

# Global Tax Alert

News from EY Americas Tax

## Uruguayan tax authorities extend return filing and tax payment deadlines due to COVID-19

### EY Tax News Update: Global Edition

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On 20 and 21 April 2020, Uruguay's tax authorities issued Resolution Nos. 707/020 and 718/020, extending the deadlines for filing tax returns and paying taxes.

Under the resolutions, all taxpayers, except those included in the large taxpayer's group, may pay the corporate income tax (CIT), net wealth tax (NWT), corporation control tax (CCT) and notional dividends, based on the amount of their taxable income. The following payment schedules apply:

#### Tax year ended 31 December 2019:

More than	To	Terms and conditions for paying the tax
Indexed Unit (IU) 0	IU 2,000,000	Two monthly, equal and consecutive installments with the first one due in May 2020
IU 2,000,000	IU 6,000,000	The entire amount paid in May 2020
IU 6,000,000		Two monthly, equal and consecutive installments with the first one due in April 2020

**Tax year ended 31 January 2020:**

More than	To	Terms and conditions for paying the tax
IU 0	IU 2,000,000	Two monthly, equal and consecutive installments with the first one due in June 2020
IU 2,000,000	IU 6,000,000	The entire amount paid in June 2020
IU 6,000,000		Two monthly, equal and consecutive installments with the first one due in May 2020

**Tax year ended 29 February 2020:**

More than	To	Terms and conditions for paying the tax
IU 0	IU 2,000,000	Two monthly, equal and consecutive installments with the first one due in July 2020
IU 2,000,000	IU 6,000,000	The entire amount paid in July 2020
IU 6,000,000		Two monthly, equal and consecutive installments with the first one due in June 2020

The value of the IU at the end of the corresponding tax year must be considered in determining the amount of income. Currently, 1 Indexed Unit is approximately UYU4.5.

The due date for filing CIT, NWT, value-added tax, CCT and notional dividends returns for taxpayers with tax years ending 31 December 2019, is extended from April 2020 to May 2020. The exact due date is dependent on the taxpayer's size - large, medium or small.

For taxpayers in the large and medium taxpayers' groups that have to file returns and make tax payments in April, the due date is extended from 22 April 2020 to 27 April 2020.

For small taxpayers that have to file returns and make tax payments in April, the due date is extended from 27 April 2020 to 28 April 2020.



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