



## Digital services

### The VAT General Rate in Uruguay

22%

### Insight from a local on Uruguayan culture

There is no threshold, registration is required from the first delivery.

### The benefits of E-services through Uruguay

What are the taxes in Uruguay?

- Audiovisual services directly provided from abroad by electronic means to entities or individuals located in Uruguay;
- Fees for the mediation or intermediation by electronic means between the supply and the demand of services when one or both parties of the core service are located in Uruguay.

### Articles and Reports on Uruguay

- In order to get an Uruguayan IP address, you need to be in Uruguay.
- The person or entity registering the account must have their billing address in Uruguay or choose to use a credit card that can be managed by Uruguayan financial institution.

### Learn what the registration procedure is in Uruguay

For registration purposes, you must fill out forms, attach copies of a passport or other identity document of a person authorized to sign on behalf of the company.



[www.vatcompliance.co](http://www.vatcompliance.co)

## How to hire a tax representative

You don't need a local fiscal agent in Uruguay if the services are taxable. You just need to declare one address to be used for communications with the Tax Office.

## VAT Filing and payment date

Uruguay's VAT returns are generally submitted monthly for medium and big taxpayers.

The taxes for small taxpayers in Uruguay

As taxpayers are classified by the tax agency, they will be treated different under the law.

The deadline for all VAT returns is the month following the month in which the transactions took place. The deadline is published at the beginning of each year by tax authorities.

## Vacation in Uruguay

The penalty for late registration established by the tax authority is UYU770.

If your VAT is late, penalties are applied. The amount of the penalty depends on the date of payment and can range from 5% to 20%. Interest is also charged on late payments of tax at a rate that varies.

## Engaging with their citizen

The documents must be kept for five years or until the tax is prescribed. If fraud is detected, it must be stored for ten years.