

Saudi Arabia

A. Progress in the implementation of the minimum standard

Saudi Arabia has 56 tax agreements in force, as reported in its response to the Peer Review questionnaire. Thirty 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.¹²³

B. Conclusion

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

Summary of the jurisdiction response – Saudi Arabia

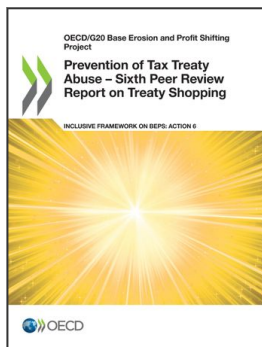
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	No	No	PPT
2	Algeria*	No	No	PPT
3	Austria	No	No	PPT
4	Azerbaijan	No	No	PPT
5	Bangladesh*	No	No	PPT
6	Belarus	No	No	PPT
7	Bulgaria	Yes other		PPT
8	China (People's Republic of)	Yes MLI		PPT
9	Cyprus*	Yes MLI		PPT
10	Czechia	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)	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

¹²³ 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	Morocco	No	Yes MLI	PPT
33	Netherlands	Yes MLI		PPT
34	North Macedonia	No	Yes MLI	PPT
35	Pakistan	Yes MLI		PPT
36	Poland	Yes MLI		PPT
37	Portugal	Yes MLI		PPT
38	Romania	No	Yes MLI	PPT
39	Russian Federation	Yes MLI		PPT
40	Singapore	Yes MLI		PPT
41	South Africa	Yes MLI		PPT
42	Spain	Yes MLI		PPT
43	Sweden	No	Yes MLI	PPT
44	Switzerland	Yes other		PPT
45	Syria*	No	No	PPT
46	Tajikistan*	No	No	PPT
47	Tunisia	No	No	PPT
48	Türkiye	No	Yes MLI	PPT
49	Turkmenistan*	No	No	PPT
50	Ukraine	Yes MLI		PPT
51	United Arab Emirates	Yes other		PPT
52	United Kingdom	Yes MLI		PPT
53	Uzbekistan	No	No	PPT
54	Venezuela*	No	No	PPT
55	Viet Nam	No	Yes MLI	PPT

Other agreements

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



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