

## 1.3 Colombia Customs Information

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### Customs Duties and Tax Exemption

#### 4.1 Colombia Government Contact List

#### Emergency Response

The Congress of Colombia by Act 1523 of 2012, adopts the policy of disaster risk management and establishes the National System for Risk Management, which directs and organizes all entities involved and determinates the kind of disaster: may be local, regional or national, and may be natural or public disaster. And it is the duty of the President of the Republic, to decree the emergency. Depending on the necessity, the government request international assistance, the National System for Risk Management, active crisis room and this at the same time the International Operating Committee, which directs the Ministry of Foreign Affairs and the Colombian Red Cross, in this committee the sectors related to foreign trade are involved.

The customs procedure related to urgent and emergency deliveries, and direct action with the customs authorities, is regulated by Decree 2685 of 1999, Article 11 literally 12 Article 204 and Article 391 and its amendments.

Agreements / Conventions Description	Ratified by Country?
<b>WCO (World Customs Organization) member</b>	Yes, 11/07/1993
<b>Annex J-5 Revised Kyoto Convention</b>	Yes, 30/11/2001
<b>OCHA Model Agreement</b>	<ul style="list-style-type: none"> <li>• Humanitarian Response Plan Colombia - (HRP) 2016 - 30 Jan 2016.</li> <li>• Humanitarian Needs Assessment - Colombia 2016 - 18 Nov 2015</li> </ul>
<b>Tampere Convention (on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations)</b>	Yes, 12/06/2008
<b>Regional Agreements (on emergency/disaster response, but also customs unions, regional integration)</b>	Yes. Please see the link for more information on comercial agreements. <a href="http://www.sice.oas.org/ctyindex/col/colagreements_s.asp">http://www.sice.oas.org/ctyindex/col/colagreements_s.asp</a>

#### Exemption Regular Regime (Non-Emergency Response)

The Colombian Customs Regulations is determined on the Customs Charter, defined by Decree 1165 of July the 2<sup>nd</sup> 2019.

Regarding the importation of donated goods, any person or entity may make donations to public entities, NGOs, Legal entities or Natural Persons. These donations will have the procedure according to the customs legislation, without prejudice to accredit and where applicable, the certifications required by other authorities as a precondition for importation.

Depending on their use or destination, donations can be exempted from customs duties for which they must comply with the indicated conditions:

- Exemption from customs duties: Decree 255 of 1992, Article 7, Letter a) the goods donated by individuals or corporations, national or foreign, to the Nation or entities referred in the Article 2 of Decree 2184 of 1990.
- It is important to note that in the Article 9 Decree 255 of 1992, other donated commodities are listed but they are not exempted from customs duties for this concept, but by, the kind of beneficiaries or their destination.
- Exemption from Added Value Tax – IVA: Tax Code, Article 480: Are excluded from IVA, imports of goods and equipment for: Destined for sport, used for health, to the scientific and technological investigation, goods donated for government agencies or nonprofit organizations by individuals or corporations, national or foreign, if they obtain favorable rating in the Committee on Non-Profit Entities.
- Also, be excluded from IVA the imports of goods and equipment, for national security bound for the security forces; the importation of goods and equipment that are made in development agreements, treated, International and interagency agreements, or cooperation projects, donated to the National Government or public entities at the national level by natural or legal persons, multilateral agencies and foreign governments.
- Exemption from taxes, fees or contributions: Law 788 of 2002, Article 96: Exemption for donations from governments or foreign entities, regulated by Decree 540 of 2004.

<b>Organizational Requirements to obtain Duty Free Status</b>
<b>United Nations Agencies</b>
Legal basis: Law 62 of 1973, approving the privileges and immunities of the United Nations. Customs Taxation: Decree 255 of 1992, Article 7, Letter a; Tax Code, Article 480; Law 788 of 2002, Article 96.
<b>Non-Governmental Organizations</b>
Customs Duties: Resolution on whether or not IVA exemption for imported donated goods, Regulatory Decree 4400 of 2004, article 13. Once obtained the register: Decree 255 of 1992, Article 7, and Letter a; Tax Code, Article 480; Law 788 of 2002, Article 96.

