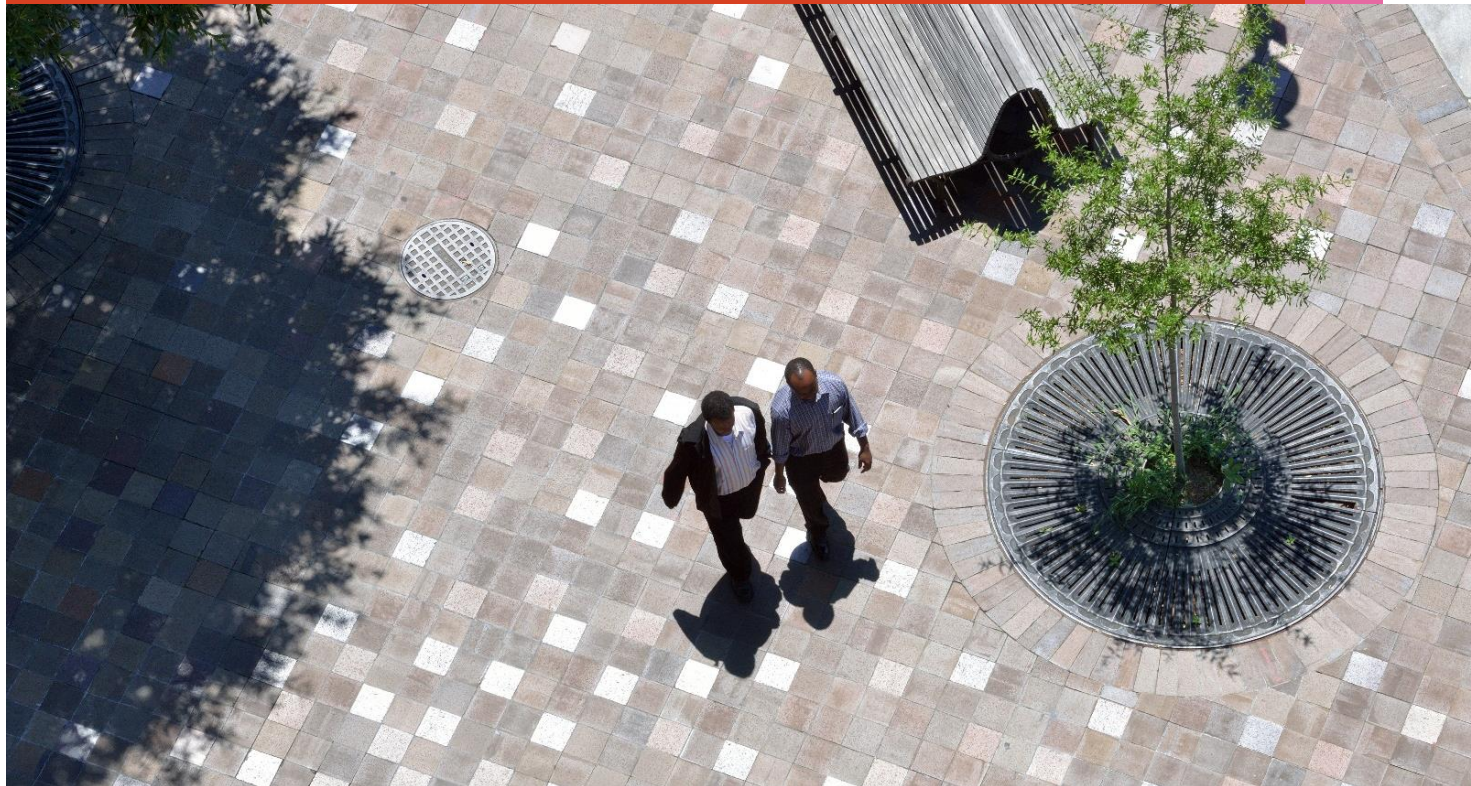


# *Transfer Pricing Insight*

## Country-by- Country Report Complementary Information

January, 2019



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## ***Tax Insight***

### ***Transfer Pricing: Country-by-Country Report Complementary Information***

Law 19,484 and Decree 353/018, introduced modifications to the transfer pricing documentation standards (three tier approach, as recommended in the BEPS Action Item 13 report), for fiscal years started as of January 1st, 2017, onwards.

As informed in our previous Tax Insight, on January 4<sup>th</sup> the Tax Office (DGI) issued Resolution 94/019, which contains several provisions relating to the Country-by-Country Report (CbCr) and its complementary information.

On January 21<sup>st</sup>, 2019 the DGI launched the software for the presentation of the complementary information of CbCr.

#### **In brief**

Taxpayers that integrate a multinational group (MNE) of large economic dimension and verify the related party assumptions should submit (online) complementary information to the DGI.

A notification form stating, among others, the legal name, identification number and fiscal residence of the reporting entity, the controlling entity and all Uruguayan entities (that integrate the MNE) should be filed annually, prior to the closing date of the report (i.e. fiscal year for which CbC information is presented).

Relief for notification for the years closing between December 31, 2017 and February 28, 2019 has been granted until March 31, 2019.

**The software for its presentation is now available on the DGI's website.**

PwC Uruguay and its Transfer Pricing Team would be happy to assist you fulfill CbCr's obligations in Uruguay.

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