



KPMG AEOI Updates & Tracking Service

CRS Alert



Date:	07 July 2026	Alert Type:	Announcement
Country:	Uruguay	Regime:	CRS

Uruguay: Announced Entry into Force of CRS Amendments

On 11 June 2026, the Dirección General Impositiva (DGI) announced the entry into force of recent regulatory amendments to Uruguay's Common Reporting Standard (CRS) regime, established under Chapter I of Law No. 19.484 of 5 January 2017 (found [here](#)), Regulatory Decree No. 77/017 of 27 March 2017 (found [here](#)), and related supplementary, amending and complementary regulations.

These amendments arise from Article 639 of Law No. 20,446 of 16 December 2025 (found [here](#)), Decree No. 43/026 of 25 February 2026 (found [here](#)), and Decree No. 124/026 of 3 June 2026 (found [here](#)).

As part of these amendments, issuers of electronic money instruments governed by Law No. 19,210 have been included as reporting entities for CRS purposes. In addition, the scope of financial products subject to reporting has been expanded to include:

- Specific electronic money products (SEMPs);
- Legal tender digital currencies; and
- Hedging of investments in relevant crypto-assets.

The amendments are effective as from 1 January 2026, subject to certain specific exceptions set out in Article 14 of Decree No. 43/026.

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Reference (Spanish): [Announcement](#)

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

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