



CBDT signs record 219 Advance Pricing Agreements (APAs) in FY 2025–26, taking total number of APAs beyond milestone of 1000 (i.e. 1034) since inception

With 84 Bilateral APAs (BAPAs), highest ever in a single year and new milestones achieved with key treaty partners, APA programme continues to strengthen tax certainty and improve ease of doing business

This framework is further reinforced by recent reforms in Safe Harbour Rules, enhancing efficiency, transparency, and compliance

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The Central Board of Direct Taxes (CBDT) has entered into a record **219** Advance Pricing Agreements (APAs) in FY 2025-26 with Indian taxpayers. This includes Unilateral APAs (UAPAs) and Bilateral APAs (BAPAs). With this, the total number of APAs since the inception of the APA programme has crossed the 1000th mark, aggregating to 1034 APAs, comprising 750 UAPAs and 284 BAPAs.

This year, CBDT again recorded the highest ever APA signings in any financial year since the launch of the APA programme, signing a total of 219 APAs. This year, CBDT also signed 84 BAPAs, crossing the record of 65 BAPAs signed last year in FY 2024-25. The BAPAs were signed pursuant to entering into Mutual Agreements with 13 of India's treaty partners namely the US, Finland, the UK, Singapore, Japan, South Korea, Australia, Denmark, Sweden, France, Indonesia, Ireland and New Zealand. Notably, this year also marks the achievement of signing India's first-ever bilateral APAs with France, Ireland, Indonesia and Sweden. CBDT has consistently been signing a high number of APAs, having concluded 174 APAs in the previous financial year, and in the year before that, 125 APAs were concluded.

Safe Harbour Rules complement the Advance Pricing Agreement (APA) framework by offering a faster, lower-cost alternative for achieving transfer pricing certainty. Introduced in 2013, the Safe Harbour framework prescribes fixed margins for specified categories of international transactions. The regime currently spans twelve transaction categories, including IT and software services, IT-enabled services, KPO, contract R&D, intra-group financing, guarantees, auto components, low value-adding services, and certain transactions in the diamond industry.

The Finance Act 2026 has introduced significant enhancements to the Safe Harbour Rules. Multiple technology service segments have been consolidated into a single "Information Technology Services" category with a uniform 15.5% margin. The eligibility threshold has been increased from Rs. 300 crore to

Rs. 2,000 crore. The amendments also introduce a more system-driven and automated framework, reducing the need for detailed scrutiny and administrative interface.

The APA Scheme, together with Safe Harbour Rules, aims to provide certainty to taxpayers in the area of transfer pricing by specifying pricing methods and determining the arm's length price of international transactions in advance for up to five years. BAPAs offer the added benefit of protection against potential or actual double taxation. CBDT recognises the collaborative spirit of taxpayers and values their role as key stakeholders in the successful implementation of the APA programme.

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— Income Tax India (@IncomeTaxIndia) March 31, 2026

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