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Committee on Trade Facilitation

Original: Spanish

**NOTIFICATION UNDER ARTICLES 1.4, 10.4.3, 10.6.2 AND 12.2.2  
OF THE AGREEMENT ON TRADE FACILITATION**

## COMMUNICATION FROM URUGUAY

*Revision*

The following submission, dated 11 March 2024, is being circulated at the request of the delegation of Uruguay.

Uruguay hereby makes the following notifications in accordance with Articles 1.4, 10.4.3, 10.6.2 and 12.2.2 of the Agreement on Trade Facilitation ([WT/L/931](#)). The revision consists of updating the contact information for the enquiry points mentioned under Article 1.3.1.

**Article 1.4****(a) The official place(s) where the items in subparagraphs 1.1(a) to (j) have been published**

1.1(a) Procedures for importation, exportation, and transit (including port, airport, and other entry-point procedures), and required forms and documents:

Tool for access to all government procedures, with a link to the specific documentation for each procedure	<a href="https://tramites.gub.uy">https://tramites.gub.uy</a>
Information on documentary requirements for foreign trade	<a href="https://vuce.gub.uy/guia-de-tramites">https://vuce.gub.uy/guia-de-tramites</a>
Official Journal with tool that enables users to search for relevant legislation	<a href="http://www.impo.com.uy">http://www.impo.com.uy</a>

1.1(b) Applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation:

Trade Policy Advisory Office - Ministry of the Economy and Finance	<a href="https://www.mef.gub.uy/8385/3/areas/aranceles-uruguay.html">https://www.mef.gub.uy/8385/3/areas/aranceles-uruguay.html</a>
Lucía system - National Customs Directorate	<a href="https://aplicaciones.aduanas.gub.uy/LuciapubX/DatoBasico.Arancel.HPUDBAr2.aspx">https://aplicaciones.aduanas.gub.uy/LuciapubX/DatoBasico.Arancel.HPUDBAr2.aspx</a>

1.1(c) Fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit:

General information	<a href="https://tramites.gub.uy">https://tramites.gub.uy</a>
	<a href="https://vuce.gub.uy/guia-de-tramites">https://vuce.gub.uy/guia-de-tramites</a>
	<a href="http://www.impo.com.uy">http://www.impo.com.uy</a>

1.1(d) Rules for the classification or valuation of products for customs purposes:

Uruguay applies the WTO Agreement on Customs Valuation and the regulations in force in Mercosur regarding the Common External Tariff (CET)	<a href="https://sarem.mercosur.int/nomenclatura/es">https://sarem.mercosur.int/nomenclatura/es</a>
National Customs Directorate - Ministry of the Economy and Finance	<a href="https://www.aduanas.gub.uy/innovaportal/v/6889/1/innova.front/valor-en-aduana.html">https://www.aduanas.gub.uy/innovaportal/v/6889/1/innova.front/valor-en-aduana.html</a>

1.1(e) Laws, regulations, and administrative rulings of general application relating to rules of origin:

Trade Policy Advisory Office - Ministry of the Economy and Finance	<a href="https://www.mef.gub.uy/729/3/areas/reglas-de-origen.html">https://www.mef.gub.uy/729/3/areas/reglas-de-origen.html</a>
A consolidated MERCOSUR Regime of Origin text also exists	<a href="https://www.mercosur.int/politica-comercial/regimen-de-origen-del-mercursosur">https://www.mercosur.int/politica-comercial/regimen-de-origen-del-mercursosur</a> <a href="https://www.mercosur.int/politica-comercial/requisitos-especificos-de-origen">https://www.mercosur.int/politica-comercial/requisitos-especificos-de-origen</a>

1.1(f) Import, export or transit restrictions or prohibitions:

General information	<a href="https://tramites.gub.uy">https://tramites.gub.uy</a>
	<a href="https://vuce.gub.uy/guia-de-tramites">https://vuce.gub.uy/guia-de-tramites</a>
	<a href="http://www.impo.com.uy">http://www.impo.com.uy</a>

1.1(g) Penalty provisions for breaches of import, export, or transit formalities:

National Customs Directorate - Ministry of the Economy and Finance	<a href="https://www.aduanas.gub.uy/innovaportal/v/8245/5/innova.front/orden-del-dia-61_2011.html">https://www.aduanas.gub.uy/innovaportal/v/8245/5/innova.front/orden-del-dia-61_2011.html</a>
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1.1(h) Procedures for appeal or review:

In Uruguay, administrative remedies are established in the Constitution of the Republic (Articles 317 and 318) and in accordance with Article 142 of Decree No. 500/991.	<a href="https://www.impo.com.uy/bases/constitucion/1967-1967/317">https://www.impo.com.uy/bases/constitucion/1967-1967/317</a>
	<a href="https://www.impo.com.uy/bases/decretos/500-1991/142">https://www.impo.com.uy/bases/decretos/500-1991/142</a>

1.1(i) Agreements or parts thereof with any country or countries relating to importation, exportation, or transit:

Trade Policy Advisory Office - Ministry of the Economy and Finance	<a href="https://www.mef.gub.uy/28/3/areas/acuerdos-comerciales.html">https://www.mef.gub.uy/28/3/areas/acuerdos-comerciales.html</a>
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1.1(j) Procedures relating to the administration of tariff quotas:

Uruguay does not maintain tariff quotas at the WTO.

