

## **THE KINGDOM OF SAUDI ARABIA**

### **Status of List of Reservations and Notifications upon deposit of Instrument of Ratification**

This document contains the list of reservations and notifications made by Kingdom of Saudi Arabia upon the deposit of instrument of ratification pursuant to Articles 28(5) and 29(1) of the Convention.

**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 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 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
4	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH FOR THE AVOIDANCE OF DOUBLE TAXATION	Bangladesh	Original	04-01-2011	01-10-2011

	AND THE PREVENTION TAX EVASION WITH RESPECT TO TAXES ON INCOME				
5	CONVENTION BETWEEN THE GOVERNMENT OF THE 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 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	01-10-2006
7	CONVENTION BETWEEN THE GOVERNMENT OF THE 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 KINGDOM OF SAUDI ARABIA AND THE ARAB REPUBLIC OF EGYPT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Egypt	Original	08-04-2016	01-07-2017
9	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE FEDERAL	Ethiopia	Original	28-02-2013	01-10-2016

	DEMOCRATIC REPUBLIC OF ETHIOPIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME				
10	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 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 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	1/9/2018
14	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF	Hungary	Original	24-03-2014	01-05-2015

	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				
15	CONVENTION BETWEEN THE GOVERNMENT OF THE 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 SAUDI ARABIA AND IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION TAX EVASION WITH RESPECT TO TAXES ON INCOME	Ireland	Original	19-10-2011	01-12-2012
17	CONVENTION BETWEEN THE GOVERNMENT OF THE 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 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	Jordan	Original	19-10-2016	01-09-2017

	<p>الازدواج الضريبي ولمنع التهرب الضريبي في شأن الضرائب على الدخل</p> <p>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</p>				
20	<p>CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE REPUBLIC OF KAZAKHSTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION TAX EVASION WITH RESPECT TO TAXES ON INCOME</p>	Kazakhstan	Original	07-06-2011	01-09-2016
21	<p>CONVENTION BETWEEN THE GOVERNMENT OF THE 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</p>	Korea	Original	24-03-2007	01-12-2008
22	<p>AGREEMENT BETWEEN THE GOVERNMENT OF THE 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</p>	Kyrgyzstan	Original	02-12-2014	01-10-2015
23	<p>CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE GRAND DUCHY OF LUXEMBOURG FOR THE AVOIDANCE OF DOUBLE TAXATION</p>	Luxembourg	Original	07-05-2013	01-09-2014

	AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL				
24	AGREEMENT BETWEEN THE GOVERNMENT OF THE 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 SAUDI ARABIA AND THE GOVERNMENT OF MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Malaysia	Original	31-01-2006	01-07-2007
26	CONVENTION BETWEEN THE GOVERNMENT OF THE 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	01-03-2018
28	اتفاقية بين حكومة المملكة العربية السعودية وحكومة المملكة المغربية لتجنب الازدواج الضريبي و لمنع التهرب الضريبي في شأن الضرائب على الدخل	Morocco	Original	14-04-2015	N/A

	AGREEMENT BETWEEN THE 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				
29	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF SAUDI ARABIA AND THE GOVERNMENT OF THE KINGDOM OF NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Netherlands	Original	13-10-2008	01-12-2010
30	CONVENTION BETWEEN THE GOVERNMENT OF THE 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 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 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	Romania	Original	26-04-2011	01-07-2012



	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				
34	CONVENTION BETWEEN THE GOVERNMENT OF THE 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	Russia	Original	11-02-2007	01-02-2010
35	AGREEMENT BETWEEN THE GOVERNMENT OF THE 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 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 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	Sweden	Original	19-10-2015	31-08-2016

	SAUDI ARABIA AND THE GOVERNMENT OF THE KINGDOM OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL				
39	اتفاقية بين حكومة المملكة العربية السعودية و حكومة الجمهورية العربية السورية في شأن تجنب الازدواج الضريبي ومنع التهرب الضريبي على الدخل وعلى رأس المال  CONVENTION BETWEEN THE 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 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 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 SAUDI ARABIA AND THE REPUBLIC OF TURKEY FOR THE AVOIDANCE OF DOUBLE TAXATION	Turkey	Original	09-11-2007	01-04-2009

	AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL				
43	CONVENTION BETWEEN THE 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 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 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 SAUDI ARABIA AND THE GOVERNMENT OF THE REPUBLIC OF UZBEKISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Uzbekistan	Original	18-11-2008	01-11-2010
47	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF SAUDI ARABIA AND THE	Venezuela	Original	11-11-2015	01-12-2016

