

Uruguay

A. Progress in the implementation of the minimum standard

Uruguay has 23 tax agreements in force as reported in its response to the Peer Review questionnaire. Sixteen 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.¹⁶⁶

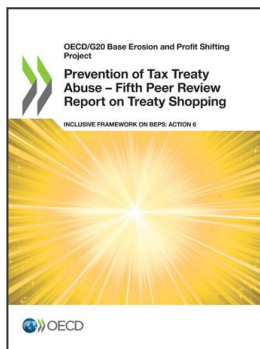
B. Conclusion

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+LOB
3	Ecuador*	No	No	PPT+LOB
4	Finland	Yes MLI		PPT
5	Germany	No	No	
6	Hungary	Yes MLI		PPT
7	India	Yes MLI		PPT+LOB
8	Italy	Yes other		PPT
9	Japan	Yes other		PPT
10	Korea	Yes MLI		PPT
11	Liechtenstein	Yes MLI		PPT
12	Luxembourg	Yes MLI		PPT
13	Malta	Yes MLI		PPT
14	Mexico	No	Yes MLI	PPT+LOB
15	Paraguay	Yes other		PPT+LOB
16	Portugal	Yes MLI		PPT
17	Romania	No	Yes MLI	PPT
18	Singapore	Yes MLI		PPT
19	Spain	No	Yes MLI	PPT
20	Switzerland	No	No	
21	United Arab Emirates	Yes MLI		PPT
22	United Kingdom	Yes MLI		PPT
23	Viet Nam	No	Yes MLI	PPT

¹⁶⁶ 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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