

الرقم: .....  
التاريخ: .....  
المرفقات: .....  
الموضوع: .....



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax  
(١٨٥)

## THE KINGDOM OF SAUDI ARABIA

### ***For jurisdictions providing a provisional list:***

This document contains a provisional list of expected reservations and notifications to be made by Kingdom of Saudi Arabia pursuant to Articles 28(7) and 29(4) of the Convention.

الرقم: .....

التاريخ: .....

المرفقات: .....

الموضوع: .....



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax  
(١٨٥)

## Article 2 – Interpretation of Terms

### Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, Kingdom of Saudi Arabia wishes the following agreement(s) to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF SAUDI ARABIA AND THE PEOPLE'S DEMOCRATIC REPUBLIC OF ALGERIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL	Algeria	Original	19-12-2013	01-03-2016
2	CONVENTION BETWEEN THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE REPUBLIC OF AUSTRIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Austria	Original	19-03-2006	01-06-2007
3	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE REPUBLIC OF AZERBAIJAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Azerbaijan	Original	13-05-2014	01-05-2015

الرقم  
التاريخ  
المرفقات  
الموضوع



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax  
(١٨٥)

4	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION TAX EVASION WITH RESPECT TO TAXES ON INCOME	Bangladesh	Original	04-01-2011	01-10-2011
5	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE REPUBLIC OF BELARUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Belarus	Original	20-07-2009	01-08-2010
6	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE REPUBLIC OF CHINA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	China	Original	23-01-2006	01-09-2006
7	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE CZECH REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION TAX EVASION WITH RESPECT TO TAXES ON INCOME	Czech	Original	25-04-2012	01-05-2013
8	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE ARAB REPUBLIC OF EGYPT FOR	Egypt	Original	08-04-2016	01-07-2017



	THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME				
9	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Ethiopia	Original	28-02-2013	01-10-2016
10	اتفاقية بين حكومة المملكة العربية السعودية وحكومة الجمهورية الفرنسية من أجل تجنب الازدواج الضريبي بشأن الضرائب على الدخل . والإرث والتركات ورأس المال .  CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE FRENCH REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME, ON ESTATES AND INHERITANCE AND ON CAPITAL	France	Original	18-02-1982	01-03-1983
			Amending Instrument (a)	02-10-1991	01-07-1995
			Amending Instrument (b)	18-02-2011	01-06-2012
11	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE GABONESE REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX EVASION	Gabon	Original	17-12-2015	N/A

12	CONVENTION BETWEEN THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE HELLENIC REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Greece	Original	19-06-2008	01-05-2010
13	AGREEMENT BETWEEN THE GOVERNMENT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION OF THE PEOPLE'S REPUBLIC OF CHINA AND THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Hong Kong	Original	24-08-2017	N/A
14	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF HUNGARY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Hungary	Original	24-03-2014	01-05-2015
15	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE REPUBLIC OF INDIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	India	Original	25-01-2006	01-11-2006
16	CONVENTION BETWEEN THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION	Ireland	Original	19-10-2011	01-12-2012



	AND THE PREVENTION TAX EVASION WITH RESPECT TO TAXES ON INCOME				
17	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE ITALIAN REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL AND THE PREVENTION TAX EVASION	Italy	Original	13-01-2007	01-12-2009
18	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF JAPAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Japan	Original	15-11-2010	01-09-2011
19	اتفاقية بين حكومة المملكة العربية السعودية وحكومة المملكة الأردنية الهاشمية لتجنب الازدواج الضريبي ولمنع التهرب الضريبي في شأن الضرائب على الدخل  AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE KINGDOM OF JORDAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION TAX EVASION WITH RESPECT TO TAXES ON INCOME	Jordan	Original	19-10-2016	01-09-2017
20	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE REPUBLIC OF KAZAKHSTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION TAX EVASION	Kazakhstan	Original	07-06-2011	01-09-2016

الرقم  
التاريخ  
المرجع  
الموضوع



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

( ١٨٥ )

