



KPMG AEOI Updates & Tracking Service CRS Alert



Date:	22 October 2025	Alert Type:	Announcement
Country:	Uruguay	Regime:	CRS

Uruguay: Announced CRS Reporting Deadline Extension

On 07 October 2025, the Dirección General Impositiva (DGI) announced that its Automatic Exchange of Financial Information (AEOI) Portal will remain open for submitting Common Reporting Standard (CRS) reports until 30 November 2025.

Under Section 6 of Resolution No. 6396/2017 (found [here](#)), Reporting Financial Institutions (RFIs) that failed to submit CRS reports within the deadlines set out in Section 4 of the same Resolution may now do so by the extended deadline. However, this extension does not exempt them from the sanctions that may be imposed under Article 10 of Law No. 19,484 (found [here](#)).

RFIs that submitted CRS reports on time but either:

- Failed to report one or more financial accounts may now submit them through new CRS Reports (*MessageTypeIndic CRS701*); or
- Reported incorrect information and need to make corrections may submit them through CRS Modification Reports (*MessageTypeIndic CRS702*), however remain subject to potential sanctions under Article 10 of Law No. 19,484.

Furthermore, RFIs must comply with Section 7 of Resolution No. 6396/2017, where applicable, by submitting Form 3915 (*CRS Report Submissions Declaration*).

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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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