Moving to Uruguay: the residency checklist

The routes that exist, the official thresholds, and the order to do things in. Official sources checked 8 September 2026.

Residency pathways

Residencia permanente (non-Mercosur) — Nationals of countries outside Mercosur and its associated states who intend to settle permanently — retirees, remote earners, business owners, families.

- ☐ Medios de vida: proof of income by notarial (escribano) certificate, BPS employment history, accountant's certificate for the self-employed, or proof of a pension or annuity — the DNM sets no fixed minimum figure
- ☐ Police certificate with national scope from the country of origin and every country lived in for 6 months or more in the last 5 years, apostilled or legalised and translated by a Uruguayan public translator (over-18s)
- ☐ Carné de salud laboral issued by a public or private health provider licensed by the Ministerio de Salud Pública, and a current vaccination certificate issued by a Uruguayan vaccination centre (Decreto 136/2018)
- ☐ Original identity document used to enter Uruguay; apostilled birth certificate where required; one photo carné; an interpreter if you do not speak Spanish
- ☐ Fees: residency 557.30 UI; certificado migratorio for the cédula 55.70 UI; re-entry permit 225.60 UI each time you leave while the file is open

Timeline: Permanent from grant; cédula issued after approval; no published processing time

https://www.gub.uy/tramites/sites/catalogo-tramites/files/2023-02/REQUISITOS%20DEFINITIVAS%202021..pdf

Residencia permanente Mercosur — Nationals of Argentina, Brazil, Chile, Bolivia, Paraguay, Peru, Ecuador, Colombia, Venezuela, Surinam and Guyana.

- ☐ Valid identity document in good condition and one photo carné
- ☐ Police certificate with national scope from the country or countries lived in over the last 5 years
- ☐ Current vaccination certificate from a Uruguayan vaccination centre
- ☐ No proof of income is on the DNM's Mercosur list
- ☐ Fee 557.30 UI (Brazilian and Paraguayan nationals are exempt); certificado migratorio 55.70 UI; re-entry permit 225.60 UI per exit during processing

Timeline: Permanent from grant; no published processing time

https://www.gub.uy/tramites/sites/catalogo-tramites/files/2023-02/requisitos%20tramites%20gub%20uy%20residencias%20mercosur%2020075_1.pdf

Residencia temporaria (non-Mercosur) — Anyone coming for a defined purpose — a local employment contract, study, or a religious mission — for more than 180 days and up to 2 years, renewable.

- ☐ Employer's letter on letterhead stating the activity, contract length and monthly pay (or a notarial certificate on the company) — students need enrolment proof plus proof of medios de vida
- ☐ Police certificates from the country of origin and countries of residence over the last 5 years, apostilled and translated (over-18s)
- ☐ Carné de salud laboral and Uruguayan vaccination certificate
- ☐ Fees: 557.30 UI residency; 55.70 UI certificado migratorio; 225.60 UI re-entry permit per exit

Timeline: 180 days to 2 years, renewable; students up to 1 year, renewable to 2 years total

https://www.gub.uy/tramites/sites/catalogo-tramites/files/2023-02/REQUISITOS%20TEMPORARIAS%202023.pdf

Digital nomad permit (Hoja de Identidad Provisoria) — Freelancers and employees of foreign companies who want a legal base for up to a year before deciding on residency. Cannot be on a Uruguayan payroll.

- ☐ Copy of the identity document used to enter Uruguay and a signed sworn declaration that you have means to support yourself
- ☐ Fee 55.71 UI, payable only in Uruguay
- ☐ Extension for a further 6 months requires apostilled police certificates for the last 5 years and a Uruguayan vaccination certificate
- ☐ After the permit period you may apply for temporary (up to 2 years) or permanent residency

Timeline: 6 months, extendable once for 6 months

https://www.gub.uy/tramites/hoja-identidad-provisoria

Tax residency by investment (DGI test — not an immigration permit) — People who need a Uruguayan tax residency certificate without spending 183 days a year in the country.

