

Voluntary Report – Voluntary - Public Distribution

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Report Name: Colombia Releases Single-Use Plastic Tax on Imports

Country: Colombia

Post: Bogota

Report Category: Agricultural Situation, Trade Policy Monitoring

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Report Highlights:

On February 9, 2026, Colombia implemented a new national tax on all products containing single-use plastic products which also applies to imports. While the legal obligation to declare and pay the tax rests with the Colombian importer, U.S. exporters are being asked by their customers to provide detailed information related to packaging to support importer compliance.

Executive Summary

On February 9, 2026, Colombia's National Tax and Customs Directorate (DIAN) issued [Resolution 000005](#)¹ establishing implementation procedures for the national tax on single-use plastic products used in the packaging of imported goods. This tax, which originated in [Law 2277 of 2022](#)² and was subsequently expanded through Constitutional Court jurisprudence in 2023 and 2025, was officially put in effect on July 25, 2025.

The most recent resolution states that Colombian importers must now pay this tax by February 13 for all single-use plastic containers, packaging, and wrapping materials used in products shipped to Colombia going back to July 25, 2025. The tax applies to both the plastic packaging itself when imported separately, and to plastic packaging on finished consumer goods. The tax is calculated based on the weight of plastic packaging and must be reported annually by the 10th working day of the following year.

Key Takeaways for U.S. Exporters

- **Tax applies to all imports:** The tax covers single-use plastic packaging on finished products, as well as other layers of plastic packaging materials imported for commercial use.
- **Tax rate:** 0.00005 UVT (Tax Value Unit, to be defined annually) per gram of plastic packaging.
- **Effective date:** July 25, 2025, for all import categories; tax for 2025 imports is due February 13, 2026
- **Responsible party:** The importer in Colombia is responsible for calculating, declaring, and paying the tax.
- **Documentation requirements:** Importers must obtain certification from suppliers, carriers, or cargo agents specifying the weight (in grams) of plastic packaging. Without certification, self-declarations can be accepted, under penalty of perjury.

Tax Structure and Calculation

What is Taxed

The tax applies to three categories of single-use plastic packaging:

1. **Container (Envase):** The article in direct contact with the product (e.g., plastic bottles, jars, pouches, films in direct contact with food items).
2. **Pack (Empaque):** Secondary packaging whose main purpose is to protect the product and allow handling and transportation in commercial processes (e.g., plastic wrapping around containers, protective films, secondary boxes or trays made of plastic).
3. **Packaging (Embalaje):** Tertiary packaging intended to protect and group merchandise for transportation or storage (e.g., plastic shrink wrapping around pallets, plastic strapping, outer protective films for bulk shipments).

Tax Calculation Formula

The tax is calculated using the following formula:

¹ Available in Spanish

² Available in Spanish

$$\text{Tax Value} = (Q_{egr} + Q_{pgr} + Q_{bgr}) \times 0.00005 \text{ UVT}$$

Where:

Q_{egr} = Quantity in grams of container plastic

Q_{pgr} = Quantity in grams of pack plastic

Q_{bgr} = Quantity in grams of packaging plastic

UVT = Tax Value Unit (*The UVT is adjusted annually by the Colombian government*)

Compliance Requirements for U.S. Exporters**Who is Responsible**

Under Colombian law, the importer (the party bringing goods into Colombia) is the *passive subject* and person liable for calculating, declaring, and paying the tax. However, U.S. exporters should be aware that Colombian importers will require detailed information about plastic packaging weights to comply with this requirement. Failure to provide this information may result in business disruptions or lost sales, as well as fines for the importer.

Required Documentation

The law states that Colombian importers must obtain certification from one of the following sources regarding the weight of plastic packaging:

- **Supplier (U.S. Exporter):** Certification specifying the exact weight in grams of all plastic packaging components
- **Carrier:** Documentation from the shipping company
- **Cargo Agent:** Certification from the freight forwarder or customs broker

Important: If official certification is not available, importers must self-declare plastic weights under penalty of perjury.

Filing and Payment Procedures**When Tax is Triggered**

The tax is recorded at the moment goods are nationalized (cleared through customs). However, it is declared and paid only once annually on an accumulated basis.

Annual Filing Deadlines

For Tax Year 2025: Declarations and payments cover the period from July 2025 to December 31 and are due February 13, 2026.

For Tax Year 2026 and Beyond: Declarations and payments cover the period from January 1 to December 31 and are due by the 10th working day of February of the year following the tax year.

Required Forms

Colombian importers must file the following documents with DIAN:

Form 330: "Declaration of the national tax on single-use plastic products used to package, wrap, or pack goods" (main tax return)

Form 3300: "Report of import declarations for the declaration and settlement of IPUSUI" (detailed XML file listing all import declarations with plastic packaging weights)

Form 490: "Official Receipt of Payment of National Taxes" (payment form)

All forms are filed electronically through DIAN's online portal at www.dian.gov.co

Special Import Modalities

For imports through postal traffic and express shipments (express courier services), intermediaries handling these import modalities are responsible for settling and declaring the tax on behalf of importers.

Exemptions and Exclusions

Circular Economy Certificate (CEC)

Plastic packaging covered by a Circular Economy Certificate is not subject to the tax. Importers must have this certificate at the time of filing Form 330. U.S. exporters using recycled or recyclable materials certified under Colombia's circular economy program should work with Colombian partners to obtain and maintain these certificates.

Excluded Plastic Products

Certain plastic products such as those touching food directly that are needed for sanitary reasons are excluded from tax pursuant to **Article 5 of Law 2232 of 2022**. Importers **must report** excluded plastic weights separately on Form 330 but are not required to pay tax on these items.

Penalties for Non-Compliance

The law states that failure to file Form 330 and Format 3300 within the prescribed deadlines will result in penalties specified in Article 643, paragraph 11, of Colombia's Tax Statute. DIAN has full authority to investigate, audit, and collect unpaid taxes, including the power to assess additional penalties and interest on late payments.

Additional Resources and Contacts

Colombian Government Resources

DIAN Website: www.dian.gov.co (forms, guidance, and electronic filing portal)

U.S. Government Contacts

USDA Foreign Agricultural Service – Bogotá:

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Attachments:

No Attachments.