

乌拉圭税收居民身份认定规则

一、个人

乌拉圭税收居民个人的判定标准参见 IRAE 法案第 14 条第 4 部分、IRPF 法案第 6 条第 7 部分和 IRNR 法案第 7 条第 8 部分。上述条款分别由第 150/007 号法令第 2 条、第 148/007 号法令第 5 条和第 149/007 号法定第 14 条授权实施。

个人如满足以下任一条件，应视为乌拉圭税收居民：

——在一个公历年度内在乌拉圭境内居住超过 183 天。临时离境的，不扣减上述天数，除非纳税人能提供另一税收管辖区的税收居民身份证明；

——主要活动中心或重要经济利益中心位于乌拉圭境内。

前述居住天数应包括个人在乌拉圭境内逗留的全部天数，包括入境、离境的当日，但因中转其他国家而在乌拉圭停留的时间不计入前述天数。

上述临时离境，是指不超过 30 天的离境，除非纳税人能证明其为另一个税收管辖区的税收居民，并提供由该辖区税务主管当局签发的税收居民证明。

此外，除非另有相关证据，纳税人的重要利益在乌拉圭境内，是指其配偶和未成年子女居住在乌拉圭境内，且其配偶未与其构成法律意义上的分居（民法第 154 条），子女仍

由父母监管。若无子女，则以其配偶是否居住在乌拉圭境内为判断依据。

纳税人的主要活动中心或重要经济利益中心位于乌拉圭境内，是指纳税人在乌拉圭境内取得的收入多于源自其他任一国家或地区的收入。上述所述“收入”不包括纯资本收益，即使个人的全部资产均位于乌拉圭境内。

同样地，拥有乌拉圭国籍的个人，符合下列条件时被视为乌拉圭税收居民：

1. 乌拉圭外交使团成员，包括大使（使团团团长）、成员、行政人员、技术人员以及服务人员。

2. 乌拉圭领事馆成员，包括总领事及服务人员，但名誉副领事或名誉领事代理人及其工作人员除外。

3. 乌拉圭公职人员，例如国际组织常驻代表团成员、国外观察员或特派团的成员。

4. 在外国执行公务但无外交身份的公职人员。

当乌拉圭对外签署的相关国际条约中特定条款不适用时，根据对等原则，非居民一般指经常性居住地位于其他税收管辖区的外国公民。

税务局（The General Taxation Office）是乌拉圭签发税收居民证明的主管当局。

相关法律条款参见税务局网站：（西班牙语）

[http://www.dgi.gub.uy/wdgi/page?2,principal,TextoOrdenadoVigente,](http://www.dgi.gub.uy/wdgi/page?2,principal,TextoOrdenadoVigente)

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二、实体

乌拉圭税收居民法人实体的判定标准参见 IRAE 法案第 13 条第 4 部分、IRPF 法案第 6 条第 7 部分和 IRNR 法案第 8 条第 8 部分。上述条款分别由第 150/007 号法令第 2 条、第 148/007 号法令第 5 条和第 149/007 号法令第 14 条分别授权实施。

一般情况下，根据乌拉圭法律成立的法人实体是乌拉圭税收居民。

对于不是依据乌拉圭法律设立但住所在乌拉圭境内的外国法人实体和其他法人，自其按照法律法规完成住所设立程序时起，应视为乌拉圭税收居民。

同样地，依据乌拉圭法律设立的法人实体和其他法人，自其在乌拉圭境内没有住所、且已完成将住所转移至境外的所有法律程序时起，不应再被视为乌拉圭税收居民。

相关法律法规参见税务局网站：（西班牙语）

[http://www.dgi.gub.uy/wdgi/page?2,principal,TextoOrdenadoVigente,](http://www.dgi.gub.uy/wdgi/page?2,principal,TextoOrdenadoVigente)

[O,es,0,](#)

