Singapore, Uruguay, G20, OECD

Multilateral Convention (MLI) – details of amendments to Singapore-Uruguay treaty published by Singapore

6 May 2020

Report from IBFD Tax Treaties Unit

On 30 April 2020, the government of the Singapore published a document, containing details of the amendments made to the Singapore - Uruguay Income and Capital Tax Treaty (2015) by the MLI. Singapore and Uruguay deposited their instruments of ratification of the MLI on, respectively, 21 December 2018 and 6 February 2020. The MLI therefore entered into force for Singapore on 1 April 2019 and will enter into force for Uruguay on 1 June 2020. Unless stated otherwise in the modifications document, the provisions of the MLI will have effect with respect to the Singapore - Uruguay Income and Capital Tax Treaty (2015), in Singapore, on:

-- with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after 1 January 2021; and
-- with respect to all other taxes levied by each contracting state, for taxes levied with respect to taxable periods beginning on or after 1 December 2020.

See also

Singapore-1, News 1 April 2019
Uruguay-1, News 7 February 2020
OECD-1, News 2 July 2018
Multilateral Convention (2016) (MLI)
Singapore MLI Reservations and Notifications (2017)
Uruguay MLI Reservations and Notifications (2017)