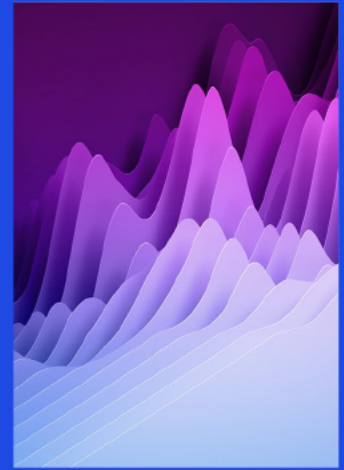




KPMG AEOI Updates & Tracking Service CRS Alert



Date:	10 October 2024	Alert Type:	Announcement
Country:	Uruguay	Regime:	CRS

Uruguay: Updated CRS Submission Details

On 03 October 2024, the Direccion General Impositiva (DGI) announced that its AEOI portal will be available for the submission of Common Reporting Standards (CRS) reports from 03 October 2024 until 30 November 2024.

Pursuant to the provisions of paragraph 6 of Resolution No. 6396/2017, FIs that fail to send financial information on time may be subject to sanctions provided for under Article 10 of Law No.19,484.

FIs that previously submitted CRS reports but either a) missed reporting financial accounts, or b) need to correct the information, can do so by sending a new CRS report (MessageTypeIndic CRS701) or CRS modifications report (MessageTypeIndic CRS702).

FIs must adhere to the guidelines in Section 7 of Resolution No. 6396/2017 by submitting Form 3915 (Declaration of CRS Report).

Uruguay Contacts:



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Reference (Spanish): [Announcement](#)

For information on KPMG's global AEOI network professionals, please email [GO-FM AEOI Program Support](#).

For more information on KPMG AEOI Updates & Tracking Service, please see [here](#).

For additional summaries of the latest AEOI developments, please visit KPMG's TaxNewsFlash-FATCA/IGA/CRS Insights page, [here](#).

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