

TIEA between Canada and Uruguay entered into force on June 27, 2014

(July 11, 2014)

The agreement between Canada and Uruguay for the Exchange of Information on Tax Matters, which was signed on February 5, 2013, entered into force on June 27, 2014. The agreement has effect in accordance with the provisions of Article 12 of the Agreement. ((i) For criminal tax matters, from the date of entry into force, and (ii) for all other matters covered in Article 1 of the Agreement, from that date, but only in respect of taxable periods beginning on or after that date, or where there is no taxable period, all charges to tax arising on or after that date.)

[Click here](#) to be forwarded to the text of the TIEA as it is published on the website of the Canadian government, which will open in a new window.

<http://www.fin.gc.ca/treaties-conventions/uruguay-agree-eng.asp>