三、不视为税收居民的实体

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四、联系方式

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乌拉圭纳税人识别号编码规则

一、纳税人识别号介绍

纳税人识别号统一登记号 (RUT) 是税务机关向纳税人发放的、用于办理涉税事宜的身份识别码，发放对象包括自然人、法人和其他多人实体)。

税务机关应根据以下情况发放 RUT 号码：

- 1. 法人和其他多人实体： RUC/RUT。** RUT 号码是由税务机关发放的号码，主要用于法人实体以及从事经营活动或已有 RUT 号码的特定自然人（比如：商业活动、服务、净值）
- 2. 个人身份证：**是由国家公民身份事务局发放的身份证明文件，适用于未获得有效 RUT 号码的自然人。
- 3. 外国人身份证号码 (NIE 号码)：**是税务机关 (RUT 部门) 向既无个人身份证也未获得 RUT 号码的外国人发放的身份识别号码。

二、纳税人识别号编码规则

RUT 号码：

由 12 位数字组成，前 2 位为登记编号，随后 6 位为公司编号，最后 4 位为固定的 001X，其中 X 为验证码。

- NNNNNNNNNN: 由 11 位数字组成，包括 1 个唯一号码；

- D: 单个数字，为验证码。

外国人身份证号码 - NIE:

号码由 9 位数字组成:

- 9NNNNNNN (前 8 位): 由 8 位数字组成, 包括 1 个唯一号码;

- D (最后 1 位): 验证码。

个人身份证号码:

该号码由 DNIC (国家公民身份事务局) 发放, 由 7 位数字和 1 位验证码组成。作为 RUT 号码进行申报时, 数字组合中不包含任何隔断或连接符号。

三、如何找到纳税人识别号

RUT 号码:

INFORMACIÓN GENERAL		6361	DGI DIRECCIÓN GENERAL IMPOSITIVA
CONFIRMACIÓN DE DATOS Empresas y otras entidades unipersonales o pluripersonales			
Denominación		N° de RUT 21-000000011	
Tipo de Entidad		Residente SI	
Fecha Constitución	N° Inscripción RNC 0	Fecha Inscripción RNC / /	
Periodos de Actividad			
Fecha Inicio/Reinicio de actividades		Fecha de Cancelación de Actividades / /	

外国人身份证号码 - NIE:

CONSTANCIA INSCRIPCIÓN EN EL REGISTRO ÚNICO TRIBUTARIO Persona Física sin actividad empresarial		6301	
		Versión 00	
Nombres y Nombres RA		Nro. de RUT 900000005	
Cliente	Unidad Administrativa de Gestión	Grupo NOCIBES	
Estatus y Fechas de Vigencia			
INSCRIPCIÓN	Fecha de vigencia	Presencia PERSONA FÍSICA VINCULADA ERIS	Fecha de Presentación
REPLICACIÓN	Fecha de vigencia	Presencia ERIS/ERIS	Fecha de Presentación

身份证号码（传统版）:



身份证号码（新版-2015年5月起启用）:



四、国内网站信息

更多身份证或 NIE 号码相关信息参见:

<http://www.dgi.gub.uy/wdgi/page?2,inscripcion,preguntas-frecuentes-ampliacion,O,es,0,PAG;CONC;1017;8;D;que-documentacion-es-necesaria-para-inscribirse-como-contribuyente-de-irpf;6;PAG;>

更多实体（如据合伙合同成立的协会）的 RUT 号码相关信息参见:

<http://www.dgi.gub.uy/wdgi/page?2,inscripcion,preguntas-frecuentes-ampliacion,O,es,0,PAG;CONC;1017;8;D;como-debo-hacer-para-inscribir-sociedades-personales-con-contrato-colectiva-s-r-l-en-comandita-simple-ltd>

[a-;11;PAG;](#)

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资料来源：

乌拉圭税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Uruguay-Residency.pdf>

乌拉圭纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Uruguay-TIN.pdf>

Uruguay- Information on residency for tax purposes

Section I –Criteria for Individuals to be considered a tax resident

The criterion for Individuals to be considered Tax residents in Uruguay is set forth in article 14, Section 4 (for IRAE taxes); article 6, Section 7 (IRPF taxes) and article 7, Section 8 (IRNR) of the Ordered Text of 1996. Said articles were enforced by article 2 bis of Decree 150/007, article 5 bis of Decree 148/007 and article 14 bis of Decree 149/007 respectively.

