KSA TP COMPLIANCE

Part 4: General Documentation

General Documentation is a key Saudi Transfer Pricing compliance requirement for exempt taxpayers who still need to substantiate that their controlled transactions are conducted on an arm's length basis. *(Article 19 of the KSA TP Bylaws)*

What Businesses Should Know

Who It Applies To?

- General documentation should be maintained for **all taxpayers engaged in RP transactions** (both domestic and cross-border), especially those exempt from Local File and Master File requirements.
- ZATCA is **more likely to request documentation** in cases involving SEZ counterparties, fictitious or artificial arrangements, corresponding adjustment requests or international information obligations.

What It Should Evidence?

- The relationship between the related parties and the **nature of the controlled transactions**.
- **How pricing was determined** and why the terms support the arm's length principle.
- In practice, businesses should retain sufficient information similar to Local File and Master File content, especially the **functional and economic analysis**.

Format-free

ZATCA does not prescribe a fixed template; any format meeting the requirements is acceptable.

30 days

Prescribed time-line

Documentation is to be provided upon request within 30 calendar days, not business days.

How SBC can help

SBC can help prepare compliant documentation by clearly evidencing all RP transactions, with robust FAR and economic analyses; ensuring audit-ready support for ZATCA reviews.