- ☐ Real estate worth more than UI 3,500,000 acquired from 1 July 2020, plus at least 60 days of physical presence in the calendar year (Decreto 163/020)
- ☐ Or real estate worth more than UI 15,000,000 with no minimum presence
- ☐ Or a direct or indirect stake in a company worth more than UI 15,000,000 that creates at least 15 new full-time jobs, or more than UI 45,000,000 under a promoted investment project
- ☐ Values are tested at 31 December each year and proven by notarial certificate and DNM movement certificate; Uruguay XXI's rough equivalents are about US$378,000 for UI 3.5m and US$1.62m for UI 15m

Timeline: Tax residency for that calendar year; certificate via DGI Form 5202

https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/tramite-solicitud-del-certificado-residencia-fiscal-pais-parte-persona?hrt=485

Your tax position once resident

- ☐ Foreign salaries, business profits, pensions and capital gains on assets outside Uruguay are not Uruguayan-source and sit outside IRPF. Only foreign rendimientos de capital mobiliario — interest, dividends, deposit and loan yields — are pulled in, at 12% for most foreign-currency and dividend income (DGI rate table effective 1 January 2023).
- ☐ The tax holiday (Ley 19.904, art. 6 bis Título 7): anyone who acquires tax residency from fiscal year 2020 onwards may opt to be taxed under IRNR for the year of the change and the ten following fiscal years — so foreign passive income is not taxed — or, alternatively, to pay IRPF at a flat 7% on that foreign capital income indefinitely (art. 26 Título 7).
- ☐ Uruguayan-source income is taxed: employment and self-employment on a progressive IRPF scale (Category II), local rents, interest and dividends at flat capital rates (Category I) — 0.5% to 12% depending on instrument and currency, with 12% the general rate.
- ☐ Impuesto al Patrimonio is an annual net-wealth tax on assets in Uruguay. For 2025 the tax-free minimum is UYU 6,653,000 for an individual and UYU 13,306,000 for a family unit; the home gets a 50% valuation deduction capped at the minimum. Assets abroad are treated as non-computable in the DGI's calculation rules. There is no inheritance or gift tax at national level.
- ☐ Tax residency certificate is issued by the DGI on Form 5202, backed by a DNM movement certificate (183-day route) or notarial certificates (investment and vital-interest routes) — this is the document your old country will ask for.
- ☐ Social security (BPS) contributions and FONASA health levies attach to Uruguayan employment or a locally registered business, not to foreign pensions or foreign-employer salaries; BPS runs totalisation agreements with a number of countries.

https://www.gub.uy/direccion-general-impositiva/comunicacion/publicaciones/tramite-solicitud-del-certificado-residencia-fiscal-pais-parte-persona?hrt=485

From decision to residency card

01 Choose the category and the tax route

Mercosur or not; permanent, temporary or nomad permit first; and whether you will meet the 183-day test or the UI 3,500,000 + 60-day investment test. We map both clocks before you move.

02 **Collect and apostille documents at home**
Police certificates with national scope from your country of origin and every country of residence in the last 5 years, plus birth and marriage certificates — apostilled, then translated by a Uruguayan public translator. Certificates age quickly; sequence them last.

03 **Enter, register and get the local paperwork**
Create a gub.uy digital identity, obtain the carné de salud laboral from a licensed provider and a vaccination certificate from a Uruguayan vaccination centre, and have an escribano or accountant certify your medios de vida.

04 **Lodge online, then attend in person**
Start the residencia legal file on the DNM portal, pay 557.30 UI, and wait for the email to book your appointment. Bring every original; a missing excluyente document voids the file and the fee. Buy a re-entry permit (225.60 UI) before any trip.

05 **Approval, certificado migratorio and cédula**
On approval, pay 55.70 UI for the certificado migratorio, then apply at the Dirección Nacional de Identificación Civil for your cédula de identidad — your day-to-day ID for banking, health and contracts.

06 **Register with the DGI and close the loop at home**
Once you meet a residency test, file Form 5202 for the certificado de residencia fiscal, exercise the Ley 19.904 option in your first IRPF return, and finish the exit file for your old country (see the Exit sites).

Next step
Get your documents compiled into a structured residency report for $27 at **movetouruguay.app**, then add a written team review & opinion memo ($497) before you commit capital or move. Questions: hello@exitglobal.app