

Uruguay

A. Progress in the implementation of the minimum standard

Uruguay has 21 tax agreements in force, as reported in its response to the Peer Review questionnaire. Two of those agreements, the agreements with Chile and Paraguay, comply with the minimum standard.

Uruguay signed the MLI in 2017 and deposited its instrument of ratification on 6 February 2020, listing its non-compliant agreements. The MLI entered into force for Uruguay on 1 June 2020.

Uruguay is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.¹⁵³

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Uruguay.

Summary of the jurisdiction response - Uruguay

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Belgium	No	N/A	Yes	N/A	
2	Chile	Yes	PPT and LOB	N/A	N/A	
3	Ecuador*	No	N/A	Yes	N/A	
4	Finland	No	N/A	Yes	N/A	
5	Germany	No	N/A	Yes	N/A	Germany does not include the DTA with Uruguay as a CTA.
6	Hungary	No	N/A	Yes	N/A	
7	India	No	N/A	Yes	N/A	
8	Korea	No	N/A	Yes	N/A	
9	Liechtenstein	No	N/A	Yes	N/A	
10	Luxembourg	No	N/A	Yes	N/A	
11	Malta	No	N/A	Yes	N/A	
12	Mexico	No	N/A	Yes	N/A	
13	Paraguay	Yes	PPT and LOB	N/A	N/A	
14	Portugal	No	N/A	Yes	N/A	
15	Romania	No	N/A	Yes	N/A	
16	Singapore	No	N/A	Yes	N/A	
17	Spain	No	N/A	Yes	N/A	
18	Switzerland	No	N/A	Yes	N/A	Switzerland does not include the DTA with Uruguay as a CTA.
19	United Arab Emirates	No	N/A	Yes	N/A	
20	United Kingdom	No	N/A	Yes	N/A	
21	Viet Nam	No	N/A	Yes	N/A	

¹⁵³ For its agreements listed under the MLI, Uruguay is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Uruguay also opted for the simplified LOB under Article 7(6) of the MLI.



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