	WITH RESPECT TO TAXES ON INCOME				
21	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE REPUBLIC OF KOREA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Korea	Original	24-03-2007	01-12-2008
22	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE KYRGYZ REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION TAX EVASION WITH RESPECT TO TAXES ON INCOME	Kyrgyzstan	Original	02-12-2014	01-10-2015
23	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE GRAND DUCHY OF LUXEMBOURG FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Luxembourg	Original	07-05-2013	01-09-2014
24	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE REPUBLIC OF MACEDONIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX EVASION	Macedonia	Original	15-12-2014	01-05-2016
25	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND	Malaysia	Original	31-01-2006	01-07-2007



	THE GOVERNMENT OF MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME				
26	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Malta	Original	04-01-2012	01-12-2012
27	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE UNITED MEXICAN STATES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION TAX EVASION WITH RESPECT TO TAXES ON INCOME	Mexico	Original	17-01-2016	1/3/2018
28	اتفاقية بين حكومة المملكة العربية السعودية وحكومة المملكة المغربية لتجنب الازدواج الضريبي و لمنع التهرب الضريبي في شأن الضرائب على الدخل  AGREEMENT BETWEEN THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE KINGDOM OF MOROCCO FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Morocco	Original	14-04-2015	N/A
29	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE KINGDOM	Netherlands	Original	13-10-2008	01-12-2010



الرقم  
التاريخ  
المرفقات  
الموضوع



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

(١٨٥)

	OF NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME				
30	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE ISLAMIC REPUBLIC OF PAKISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Pakistan	Original	02-02-2006	1-12-2006
31	CONVENTION BETWEEN THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE REPUBLIC OF POLAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Poland	Original	22-02-2011	01-06-2012
32	AGREEMENT BETWEEN THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE PORTUGUESE REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Portugal	Original	08-04-2015	01-09-2016
33	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF ROMANIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Romania	Original	26-04-2011	01-07-2012
34	CONVENTION BETWEEN THE	Russia	Original	11-02-2007	01-02-2010

الرقم: .....

التاريخ: .....

المرفقات: .....

الموضوع: .....



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

(١٨٥)

	GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE RUSSIAN FEDERATION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL				
35	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Singapore	Original	03-05-2010	01-07-2011
36	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE REPUBLIC OF SOUTH AFRICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	South Africa	Original	13-03-2007	01-05-2008
37	CONVENTION BETWEEN THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE KINGDOM OF SPAIN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Spain	Original	19-06-2007	01-10-2008
38	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE KINGDOM OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH	Sweden	Original	19-10-2015	31-08-2016



الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

( ١٨٥ )

	RESPECT TO TAXES ON INCOME AND ON CAPITAL				
39	اتفاقية بين حكومة المملكة العربية السعودية وحكومة الجمهورية العربية السورية في شأن تجنب الازدواج الضريبي ومنع التهرب الضريبي على الدخل وعلى رأس المال  CONVENTION BETWEEN THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND SYRIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Syria	Original	07-10-2009	01-10-2010
40	CONVENTION BETWEEN THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND TAJIKISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Tajikistan	Original	13-05-2014	01-06-2015
41	اتفاقية بين حكومة المملكة العربية السعودية وحكومة الجمهورية التونسية لتجنب الازدواج الضريبي ولمنع التهرب الضريبي في شأن الضرائب على الدخل  AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE REPUBLIC OF TUNISIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Tunisia	Original	08-07-2010	15-01-2013
42	CONVENTION BETWEEN THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE REPUBLIC OF	Turkey	Original	09-11-2007	01-04-2009

الرقم  
التاريخ  
المرفق  
الموضوع



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

(١٨٥)

	TURKEY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL				
43	CONVENTION BETWEEN THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF TURKMENISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Turkmenistan	Original	01-05-2016	01-04-2017
44	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF UKRAINE FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Ukraine	Original	02-09-2011	01-12-2012
45	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	United Kingdom	Original	31-10-2007	01-01-2009
46	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE REPUBLIC	Uzbekistan	Original	18-11-2008	01-11-2010

الرقم: .....  
 التاريخ: .....  
 المرفقات: .....  
 الموصوف: .....



