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Company formation in Uruguay

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Flag



Coat of arms

Common form	SAS (sociedad por acciones simplificada) or SRL
Registry	National Registry of Commerce (via the Empresa en el Día service)
Minimum capital	None for an SAS
Directors	1 administrator
Local director	Not required
Corporate tax	25% [1]
VAT / sales tax	22% (10% reduced) [1]
Typical timeline	Often a few days with Empresa en el Día
Tax treaties	Domestic rates and treaty list [6]
Currency	Uruguayan peso (UYU)

In short: To set up a company in Uruguay, most founders form an SAS, registered with the National Registry of Commerce (via the Empresa en el Día service). Minimum capital: none for an SAS. Corporate tax: 25%. Registration: often a few days with Empresa en el Día (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 02 September 2026); company-law details summarise official guidance and can change. Confirm requirements with the National Registry of Commerce (via the Empresa en el Día service) before filing.

Uruguay taxes company profits at 25% on a largely territorial basis. The **SAS** can be formed quickly through the government's one-stop **Empresa en el Día** service.

Business structures

Most founders in Uruguay form an SAS, registered with the National Registry of Commerce (via the Empresa en el Día service). Other forms are listed below.

- **SAS** – the usual company form for private businesses

Requirements

Minimum share capital in Uruguay (2026): none for an SAS. Directors required: 1 administrator. Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: none for an SAS.
- Directors: 1 administrator.
- Local residency: not required.
- A registered office address in Uruguay.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Uruguay (2026): often a few days with Empresa en el Día. The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.

3. File the registration with the National Registry of Commerce (via the Empresa en el Día service).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the General Tax Directorate (DGI).

Taxation

The corporate tax rate in Uruguay in 2026 is 25%. [1] **Standard VAT or sales tax: 22% (10% reduced).** [1]

Tax	Rate and notes
Corporate income tax	25%
VAT / indirect tax	22% (10% reduced)
Withholding tax on dividends to non-resident companies	0 or 7%

Ongoing compliance

Annual compliance in Uruguay: Companies file annual financial statements and tax returns with the General Tax Directorate (DGI), and keep their details up to date with the National Registry of Commerce.

Double tax treaties

Uruguay has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
0 or 7%	0 to 12%	0 or 12%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Uruguay lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Uruguay?

Typical registration time in Uruguay: often a few days with Empresa en el Día (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Uruguay?

Minimum share capital in Uruguay: none for an SAS (as of November 2026).

What is the corporate tax rate in Uruguay in 2026?

The corporate tax rate in Uruguay in 2026 is 25%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Uruguay?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Uruguay: not required.

What withholding tax applies to dividends paid from Uruguay?

Uruguay withholds 0 or 7% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

- General Tax Directorate (DGI)

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in the United States
- Company formation in Canada
- Company formation in Mexico
- Company formation in Brazil
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Official General Tax Directorate (DGI) . Government of Uruguay. Accessed November 2026.
2. Uruguay: Corporate – Taxes on corporate income (reviewed 02 September 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
3. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
5. Quick charts: Withholding tax (WHT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
6. Uruguay: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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