



Regulatory News Alerts & Updates

Regulatory Alert: Uruguay – adjustments to duty-free allowance (franquicia) regime and implementation of a simplified single tax regime (prestacion unica)

March 30, 2026

Background

On March 12, 2026, Uruguay issued Decree N° 50 of 2026, implementing Articles 627–635 of Law N° 20.446, which establishes a new regulatory framework for international postal and express shipments. The Decree introduces two distinct import regimes for inbound packages not exceeding 20 kilograms and with a declared value of USD 800 or less: a Simplified Single Tax Regime (Prestación Única) and a Duty-Free Allowance Regime (Régimen de Franquicias).

The Decree also designates postal operators, including express carriers, as responsible parties for the calculation, declaration, and payment of applicable taxes to Uruguay's National Customs Directorate (Dirección Nacional de Aduanas, or DNA) on behalf of importers, for shipments cleared by the express delivery company.

Shipments with a declared value above USD 800, or weighing more than 20 kilograms, are subject to the formal import regime and must be cleared by a Customs broker.

What has changed?

Effective immediately (upon publication in the Official Gazette):

- The Simplified Single Tax Regime (Prestación Única) is now available as an option for individuals and legal entities for shipments with a declared value of USD 800 or less and weighing up to 20 kilograms. Under this regime, a flat tax rate of 60% is applied to the invoice or declared value of the shipment, replacing all other import duties and internal taxes.

Content intended for FedEx customers only

- This regime is available to both individuals and legal entities and can be used for shipment with or without commercial purpose.
- Shipments subject to Uruguay's IMESI (Impuesto Especifico Interno) tax are not eligible.
- Reporting the Uruguay Tax ID number (RUT - Registro Único Tributario, or Cédula de Identidad, or Passport number) of the consignee in the Airway Bill and commercial invoice (if applicable) is required.

Effective May 1, 2026:

The new Duty-Free Allowance Regime (Régimen de Franquicias) replaces the current allowance system established under Decree N° 356/2014 as follows:

- The duty-free annual allowance is set at a cumulative USD 800 per natural person per calendar year, replacing the previous per-shipment thresholds of USD 200 (express) and USD 50 (non-express).
- The allowance remains limited to a maximum of 3 shipments per calendar year per individual.
- The recipient must be at least 18 years old, holding a Uruguayan national identity document (cédula de identidad). Business entities, and individuals without a Uruguayan national identity document (cédula de identidad) are not eligible.
- Shipments under the franquicia regime are now subject to Value-Added Tax (VAT), with a minimum payment of USD 20 per shipment regardless of the total VAT amount, with limited exceptions (see Q&A below).
 - Recipients must be registered with DNA and must comply with digital identity verification requirements to access the franquicia.
- Payment for purchases must be made using a Uruguay-issued international credit card, debit card, or electronic money instrument, which must be under the same name as the buyer and the shipment recipient. Recipients must authorize their financial institutions to share relevant payment data with DNA.
- Postal operators are designated as responsible parties for collecting and remitting all applicable taxes to DNA before releasing shipments to recipients. Carriers may not deliver goods until tax payment has been confirmed with DNA.

During 2026, both the prior and new regimes will coexist during the transition period. However, all shipments made throughout the calendar year, under either the old or new regime, will count toward the annual USD 800 cap and the 3-shipment limit.

Q&A

Q 1 – When do the changes take effect?

A 1 – The Simplified Single Tax Regime (Prestación Única) is effective immediately. The new Duty-Free Allowance Regime (Régimen de Franquicias) takes effect on May 1, 2026. Until April 30, 2026, the franquicia conditions established by Decree N° 356/2014 remain in force.

Q 2 – Who can use the Simplified Single Tax Regime (Prestación Única)?

A 2 – Both individuals (natural persons) and legal entities (companies) may opt into the Prestación Única for shipments valued at up to USD 800 with a unit weight not exceeding 20 kilograms. The flat tax rate is 60% of the invoice or declared value, with a minimum payment of USD 20 per shipment, regardless of value.

Q 3 – Who can use the Duty-Free Allowance (Franquicia) Regime?

A 3 – Only natural persons (individuals) are eligible for the franquicia. To benefit, the recipient must be at least 18 years old, holding a Uruguayan national identity document (cédula de identidad), must register with DNA, and must comply with digital identity verification requirements. The purchase must be paid by an international credit card, debit card, or electronic money instrument held in the recipient's own name.

Q 4 – Is VAT charged on franquicia shipments?

A 4 – Yes, starting May 1, 2026, franquicia shipments are generally subject to VAT. However, two categories of shipments are exempt from VAT under the franquicia:

- Shipments originating from countries with which Uruguay has an international trade agreement covering postal shipments (currently, shipments from sellers fiscally resident in the United States qualify). The seller's fiscal residency must be documented through the corresponding commercial invoice. Additionally, the seller must register as a foreign company eligible for VAT exemption with Uruguay's National Directorate of Customs (DNA). If an online marketplace (different from the seller) was involved in the transaction, it must also register for the shipment to be exempt from VAT. Please refer to [Resolution 9 of 2026](#) for additional details.
- Shipments qualifying as family gifts, defined as non-commercial shipments between individuals containing reasonable quantities of new or used goods for the recipient's personal use. Note that family gift shipments, while VAT-exempt, still count toward the annual USD 800 cap and the 3-shipment limit.

Q 5 – What happens if a recipient has already used their 3 franquicia shipments before May 1, 2026?

A 5 – Shipments used under the prior regime (Decree N° 356/2014) count toward the annual limits of 3 shipments and USD 800 under the new regime. If a recipient has already used their 3 allowances before May 1, 2026, they will not be eligible for additional franquicia benefits for the remainder of the calendar year and must use the Prestación Única (flat 60% tax) for subsequent shipments.

Q 6 – What goods are excluded from both regimes?

A 6 – Goods subject to Uruguay's Internal Specific Tax (IMESI) and goods that require authorization from a competent authority for import, export, or commercialization (and that lack such authorization) are excluded from both regimes. If such goods arrive without the necessary clearance, the importer has 30 days to return them to origin at their own cost, provided no customs infraction has occurred.

Q 7 – Can an importer choose which import regime to opt for?

A 7 – Yes, importer can choose whether to use the Franquicia regime (if eligible), Simplified Single Tax Regime (if the shipment complies with weight and value threshold), or opt for formal clearance via a Customs brokers. Should the importer prefer to opt for formal clearance (even if the shipment is eligible for the Simplified Single Tax Regime or Franquicia), the air waybill (AWB) must be labeled as Broker Select Option (BSO) at origin.

Q 8 – Is a customs broker required for shipments under the Simplified Single Tax Regime or Franquicia regime?

A 8 – No. Customs brokers are not required to clear shipments under the Simplified Single Tax Regime or Franquicia regime.

Q 9 – What is Uruguay’s IMESI tax?

A 9 - The IMESI tax in Uruguay applies to the first sale of certain goods and services. The tax rates vary depending on the type of good and are generally fixed by the government.

Timeline for implementation:

Immediately: Simplified Single Tax Regime (Prestación Única)

May 1, 2026: Modifications to Franquicia Regime

References:

Decree N° 50/2026 – Régimen de Envíos Postales Internacionales (in Spanish):

https://medios.presidencia.gub.uy/legal/2026/decretos/03/mef_297.pdf

Law N° 20.446 of December 16, 2025 – Articles 627–635 (in Spanish):

<https://www.impo.com.uy/bases/leyes-originales/20446-2025>

Resolution 9 of 2026 (in Spanish): aduanas.gub.uy/innovaportal/file/28428/1/resolucion-9_2026.pdf