

KPMG AEOI Updates & Tracking Service CRS Alert

Date: 31 October 2023

Alert Type: Announcement

Country: Uruguay

Regime: CRS

Uruguay: Updated CRS Submission Details

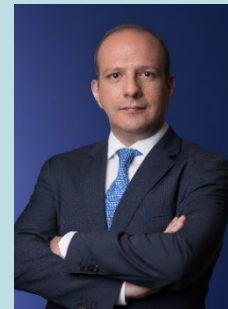
On 10 October 2023, the Direccion General Impositiva (DGI) issued an update informing Financial Institutions (FIs) about the availability of the system for the submission of Common Reporting Standards (CRS) reports. The system will be available for submissions from 10 October 2023 until 30 November 2023 through the AEOI portal.

Pursuant to the provisions of paragraph 6 of Resolution No. 6396/2017, FIs that do not report a failure in sending 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 some financial accounts, or b) need to correct the information, can do so by sending a new CRS report (MessageTypeIndic CRS701) or CRS modifications Reports (MessageTypeIndic CRS702), without prejudice to the application of the sanctions noted above.

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

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Reference: [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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