	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				
48	AGREEMENT BETWEEN THE GOVERNMENT OF THE 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	01-01-2019
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	03-01-2018	01-03-2019
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	18-02-2018	N/A
52	AGREEMENT BETWEEN GEORGIA AND THE KINGDOM OF SAUDI	Georgia	Original	15-03-2018	01-04-2019

	ARABIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL AND THE PREVENTION OF TAX EVASION				
53	اتفاقية بين حكومة المملكة العربية وحكومة دولة الامارات العربية المتحدة لتجنب الازدواج الضريبي في شأن الضرائب على الدخل وعلى رأس المال ولمنع التهرب الضريبي Convention between the Government of the Kingdom of Saudi Arabia and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Tax Evasion with Respect to Taxes on Income and Capital	United Arab Emirates	Original	23-05-2018	01-04-2019
54	اتفاقية بين حكومة المملكة العربية وحكومة الجمهورية الإسلامية الموريتانية لتجنب الازدواج الضريبي في شأن الضرائب على الدخل وعلى رأس المال ولمنع التهرب الضريبي Convention between the Government of the Kingdom of Saudi Arabia and the Government of Islamic Republic of Mauritania for the Avoidance of Double Taxation and the Prevention of Tax Evasion with Respect to Taxes on Income and Capital	Mauritania	Original	02-12-2018	N/A
55	AGREEMENT BETWEEN THE REPUBLIC OF ALBANIA AND THE KINGDOM OF SAUDI ARABIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL.	Albania	Original	06-02-2019	N/A

*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.

***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.

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

***Reservation***

Pursuant to Article 5(8) of the Convention, Kingdom of Saudi Arabia reserves the right for the entirety of Article 5 not to apply to its Covered Tax Agreements.



**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,
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,
7	Czech	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,
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,

		رغبة منهما في ابرام اتفاقية لتجنب الازدواج الضريبي ولمنع التهرب الضريبي في شأن الضرائب على الدخل،
9	Ethiopia	Desiring to conclude for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10	France	
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,
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,
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,
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	رغبة منهما في ابرام اتفاقية لتجنب الازدواج الضريبي ولمنع التهرب الضريبي في شأن الضرائب على الدخل،
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,
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,
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,
28	Morocco	Desiring to promote and strengthen their economic relations,
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,
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,
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,
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,

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,
39	Syria	رغبة منهما في عقد اتفاقية في شأن تجنب الازدواج الضريبي ومنع التهرب الضريبي على الدخل وعلى رأس المال
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;
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 prevention of tax evasion.
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.
54	Mauritania	رغبة منهما في تعزيز وتنمية علاقاتهما الاقتصادية المتبادلة وتشجيع الاستثمار بينهما، من خلال إبرام اتفاقية لتجنب الازدواج الضريبي فيما يتعلق بالضرائب على الدخل وعلى رأس المال ومنع التهرب الضريبي،
55	Albania	Desiring to promote their mutual economic relations through the conclusion between them an Agreement for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital;

**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
54	Mauritania
55	Albania

**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	United Arab Emirates	Article 29(3)



**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.

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

***Reservation***

Pursuant to Article 9(6)(a) of the Convention, Kingdom of Saudi Arabia reserves the right for paragraph 1 of Article 9 not to apply to its Covered Tax Agreements.

***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.

***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.

**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)
32	Portugal	Article 5(5)(a)
33	Romania	Article 5(5)(a)
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)
53	United Arab Emirates	Article 5(4)
54	Mauritania	Article 5(5)
55	Albania	Article 5(5)

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(6)
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(5)
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	United Arab Emirates	Article 5(7)
54	Mauritania	Article 5(6)
55	Albania	Article 5(6)

**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	United Arab Emirates	Article 5(4)
54	Mauritania	Article 5(4)
55	Albania	Article 5(4)

**Article 14 – Splitting-up of Contracts**

***No reservation***

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

***No reservation***

**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 contain 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
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
45	United Kingdom	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
54	Mauritania	Article 25(1), first sentence
55	Albania	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), second 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
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	United Arab Emirates	Article 25(1), second sentence
54	Mauritania	Article 25(1), second sentence
55	Albania	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 agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
27	Mexico
42	Turkey
45	United Kingdom
51	Switzerland

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

**Article 17 – Corresponding Adjustments****No Reservation****Notification of Existing Provisions in Listed Agreements**

Pursuant to Article 17(4) of the Convention, Kingdom of Saudi Arabia considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

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)
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	United Arab Emirates	Article 9(2)
54	Mauritania	Article 9(2)
55	Albania	Article 9(2)