المملكة العربية السعودية  
 الهيئة العامة للزكاة والدخل  
 General Authority of Zakat & Tax

(١٨٥)

	OF UZBEKISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL				
47	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE BOLIVARIAN REPUBLIC OF VENEZUELA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Venezuela	Original	11-11-2015	01-12-2016
48	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIETNAM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Vietnam	Original	10-04-2010	01-02-2011
49	CONVENTION BETWEEN THE KINGDOM OF SAUDI ARABIA AND THE REPUBLIC OF BULGARIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX EVASION	BULGARIA	Original	29/11/2017	N/A
50	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE REPUBLIC OF CYPRUS FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND FOR THE PREVENTION OF TAX EVASION	CYPRUS	Original	3/1/2018	N/A

الرقم:  
التاريخ:  
المرفقات:  
الموضوع:



الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

( ١٨٥ )

51	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF SAUDI ARABIA AND THE SWISS FEDERAL COUNCIL FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL AND THE PREVENTION OF TAX EVASION	Switzerland	Original	18/2/2018	N/A
52	AGREEMENT BETWEEN THE KINGDOM OF SAUDI ARABIA AND GEORGIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL AND THE PREVENTION OF TAX EVASION	GEORGIA	Original	15/3/2018	N/A
53	اتفاقية بين حكومة المملكة العربية السعودية وحكومة دولة الإمارات العربية المتحدة لتجنب الازدواج الضريبي في شأن الضرائب على الدخل وعلى رأس المال ولمنع التهرب الضريبي AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE UNITED ARAB EMIRATES FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL AND THE PREVENTION OF TAX EVASION	Emirates	Original	23/5/2018	N/A

الرقم: .....  
التاريخ: .....  
المرمقات: .....  
الموضوع: .....



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

( ١٨٥ )

### **Article 3 – Transparent Entities**

#### **Reservation**

Pursuant to Article 3(5)(a) of the Convention, Kingdom of Saudi Arabia reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

الرقم: .....  
التاريخ: .....  
المرفقات: .....  
الموضوع: .....



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax  
(١٨٥)

#### **Article 4 – Dual Resident Entities**

##### **Reservation**

Pursuant to Article 4(3)(a) of the Convention, Kingdom of Saudi Arabia reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.



الرقم: .....

التاريخ: .....

المرمقات: .....

الموضوع: .....



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

(١٨٥)

## **Article 5 – Application of Methods for Elimination of Double Taxation**

### **No Reservation**

### **Notification of Choice of Optional Provisions**

Pursuant to Article 5(10) of the Convention, Kingdom of Saudi Arabia hereby chooses under Article 5(1) to apply Option C of that Article.

### **Notification of Existing Provisions in Listed Agreements**

Pursuant to Article 5(10) of the Convention, Kingdom of Saudi Arabia considers that the following agreement(s) contain(s) a provision described in Article 5(7). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 24(1)
2	Austria	Article 24(1)
4	Bangladesh	Article 23(1)
23	Luxembourg	Article 24(1)(a)
29	Netherlands	Article 23(2)(a)
30	Pakistan	Article 23(1)
39	Syria	Article 24(1)and(2)
41	Tunisia	Article 23(1)

الرقم: .....

التاريخ: .....

المرفقات: .....

الموضوع: .....



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax  
(١٨٥)

## Article 6 – Purpose of a Covered Tax Agreement

### Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, Kingdom of Saudi Arabia hereby chooses to apply Article 6(3).

### Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Kingdom of Saudi Arabia considers that the following agreements are not within the scope of a reservation under Article 6(4) and contains preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Algeria	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital, <have agreed as follows:>
2	Austria	desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital,
3	Azerbaijan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital;
4	Bangladesh	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income;
5	Belarus	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital,
6	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital,
8	Egypt	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

9	Ethiopia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income;
11	Gabon	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and the prevention of tax evasion
12	Greece	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital, <have agreed as follows:>
13	Hong Kong	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income;
14	Hungary	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital, <and to further develop and facilitate their relationship;>
15	India	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income <and with a view to promoting economic cooperation between the two countries, have agreed as follows:>
16	Ireland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income, <have agreed as follows:>
17	Italy	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent tax evasion
18	Japan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,
19	Jordan	إن حكومة المملكة العربية السعودية وحكومة المملكة الأردنية الهاشمية رغبة منهما في ابرام اتفاقية لتجنب الازدواج الضريبي ولمنع التهرب الضريبي في شأن الضرائب على الدخل ، قد اتفقتا على ما يلي:-
20	Kazakhstan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,
21	Korea	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,



