

# The Transfer Pricing Guidelines

Resource Number: RS031/2026

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## Resource Details

<b>Country</b>	Saudi Arabia	<b>Group</b>	Transfer Pricing
<b>Category</b>	The ZATCA Authority	<b>Sub-Category</b>	Guidelines
<b>Written By</b>	by WITSYNC Taxation Team	<b>Designation</b>	WITSYNC Compliance
<b>Effective Date</b>	2021-11-01		
<b>Short Brief</b>	The Zakat, Tax, and Customs Authority ("ZATCA", "Authority") has issued this Guide for the purpose of clarifying certain tax treatments concerning the implementation of Transfer Pricing in the Kingdom of Saudi Arabia.		

## Sections

No sections available.

## Documents

No documents attached.

## References

- ZATCA Weblink to the Guide —

[https://zatca.gov.sa/en/HelpCenter/guidelines/Documents/Transfer%20Pricing%20Guidelines\\_Final\\_Manual.pdf](https://zatca.gov.sa/en/HelpCenter/guidelines/Documents/Transfer%20Pricing%20Guidelines_Final_Manual.pdf)