

Tax New

February 2026

Principales novedades normativas y criterios fiscales

Executive Summary

Through Decree No. 5305/2026, dated January 13, 2026, Law No. 7,424/2025 is regulated, creating the National Unified Registry and Cadastre System and the National Unified Registry (RUN).

Through DNIT General Resolution No. 44/2026, dated February 20, 2026, the new standard adhesion contract model for Vehicle Tracking Service Providers (SSV) is approved, replacing the model established in Annex VII of DNA Resolution No. 475/2023.

Through DNIT General Resolution No. 45/2026, dated February 20, 2026, the approval of companies providing vehicle tracking services through electronic seals (SSV-PEMA) is renewed.

Through Non-Binding Consultation No. 791, dated December 2025, the tax authority clarifies the VAT withholding treatment applicable to logistics expenses invoiced by customs brokers to their clients.

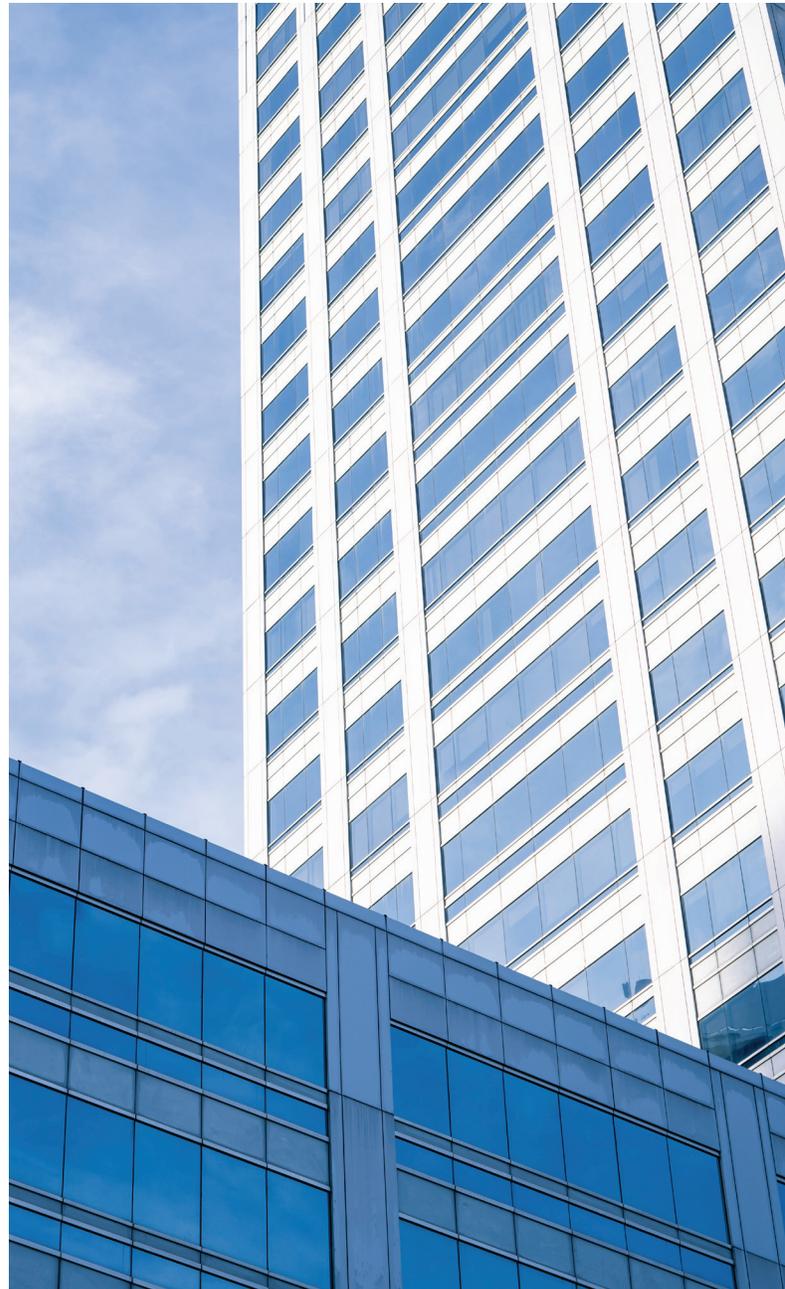
Decree No. 5305/2026 - Law No. 7,424/2025 is regulated, creating the unified national registry and cadastre system and the unified national registry.

