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Global Tax Alert

News from EY Americas Tax

Uruguay's Executive Power proposes bill that would modify list of special donations

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On 16 April 2020, Uruguay's Executive Power submitted a bill to the Uruguayan Parliament that would add a new donation to the special donations list. Specifically, the bill would add donations made by corporate income taxpayers to Uruguayan resident individuals who must go abroad to participate in medical studies or have certain treatments. For those donations to be considered special donations, the Ministry of Public Health must determine that it is impossible for the studies or treatment to be conducted in Uruguay because of their complexity or due to the lack of technical knowledge or experience.

Currently, corporations that make donations on the special list are eligible for tax benefits, which generally consist of a refund of 75% of the donation and the possibility of deducting the remaining 25% as a company expense. Corporations that make the new listed donation would be eligible for the same benefits.

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