



## Uruguay extends due date for filing CbC report

### Global Transfer Pricing Alert 2019-012

On 27 March, the Uruguayan tax authorities (DGI) published an administrative resolution that extends the deadline to submit the country-by-country (CbC) report corresponding to fiscal year 2017.

#### **DGI Resolution**

DGI's Resolution No. 860/2019 provides that the due date to submit the CbC report for fiscal year 2017 is extended to 30 April 2019. According to prior Resolution No. 94/2019, the due date had been set at 31 March 2019. (For prior coverage, see [Global TP Alert 2019-001](#))

Uruguayan taxpayers that are the ultimate parent entity of a large MNE group are required to file a CbC report, as are subsidiaries of foreign-parented groups, when the CbC report is filed in jurisdictions that would not exchange CbC reports with the DGI.

The extension takes into account requests by several companies that have encountered some practical difficulties in complying with the first filing of the report. No further extensions are expected.

The deadline to submit the CbC report notification remains unchanged at 31 March 2019 for fiscal years ending between 31 December 2017 and 28 February 2019. For fiscal years ending after that, the general rule will apply: the CbC report notification must be filed before the last day of the group's relevant fiscal year.

## Contacts

**Gonzalo Lucas (Montevideo)**

[golucas@deloitte.com](mailto:golucas@deloitte.com)

**Alejandra Barrancos (Montevideo)**

[abarrancos@deloitte.com](mailto:abarrancos@deloitte.com)

**Felipe Prado (Montevideo)**

[fprado@deloitte.com](mailto:fprado@deloitte.com)

[Back to top](#)

## Useful links

### Resources

- [Arm's length standard](#)
- [Transfer pricing alerts](#)

### Get Connected

- [Deloitte tax@hand](#)
- [Join Dbriefs](#)
- [Follow @Deloitte Tax](#)
- [www.deloitte.com/tax](http://www.deloitte.com/tax)

[Back to top](#)



Get in touch



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more about our global network of member firms.

Deloitte provides audit & assurance, consulting, financial advisory, risk advisory, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 245,000 professionals make an impact that matters, please connect with us on [Facebook](#), [LinkedIn](#), or [Twitter](#).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2019. For information, contact Deloitte Touche Tohmatsu Limited.

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.