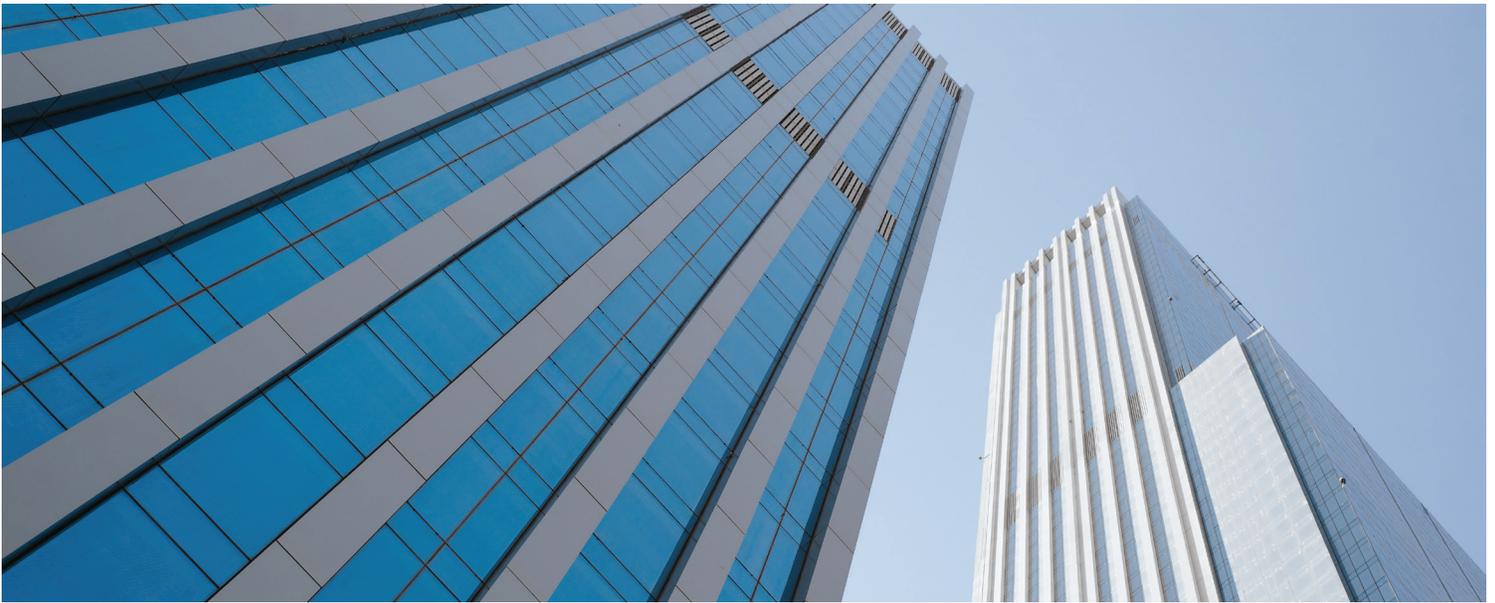
The Executive Branch has regulated Law No. 7,424/2025 through Decree No. 5305/2026, introducing significant advances in the implementation of the Unified National Registry and Cadastre System and the RUN. Although the regulation covers various technical aspects related to the operation of the registry and cadastre system, it also incorporates provisions of particular interest from a tax perspective, especially in terms of real estate appraisal and property tax assessment.

One of the central points of the decree is the consolidation of the role of the National Tax Revenue Directorate ("DNIT") within the new institutional framework. The regulation confirms that the DNIT will be responsible for key functions in the process of determining the tax value of real estate,

including the issuance of real estate appraisal reports and the handling of claims related to such appraisals. This role is coordinated with the cadastral information provided by the RUN, creating a system of institutional cooperation aimed at improving the quality and updating of the data used for tax purposes.

Within this framework, the decree establishes that real estate appraisals will be determined by the Executive





Branch by decree, based on technical reports prepared by the DNIT and cadastral information provided by the RUN. In turn, the DNIT is expected to design the appraisal system that will calculate the tax value of real estate, which will constitute the tax base for the settlement of real estate tax and its surcharges. These tax values must be used by municipalities for tax collection, without the possibility of modification by other public entities.

The regulations also introduce specific rules for updating and modifying tax assessments. In particular, it is expected that current assessments may be adjusted when the property's registry or cadastral information is updated. In such cases, the DNIT will calculate the new tax value based on the data provided by the RUN, and it will take effect from the fiscal year following the modification of the property. Likewise, the possibility of making counter-settlements is contemplated when a revaluation has been carried out late, although a maximum time limit of five years is established for such adjustments.

Another relevant aspect concerns the tax treatment of properties located in more than one municipal or departmental jurisdiction. The decree provides that when a property is simultaneously located within the territorial limits of two or more municipalities, the RUN must proceed to divide it in the registry into as many independent properties as there are jurisdictions involved. In exceptional cases where the property is indivisible, the property tax must be paid to the corresponding municipalities in

proportion to the area occupied by the property in each jurisdiction and the tax value assigned to each portion.

Finally, the decree formalizes institutional changes related to real estate tax administration. In particular, it provides for the incorporation of the Real Estate Taxation Department, previously under the National Cadastre Service, into the structure of the DNIT, together with its staff and resources. This measure aims to centralize the functions related to the determination of tax value and to strengthen the tax administration's capabilities in the area of real estate taxation.

DNIT General Resolution No. 44/2026 - The new model contract for Vehicle Tracking Service ("SSV") providers is approved.

Through General Resolution No. 44/2026, dated February 20, 2026, the National Tax Revenue Directorate ("DNIT") approved a new model adhesion contract for the provision of Vehicle Tracking Services using Electronic Seals. This new model completely replaces the one provided for in Annex VII of Resolution DNA No. 475/2023.

