

Uruguay

Summary of CbC Reporting and Transfer Pricing Documentation Rules

For more detailed guidance and the latest updates, please see the [Bloomberg Tax BEPS Tracker](#).

Country-by-Country Report

- Effective Date: Fiscal years beginning on or after January 1, 2017.
- Filing Threshold: Uruguayan taxpayers that are part of a multinational high-income group, i.e., has total consolidated revenue equal to or exceeding €750 million (or its equivalent in national currency) during the previous tax year.
- Local Filing: A Uruguayan taxpayer must file a CbC report if certain conditions are met.
- Information Reported: Consistent with OECD guidance.
- Language: Spanish.
- Forms/Filing Instructions (see *Bloomberg Tax International Tax Forms database*):
 - CbC Notification of Reporting Entity: Form 6530 filed electronically via the General Directorate of Taxation Country by Country Report Exchange portal.
 - CbC Report: filed electronically via the General Directorate of Taxation Country by Country Report Exchange portal.
- Deadline for Filing Notification of Reporting Entity: By the last day of the reporting year.
- Deadline for Filing CbC Report: Within 12 months after the last day of the reporting year.
- Penalties: Penalties for non-compliance may apply.
- Exchange of Information:
 - MCAA CbC: signed.

For a schedule of CbC report and CbC notification deadlines (by country), please see [CbC Reporting Deadlines](#).

Master File

- Effective Date: Fiscal years beginning on or after January 1, 2017.
- Filing Threshold: Not yet determined, further regulations must be published.
- Information Reported: Consistent with OECD guidance.
- Language: Spanish.
- Deadline for Submission: Within 12 months of the last day of reporting year; however, further regulations must be published regarding the filing threshold.
- Penalties: Penalties for non-compliance may apply.

Local File

There are no OECD Local File requirements in Uruguay.

Transfer Pricing Information

Taxpayers are required to file annual transfer pricing information if (i) the aggregate value of transactions subject to the transfer pricing rules exceeds 50 million indexed units in the corresponding fiscal year or (ii) they have been notified for filing such information by the tax authorities. The following information

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must be filed: (i) a sworn declaration stating the details and amounts of the transactions subject to the transfer pricing regime; (ii) a copy of the financial statements for the fiscal period; and (iii) a transfer pricing documentation report. The information must be submitted in the Spanish language, within the 9th month following the end of the corresponding fiscal year (exact due date established by the tax office). Taxpayers not required to file the annual transfer pricing information must maintain invoices and other supporting evidence to justify the transfer prices comply with the arm's length principle. Penalties for non-compliance may apply.

Transfer Pricing Return

Taxpayers required to file the transfer pricing information must file the transfer pricing annual return – Form 3001, which includes significant additional information about the multinational group and the related entities of the company. Form 3001 must be submitted within the 9th month following the end of the corresponding fiscal year (exact due date established by the tax office). Penalties for non-compliance may apply.