

Form 52 – Frequently Asked Questions

Form of application under section 169 of the Income-tax Act, 2025

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. What is Form 52?

Ans: Form 52 is an Annual Compliance Report on 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 Advance Pricing Agreement have been complied with during the relevant financial year.

2: Who should file Form 52?

Ans: Any taxpayer who has a Unilateral, Bilateral, or Multilateral APA with Indian tax authorities should file Form 52.

3: Is Form 52 mandatory?

Ans: Form 52 is mandatory for applicants who have entered into an APA agreement.

4: What is the time limit for filing Form 52?

Ans: A separate report in Form 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 Advanced Pricing Agreement, whichever is later, as set out in Rule 113 of the Income-tax Rules, 2026.

5: How many times can Form 52 be filed in a year?

Ans: Form 52 can be filed once a year.

6: What documents are required to file Form 52?

Ans: All documents as agreed upon in the signed Advanced Pricing Agreement to justify the transfer pricing methodology and computation of arm's length price are required at the time of filing.

7: Can I edit Form 52 after submission?

Ans: No. Once Form 52 is submitted and acknowledgment is generated, it **cannot be edited**. Ensure all details are correct before submission.

8: Can Form 52 be filed offline?

Ans: No. Form 52 can only be submitted **online** through the Income Tax e-Filing portal.

9: Why is Form 52 important and what are the changes in the current Form compared to the old Form 3CEF?

Ans: The form 52 is used to confirm that the terms and conditions agreed upon in the Advance Pricing Agreement have been complied with by the taxpayer during the relevant financial year.

- The erstwhile Form 3CEF had a set of very general queries regarding compliance with the terms set forth in the Agreement by the Applicant. For example, agreed profit level indicator (PLI) vs actual achievement, business model agreed upon vs actual business model adopted. Further, any variance from the critical assumptions agreed upon in the APA was required to be indicated in general terms by the Applicant, which could create avoidable confusion regarding compliance at the time of audit.
- In order to ensure clarity in compliance, tabular computation of adjustment in case of variation for various profit level indicators utilised in APAs has been introduced. Cases where multiple transactions could be aggregated with one PLI have also been accounted for.
- Further, specific Critical Assumptions laid down in APAs with regard to FAR of the applicant, Associated Enterprises (AEs), Invoicing and Credit terms and other compliances mandated in the APA have also been explicitly outlined in the Annexure to the Form. This shall ensure clarity and ease in compliance requirements for the Applicant.