

Saudi Arabia

A. Progress in the implementation of the minimum standard

Saudi Arabia has 55 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty-six 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 is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹³⁶

B. Conclusion

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

Summary of the jurisdiction response – Saudi Arabia

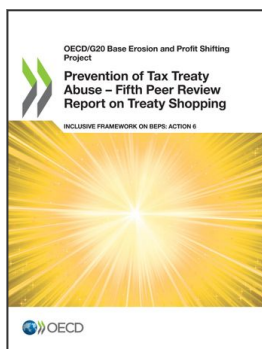
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	No	No	PPT
2	Algeria*	No	No	PPT
3	Austria	No	No	PPT
4	Azerbaijan*	No	No	PPT
5	Bangladesh*	No	No	PPT
6	Belarus	No	No	PPT
7	Bulgaria	Yes other		PPT
8	China (People's Republic 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	Yes MLI		PPT
17	Hong Kong (China)	No	Yes MLI	PPT
18	Hungary	Yes MLI		PPT
19	India	Yes MLI		PPT
20	Ireland	Yes MLI		PPT
21	Italy	No	Yes MLI	PPT
22	Japan	Yes MLI		PPT
23	Jordan	Yes MLI		PPT
24	Kazakhstan	Yes MLI		PPT

¹³⁶ 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).

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

Other agreements

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



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