22	Kyrgyzstan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,
23	Luxembourg	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital,
24	Macedonia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and the prevention of tax evasion;
25	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income, <have agreed as follows:>
26	Malta	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income, <have agreed as follows:>
27	Mexico	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income, have agreed as follows:
28	Morocco	Desiring to promote and strengthen their economic relations, <HAVE AGREED AS FOLLOWS:>
29	Netherlands	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,
30	Pakistan	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Tax Evasion with Respect to Taxes on Income <to promote and strengthen the economic relations between the two countries, have agreed as follows:>
31	Poland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income, have agreed as follows:
32	Portugal	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income, <in order to promote and strengthen the economic relations between the two countries,>
33	Romania	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,
34	Russia	Desiring to conclude a Convention to avoid double taxation and to prevent tax evasion with respect to taxes on income and on capital,

الرقم:  
التاريخ:  
المرجع:  
الموضوع:



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

( ١٨٥ )

35	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,
36	South Africa	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital,
37	Spain	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income and on Capital, <have agreed as follows:>
38	Sweden	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital, <have agreed as follows:>
39	Syria	إن حكومة المملكة العربية السعودية وحكومة الجمهورية العربية السورية رغبة منهما في عقد اتفاقية في شأن تجنب الازدواج الضريبي ومنع التهرب الضريبي على الدخل وعلى رأس المال قد اتفقتا على ما يلي:-
40	Tajikistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital;
41	Tunisia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
42	Turkey	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income;
43	Turkmenistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital,
44	Ukraine	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital,
45	United Kingdom	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital;
46	Uzbekistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital;
47	Venezuela	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income;

الرقم: .....

التاريخ: .....

المرققات: .....

الموضوع: .....



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax  
(١٨٥)

48	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,
50	Cyprus	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and for the prevention of tax evasion; Have agreed as follows:
52	Georgia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of tax evasion

#### **Notification of Listed Agreements Not Containing Existing Preamble Language**

Pursuant to Article 6(6) of the Convention Kingdom of Saudi Arabia considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Algeria
2	Austria
3	Azerbaijan
4	Bangladesh
5	Belarus
6	China
7	Czech
8	Egypt
9	Ethiopia
10	France
11	Gabon
12	Greece
13	Hong Kong
14	Hungary
15	India
16	Ireland



17	Italy
18	Japan
19	Jordan
20	Kazakhstan
21	Korea
22	Kyrgyzstan
23	Luxembourg
24	Macedonia
25	Malaysia
26	Malta
27	Mexico
28	Morocco
29	Netherlands
30	Pakistan
31	Poland
32	Portugal
33	Romania
34	Russia
35	Singapore
36	South Africa
37	Spain
38	Sweden
39	Syria
40	Tajikistan
41	Tunisia
42	Turkey
43	Turkmenistan
44	Ukraine
45	United Kingdom
46	Uzbekistan
47	Venezuela
48	Vietnam
50	CYPRUS
52	Georgia



## Article 7 – Prevention of Treaty Abuse

### No Reservation

### Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, Kingdom of Saudi Arabia considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Azerbaijan	Article 28
8	Egypt	Article 27
9	Ethiopia	Article 27
14	Hungary	Article 28
15	India	Article 26(2)
17	Italy	Article 29
18	Japan	Article 24
20	Kazakhstan	Article 28
21	Korea	Article 27
31	Poland	Article 27
32	Portugal	Article 27(2)
33	Romania	Article 27
38	Sweden	Article 28(1)
42	Turkey	Article 27(2)
44	Ukraine	Article 29
45	United Kingdom	Article 28
47	Venezuela	Article 27
49	Bulgaria	Article 28 (2)
51	Switzerland	Article 28 (1)
52	Georgia	Article 28 (2)
53	Emirates	Article 29 (3)



الرقم: .....

التاريخ: .....

المرفقات: .....

الموضوع: .....



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax  
( ١٨٥ )

## Article 8 – Dividend Transfer Transactions

### *Reservation*

Pursuant to Article 8(3)(a) of the Convention, Kingdom of Saudi Arabia reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

الرقم: .....  
التاريخ: .....  
المرمقات: .....  
الموضوع: .....



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

(١٨٥)

### **Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property**

#### **Notification of Choice of Optional Provisions**

Pursuant to Article 9(8) of the Convention, Kingdom of Saudi Arabia hereby chooses to apply Article 9(4).