**(b) The Uniform Resource Locators of website(s) referred to in Article 1.2.1.**

(a) A description of its procedures for importation, exportation, and transit, including procedures for appeal or review, that informs governments, traders, and other interested parties of the practical steps needed for importation, exportation, and transit;

Handbook of customs procedures, forms and documents	<a href="https://www.aduanas.gub.uy/innovaportal/v/5722/8/innova.front/procedimientos-aduaneros.html">https://www.aduanas.gub.uy/innovaportal/v/5722/8/innova.front/procedimientos-aduaneros.html</a>
Special documentary requirements for foreign trade by legislation or tariff nomenclature (MERCOSUR Common Nomenclature)	<a href="https://vuce.gub.uy/consultas">https://vuce.gub.uy/consultas</a>

**(c) The contact information of the enquiry points referred to in paragraph 3.1.**

Enquiries	<a href="https://www.aduanas.gub.uy/innovaportal/v/4085/1/innova.front/contactenos.html">https://www.aduanas.gub.uy/innovaportal/v/4085/1/innova.front/contactenos.html</a>
Foreign Trade Department	Alvaro Palmigiani: <a href="mailto:apalmi@aduanas.gub.uy">apalmi@aduanas.gub.uy</a>

**Article 10.4.3**

**Members shall notify the Committee of the details of operation of the single window.**

As regards the details of operation of the single window, Uruguay is pleased to notify the following information.



The implementation of the Single Window for Foreign Trade (VUCE) began in 2012 as a project forming part of the modernization of customs in Uruguay. In 2013, the VUCE was established by Law No. 19.149 of 11 November 2013 and incorporated into the Institute for the Promotion of Investments and Exports (Uruguay XXI).

The introduction of the VUCE has made it possible to unify, through an electronic platform, the information and documentation associated with foreign trade operations involving the State. Agencies are incorporated into the VUCE, and all electronic transmission operations using the National Customs Directorate LUCIA system are conducted through this platform.

The VUCE enables the user to identify all documentary requirements relating to importation, exportation or transit and, with regard to each of the procedures in question, to send the electronic request and attach the required documents in electronic form. Through the platform, the information is referred to the corresponding competent body, which processes it electronically and can approve, reject or monitor the operation.

<https://vuce.gub.uy>

**Article 10.6.2****Each Member shall notify the Committee and publish its measures on the use of customs brokers.**

Section II of Law No. 19.276 of 19 September 2014 adopting the Customs Code of the Eastern Republic of Uruguay (CAROU) covers intervention and authorization and other requirements that must be met to act as a customs broker.

In Uruguay, under Article 14 of the CAROU, it is compulsory to employ a customs broker to handle the clearance of goods. This maintains the requirement to employ a customs broker established by Law No. 13.925 of 17 December 1970.

Nevertheless, Article 15 of the CAROU incorporates specific exceptions where the services of a customs broker are not required, namely operations relating to the clearance of: international postal items of a non-commercial nature; travellers' baggage; express international postal items (with a value of not more than USD 200) or those of government agencies; and goods imported by Uruguayans resident abroad on their return to the country.

Furthermore, Article 1 of Law No. 19.592 of 5 January 2018 establishes another exception to the required use of customs brokers, namely cases involving the importation of inputs for use in prototyping or small production runs, which are associated with technological innovation in the electronics or robotics sector.

<https://www.impo.com.uy/bases/codigo-aduanero/19276-2014>

<https://www.impo.com.uy/bases/leyes/19592-2018>

Article 16 of the CAROU establishes the requirements for authorization as a customs broker, which include that of being domiciled in the country and having passed an examination of competence with regard to customs matters and foreign trade administered by a court designated by the Ministry of the Economy and Finance.

Customs brokers are private agents specializing in foreign trade. The fees for their services are agreed with the clients concerned. <http://www.adau.com.uy>.

**Article 12.2.2**

The National Customs Directorate promotes the conclusion of bilateral agreements on cooperation and mutual assistance on customs matters, which are used regularly for the exchange of information, especially to prevent and combat customs offences.

**Risk Control and Management Office, National Customs Directorate:**

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