



# KPMG AEOI Updates & Tracking Service CRS Alert



Date:	16 June 2025	Alert Type:	Announcement
Country:	Uruguay	Regime:	CRS

## Uruguay: Issued Reminders for CRS Compliance and Reporting Deadline

On 09 June 2025, the Dirección General Impositiva (DGI) issued a press release urging Reporting Financial Institutions (RFIs) to consider the OECD's risk analysis report "*Residence/Citizenship by Investment Schemes*" (found [here](#)), which addresses certain residence by investment (RBI) and citizenship by investment (CBI) schemes that may be misused by individuals to hide their foreign assets by avoiding reporting under the CRS. Consequently, when applying the due diligence procedures outlined in Decree No. 77/017 [here](#), RFIs must focus on identifying and closely monitoring the declared tax residency of account holders in jurisdictions that the OECD has identified as potentially risky in its report.

Furthermore, the DGI reminds RFIs of their obligation to consider the general description of national regulations across various jurisdictions that govern the issuance, structure, use, and validity of Tax Identification Numbers (TINs) or their functional equivalents (found [here](#)), when reporting financial account information under CRS, as detailed in Article 16 of Decree No. 77/017.

Additionally, RFIs are reminded that the deadline for submitting CRS reports through the AEOI portal is 30 June 2025.

## Uruguay Contact:



**Luis A Aisenberg**  
Director  
[luisaisenberg@kpmg.com](mailto:luisaisenberg@kpmg.com)

---

Reference (Spanish): [Press Release 1](#), [Press Release 2](#), and [Press Release 3](#).

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](#).

#### Contact us:



**Laurie Hatten-Boyd**  
**Principal**

T: +1 206 213 4001

E: [lhattenboyd@kpmg.com](mailto:lhattenboyd@kpmg.com)

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.



**Kelli Wooten**  
**Principal**

T: +1 404 739 5888

E: [kwooten@KPMG.com](mailto:kwooten@KPMG.com)

Learn about us:



[kpmg.com](https://kpmg.com)

© 2025 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. USCS010555-1A

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.