

Export checklist: Uruguay

Seaway Project Cargo · prepared October 18, 2026

104

U.S. machines shipped here in 2025

\$22,976

Duty and VAT, \$100,000 excavator

Limited

RoRo from the East and Gulf Coast

SHIPPING METHODS

- Container: Booked on request. Container ports: Port of Montevideo. No schedule we track lists a direct call, so the carrier and any transshipment are confirmed at booking.
- Flat rack: Booked on request. For machines too wide or tall for a closed box, on container lines that accept out-of-gauge cargo. Discharge at Port of Montevideo, subject to the terminal taking flat racks.
- RoRo: Limited from the East and Gulf Coast, none from the West Coast. RoRo ports: Port of Montevideo. Carriers call these routes on their schedules; we confirm the next sailing at booking.
- Breakbulk: Liner breakbulk or charter. For cargo too large or heavy for a flat rack, loaded by ship or shore crane. Breakbulk and heavy-lift ports: Port of Montevideo.

DUTY AND TAX

- Import duty: 0.8% of \$100,000 CIF is \$800 (HS 8429.52, 2023 tariff).
- IVA: 22% of the duty-inclusive \$100,800 is \$22,176 (Dirección Nacional de Aduanas (Uruguay), checked June 2026)
- Total duty and tax: \$22,976, or 23% of CIF.
- Excavators 0.8% · Wheel loaders 0.8% · Crawler dozers 1% · Motor graders 1% · Backhoes and other excavating machines 2% · Crawler and rough-terrain cranes 0%

U.S. EXPORT STEPS

- File the EEI in AES before loading (every vehicle, and any Schedule B line over \$2,500) and pass the ITN to the carrier.
- Titled machines: original title and EEI to U.S. Customs at the port at least 72 hours before export.
- Wood packaging and dunnage must be ISPM 15 heat-treated and stamped.
- Check the export classification (EAR99 or an ECCN) before booking.

DOCUMENTS AT DESTINATION

Commercial Invoice · Packing List · Bill of Lading · Certificate of Origin · Import Declaration · Equipment Specifications

USED-MACHINERY RULES

- Age limit: Imports of used trucks, tractor-trucks for semi-trailers, chassis, trailers, semi-trailers, bodies/cabs, buses and light commercial vehicles are prohibited (Ley 17.887, extended by Decreto 266/013).
- Licence or permit: As an exception, banned used vehicles such as specialized vehicles that cannot be assembled locally may enter with a certificate of need. It is requested via VUCE: the NECV from MIEM-DNI, then the NEVE from MTOP-DNT.
- Inspection: Used agricultural, forestry and gardening machinery (including tractors) needs an origin phytosanitary certificate declaring internal and external cleaning (free of pests, plant debris, soil), an origin treatment and an entry inspection. Non-compliant units are reshipped within 30 days.
- Documents: Entries need a commercial invoice, packing list, bill of lading and certificate of origin, plus a DUA filed by a licensed customs broker. Motor vehicles need a non-automatic import licence, and industrial machinery may need technical certificates.

SOURCES

Sources: World Bank WITS; UNCTAD TRAINS via World Bank WITS; Höegh Autoliners; IMPO – Decreto N° 266/013; VUCE – NECV/NEVE Certificado de Necesidad; MGAP – Resolución DGSA N° 98/016; trade.gov Country Commercial Guide – Uruguay Import Requirements and Documentation. Full citations and dates on the web page.