#### **Notification of Existing Provisions in Listed Agreements**

Pursuant to Article 9(7) of the Convention, Kingdom of Saudi Arabia considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Austria	Article 13(3)
6	China	Article 13(4)
13	Hong Kong	Article 13(4)
14	Hungary	Article 13(4)
15	India	Article 13(4)
16	Ireland	Article 13(4)
17	Italy	Article 13(4)
18	Japan	Article 13(2)
21	Korea	Article 13(4)
23	Luxembourg	Article 13(4)
26	Malta	Article 13(4)
27	Mexico	Article 13(4)
30	Pakistan	Article 13(4)
31	Poland	Article 13(4)
32	Portugal	Article 13(4)
36	South Africa	Article 13(4)
37	Spain	Article 13(4)
38	Sweden	Article 13(4)
45	United Kingdom	Article 13(4)
51	Switzerland	Article 13(4)

### **Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions**

#### **Reservation**

Pursuant to Article 10(5)(a) of the Convention, Kingdom of Saudi Arabia reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

الرقم:  
التاريخ:  
المرفقات:  
الموضوع:



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

(١٨٥)

**Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents**

**Reservation**

Pursuant to Article 11(3)(a) of the Convention, Kingdom of Saudi Arabia reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

الرقم: .....

التاريخ: .....

المرفقات: .....

الموضوع: .....



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

( ١٨٥ )

## **Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies**

### **Notification of Existing Provisions in Listed Agreements**

Pursuant to Article 12(5) of the Convention, Kingdom of Saudi Arabia considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 5(5)(a)
2	Austria	Article 5(3)(c)
3	Azerbaijan	Article 5(5)(a)
4	Bangladesh	Article 5(5)(a)
5	Belarus	Article 5(5)
6	China	Article 5(5)
7	Czech	Article 5(5)(a)
8	Egypt	Article 5(5)(a)
9	Ethiopia	Article 5(5)(a)
11	Gabon	Article 5(5)(a)
12	Greece	Article 5(5)(a)
13	Hong Kong	Article 5(5)(a)
14	Hungary	Article 5(5)
15	India	Article 5(5)(a)
16	Ireland	Article 5(6)
17	Italy	Article 5(4)
18	Japan	Article 5(5)
19	Jordan	Article 5(5)(a)
20	Kazakhstan	Article 5(5)(a)
21	Korea	Article 5(5)(a)
22	Kyrgyzstan	Article 5(5)(a)
23	Luxembourg	Article 5(5)
24	Macedonia	Article 5(5)(a)
25	Malaysia	Article 5(5)(a)
26	Malta	Article 5(5)
27	Mexico	Article 5(5)(a)
28	Morocco	Article 5(5)(a)
29	Netherlands	Article 5(3)(c)
30	Pakistan	Article 5(5)(a)
31	Poland	Article 5(5)(a)

الرقم: .....

التاريخ: .....

المرفقات: .....

الموضوع: .....



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

(١٨٥)

32	Portugal	Article 5(5)(a)
33	Romania	Article 5(5)
34	Russia	Article 5(5)
35	Singapore	Article 5(5)
36	South Africa	Article 5(5)(a)
37	Spain	Article 5(5)
38	Sweden	Article 5(5)
39	Syria	Article 5(3)(c)
40	Tajikistan	Article 5(5)(a)
41	Tunisia	Article 5(5)(a)
42	Turkey	Article 5(5)(a)
43	Turkmenistan	Article 5(5)(a)
44	Ukraine	Article 5(5)(a)
45	United Kingdom	Article 5(5)
46	Uzbekistan	Article 5(5)(a)
47	Venezuela	Article 5(5)(a)
48	Vietnam	Article 5(5)(a)
50	Cyprus	Article 5(5)(a)
51	Switzerland	Article 5(5)
52	Georgia	Article 5(5)(a)

Pursuant to Article 12(6) of the Convention, Kingdom of Saudi Arabia considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 5(6)
2	Austria	Article 5(6)
3	Azerbaijan	Article 5(6)
4	Bangladesh	Article 5(6)
5	Belarus	Article 5(7)
6	China	Article 5(6)
7	Czech	Article 5(6)
8	Egypt	Article 5(6)
9	Ethiopia	Article 5(6)
11	Gabon	Article 5(6)
12	Greece	Article 5(6)



