



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.

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