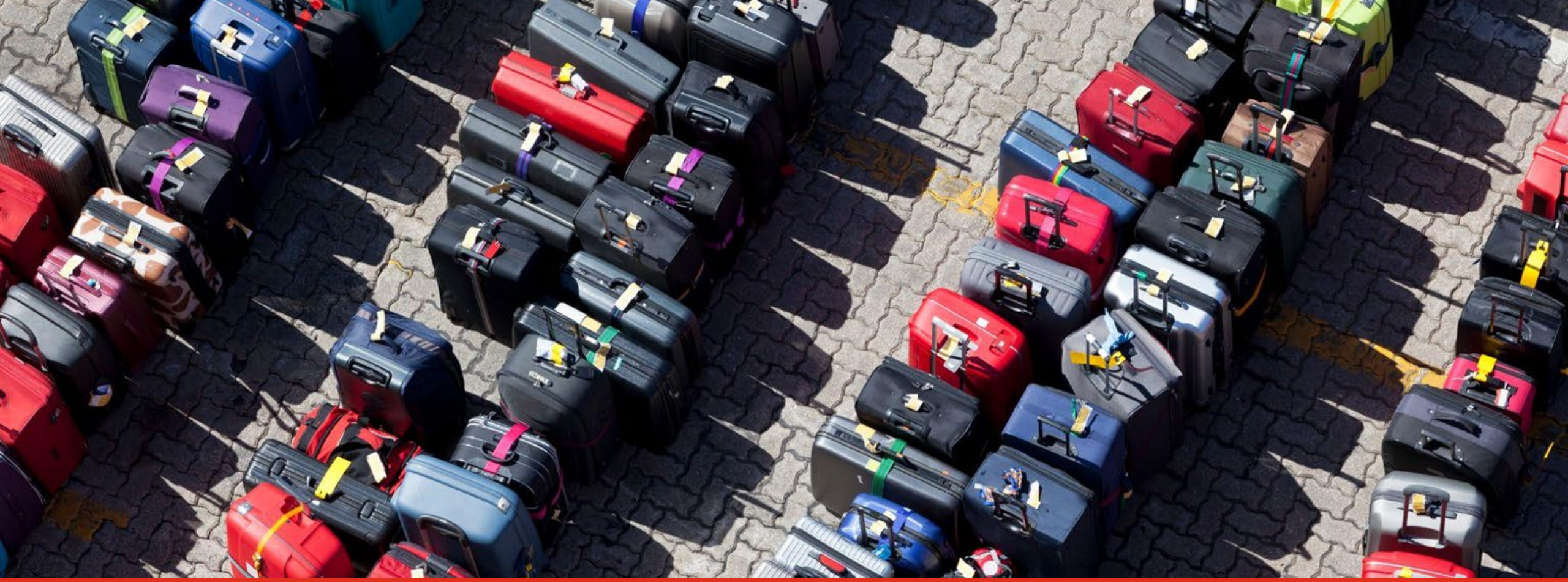
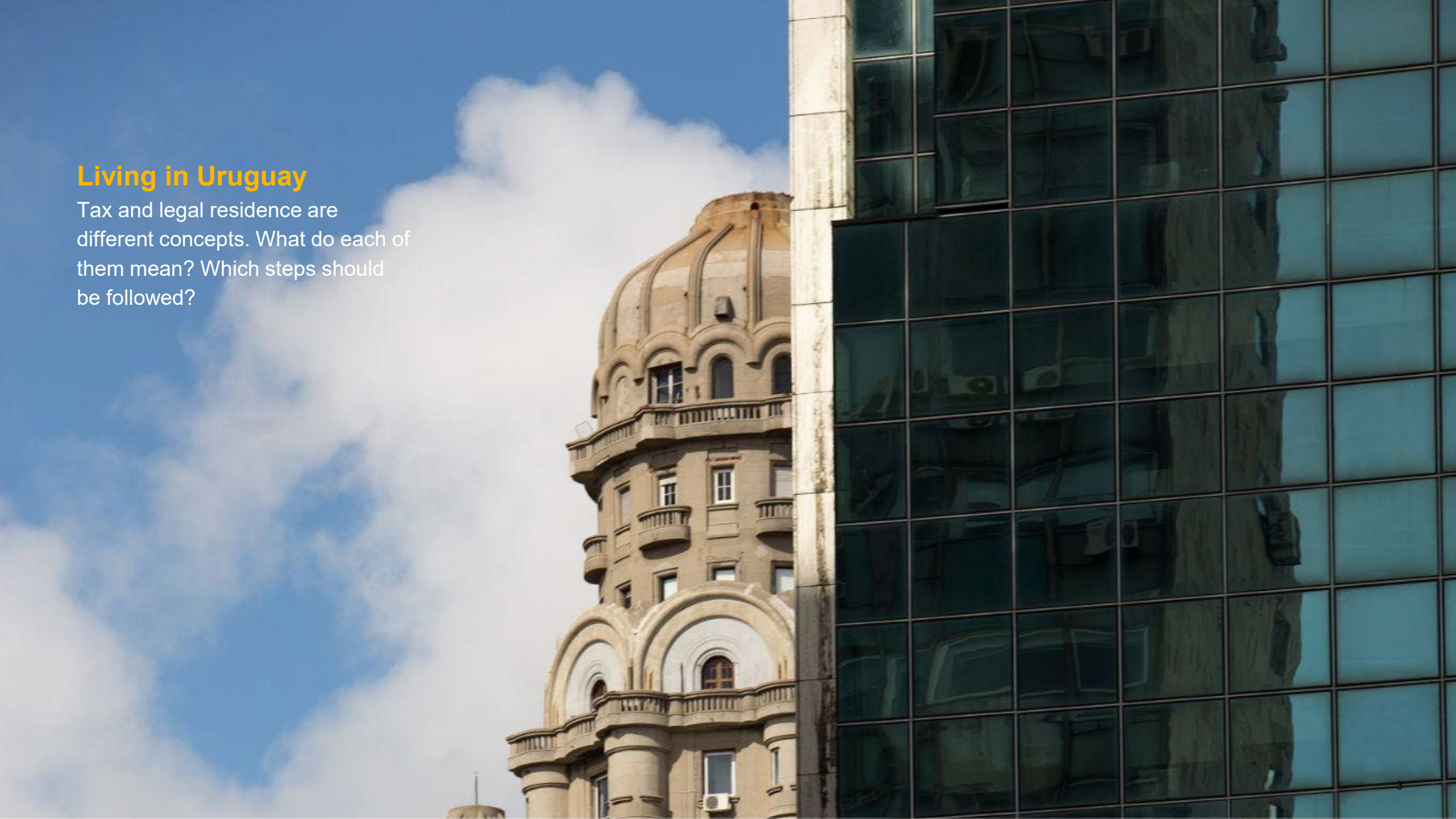
Living and investing in Uruguay