13	Hong Kong	Article 5(6)
14	Hungary	Article 5(6)
15	India	Article 5(7)
16	Ireland	Article 5(7)
17	Italy	Article 5(5)
18	Japan	Article 5(6)
19	Jordan	Article 5(6)
20	Kazakhstan	Article 5(6)
21	Korea	Article 5(6)
22	Kyrgyzstan	Article 5(6)
23	Luxembourg	Article 5(6)
24	Macedonia	Article 5(6)
25	Malaysia	Article 5(6)
26	Malta	Article 5(6)
27	Mexico	Article 5(7)
28	Morocco	Article 5(7)
29	Netherlands	Article 5(6)
30	Pakistan	Article 5(6)
31	Poland	Article 5(6)
32	Portugal	Article 5(6)
33	Romania	Article 5(7)
34	Russia	Article 5(6)
35	Singapore	Article 5(6)
36	South Africa	Article 5(6)
37	Spain	Article 5(7)
38	Sweden	Article 5(6)
39	Syria	Article 5(5)
40	Tajikistan	Article 5(6)
41	Tunisia	Article 5(6)
42	Turkey	Article 5(6)
43	Turkmenistan	Article 5(6)
44	Ukraine	Article 5(6)
45	United Kingdom	Article 5(6)
46	Uzbekistan	Article 5(6)
47	Venezuela	Article 5(6)
48	Vietnam	Article 5(6)
50	Cyprus	Article 5(6)
51	Switzerland	Article 5(6)
52	Georgia	Article 5(6)
53	Emirates	Article 5(7)

الرقم: .....

التاريخ: .....

المرمقات: .....

الموضوع: .....



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

( ١٨٥ )

### **Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions**

#### **Notification of Choice of Optional Provisions**

Pursuant to Article 13(7) of the Convention, Kingdom of Saudi Arabia hereby chooses to apply Option A under Article 13(1).

#### **Notification of Existing Provisions in Listed Agreements**

Pursuant to Article 13(7) of the Convention, Kingdom of Saudi Arabia considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 5(4)
2	Austria	Article 5(4)
3	Azerbaijan	Article 5(4)
4	Bangladesh	Article 5(4)
5	Belarus	Article 5(4)
6	China	Article 5(4)
7	Czech	Article 5(4)
8	Egypt	Article 5(4)
9	Ethiopia	Article 5(4)
11	Gabon	Article 5(4)
12	Greece	Article 5(4)
13	Hong Kong	Article 5(4)
14	Hungary	Article 5(4)
15	India	Article 5(4)
16	Ireland	Article 5(4)
17	Italy	Article 5(3)
18	Japan	Article 5(4)
19	Jordan	Article 5(4)
20	Kazakhstan	Article 5(4)
21	Korea	Article 5(4)
22	Kyrgyzstan	Article 5(4)
23	Luxembourg	Article 5(4)
24	Macedonia	Article 5(4)



25	Malaysia	Article 5(4)
26	Malta	Article 5(4)
27	Mexico	Article 5(4)
28	Morocco	Article 5(4)
29	Netherlands	Article 5(4)
30	Pakistan	Article 5(4)
31	Poland	Article 5(4)
32	Portugal	Article 5(4)
33	Romania	Article 5(4)
34	Russia	Article 5(4)
35	Singapore	Article 5(4)
36	South Africa	Article 5(4)
37	Spain	Article 5(4)
38	Sweden	Article 5(4)
39	Syria	Article 5(4)
40	Tajikistan	Article 5(4)
41	Tunisia	Article 5(4)
42	Turkey	Article 5(4)
43	Turkmenistan	Article 5(4)
44	Ukraine	Article 5(4)
45	United Kingdom	Article 5(4)
46	Uzbekistan	Article 5(4)
47	Venezuela	Article 5(4)
48	Vietnam	Article 5(4)
49	Bulgaria	Article 5(4)
50	Cyprus	Article 5(4)
51	Switzerland	Article 5(4)
52	Georgia	Article 5(4)
53	Emirates	Article 5(4)



..... الرقم:  
..... التاريخ:  
..... المرفقات:  
..... الموضوع:



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax  
(١٨٥)

## Article 14 – Splitting-up of Contracts

**No reservation**

..... الرقم:  
..... التاريخ:  
..... المرفقات:  
..... الموضوع:



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

(١٨٥)

## Article 15 – Definition of a Person Closely Related to an Enterprise

**No reservation**

الرقم: .....

