3CEC, CED, CEDA, CEEA, CEF	Form 50(pre-filing), 51(application & rollback), 52(Annual Compliance Report), 53(Claim of relief), 54(Renewal)
Filing fee	Rs. 20 lakhs*

*additional fee applicable for rollback

Changes in APA regime in Income tax Rules, 2026:

Important changes related to the APA program for fast tracking the Unilateral APAs include:

- **APA filing fee:** Standardized at INR 20 lakhs, irrespective of transactions value (under the IT Rules, 1962, the fee ranged from INR 10 lakhs to INR 20 lakhs depending upon the quantum of the covered transactions).
- **Withdrawal of APA:** Under the new rules, the withdrawal of an APA would not require a formal application in the prescribed form, notification to the appropriate authority would be adequate. Thus, the erstwhile Form 3CEE has been removed.
- **Closure of APA proceedings:** If no agreement is entered into within three years from the end of the financial year in which the application is filed, the Board may direct that the proceedings be treated as closed, after giving an opportunity of being heard to the applicant, if:
 - (a) the applicant has not provided any document, information, or material relevant to the application, or
 - (b) the applicant fails to comply with any directions regarding meetings, facilitating site visits, or responding to inquiries.
- **Timelines for Unilateral APA processing:** Meetings, submissions, and site visits to be completed within one year from the end of the financial year of application, where feasible.
- **Unilateral APA for IT Services:** In cases of UAPA Applications dealing with IT/IT-enabled Services, if the agreement is not concluded within two years from the end of the quarter in which the application is submitted, the proceedings will be deemed closed. However, an additional six-month window may be granted upon the taxpayer's request.
- **Changes in the Form of APA annual compliance (Form 52, earlier Form 3CEF):** The prescribed form 52, makes filing annual compliance report more accurate and easy for the taxpayers. The

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format now provides for capturing computation of any adjustments offered. The annexure to the form specifically calls for details regarding computation of PLI, and the amount of adjustment required.

The form also includes pre-populated critical assumptions typically agreed under an APA, such as consistency in functions, assets, and risks ('FAR'), residence of AEs, invoicing and credit terms (actual versus those agreed under the APA), segmental accounts, and certification. Any additional critical assumptions included in the APA must also be disclosed.

Form No. 51

Name of form as per I.T. Rules, 1962	Form 3CED & 3CEDA	Name of form as per I.T. Rules, 2026	51
Corresponding section of I.T. Act, 1961	92CC	Corresponding section of I.T. Act, 2025	168
Corresponding Rule of I.T. Rules, 1962	10-1	Corresponding Rule of I.T. Rules, 2026	106

1. Purpose of Form No. 51:

Form No. 51 is the application form for an Advance Pricing Agreement (APA) between a taxpayer and the Central Board of Direct Taxes (CBDT) to determine the transfer price or the manner of determining the transfer price for international transactions (and specified domestic transactions) for a specified period.

2. Who should file?

Any person who has entered into, or is contemplating entering into, international transactions with an associated enterprise, can apply for an APA by filing Form No. 51. Eligible applicants seeking rollback can also file Form No. 51.

3. Structure of Form 51:

Form No. 51 has the following parts:

Part A: Particulars of the Person applying for the APA

Part B: Other Details:

- Particulars of the proposed APA
- Period of the proposed APA
- International Transactions proposed to be covered along with the details of the same
- International Transactions proposed to be covered along with the details of the same in case Rollback request has been made

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Annexures: Other details:

History and description of the business, proposed terms and conditions for the APA, Functional Analysis, Industry and market analysis, Transfer Pricing Background, and Analysis of Transfer Pricing Methodology proposed in the Application.

4. Frequency and Due Dates:

Form No. 51 must be filed before the start of the first tax year for which the APA is sought, in respect of transactions which are of a continuing nature, or before undertaking the transaction, and is applicable for a duration, typically, of five tax years ahead in case of forward-looking APAs, and four tax years back in case of rollback, for a total of nine tax years.

5. Documents required to fill up Form No. 51:

Documents required are specifically mentioned in the Form, and include (but are not limited to):

- Financial Statements for the covered years of the APA Application
- Inter-company agreements relevant to the Application

6. Key features of the new Form and benefits to the stakeholders:

No.	Key Features of the new Form	Benefits to the stakeholders
1	The form Form No 51 combines the erstwhile Form 3CED (to apply for an Advance Pricing Agreement) and Form 3CEDA (to apply for Rollback of an Advance Pricing Agreement).	This shall lead to reduction in compliance burden and avoiding duplication of Filing
2	A number of queries which were raised in the earlier version of the Form along with additional documentary requirements have been omitted. Further, details have been asked for in an easy-to-fill tabular form, to the extent possible.	This will facilitate ease of compliance for taxpayers
3	Erstwhile Form 3CEE: Application for withdrawal of APA request has been removed. A simple letter may be filed by the Applicant for withdrawal	This further reduces compliance burden for Applicant.

7. Process for filing Form No. 51:

The Applicant shall file Form No. 51 electronically to the Principal Chief Commissioner of Income-tax (International Taxation), or the Competent Authority in India (in case of Bilateral/Multilateral transactions), which shall assign the application to one of the APA teams, which shall take necessary action on the Application as per procedure outlined in the Income-tax Rules, 2026.

8. Key Takeaways from revised Form:

1. Consolidation and Simplification

Form No. 51 merges erstwhile Forms 3CED (APA application) and

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3CEDA (APA rollback) into a single form, eliminating duplication and reducing compliance burden for taxpayers.

2. Streamlined Data Requirements

The new form removes several queries and documentary requirements from the earlier version and adopts easy-to-fill tabular formats, facilitating faster and simpler compliance.

3. Withdrawal Process Made Easier

Applicants can now withdraw APA requests through a simple letter instead of filing the erstwhile Form 3CEE, further reducing procedural complexity.

Form No. 52

Name of form as per I.T. Rules, 1962	Form 3CEF	Name of form as per I.T. Rules, 2026	52
Corresponding section of I.T. Act, 1961	92CD	Corresponding section of I.T. Act, 2025	169
Corresponding Rule of I.T. Rules, 1962	10-O	Corresponding Rule of I.T. Rules, 2026	113

1. Purpose of Form No. 52:

Form No. 52 is an Annual Compliance Report related to an Advance Pricing Agreement (APA) under the Indian Income-tax Act, 2025. It is used by taxpayers who have entered into an APA with the Central Board of Direct Taxes (CBDT). The form is used to confirm that the terms and conditions agreed upon in the APA have been complied with during the relevant financial year.

2. Who should file?

Any taxpayer who has a Unilateral, Bilateral, or Multilateral APA with the CBDT.

3. Structure of Form 52:

Form No. 52 has the following parts:

Part A: Particulars of the Person

Part B: Other Details (including):

- Details of adjustment as per APA for each covered transaction along with amount of adjustment made in the return of income
- Specific details regarding compliance of the terms and conditions laid out in the signed APAs, and furnishing of reasons in case of deviation from the said terms and conditions

4. Frequency and Due Dates:

A report in Form No. 52 must be filed for each year covered by the APA, within thirty days of the due date of filing the income tax return for that year, or within ninety days of entering into an agreement, whichever is later.

5. Documents required fill Form No. 52:

All documents as agreed upon in the APA to justify the transfer pricing methodology and computation of arm's length price are required at the time of filing.

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