

**No. 53559\***

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**Finland  
and  
Uruguay**

**Agreement between the Republic of Finland and the Oriental Republic of Uruguay for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital (with protocol). Montevideo, 13 December 2011**

**Entry into force:** *6 February 2013, in accordance with article 27*

**Authentic texts:** *English, Finnish and Spanish*

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**Finlande  
et  
Uruguay**

**Accord entre la République de Finlande et la République orientale de l'Uruguay tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune (avec protocole). Montevideo, 13 décembre 2011**

**Entrée en vigueur :** *6 février 2013, conformément à l'article 27*

**Textes authentiques :** *anglais, finnois et espagnol*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT  
BETWEEN  
THE REPUBLIC OF FINLAND AND  
THE ORIENTAL REPUBLIC OF URUGUAY  
FOR THE AVOIDANCE OF DOUBLE TAXATION AND  
THE PREVENTION OF FISCAL EVASION WITH RESPECT TO  
TAXES ON INCOME AND ON CAPITAL**

The Government of the Republic of Finland and the Government of the Oriental Republic of Uruguay,

Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

Have agreed as follows:

## **CHAPTER I SCOPE OF THE AGREEMENT**

### **Article 1** *Persons covered*

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

### **Article 2** *Taxes covered*

1. This Agreement shall apply to taxes on income and on capital imposed on behalf of a Contracting State or of its local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salary paid by enterprises, as well as taxes on capital appreciation.

3. The existing taxes to which the Agreement shall apply are:

a) in Finland:

- (i) the state income taxes (*valtion tuloverot; de statliga inkomstskatterna*);
- (ii) the corporate income tax (*yhteisöjen tulovero; inkomstskatten för samfund*);
- (iii) the communal tax (*kunnallisvero; kommunalskatten*);
- (iv) the church tax (*kirkollisvero; kyrkoskatten*);
- (v) the tax withheld at source from interest (*korkotulon lähdevero; källskatten på ränteinkomst*); and
- (vi) the tax withheld at source from non-residents' income (*rajoitetusti verovelvollisen lähdevero; källskatten för begränsat skattskyldig*);

(hereinafter referred to as "Finnish tax");

b) in Uruguay:

- (i) the tax on business income (*Impuesto a las Rentas de las Actividades Económicas -IRAE*);
- (ii) the personal income tax (*Impuesto a las Rentas de las Personas Físicas -IRPF*);

- (iii) the non-residents income tax (Impuesto a las Rentas de los No Residentes - IRNR);
  - (iv) the tax for social security assistance (Impuesto de Asistencia a la Seguridad Social - IASS); and
  - (v) the capital tax (Impuesto al Patrimonio -IP);
- (hereinafter referred to as "Uruguayan tax").

4. The Agreement shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their taxation laws.

## **CHAPTER II DEFINITIONS**

### **Article 3 *General definitions***

1. For the purposes of this Agreement, unless the context otherwise requires:
  - a) the term "Finland" means the Republic of Finland and, when used in a geographical sense, means the territory of the Republic of Finland, and any area adjacent to the territorial waters of the Republic of Finland within which, under the laws of Finland and in accordance with international law, the rights of Finland with respect to the exploration for and exploitation of the natural resources of the sea bed and its sub-soil and of the superjacent waters may be exercised;
  - b) the term "Uruguay" means the territory of the Oriental Republic of Uruguay, and when used in a geographical sense means the territory on which the tax laws are applied, including the airspace, the maritime areas, under Uruguayan sovereign rights or jurisdiction in accordance with international law and national law;
  - c) the term "a Contracting State" and "the other Contracting State" mean Finland and Uruguay, as the context requires;
  - d) the term "person" includes an individual, a company and any other body of persons;
  - e) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
  - f) the term "enterprise" applies to the carrying on of any business;
  - g) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

- h) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, **except** when the ship or aircraft is operated solely between places in the other Contracting State;
- i) the term "competent authority" means:
  - (i) in Finland, the Ministry of Finance, its authorised representative or the authority which, by the Ministry of Finance, is designated as competent authority;
  - (ii) in Uruguay, the Ministry of Economy and Finance or its authorized representative;
- j) the term "national" in relation to a Contracting State, means:
  - (i) any individual possessing the nationality or citizenship of that Contracting State; and
  - (ii) any legal person, partnership or association deriving its status as such from the laws in force in that Contracting State.
- k) the term "business" includes the performance of professional services and of other activities of an independent character.

2. As regards the application of the Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

Article 4  
*Residence*

1. For the purposes of this Agreement, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management, place of incorporation or any other criterion of a similar nature, and also includes that State and any statutory body or local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

- a) he shall be deemed to be a resident only of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident only of the State with which his personal and economic relations are closer (centre of vital interests);
- b) if the State in which he has his centre of vital interests cannot be determined, or if he