التاريخ: .....

المرفقات: .....

الموضوع: .....



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

(١٨٥)

## Article 16 – Mutual Agreement Procedure

### No Reservation

### Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, Kingdom of Saudi Arabia considers that the following agreements contains a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 25(1), first sentence
2	Austria	Article 25(1), first sentence
3	Azerbaijan	Article 25(1), first sentence
4	Bangladesh	Article 24(1), first sentence
5	Belarus	Article 25(1), first sentence
6	China	Article 25(1), first sentence
7	Czech	Article 24(1), first sentence
8	Egypt	Article 24(1), first sentence
9	Ethiopia	Article 24(1), first sentence
10	France	Article 18(1), first sentence
11	Gabon	Article 24(1), first sentence
12	Greece	Article 25(1), first sentence
13	Hong Kong	Article 24(1), first sentence
14	Hungary	Article 25(1), first sentence
15	India	Article 24(1), first sentence



16	Ireland	Article 24(1), first sentence
17	Italy	Article 25(1), first sentence
18	Japan	Article 25(1), first sentence
19	Jordan	Article 24(1), first sentence
20	Kazakhstan	Article 24(1), first sentence
21	Korea	Article 24(1), first sentence
22	Kyrgyzstan	Article 24(1), first sentence
23	Luxembourg	Article 25(1), first sentence
24	Macedonia	Article 24(1), first sentence
25	Malaysia	Article 24(1), first sentence
26	Malta	Article 24(1), first sentence
27	Mexico	Article 24(1), first sentence
28	Morocco	Article 24(1), first sentence
29	Netherlands	Article 24(1), first sentence
30	Pakistan	Article 25(1), first sentence
31	Poland	Article 24(1), first sentence
32	Portugal	Article 24(1), first sentence
33	Romania	Article 24(1), first sentence
34	Russia	Article 26(1), first sentence
35	Singapore	Article 24(1), first sentence
36	South Africa	Article 25(1), first sentence
37	Spain	Article 25(1), first sentence
38	Sweden	Article 25(1), first sentence

الرقم: .....  
التاريخ: .....  
المرفقات: .....  
الموضوع: .....



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

( ١٨٥ )

39	Syria	Article 25(1), first sentence
40	Tajikistan	Article 25(1), first sentence
41	Tunisia	Article 24(1), first sentence
42	Turkey	Article 24(1), first sentence
43	Turkmenistan	Article 25(1), first sentence
44	Ukraine	Article 25(1), first sentence
46	Uzbekistan	Article 25(1), first sentence
47	Venezuela	Article 24(1), first sentence
48	Vietnam	Article 24(1), first sentence
50	Cyprus	Article 24(1), first sentence
52	Georgia	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Kingdom of Saudi Arabia considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
10	France	Article 18(1), second sentence
17	Italy	Article 25(1), second sentence
34	Russia	Article 26(1), second sentence
39	Syria	Article 25(1), second sentence
45	United Kingdom	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Kingdom of Saudi Arabia considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
-------------------------	--------------------------------	-----------



