

Uruguay

A. Progress in the implementation of the minimum standard

Uruguay has 22 tax agreements in force as reported in its response to the Peer Review questionnaire. Fourteen of those agreements 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. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Uruguay is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.¹⁷⁹

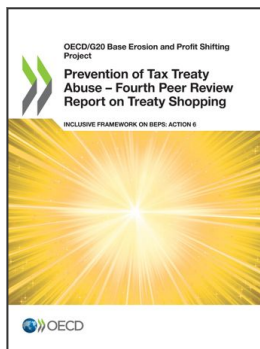
B. Conclusion

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

Summary of the jurisdiction response – Uruguay

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Belgium	Yes MLI		PPT
2	Chile	Yes Other		PPT and LOB
3	Ecuador*	No	No	PPT and LOB
4	Finland	Yes MLI		PPT
5	Germany	No	No	
6	Hungary	No	Yes MLI	PPT
7	India	Yes MLI		PPT and LOB
8	Italy	Yes Other		PPT
9	Korea	Yes MLI		PPT
10	Liechtenstein	Yes MLI		PPT
11	Luxembourg	Yes MLI		PPT
12	Malta	Yes MLI		PPT
13	Mexico	No	Yes MLI	PPT and LOB
14	Paraguay	Yes Other		PPT and LOB
15	Portugal	Yes MLI		PPT
16	Romania	No	Yes MLI	PPT
17	Singapore	Yes MLI		PPT
18	Spain	No	Yes MLI	PPT
19	Switzerland	No	No	
20	United Arab Emirates	Yes MLI		PPT
21	United Kingdom	Yes MLI		PPT
22	Viet Nam	No	No	PPT

¹⁷⁹ 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 has also adopted for the simplified LOB under Article 7(6) of the MLI.



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