



Saudi Arabia

KSA-UAE tax treaty enters into force, applies from 1 Jan 2020

The Income and Capital Tax Treaty between the Kingdom of Saudi Arabia ('KSA') and the United Arab Emirates ('UAE') has come into force on 1 April 2019. The said treaty was signed on 23 May 2018, and subsequently approved by the UAE and KSA cabinets on 13 June 2018 and 5 February 2019 respectively. The ratification process now stands completed by both countries as per press reports. Our detailed alert on the key provisions of the double tax treaty and our analysis thereof can be found [here](#).

In respect of withholding and other taxes, tax residents of these countries can avail the treaty benefits from 1 January following the date of entry into force i.e. from 1 January 2020 onwards.

For further information/ clarification on the applicability of the double tax treaty or to discuss your structure and operations in KSA and/ or the UAE, please feel free to get in touch with:

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