



# Regulatory news alerts & updates

## Regulatory Alert: Colombia implements single-use plastics tax on imports

April 27, 2026

### Background

Colombia's National Tax and Customs Authority (DIAN) issued Resolution 000005 of 2026 establishing the procedure to declare, assess, and pay the National Tax on Single-Use Plastic Products (*Impuesto Nacional sobre Productos Plásticos de Un Solo Uso* – IPUSUI) in import operations.

The IPUSUI was created by Law 2277 of 2022 and applies, among other taxable events, to the importation of:

- Single-use plastic products used as packaging (for packing, wrapping, or bundling goods).
- Finished goods that are imported and packaged using single-use plastic (in which case the tax applies to the plastic packaging, not the underlying goods).

For imports, DIAN treats the IPUSUI as a customs-related levy (*tributo aduanero*) because it is triggered by importation on the date the goods are nationalized.

### What has changed?

The declaration, assessment, and payment of IPUSUI are the direct responsibility of the importer, in accordance with the provisions of Resolution 000005 of 2026.

To determine the IPUSUI amount per shipment, Resolution 000005 provides a single calculation approach based on the weight in grams of the single-use plastic contained in each shipment using the following formula:

$$\text{Tax amount} = (Q_{\text{egr}} + Q_{\text{pgr}} + Q_{\text{bgr}}) \times 0.00005 \text{ Unidad de Valor Tributario (UVT)}$$

Where:

- $Q_{\text{egr}}$  = Gram weight of plastic in direct contact with the product (Envase).
- $Q_{\text{pgr}}$  = Gram weight of the plastic packaging that protects and facilitates handling and/or transport (Empaque).

- Qbgr = Gram weight of the plastic packaging that groups/protects goods for transport and/or storage (Embalaje).
- UVT (Unidad de Valor Tributario) = A standard “unit of value” used in Colombia to express amounts in tax rules.

Although the IPUSUI is triggered at the time of importation, DIAN requires it to be declared and paid on an aggregated annual basis by the tenth business day of February (according to Article 1.6.1.13.2.54 of Decree 1625 of 2016), based on imports during the previous calendar year, using:

- Form 330 (annual IPUSUI tax return).
- Format 3300, which is an annex reporting the relevant import declarations.
- Form 490 (official payment receipt).

Compliance obligations are subject to the procedures and enforcement mechanisms established under Colombia’s Tax Code.

For more information, please refer to DIAN’s guide on how to calculate, declare, and pay the IPUSUI for imports: <https://www.dian.gov.co/aduanas/Documents/Abece-Plasticos-un-solo-uso.pdf>

## **Q&A**

### **Q 1: What shipments to Colombia can trigger IPUSUI?**

A 1: IPUSUI applies to imports of single-use plastic packaging (envase/empaque/embalaje) and to finished goods imported already packaged in single-use plastic. In the latter case, the tax applies to the plastic packaging, not the product inside.

### **Q 2: Who is responsible for compliance?**

A 2: The importer bears responsibility to pay the tax and provide the necessary information to complete the required forms.

### **Q 3: How is the IPUSUI calculated?**

A 3: The IPUSUI tax amount is determined per shipment by multiplying the total grams of taxable plastic (envase, empaque, and embalaje) by 0.00005 UVTs. DIAN’s method is:  $(Qegr + Qpgr + Qbgr) \times 0.00005 \text{ UVT}$ .

### **Q 4: Are there exclusions, and what happens if an item is excluded?**

A 4: According to Article 5 of Law 2232 of 2022, the IPUSUI does not apply to single-use plastic products that are necessary for medical and healthcare use, food safety and hygiene, containing hazardous chemicals, among others. The importer must document the basis for any exclusion and keep supporting evidence. Please refer to [guidelines](#) provided by Colombia’s Ministry of Environment for details on items excluded from the tax.

### **Q 5: What is UVT and where can I find its current value?**

A 5: A UVT (Unidad de Valor Tributario) is a standard “unit of value” used in Colombia to express amounts in tax rules. DIAN updates the UVT value each year in pesos, so tax amounts can be adjusted annually without rewriting the law. The current UVT value can be found in DIAN’s official publications, especially the DIAN resolution that sets the UVT for the year.

**Timeline for implementation:** February 10, 2026.

**References:**

Law 2277 of 2022 (in Spanish)

<https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?i=199883>

Law 2232 of 2022 (in Spanish)

<https://www.minambiente.gov.co/documento-normativa/ley-2232-de-2022/>

DIAN Resolution 000005 de 2026 (in Spanish)

<https://www.dian.gov.co/normatividad/Normatividad/Resoluci%C3%B3n%20000005%20de%2009-02-2026.pdf>

Decree 1625 of 2016 (in Spanish)

<https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?i=83233>

Colombian Tax Code (in Spanish)

<https://estatuto.co/>

DIAN - Procedures for Declaring, Assessing, and Paying the National Tax on Single-Use Plastic Products in Import Operations. (in Spanish)

<https://www.dian.gov.co/aduanas/Documents/Abece-Plasticos-un-solo-uso.pdf>

Colombia's Ministry of Environment - Environmental and Tax Guidelines for the Importation of Single-Use Plastics into Colombia (in Spanish)

<https://www.minambiente.gov.co/wp-content/uploads/2026/02/Lineamientos-importacio%CC%81n-de-pla%CC%81sticos.pdf>