## Exemption Certificate Application Procedure

<b>Duties and Taxes Exemption Application Procedure</b>
<b>Process to follow</b>
<ol style="list-style-type: none"> <li>1. License Prior Import under Resolution 001 of 1995 of the Higher Council for Foreign Trade.</li> <li>2. Certificate of existence and legal representation of the donor institution issued not earlier than three (3) months and a copy of the statutes.</li> <li>3. Certificate of donation of the person, entity or foreign government, stamped by the Consul of Colombia in the country of origin, whose signature must be accredited by the Ministry of Foreign Affairs or equivalent document duly apostilled, in accordance with Act 455 of 1998; Or certification of the person or entity national donor, notary authenticated document.</li> <li>4. Description of programs or activities, to which the donated goods are appointed.</li> <li>5. Certificate signed by the public accountant or auditor of the donor organization, compliance with legal requirements for the exemption. (Quantity and value).</li> <li>6. Certificate of existence of importer; company name, tax identification number – (NIT), address and principal place of importer issued not earlier than three (3) months and a copy of the statutes.</li> </ol>
<b>Generalities (include a list of necessary documentation)</b>
<ol style="list-style-type: none"> <li>1. Any person or entity may make donations to public entities, UN, NGOs, Legal entities or Natural Persons.</li> <li>2. The receiver of donation must be legally registered with the national government.</li> <li>3. Imports of goods donated, requires License Prior Import, by law (Resolution 001 of 1995 of the Higher Council for Foreign Trade) because it is non-refundable operations. This license is also required for the application for exemption from customs duties.</li> <li>4. Exemption for Customs tariff under Decree 255 of 1992, article 7. It is important to note that in the Article 9 of this decree, other donated commodities are listed but they are not exempted from customs duties for this concept, but by, the kind of beneficiaries or their destination.</li> <li>5. Exemption for IVA tax, under Decree 4400 of 2004 regulates the special tax regime: With regard Article 13 of this decree.</li> </ol>

## Exemption Certificate Document Requirements

<b>Duties and Taxes Exemption Certificate Document Requirements (by commodity)</b>						
	<b>Food</b>	<b>NFI (Shelter, WASH, Education)</b>	<b>Medicines</b>	<b>Vehicle &amp; Spare Parts</b>	<b>Staff &amp; Office Supplies</b>	<b>Telecommunication Equipment</b>
<b>Pro forma invoice</b>	Yes	Yes	Yes	Yes	Yes	Yes
<b>AWB / BL / Other Transport Documents</b>	Yes, AWB / BL 2 copies, applies to UN and NGOs	Yes, AWB / BL 2 copies, applies to UN and NGOs	Yes, AWB / BL 2 copies, applies to UN and NGOs	Yes, AWB / BL 2 copies, applies to UN and NGOs	Yes, AWB / BL 2 copies, applies to UN and NGOs	Yes, AWB / BL 2 copies, applies to UN and NGOs
<b>Donation /Non-Commercial Certificates</b>	Yes, Donate Certificate of the person, entity or government, foreign donor must indicate the quantity and value of the donation, 1 copy, applies to UN (Except the stipulate under Law 62 of 1973) and NGOs	Yes, Donate Certificate of the person, entity or government, foreign donor must indicate the quantity and value of the donation, 1 copy, applies to UN (Except the stipulate under Law 62 of 1973) and NGOs	Yes, Donate Certificate of the person, entity or government, foreign donor must indicate the quantity and value of the donation, 1 copy, applies to UN (Except the stipulate under Law 62 of 1973) and NGOs.	Yes, Donate Certificate of the person, entity or government, foreign donor must indicate the quantity and value of the donation, 1 copy, applies to UN (Except the stipulate under Law 62 of 1973) and NGOs.	Yes, Donate Certificate of the person, entity or government, foreign donor must indicate the quantity and value of the donation, 1 copy, applies to UN (Except the stipulate under Law 62 of 1973) and NGOs	Yes, Donate Certificate of the person, entity or government, foreign donor must indicate the quantity and value of the donation, 1 copy, applies to UN (Except the stipulate under Law 62 of 1973) and NGOs

