



Subject: Implementation of the IPUSUI - Resolution 000500 of 2025 for the modality of Postal Traffic and Express Shipments.

February 2026

Dear valued FedEx Customer,

We want to keep you informed regarding the entry into force of **Resolution 000500 of November 28, 2025**, which established the procedure for the settlement and payment of the Tax on Single-Use Plastics (IPUSUI) in import operations. FedEx, in its capacity as an authorized intermediary for the postal traffic and express shipment modality, is in the process of requesting urgent clarifications from the Department of National Taxes and Customs - DIAN on critical aspects of its application.

The modality of postal traffic and urgent shipments presents operational particularities that were not contemplated in Resolution 000500, generating uncertainty about its practical implementation:

1. **Impossibility of verifying contents:** By legal mandate, shipments under this modality enjoy inviolability, so **it is not possible to carry out intrusive inspections** to determine with certainty whether the contents of the packages include products taxed with IPUSUI, nor the exact quantities of plastic material subject to the tax.
2. **Lack of definition of the taxpayer:** The regulation does not clearly establish who is responsible for declaring and paying the IPUSUI in this modality. FedEx, as an intermediary of the modality, **is not the importer or the taxpayer of the tax**, but a facilitator of the simplified customs process.
3. **Absence of specific procedures:** The Resolution lacks guidelines on how the tax should be settled when the available information is limited to the sender's declaration and the data of the commercial invoice, without the possibility of physical verification.

We are currently:



- Carrying out formal consultations with DIAN requesting definition of these fundamental operational aspects
- Participating in working groups with competent authorities and associations of the sector to seek viable solutions
- Analyzing alternatives that allow tax compliance without violating the legal guarantees of the express shipment modality

For formal imports (those that are not processed under the modality of postal traffic and urgent shipments), the declaration, settlement and payment of the IPUSUI corresponds directly to **the importer as a taxpayer of the tax**, in accordance with the provisions of Resolution 000500 of 2025.

We want to remind you that you can regularly visit the page "Service, regulatory updates and important notifications" where you will find information on fedex.com about the official pronouncement or guidelines that allow you to implement this tax in a way that is compatible with the characteristics of the postal traffic and urgent shipments modality.

If you have questions, please contact your FedEx Sales Executive or local Customer Service team at 01.8000.110.339 (if calling from any city in Colombia) or 601.508.54.05 (in Bogota).

We appreciate your understanding.

Sincerely,

FedEx Colombia