

Saudi Arabia

A. Progress in the implementation of the minimum standard

Saudi Arabia has 51 tax agreements in force, as reported in its response to the Peer Review questionnaire. Two of those agreements, the agreements with Bulgaria and the United Arab Emirates, comply with the minimum standard.

Saudi Arabia signed the MLI in 2018 and deposited its instrument of ratification on 23 January 2020, listing its non-compliant agreements. The MLI entered into force for Saudi Arabia on 1 May 2020.

Saudi Arabia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹²⁶

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

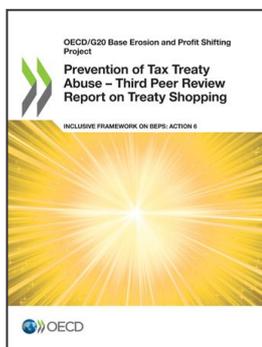
No jurisdiction has raised any concerns about their agreements with Saudi Arabia.

Summary of the jurisdiction response – Saudi Arabia

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania	No	N/A	Yes	N/A	
2	Algeria*	No	N/A	Yes	N/A	
3	Austria	No	N/A	Yes	N/A	
4	Azerbaijan*	No	N/A	Yes	N/A	
5	Bangladesh*	No	N/A	Yes	N/A	
6	Belarus*	No	N/A	Yes	N/A	
7	Bulgaria	Yes	PPT alone	N/A	N/A	
8	China (People's Republic of)	No	N/A	Yes	N/A	
9	Cyprus*	No	N/A	Yes	N/A	
10	Czech Republic	No	N/A	Yes	N/A	
11	Egypt	No	N/A	Yes	N/A	
12	Ethiopia*	No	N/A	Yes	N/A	
13	France	No	N/A	Yes	N/A	
14	Georgia	No	N/A	Yes	N/A	
15	Greece	No	N/A	Yes	N/A	
16	Hong Kong (China)	No	N/A	Yes	N/A	
17	Hungary	No	N/A	Yes	N/A	
18	India	No	N/A	Yes	N/A	
19	Ireland	No	N/A	Yes	N/A	

¹²⁶ For its agreements listed under the MLI, Saudi Arabia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

20	Italy	No	N/A	Yes	N/A
21	Japan	No	N/A	Yes	N/A
22	Jordan	No	N/A	Yes	N/A
23	Kazakhstan	No	N/A	Yes	N/A
24	Korea	No	N/A	Yes	N/A
25	Kyrgyzstan*	No	N/A	Yes	N/A
26	Luxembourg	No	N/A	Yes	N/A
27	Malaysia	No	N/A	Yes	N/A
28	Malta	No	N/A	Yes	N/A
29	Mexico	No	N/A	Yes	N/A
30	Netherlands	No	N/A	Yes	N/A
31	North Macedonia	No	N/A	Yes	N/A
32	Pakistan	No	N/A	Yes	N/A
33	Poland	No	N/A	Yes	N/A
34	Portugal	No	N/A	Yes	N/A
35	Romania	No	N/A	Yes	N/A
36	Russia	No	N/A	Yes	N/A
37	Singapore	No	N/A	Yes	N/A
38	South Africa	No	N/A	Yes	N/A
39	Spain	No	N/A	Yes	N/A
40	Sweden	No	N/A	Yes	N/A
41	Syrian Arab Republic*	No	N/A	Yes	N/A
42	Tajikistan*	No	N/A	Yes	N/A
43	Tunisia	No	N/A	Yes	N/A
44	Turkey	No	N/A	Yes	N/A
45	Turkmenistan*	No	N/A	Yes	N/A
46	Ukraine	No	N/A	Yes	N/A
47	United Arab Emirates	Yes	PPT alone	N/A	N/A
48	United Kingdom	No	N/A	Yes	N/A
49	Uzbekistan*	No	N/A	Yes	N/A
50	Venezuela*	No	N/A	Yes	N/A
51	Viet Nam	No	N/A	Yes	N/A



From:
**Prevention of Tax Treaty Abuse – Third Peer
Review Report on Treaty Shopping**
Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d6cecbb8-en>

Please cite this chapter as:

OECD (2021), “Saudi Arabia”, in *Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/71be98f4-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.