

## Uruguay Dispute Resolution Profile

(Last updated: May 2024)

### General Information

- **Uruguay tax treaties are available at:**

<http://www.dgi.gub.uy/wdgi/page?2,principal,ConveniosInternacionales,O,es,0>

<https://www.gub.uy/ministerio-economia-finanzas/acuerdos-materia-tributaria>

- **MAP request should be made to:**

Directora General de Rentas  
Dirección General Impositiva  
Avenida Daniel Fernández Crespo 1534  
Montevideo, Uruguay  
Tel: +598213446704  
Fax: +59824031403 int. 6723  
Email: [secreta@dgi.gub.uy](mailto:secreta@dgi.gub.uy)

- **APA request should be made to:**

Directora General de Rentas  
Dirección General Impositiva  
Avenida Daniel Fernández Crespo 1534  
Montevideo, Uruguay  
Tel: +598213446704  
Fax: +59824031403 int. 6723  
Email: [secreta@dgi.gub.uy](mailto:secreta@dgi.gub.uy)

## Uruguay Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>A. Preventing Disputes</b>				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	No	-	-
2.	Are bilateral APA programmes implemented? If yes:	No		-
a.	<ul style="list-style-type: none"> <li>Are roll-back of APAs provided for in the bilateral APA programmes?</li> </ul>	-	-	-
b.	<ul style="list-style-type: none"> <li>Are there specific timeline for the filing of an APA request?</li> </ul>	-	-	-
c.	<ul style="list-style-type: none"> <li>Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available?</li> </ul>	-	-	-
d.	<ul style="list-style-type: none"> <li>Are there any fees charged to taxpayers for a bilateral APA request?</li> </ul>	-	-	-
e.	<ul style="list-style-type: none"> <li>Are statistics relating to bilateral APAs publicly available?</li> </ul>	-	-	-

**Uruguay Dispute Resolution Profile – Preventing Disputes**

3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any	Yes	Specialist courses have been taught by the tax administration covering international taxation.  Besides, in some occasions officials work in coordination with the team that negotiate the CDIs.	-
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### Uruguay Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	assessments made by them are in accordance with the provisions of your tax treaties?			
4.	Is other information available on preventing tax treaty-related disputes?	No	-	-

**Notes:**

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”).

2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

## Uruguay Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>B. Availability and Access to MAP</b>				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	MAP Guidance	<a href="https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#">https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#</a>
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	MAP Guidance	<a href="https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#">https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#</a>
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	MAP Guidance	<a href="https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#">https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#</a>
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	No	Audit settlement are not allowed according to the law.	-
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	MAP Guidance	<a href="https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#">https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#</a>
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	MAP Guidance	<a href="https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#">https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#</a>
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	MAP Guidance	<a href="https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#">https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#</a>

**Uruguay Dispute Resolution Profile – Availability and access to MAP**

12.	Are taxpayers allowed to request for MAP assistance	No	Acces to MAP is granted in these cases.  However, according to the Uruguayan Constitution, an issue under dispute already decided via the judicial remedies cannot be reviewed again, so the competent authority is not able to reach any other solution or agreement on the same issue.	-
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## Uruguay Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?			
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	Yes	MAP Guidance is publicly available in the tax administration website.	<a href="https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#">https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#</a>
14.	Are there specific timeline for the filing of a MAP request?	See detailed explanation	A MAP request must be filed according to the timeline established in the applicable tax treaty.	-
15.	Are guidance on multilateral MAPs publicly available?	No	Multilateral MAPs programme is not implemented.	-
16.	Are tax collection procedures suspended during the period a MAP case is pending?	No	-	-
17.	Are there any fees charged to taxpayers for a MAP request?	No	-	-
18.	Is there any other information available on availability and access to MAP?	No	-	-

## Uruguay Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>C. Resolution of MAP Cases</b>				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	See detailed explanation	MAP guidance on access to MAP and internal procedure include the steps to be taken by Uruguay's competent authority from the receipt of a MAP case to the resolution of it.	<a href="https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#">https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#</a> Resolución DGI N° 1136/2024 de 27 de mayo de 2024 (approves internal Map procedure)
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	See detailed explanation	Due to our low MAP case inventory, we have not published any statistics.  However, Uruguay reports every year to the OECD its MAP statistics in according with the MAP Statistics Reporting Framework.	-
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	No	-	-
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	Yes	Our MAP Guidance informs about the tax administration departments that assist to the competent authority of Uruguay in the exercise of its	<a href="https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#">https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#</a>



**Uruguay Dispute Resolution Profile – Resolution of MAP cases**

23.	<p>Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties?</p> <p>If not:</p>	See detailed explanation	The MAP arbitration is granted in the tax treaties celebrated with Belgium, Chile, Italy, Japan, Liechtenstein, Luxemburg, United Kingdom and Switzerland.	-
a.	<ul style="list-style-type: none"> <li>Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties?</li> </ul>	-	-	-
b.	<ul style="list-style-type: none"> <li>Does your treaty policy allow you to include MAP arbitration in your tax treaties?</li> </ul>	-	-	-

## Uruguay Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
24.	Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?  If yes:	Yes	The explanation of the relationship between the MAP and domestic law and judicial remedies has been established in the MAP Guidance.	<a href="https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#">https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#</a>
a.	<ul style="list-style-type: none"> <li>Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?</li> </ul>	-	-	-
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	Provided that doesn't include prescribed periods or expiry credits.	-
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?	See detailed explanation	All our treaties except the agreement with Brazil, contain paragraph 2 of article 9 of the OECD Model Tax Convention.	-
27.	Is there any other information available on resolution of MAP cases?	Yes	MAP Guidance	<a href="https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#">https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#</a>

## Uruguay Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>D. Implementation of MAP Agreements</b>				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	No	-	-
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	No	-	-
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	See detailed explanation	All our treaties except the agreement with Suiza, and Chile contain the second sentence of article 25 (2) of the Model Tax Convention.	-
31.	Is there any other information available on the implementation of MAP agreements?	Yes	MAP Guidance	<a href="https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#">https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/procedimiento-amistoso#</a>