

Tax Insight

Transfer Pricing

Country by Country Report

March 2019



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As informed in our previous Tax / TP Insight on the subject, Uruguay incorporated new **requirements** in terms of **transfer pricing documentation** into its regulations. In particular, it includes a three-tiered approach: Local Report, Master Report and Country by Country Report (**CbCr**).

As a novelty, we inform that **the production environment for the delivery of CbCr is now available in the DGI website.**

Brief:

All Corporate Income Tax (IRAE) taxpayers belonging to a multinational group of large economic dimensions (MNE) **must file annually** the following information to the Uruguayan Fiscal Authority (DGI):

- A form with complementary information (**F6530**) for each entity belonging to the MNE in Uruguay.
- The **full-CbCr**, except when it must be filed by a related entity to a tax authority of a jurisdiction with which Uruguay has an information exchange agreement in force (listed in the DGI website). When there is more than one entity of the MNE in Uruguay, the filing of the CbCr can be carried out by any of them on behalf of the rest.

The following items are **available** in the DGI website:

- In online services the link / application for the presentation of the F6530;
- **The production environment for filing the CbCr.**

The **CbCr**, as well as the corrections of the information submitted, corresponding to the fiscal year/exercises (of the final controlling entity) finalized between December 31, 2017 and November 30, 2018, **must be filed before March 31, 2019.**

With regard to the CbCr, prior to its presentation, the following steps should be followed:

- Presentation of the F6530;
- Registration of the digital signature;
- Authentication of the user.

Conclusions:

Given the imminence of due dates, the analysis of the situation of each company and the instrumentation of the new requirements must be immediate.

The transfer pricing team of PwC Uruguay is available to assist you in fulfilling the obligations related to the CbCr in Uruguay.

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