

Saudi Arabia

Recent developments relating to MAP in Saudi Arabia prior to 15 August 2023

Developments relating to MAP in the tax treaty network

- Saudi Arabia's treaties with Gabon, Morocco, Switzerland, Albania, and Latvia have entered into force.
- Saudi Arabia has also signed a treaty with Sri Lanka on 26 January 2023, however, the treaty has yet to enter into force.
- Saudi Arabia's treaties with Iraq and Mauritania have yet to enter into force.

Other developments relating to MAP

- MAP profile updated in 2023.

Latest Action 14 Peer Review report

18 October 2021 - <https://doi.org/10.1787/c12a071c-en>

Tax treaty network of Saudi Arabia

- 56 treaties, applicable to 56 jurisdictions (covering all treaties signed, although not necessarily in force)
- three treaties signed but not in force, applicable to three Jurisdictions
- status of MLI: in force.

Table 1. State of play of Saudi Arabia's tax treaty network

Treaties in line with the Action 14 Minimum Standard following MLI impact	Treaties where actions are ongoing to make them in line with the Action 14 Minimum Standard	Following impact/actions, remaining treaties that are not in line with Action 14 Minimum Standard
31	24	1 (4 including the treaties that have yet to enter into force)

Source: OECD

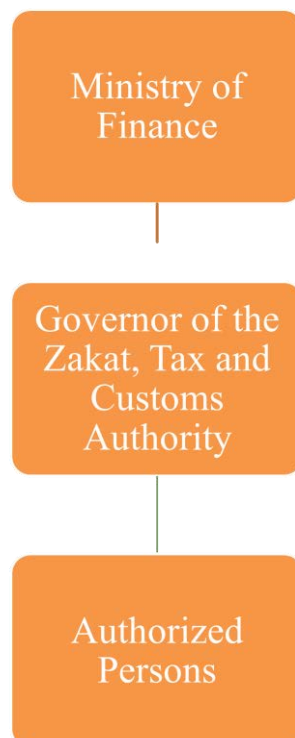
Saudi Arabia's MAP programme

Organisation of competent authority function

- MAP committee:
 - the MAP committee consists of 9 members, this committee is chaired by the Vice Governor and comprises experts in tax administration and International /domestic tax laws.
- contact /Authorized persons for MAP requests:

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Figure 1. Competent Authority Organisational Structure



Source: OECD

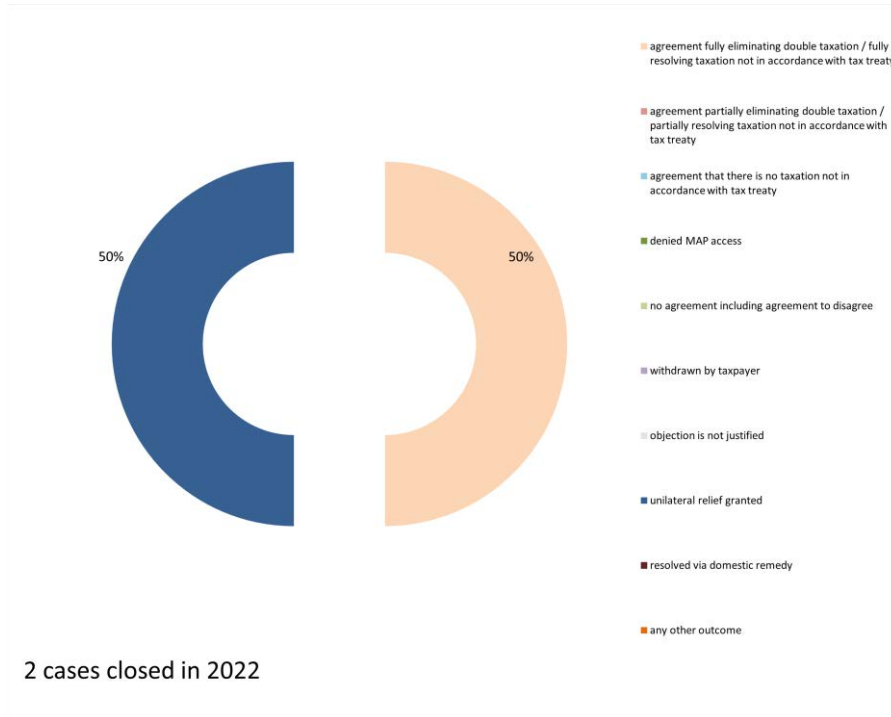
Table 2. Guidance on the MAP process

MAP guidance	Request for Mutual Agreement Procedure, Taxpayer guidance	https://zatca.gov.sa/en/HelpCenter/guidelines/Documents/Request%20for%20Mutual%20Agreement%20Procedure%20%E2%80%93%20Taxpayer%20guidance%5B3%5D%5B1%5D.pdf (Section 4. to be referred to for form and content of a MAP request, including information requirements)
	Web page to request a MAP	https://zatca.gov.sa/en/eServices/Pages/eServices_93.aspx
MAP profile	8 March 2023	https://www.oecd.org/tax/dispute/saudi-arabia-dispute-resolution-profile.pdf

Overview of Saudi Arabia's MAP Statistics for 2022

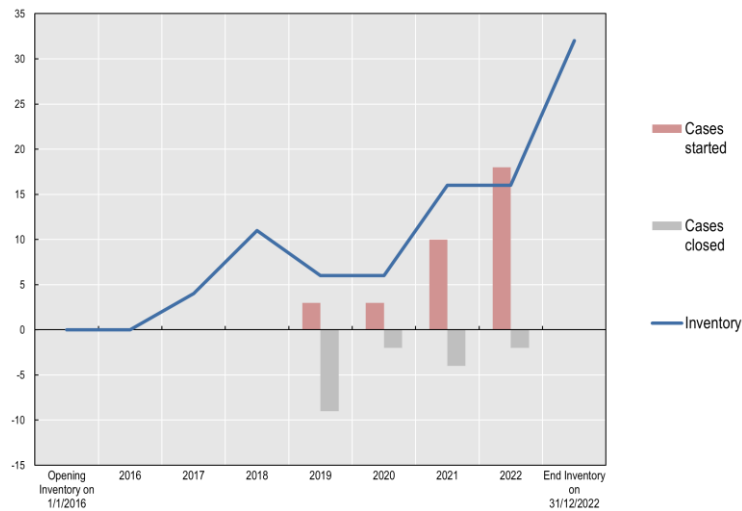
Please refer to <https://www.oecd.org/tax/dispute/map-statistics-saudi-arabia.pdf> for details with respect to Saudi Arabia's MAP Statistics.

Figure 2. Cases Closed in 2022



Source: OECD

Figure 3. Evolution of Saudi Arabia's MAP caseload (2016-22)



Source: OECD

Table 3. Overview of Saudi Arabia's MAP caseload for 2022

Inventory for year 2022	Opening Inventory 1/1/2022	Cases started	Cases Closed	End Inventory 31/12/2022
Attribution/allocation cases	14	9	1	22
Other cases	2	9	1	10
Total	16	18	2	32

Source: OECD

Table 4. Saudi Arabia's average time to resolve MAP cases in 2022

Cases resolved in year 2022	Pre-2016 cases		Post-2015 cases		All	
	Number of cases	Average time	Number of cases	Average time	Number of cases	Average time
				Start to End		
Attribution / Allocation cases	0	N/A	1	19.33	1	19.33
Other cases	0	N/A	1	2.93	1	2.93
All cases	0	N/A	2	11.13	2	11.13

Source: OECD



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