

## Applicability

Transfer Pricing Bylaws are applicable to all persons considered taxpayers pursuant to the Income Tax Law (including mixed-ownership entities the income of which is subject to corporate income tax to the extent attributed to shares owned by non-Saudis and those treated by Saudis).

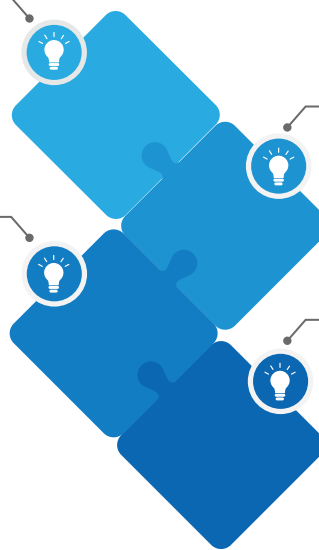
## Our methodology for Transfer Pricing Implementation

### Step 01

Critical assessment of related parties defined under Transfer Pricing Bylaws

### Step 03

Impact Assessment on the tax base of the organization



### Step 02

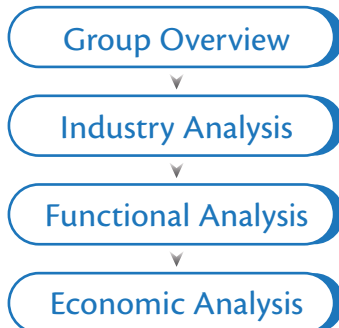
Use of appropriate Transfer Pricing method for determining arm's length value of controlled transactions

### Step 04

Determining the impact of Transfer Pricing Bylaws on the policies and processes of the organization

## Transfer Pricing Documentations

### Local File Structure:



### Master File Structure:

