

Global Tax Alert

News from EY Americas Tax

Uruguay and Japan signed a double taxation treaty to avoid double taxation and tax evasion

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Taxpayers that might benefit from the double tax treaty should continue to monitor the entry-into-force date.

Uruguay and Japan signed a double tax treaty (DTT) to avoid double taxation and tax evasion, which will enter into force 30 days from the exchange of diplomatic notes between both countries, indicating that all the necessary internal parliamentary procedures have been performed. The provisions will be effective 1 January of the year following the entry into force.

The DTT aligns with the Organisation for Economic Co-operation and Development Model Convention (OECD Model), as well as the recommendations in the OECD final reports in its Action Plan on Base Erosion and Profit Shifting.

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