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Global Tax Alert

News from EY Americas Tax

Uruguayan tax authority extends estimated tax payment deadlines due to COVID-19

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On 14 October 2020, the Uruguayan Tax Authority published Resolution No. 1.898/020, extending to December 2020 the deadline for making estimated tax payments of corporate income tax, net wealth tax and corporation control tax previously due in October 2020.

The extended deadline applies to entities classified by the Tax Authority as small or medium-sized with gross income from the previous fiscal year that does not exceed 6 million Indexed Units (IU). To determine taxable income, taxpayers must consider the IU value at the end of 2019 (1 IU was approximately UYU 4.36).

The extension does not apply to the monthly tax obligations, which were already extended by Resolution No. 1.251/020 and are due in October 2020.

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