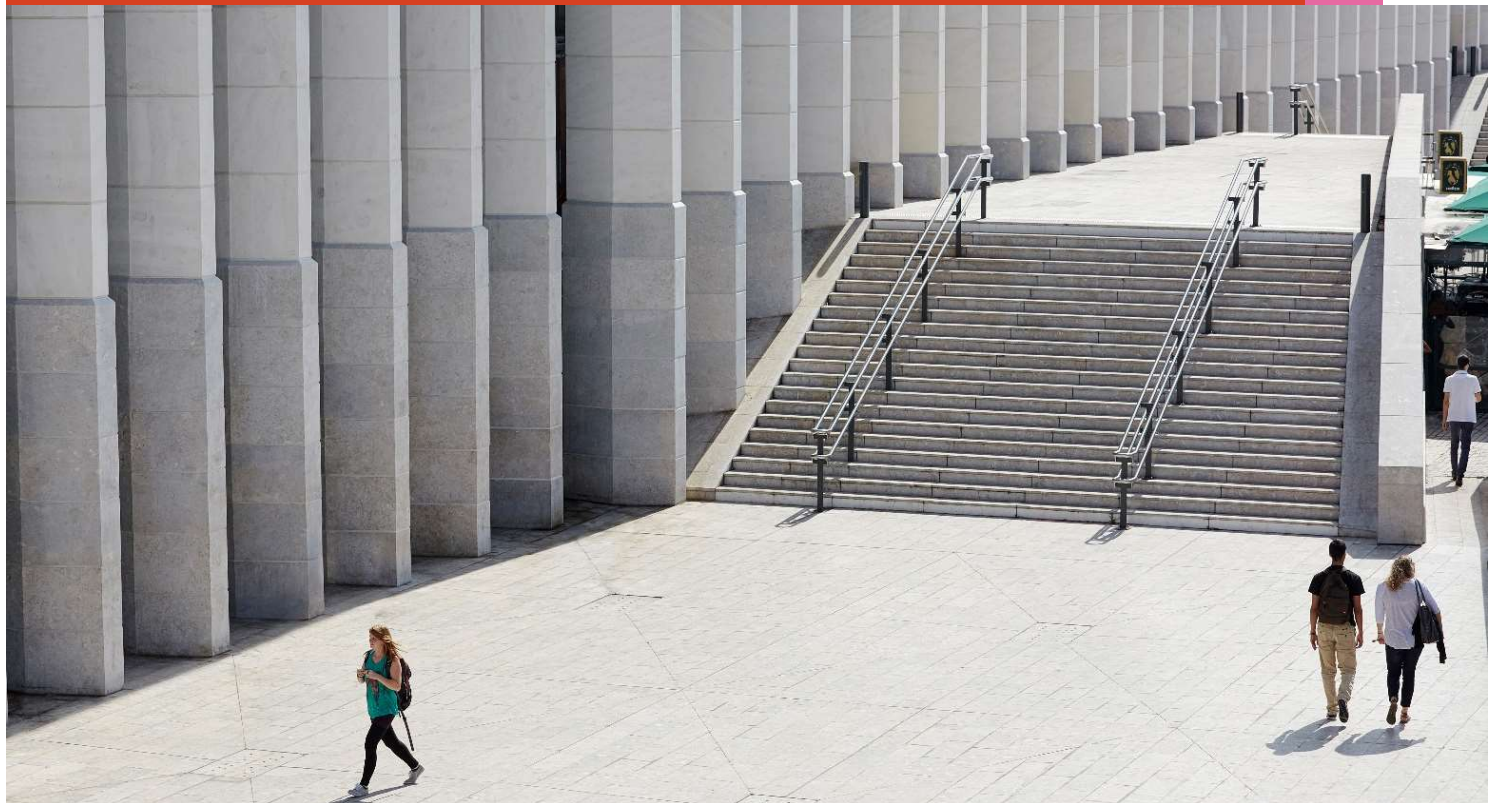


Tax insight

UE: Uruguay fuera de la lista gris

EU: Uruguay removed from grey list

Marzo 2019 – March 2019



Tax Insight

Uruguay fuera de la lista gris de la UE

El pasado 12 de marzo fue actualizada la lista de jurisdicciones no cooperantes en materia fiscal que prepara la Comisión de la Unión Europea (UE).

En Diciembre 2017, los estados miembro de la UE elaboraron una lista con aquellas jurisdicciones definidas como no cooperantes, con el fin de combatir la elusión y evasión fiscal.

Al momento de su implementación, había 17 jurisdicciones comprendidas en la lista “negra”, por incumplimiento de los estándares internacionales de buenas prácticas fiscales. Por su parte, 47 territorios fueron incluidos en la lista “gris” (entre ellos, Uruguay), por ser consideradas jurisdicciones con deficiencias respecto al estándar en sus sistemas tributarios, pero comprometidas a corregirlas.

Esas jurisdicciones fueron evaluadas considerando los siguientes estándares: (i) transparencia, (ii) competencia fiscal justa e (iii) implementación del plan BEPS, siendo monitoreadas continuamente a efectos de actualizar su status en el listado correspondiente.

Uruguay

Fue excluido del listado de países no cooperantes a partir del 12 de marzo, en respuesta a los cambios introducidos a la normativa fiscal con el fin de alinearse a los estándares internacionales.

Uruguay removed from EU’s grey list

The list elaborated by the European Union (EU) Commission regarding non-cooperative tax jurisdictions was updated on March 12th, 2019.

In December 2017, EU state members elaborated a list with those jurisdictions defined as non-cooperative, with the aim of tackling tax evasion and avoidance.

By the time of its implementation, there were 17 jurisdictions included on the “blacklist”, for not being compliant with tax good governance standards. On the other hand, 47 territories were part of the “grey list” (among them, Uruguay), since they were considered as jurisdictions with deficiencies in their tax systems regarding the standard, but committed to address them.

The referred jurisdictions were assessed based on the following criteria: (i) transparency, (ii) fair tax competition and, (iii) BEPS implementation, and are continue monitored for the purpose of updating their status on the corresponding list.

Uruguay

Taking into consideration the amendments introduced to the local tax rules, Uruguay has been finally removed from the list of non-cooperative jurisdictions as from March 12th, 2019.

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