

COVID-19 - Tax Relief - Tax payments measures

Extension of tax deadlines:

On March 20, 2020, the Tax authority in Uruguay issued Resolution No. 550/220, which established the following:

The extension of the tax and duty deadlines originally set to start on March 23, 2020 to March 27, 2020.

A special deadline and payment financing regime for taxpayers under section E of article 52 of Title 4 of the DGI (which refers to minimum VAT, small taxpayers) who can now pay their tax obligations corresponding to the months of February and March 2020 in six equal and consecutive installments starting in May 2020.

Likewise, the Congress of City Mayors and the Municipality of Montevideo established:

- The extension of the vehicle tax deadline to April 20, 2020.
- The extension of the rural real estate tax to April 30, 2020.
- The deferral of the real estate tax in Montevideo corresponding to the month of March for real property worth up to \$ 2,000,000 to April 30, 2020.
- The deferral of household taxes in the department of Montevideo corresponding to the month of April, which can now be payable in two installments in the month of June and August.