

Saudi Arabia

A. Progress in the implementation of the minimum standard

Saudi Arabia has 54 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty-two of those agreements comply with the minimum standard.

Saudi Arabia signed the MLI in 2018 and deposited its instrument of ratification on 23 January 2020. The MLI entered into force for Saudi Arabia on 1 May 2020. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Saudi Arabia has not listed its agreement with Latvia under the MLI but indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in that agreement, as well as in the agreement with Iraq*.

Saudi Arabia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁵¹

B. Conclusion

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

Summary of the jurisdiction response – Saudi Arabia

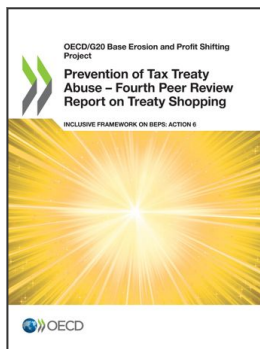
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	No	No	PPT
2	Algeria*	No	No	PPT
3	Austria	No	No	PPT
4	Azerbaijan*	No	No	PPT
5	Bangladesh*	No	No	PPT
6	Belarus	No	No	PPT
7	Bulgaria	Yes other		PPT
8	China (People's Republic of)	No	Yes MLI	PPT
9	Cyprus*	Yes MLI		PPT
10	Czech Republic	No	No	PPT
11	Egypt	Yes MLI		PPT
12	Ethiopia*	No	No	PPT
13	France	Yes MLI		PPT
14	Gabon	No	No	PPT
15	Georgia	No	No	PPT
16	Greece	No	Yes MLI	PPT
17	Hong Kong (China)	No	No	PPT
18	Hungary	No	Yes MLI	PPT
19	India	Yes MLI		PPT
20	Ireland	Yes MLI		PPT

¹⁵¹ 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).

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

Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	Kosovo*	No



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