

Uruguay has imminent country-by-country reporting deadline

March 26, 2019

In brief

The Country-by-Country (CbC) report corresponding to the fiscal year ending between December 31, 2017 and November 30, 2018 (of the ultimate controlling entity) must be filed in Uruguay within 15 months after the closing date of the ultimate controlling entity. **The first deadline is March 31, 2019.**

In addition, relief for notification for fiscal years closing between December 31, 2017 and February 28, 2019 is granted until March 31, 2019.

In detail

All Corporate Income Tax (IRAE) taxpayers belonging to a multinational enterprise (MNE) of large economic dimensions — MNEs with consolidated income exceeding the limit set for this purpose by the Uruguayan Executive Power — must file **annually** the following information to the Uruguayan Fiscal Authority (DGI):

- A form with complementary information (F6530) for each entity belonging to the MNE in Uruguay;
- The full CbC report, except when it must be filed by a related entity to a tax authority of a jurisdiction with which Uruguay has an information exchange agreement in force (listed on the DGI website). When

there is more than one entity of the MNE in Uruguay, the filing of the CbC report can be carried out by either of the entities on behalf of the group (with some exceptions).

The following items are available on the DGI website:

- In online services the link/application for the presentation of the F6530;
- The production environment for filing the CbC report.

With regard to the CbC report, prior to its presentation, the following steps must be followed:

- Presentation of the F6530;
- Registration of the digital signature;
- Authentication of the user.

The takeaway

Given the imminence of the due date, the analysis of the situation of each company and the instrumentation of the new requirements must be addressed immediately.

Let's talk

For a deeper discussion of how this issue might affect your business, please contact:

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