Resolution DNA No. 475/2023 regulated the application and use of the Vehicle Tracking System ("SSV") used by the customs administration for the remote tracking of cargo covered by the customs transit regime within the national territory, by means of electronic seals. The

purpose of this system is to strengthen the control and traceability of goods in transit, contributing to the prevention of irregularities and the security of the logistics chain.

The amendment responds to the need to update the terminology and adapt the contractual terms to the current institutional framework, considering that Law No. 7143/2023 created the DNIT, integrating the functions of the former National Customs Directorate ("DNA"). Pursuant to Article 23 of said law, any reference to the DNA should be understood as referring to the General Customs Management ("GGA"). Likewise, Article 14 of Decree No. 82/2023 provides that the regulations issued by the former DNA remain in force until they are amended or repealed by the DNIT.

In this context, the General Directorate of Customs Surveillance, through Note DGVA No. 16/2026, pointed out the need to update the contract model in order to ensure regulatory consistency, legal certainty, and the correct application of contractual instruments in the field of electronic seal services.

The resolution designates the General Customs Management ("GGA") as the agency responsible for supervising, signing, and administering adhesion contracts for the provision of vehicle tracking services using electronic seals. This provision is relevant for foreign trade operators and VTS service providers, who must adjust their contractual relationships to the new approved model.

It should be noted that the vehicle tracking system is an essential tool in customs traffic control, as it allows the customs administration to monitor in real time the location and status of cargo traveling under this regime, ensuring that goods reach their destination without unauthorized deviations. The update of the membership agreement strengthens the legal framework for this operation and facilitates the adjustment of relations between the DNIT and service providers.

DNIT General Resolution No. 45/2026 - Renewal of the approval of companies providing vehicle tracking services through electronic seals ("SSV-PEMA")

Through General Resolution No. 45, the DNIT ordered the renewal of the approval of certain companies providing vehicle tracking services through electronic seals, within the framework of the control system applicable to the customs transit regime.

The measure is part of the regulatory framework previously established for SSV through Electronic Customs Monitoring Seals ("PEMA"), a technological tool designed to strengthen the control and traceability mechanisms for cargo traveling under the customs transit regime within the national territory.

Through this system, the customs administration can monitor in real time the movement of means of transport carrying goods under customs control, with the aim of safeguarding the integrity of cargo and reducing the risks associated with diversions or tampering.

In this context, the DNIT evaluated the applications submitted by companies that were already providing this service and verified compliance with the technical and operational requirements demanded by current regulations. As a result of this validation process, the approval of the companies Nivel 7 S.A., Sky Cop Paraguay S.A., AJ Consultoría S.A., and Phi Omega Satelital S.A. was renewed, authorizing them to continue operating as providers of vehicle tracking

services using electronic seals.

The resolution also authorizes the signing of the corresponding model contract between the administration and the approved companies, an instrument that formalizes the continuity of the service provision under the conditions established by the applicable regulations.

Non-Binding Consultation No. 791 - VAT withholding on logistics expenses that customs brokers bill their clients.

In December 2025, the DNIT issued a ruling in the context of a non-binding consultation analyzing the treatment of Value Added Tax ("VAT") applicable to certain logistics expenses invoiced by customs brokers to their clients, particularly in the context of operations related to exporters in the meatpacking sector.

The consultation focused on determining whether such logistics expenses could be considered part of the service provided by the customs broker and, consequently, benefit from the exemption from the VAT withholding regime provided for in the current regulations. In particular, it was questioned whether the exemption established for customs brokers' fees should apply when they bill their clients for certain costs associated with the logistics of the operations.



In analyzing the issue, the tax administration made a distinction between the customs broker's own service and activities related to international logistics. While the customs broker's service focuses on managing the customs procedures necessary for the import or export of goods—including the preparation and submission of documentation, tariff classification, and tax settlement—logistics activities cover tasks such as transportation, storage, cargo consolidation, and coordination with shipping companies or airlines, among others.

Although in practice customs brokers may coordinate or manage these services as part of a broader service offering to their clients, the DNIT considered that such activities are not part of the customs broker's own mandatory service within the framework of customs processing. Consequently, the logistics expenses invoiced by these professionals cannot be considered part of their fees for customs clearance services.

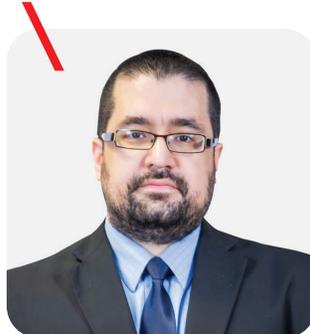
Based on this analysis, the administration concluded that the exception provided for in the regulations for customs brokers' fees does not apply to logistics expenses. Therefore, when these items are billed to clients, the VAT withholding regime must be applied in accordance with the general rules.



Contact



Rodolfo G. Vouga
rgvouga@vouga.com.py



Andrés Vera
avera@vouga.com.py



Horacio Sánchez
hsanchez@vouga.com.py