It is understood that a physical person has residency in the Uruguayan territory when any of the following is fulfilled:

- That the person stays more than 183 days during the civil year in Uruguayan territory. In order to determine this period in the Uruguayan territory, sporadic absences will be taken into account, unless the tax payer provides fiscal residence in another country.
- That the principal nucleus of the person's activities or economic interests or vital ones is located in the national territory.

In order to determine the period of stay of physical persons in the Uruguayan territory, all days on which the physical presence of the person is proved in the country will be taken into account, regardless of the entrance or exit time. Days on which persons are in transit in Uruguay in between countries during a trip are not to be considered.

Absences from the Uruguayan territory are to be considered sporadic provided they do not exceed thirty calendar days, unless the tax payer declares and proves fiscal residence in another country. Fiscal residence in another country is to be proved exclusively by a certificate of residency issued by the competent fiscal authority of the corresponding State.

On the other hand, it will be understood, unless evidence to the contrary, that the tax payer's vital interests are in the national territory when the tax payer's spouse and minor children dependent on the tax payer reside in the Republic, provided the spouse is not legally separated (article 154 and following of the Civil Code) and the children are under parental authority. In case there are no children, the presence of the spouse shall suffice.

It will be understood that the principal nucleus of the person's activities or economic interests or vital ones is located in the national territory when the revenues they generate in the country are greater than in any other country. However, the principal nucleus of the person's activities or economic interests or vital ones shall not be the income arising from pure capital gains, even when the whole of the person's assets are located in the Republic.

Likewise, persons with Uruguayan nationality are considered to have fiscal residence in the national territory when:

1. They are members of Uruguayan diplomatic missions, and that covers the chief of the mission as well as the members of the diplomatic, administrative, technical or services staff of the same.
2. They are members of Uruguayan consular offices, and that covers the head of the office as well as service staff or personnel, with the exception of honorary vice consuls or honorary consular agents and their staff.
3. They are holders of official positions of the Uruguayan State such as members of permanent delegations and representations accredited before international organizations or who are part of delegations or missions of observers abroad.
4. They are active members of staff with an official position abroad who do not have a diplomatic or consular nature.

When the application of specific regulations derived from international treaties which Uruguay is a part of shall not apply, non residents, under reciprocity, shall be those foreign nationals whose regular residence is in the national territory, when this circumstance is a consequence of any of the conditions established before.

The General Taxation Office shall be the competent authority to issue the certificates proving fiscal residency in the Uruguayan territory.

Relevant legal provisions and regulations can be found at the General Taxation Office website: In Spanish:

<http://www.dgi.gub.uy/wdgi/page?2,principal,TextoOrdenadoVigente,O.es,0>,

Section II –Criteria for Entities to be considered a tax resident

The criterion for legal entities to be considered Tax residents in Uruguay is set forth in article 13, Section 4 (for IRAE taxes); article 6, Section 7 (IRPF taxes) and article 8, Section 8 (IRNR) of the Ordered Text of 1996. Said articles were enforced by article 2 ter of Decree 150/007, article 5 ter of Decree 148/007 and article 14 ter of Decree 149/007 respectively.

It is understood that a legal entity has residence in the Uruguayan territory when the entity has been set up as per national laws.

Foreign legal entities and other legal persons that have not been set up as per the national laws and regulations, which set up their domicile in the country, shall be considered residents in the national territory ever since the due set up proceedings established by the rules and regulations in force have been finished.

Likewise, legal entities and other legal persons set up as per the national laws and

regulations shall cease to be considered as such when do not have any kind of domicile in the country and they have completed all the legal proceedings corresponding to the transfer of their domicile abroad.

Relevant legal provisions and regulations can be found at the General Taxation Office website: In Spanish:

<http://www.dgi.gub.uy/wdgi/page?2,principal,TextoOrdenadoVigente,O,es,0>,

Section III –Entity types that are as a rule not considered tax residents

Section IV –Contact point for further information

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Uruguay-Information on Tax Identification Numbers

Section I –TIN Description:

The Single Register of Tax Payers Number (RUT for its acronym in Spanish) is the identification received by customers of the Tax Administration for tax purposes. (Physical or legal persons and other pluripersonal entities).