1	Algeria	Article 25(1), second sentence
2	Austria	Article 25(1), second sentence
3	Azerbaijan	Article 25(1), second sentence
4	Bangladesh	Article 24(1), second sentence
5	Belarus	Article 25(1), second sentence
6	China	Article 25(1), second sentence
7	Czech	Article 24(1), second sentence
8	Egypt	Article 24(1), second sentence
9	Ethiopia	Article 24(1), second sentence
11	Gabon	Article 24(1), second sentence
12	Greece	Article 25(1), second sentence
13	Hong Kong	Article 24(1), first sentence
14	Hungary	Article 25(1), second sentence
15	India	Article 24(1), second sentence
16	Ireland	Article 24(1), second sentence
18	Japan	Article 25(1), second sentence
19	Jordan	Article 24(1), second sentence
20	Kazakhstan	Article 24(1), second sentence
21	Korea	Article 24(1), second sentence
22	Kyrgyzstan	Article 24(1), second sentence
23	Luxembourg	Article 25(1), second sentence
24	Macedonia	Article 24(1), second sentence
25	Malaysia	Article 24(1), second sentence
26	Malta	Article 24(1), second sentence
27	Mexico	Article 24(1), second sentence
28	Morocco	Article 24(1), second sentence
29	Netherlands	Article 24(1), second sentence
30	Pakistan	Article 25(1), second sentence
31	Poland	Article 24(1), second sentence
32	Portugal	Article 24(1), second sentence
33	Romania	Article 24(1), second sentence
35	Singapore	Article 24(1), second sentence
36	South Africa	Article 25(1), second sentence
37	Spain	Article 25(1), second sentence
38	Sweden	Article 25(1), second sentence
40	Tajikistan	Article 25(1), second sentence
41	Tunisia	Article 24(1), second sentence
42	Turkey	Article 24(1), second sentence
43	Turkmenistan	Article 25(1), second sentence
44	Ukraine	Article 25(1), second sentence
45	United Kingdom	Article 25(1), second sentence
46	Uzbekistan	Article 25(1), second sentence
47	Venezuela	Article 24(1), second sentence

الرقم: .....  
التاريخ: .....  
المرفقات: .....  
الموضوع: .....



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

(١٨٥)

48	Vietnam	Article 24(1), second sentence
49	Bulgaria	Article 24(1), second sentence
50	Cyprus	Article 24(1), second sentence
51	Switzerland	Article 25(1), second sentence
52	Georgia	Article 25(1), second sentence
53	Emirates	Article 25(1), second sentence

### **Notification of Listed Agreements Not Containing Existing Provisions**

Pursuant to Article 16(6)(c)(ii) of the Convention, Kingdom of Saudi Arabia considers that the following agreement does not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
42	Turkey

Pursuant to Article 16(6)(d)(ii) of the Convention, Kingdom of Saudi Arabia considers that the following agreement does not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
32	Portugal

الرقم: .....  
التاريخ: .....  
المرفقات: .....  
الموضوع: .....



المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

(١٨٥)

## Article 17 – Corresponding Adjustments

### Reservation

Pursuant to Article 17(3)(a) of the Convention, Kingdom of Saudi Arabia reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 9(2)
2	Austria	Article 9(2)
3	Azerbaijan	Article 9(2)
4	Bangladesh	Article 9(2)
5	Belarus	Article 9(2)
6	China	Article 9(2)
7	Czech	Article 9(2)
8	Egypt	Article 9(2)
9	Ethiopia	Article 9(2)
11	Gabon	Article 9(2)
12	Greece	Article 9(2)
13	Hong Kong	Article 9(2)
14	Hungary	Article 9(2)
15	India	Article 9(2)
16	Ireland	Article 9(2)
17	Italy	Article 9(2)
18	Japan	Article 9(2)
19	Jordan	Article 9(2)
20	Kazakhstan	Article 9(2)
21	Korea	Article 9(2)
22	Kyrgyzstan	Article 9(2)
23	Luxembourg	Article 9(2)
24	Macedonia	Article 9(2)
25	Malaysia	Article 9(2)
26	Malta	Article 9(2)
27	Mexico	Article 9(2)
28	Morocco	Article 9(2)
29	Netherlands	Article 9(2)
30	Pakistan	Article 9(2)
31	Poland	Article 9(2)
32	Portugal	Article 9(2)
33	Romania	Article 9(2)
34	Russia	Article 9(2)



الرقم: .....

التاريخ: .....

المرفقات: .....

الموضوع: .....



الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

المملكة العربية السعودية  
الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

(١٨٥)

35	Singapore	Article 9(2)
36	South Africa	Article 9(2)
37	Spain	Article 9(2)
38	Sweden	Article 9(2)
39	Syria	Article 9(2)
40	Tajikistan	Article 9(2)
41	Tunisia	Article 9(2)
42	Turkey	Article 9(2)
43	Turkmenistan	Article 9(2)
44	Ukraine	Article 9(2)
45	United Kingdom	Article 9(2)
46	Uzbekistan	Article 9(2)
47	Venezuela	Article 9(2)
48	Vietnam	Article 9(2)
49	Bulgaria	Article 9(2)
50	Cyprus	Article 9(2)
51	Switzerland	Article 9(2)
52	Georgia	Article 9(2)
53	Emirates	Article 9(2)