

# Uruguay

## Recent developments relating to MAP in Uruguay prior to 15 August 2023

### *Developments relating to MAP in the tax treaty network*

- No developments were reported

### *Other developments relating to MAP*

- MAP guidance and MAP framework decree are under elaboration.

## Latest Action 14 Peer Review report

Uruguay is yet to be peer reviewed under Action 14.

## Tax treaty network of Uruguay

- 26 treaties, applicable to 26 jurisdictions (covering all treaties signed, although not necessarily in force)
- status of MLI: in force.

**Table 1. State of play of Uruguay's tax treaty network**

Treaties in line with the Action 14 Minimum Standard following MLI impact	Treaties where actions are ongoing to make them in line with the Action 14 Minimum Standard	Following impact/actions, remaining treaties that are not in line with Action 14 Minimum Standard
22	0	4

Source: OECD

## Uruguay's MAP programme

### *Organisation of competent authority function*

- 11 persons:
  - one head of unit
  - two persons working on MAP cases both of which work on other tasks as well).
- contact persons for MAP requests:
  - Ministerio de Economía y Finanzas- Asesoría Tributaria
  - Tel: +598217122789 | Fax: +598217122710
  - Email address: [asesoria.tributaria@mef.gub.uy](mailto:asesoria.tributaria@mef.gub.uy)
  - Office Address: Colonia 1089, Piso 3.

Figure 1. Competent Authority Organisational Structure



Source: OECD

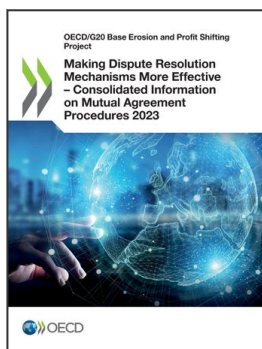
Table 2. Guidance on the MAP process

<b>MAP guidance</b>	Uruguay did not provide the relevant information.	-
<b>MAP profile</b>	29 December 2016	<a href="https://www.oecd.org/tax/dispute/uruguay-dispute-resolution-profile.pdf">https://www.oecd.org/tax/dispute/uruguay-dispute-resolution-profile.pdf</a>

## Overview of Uruguay's MAP Statistics for 2022

Uruguay did not report any MAP cases in its 2022 MAP Statistics.

Please refer to <https://www.oecd.org/tax/dispute/map-statistics-uruguay.pdf> for details with respect to Uruguay's MAP Statistics.



**From:**  
**Making Dispute Resolution Mechanisms More Effective – Consolidated Information on Mutual Agreement Procedures 2023**

**Access the complete publication at:**

<https://doi.org/10.1787/69b789e7-en>

**Please cite this chapter as:**

OECD (2024), “Uruguay”, in *Making Dispute Resolution Mechanisms More Effective – Consolidated Information on Mutual Agreement Procedures 2023*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/35e68501-en>

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