

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

## URUGUAY

### Compilation of Declarations currently in force <sup>(\*)</sup> concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	X

Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 31 August 2016 - Or. Engl. (*in force since 1 December 2016*)

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
  - . Tax on business income (*Impuesto a las Rentas de las Actividades Económicas - IRAE*);
  - . Personal income tax (*Impuesto a las Rentas de las Personas Físicas - IRPF*);
  - . Non-residents income tax (*Impuesto a las Rentas de los No Residentes - IRNR*);
  - . Tax for social security assistance (*Impuesto de Asistencia a la Seguridad Social - IASS*).
- . **Article 2, paragraph 1.a.iii:** Capital tax (*Impuesto al Patrimonio - IP*).
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax - VAT (*Impuesto al Valor Agregado - IVA*).
- . **Article 2, paragraph 1.b.iii.D:** Excise Tax (*Impuesto Específico Interno - IMESI*).

#### ANNEX B – Competent Authorities

The Minister of Economy and Finance or his authorised representative.

#### ANNEX C – Definition of the word "national" for the purpose of the Convention

Any individual possessing Uruguayan nationality or citizenship and any legal person, association or other entity deriving its status as such from the laws in force in Uruguay.

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(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>