The Tax Administration shall assign the RUT number according to:

Legal persons and other multi-personal entities: RUC/T. The RUT number is a number provided by the Tax Administration and is used in the case of legal entities and certain physical persons carrying out business activities or who have been assigned a RUT number (example: commercial activity, services, net worth).

ID Card: Identity Card for Physical Persons: a Card issued by the National Office of Civil Identification. This applies provided the Physical person does not have a RUT number in force.

NIE Foreigner's Identification Number for Foreign Physical Persons. This is a number provided by the Tax Authority (RUT Department) to those foreign physical persons who do not have an Identity Card in force, issued by the National Office of Civil Identification, neither a RUT number.

Section II –TIN Structure:

RUT NUMBER:

This number is formed by 12 digits, the first two indicate the registration number, the following six sequential digits indicate the company's number and the last 4 are always "001x" where x is the verifying digit.

Where:

- NNNNNNNNNNN: is formed by eleven digits containing a unique number.
- D: is formed by one digit containing the verification digit for the full number.

FOREIGNERS' IDENTIFICATION NUMBER – N I E

This number is formed by 9 digits, with the following definition:


- 9NNNNNNNN: is formed by eight digits containing a unique number.
- D: is formed by one digit containing the verification digit for the full number.

Identity Card Number:

This number is granted by the DNIC (National Direction of Civil Identification), and is formed by 7 numbers, plus a verifying digit. For our RUT records, we register the number without any points or hyphens.

Section III –Where to find TINs?

RUT NUMBER:

INFORMACIÓN GENERAL CONFIRMACIÓN DE DATOS Empresas y otras entidades unipersonales o pluripersonales	6361	 DGI DIRECCIÓN GENERAL IMPOSITIVA
Versión 00		

Denominación		N° de RUT
[REDACTED]		21 [REDACTED] 0011
Tipo de Entidad		Residente
[REDACTED]		Si
Fecha Constitución	N° Inscripción RNC	Fecha Inscripción RNC
[REDACTED]	0	/ /
Períodos de Actividad		
Fecha Inicio/Reinicio de actividades	Fecha de Cancelación de Actividades	
[REDACTED]	/ /	

FOREIGNERS' IDENTIFICATION NUMBER – N I E

CONSTANCIA INSCRIPCIÓN EN EL REGISTRO ÚNICO TRIBUTARIO Persona Física sin actividad empresarial		6301
		Versión 00
DNI(s) y Nombres R.A. [REDACTED]		Nro. de RUT 9 [REDACTED] 5
Identificación	Unidad Administrativa de Gestión	Grupo NOCED
Plazos y Fechas de Vigencia		
ORIGEN	Fecha de vigencia	Presidencia
PERSONA	[REDACTED]	FISICA VENTILADA PRE
FECHA DE VIGENCIA	[REDACTED]	Fecha de inscripción
[REDACTED]	[REDACTED]	[REDACTED]

IDENTITY CARD – TRADITIONAL FORMAT:



ID NUMBER - NEW FORMAT (DOCUMENTS ISSUED AS OF MAY 2015):



Section IV – TIN information on the domestic website

Register of Physical Persons with IDCard or NIE:

<http://www.dgi.gub.uy/wdgi/page?2,inscripcion,preguntas-frecuentes-ampliacion,O,es,0,PAG;CONC;1017;8;D;que-documentacion-es-necesaria-para-inscribirse-como-contribuyente-de-irpf;6;PAG;>

Registration of legal entities with RUT, for example, associations with a partnership agreement:

<http://www.dgi.gub.uy/wdgi/page?2,inscripcion,preguntas-frecuentes-ampliacion,O,es,0,PAG;CONC;1017;8;D;como-debo-hacer-para-inscribir-sociedades-personales-con-contrato-colectiva-s-r-l-en-comandita-simple-ltda-;11;PAG;>

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