Everything you need to know is here



Uruguay promotes the residence of foreigners in our country and the attraction of qualified investments. We summarize what you need to know.



Living in Uruguay

Tax and legal residence are different concepts. What do each of them mean? Which steps should be followed?

Legal residence

Legal residence is a requisite to live in Uruguay permanently, to obtain a national identity card and to work.
It is worth pointing out that legal residence is not required to invest in the country.

The procedure to obtain the legal residence depends on the nationality of the foreigner and on the term the person intends to stay in Uruguay. All immigration procedures are carried out at the National Directorate of Migration.

- **Short term working permit**: requested to foreigners who wish to work in or work remotely from Uruguay for up to 180 days and it can be renewed for another 180 days.
- **Short term working permit for digital nomads:** the digital nomads that wish to work remotely for a foreign company from Uruguay can apply for this procedure that has less requirements than the normal short term working permit. This permit can be requested for up to 180 days and renewed for another 180 days.

- **Temporary residence**: requested to foreigners who wish to stay in Uruguay for less than 2 years. This term may be extended for 2 additional years.
- **Permanent residence**: requested to foreigners who wish to live permanently in Uruguay or to those whose temporary residence has expired.
- **Foreign nationals of Mercosur members or associated States**: all nationals of Mercosur members or associated States, as well as relatives of Uruguayan citizens (spouse, parents, children, siblings or grandchildren) may request a simplified permanent residence. This procedure has the advantages of having less requirements and that it is faster.

To apply for a residency permit, the individual is required to attend in person to the hearing at the National Migration Office.

Tax residence

Rules in force originally stated that an individual is considered a resident for tax purposes in Uruguay, if any of the following conditions are met:

- Physical presence in Uruguay for more than 183 days during the calendar year.
- Location in the national territory of the center of economic activities or vital interests.

These rules became more flexible so that individuals who wish to do so can obtain tax residence in Uruguay in other ways.

Unless the individual proves it resides in another country, it will be considered that it has the center of economic interests in Uruguay if it owns/has invested in:

- Real estate in Uruguay for an amount in excess of 3,500,000 Indexed Units (approx. USD 535,000), provided it has been acquired as from July 1st, 2020. In addition, a physical presence in Uruguay of at least 60 days (in the calendar year) is required.

- A company (direct/indirectly) in Uruguay, whose value is higher than 15,000,000 Indexed Units (approx. USD 2,285,000), provided it was made after July 1st, 2020, and generated from that date on and during the calendar year at least 15 new full-time jobs in dependency relationship.

Along with said updates to the rules, a law enhancing the Investment Promotion regime was approved. It includes the extension from 5 to 10 years of the so-called “window period” - term in which passive income derived from investments in assets outside Uruguay is exempt from Income Tax. The project also grants individuals the possibility to tax this income at the rate of 7%, with no time limitation.

Arriving to Uruguay

There are no special requirements to enter Uruguay.

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