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Global Tax Alert

News from Americas Tax Center

Uruguayan Tax Authority updates list of low- or no-taxation countries and jurisdictions

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On 17 December 2018, the Uruguayan Tax Authority issued Resolution No. 10,730, updating the list of countries and jurisdictions with low or no taxation (LONT). In this new version of the list, certain countries and jurisdictions were removed.

What follows is the list of countries and jurisdictions which, according to the Government, are still regarded as having low or no taxation:

Andorra, Angola, Anguilla, Antigua and Barbuda, Ascension Island, Belize, Brunei, Gibraltar, Commonwealth of Dominica, Bahamas Community, State of Bahrain, Federation of Saint Kitts and Nevis, Grenada, Guam, Guyana, Honduras, Hong Kong, Cocos Island (Keeling Island), Christmas Island, Saint Helena Island, Norfolk Island, Pitcairn Island, Cook Islands, Pacific Islands, Fiji Islands, Maldives Islands, Falkland Islands, Marshall Islands, Palau Islands, Solomon Islands, British Virgin Islands, US Virgin Islands, Jamaica, Jordan, Kiribati, Labuan, Lebanon, Liberia, Macao, Monaco, Niue, French Polynesia, Puerto Rico, Kingdom of Tonga, Republic of Vanuatu, Republic of Yemen, Saint Martin (former member of the Netherlands Antilles), Saint Pierre and Miquelon, Saint Lucia, Sultanate of Oman, Svalbard, Swaziland, Tokelau, Tristan da Cunha, Tuvalu, Djibouti (Djibouti).

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