
COVID-19 Payment facilities and deadline extensions

Due to the health emergency situation as a consequence of the pandemic caused by COVID -19, the General Tax Directorate (Tax Authority in Uruguay) issued a Resolution establishing payment facilities and new deadlines for taxpayers in the groups CEDE (small businesses) and NO CEDE (medium businesses) for tax obligations applicable under Income Tax from Economic Activities (IRAE), Wealth Tax (IP) and Taxes on the Control of Public Limited Companies (ICOSA) for the fiscal years ended December 31, 2019, January 31, 2020 and February 29, 2020.

Likewise, the deadline for filing the annual tax returns corresponding to IRAE, IP, ICOSA and VAT taxes for fiscal years ended December 31, 2019 is also extended.

Payment facilities are established on the basis of sales, services and other gross income, that originate taxable income, generated by the taxpayer in each fiscal year.

The following table shows payment facilities, conditions and new deadlines for fiscal years finished at **December 31, 2019**.

Amount in Uruguayan pesos of services, sales and other taxable income during fiscal year ended at Dec.31,2019		Payment facilities and deadlines for CEDE and NO CEDE taxpayers of tax balances of IRAE, IP and ICOSA taxes.
More than	Up to	
	8,730,600	2 consecutive, equal, monthly installments as of the month of May 2020
8,730,600	26,191,800	1 payment for the full outstanding balance in the month of May 2020
26,191,800		2 consecutive, equal, monthly installments as of the month of April 2020

The deadlines for payments in the month of April will be:

CEDE TAXPAYERS : APRIL 27, 2020

NO CEDE TAXPAYERS : APRIL 28, 2020

The deadlines for the filing of Tax Returns (Sworn Statements) will be in the month of MAY as per the general table of deadlines.

Deadlines set for installments in the following months will be those established in the general table of deadlines for each taxpayer (CEDE and NO CEDE).

The following table shows payment facilities, conditions and new deadlines for fiscal years finished at **January 31, 2020**.

Amount in Uruguayan pesos of services, sales and other taxable income during fiscal years ended at Jan.31,2020		Payment facilities and deadlines for CEDE and NO CEDE taxpayers of tax balances of IRAE, IP and ICOSA taxes.
More than	Up to	
	8,730,400	2 consecutive, equal, monthly installments as of the month of June 2020
8,730,400	26,203,200	1 payment for the full outstanding balance in the month of June 2020
26,203,200		2 consecutive, equal, monthly installments as of the month of May 2020

The following table shows payment facilities, conditions and new deadlines for fiscal years finished at **February 29, 2020**.

Amount in Uruguayan pesos of services, sales and other taxable income during fiscal year ended at Feb.29,2020		Payment facilities and deadlines for CEDE and NO CEDE taxpayers of tax balances of IRAE, IP and ICOSA taxes.
More than	Up to	
	8,884,800	2 consecutive, equal, monthly installments as of the month of July 2020
8,884,800	26,654,400	1 payment for the full outstanding balance in the month of July 2020
26,654,400		2 consecutive, equal, monthly installments as of the month of June 2020