<b>Packing List</b>	Yes, 1 copy. For UN and NGOs	Yes, 1 copy. For UN and NGOs	Yes, 1 copy. For UN and NGOs	Yes, 1 copy. For UN and NGOs	Yes, 1 copy. For UN and NGOs	Yes, 1 copy. For UN and NGOs
<b>Other Documents</b>	Imports License	Imports License	Imports License	Imports License	Imports License	Imports License

#### Additional Information

- The imports License is requested for all kind of donations. It shall be requested at: The Imports Comittee of the Ministry of Commerce, Industry and Tourism – MINCIT (Ministerio de Comercio Industria y Turismo – MINCIT) including the Donation Certificate, entity or government; the foreign donor must indicate quantity and commercial value. It must be obtained before shipping.
- Mandate: Is a written authorization from the importer to his customs agent to handle the import procedure.
- Certificates: Phytosanitary Certificate (for agricultural products imports) and free commerce or sanitary certificate released by the sanitary authority at country of origin (for processed food products).
- The customs procedure used to import donated goods is called: "Importación en Franquicia" which is regulated by the Article 113 of Decree 1165 of 2019. Under this status, goods will NOT be sold.

## Customs Clearance

### General Information

Customs Information	
<b>Requested Documents</b>	<p>-SELECTION OF THE TARIFF HEADING: On the Tariff Heading List and/or through the informal help provided by the Information Center.</p> <p>- PRODUCT IDENTIFICATION: Check the tariff subheading of the product to be imported to find out the taxes to pay (tariff and sales tax, VAT) and other requirements for its import. Consult the Customs Tariff to verify if the product to be imported is subject to approval and registration in entities such as ICA, INVIMA, Ministry of Mines, Ministry of Environment-ANLA, Ministry of Transport, Ministry of Agriculture, Superintendency of Surveillance and Private Security , Superintendency of Industry and Commerce, National Mining Agency, AUNAP among others. In case your product is not subject to any prerequisite, the import registration authorization is not required.</p> <p>Information on tax requirements and rates is accessed by following the link below: <a href="https://muisca.dian.gov.co/WebArancel/DefMenuConsultas.faces">https://muisca.dian.gov.co/WebArancel/DefMenuConsultas.faces</a> - PROCESSING BEFORE THE MINISTRY OF COMMERCE, INDUSTRY AND TOURISM: If an Import Registry is required. This procedure is only done electronically through the web: <a href="http://www.vuce.gov.co">www.vuce.gov.co</a> OTHER PROCEDURES: Check the terms of international negotiation (INCOTERMS) and if you are responsible for paying the value of international transport, hire the transport company with which these costs will be defined for the transfer of the merchandise to the Colombian port that is most convenient and to which an indication may be given about the Customs Warehouse, in which the merchandise is to be stored while it is nationalized - NATIONALIZATION PROCESS: Once the merchandise is found in Colombia in the Customs Warehouse, it is recommended to request authorization to carry out a pre-inspection prior to the presentation of the Import Declaration and other documents, this when doubts arise about the description, serial numbers, identification or quantity. For the removal or removal of the merchandise, you must go to the Customs Warehouse where the merchandise is located and present the following documents, which will be reviewed by a respective customs official and must be kept for a period of at least five years: Commercial Invoice, Packing List, Import Registration or License, Certificate of Origin, Import Declaration, Transport Document, Andean Declaration of Customs value (if required),. Other certificates or Good Checks.</p>
<b>Embargoes</b>	No
<b>Forbidden Goods</b>	Articles prohibited by Article 81 of the National Constitution (Weapons: chemical, biological and nuclear, Waste: nuclear and / or toxic or prohibited by international conventions, laws or special regulations. In addition, the state regulates the entry of resources of a genetic nature, according to national interests.
<b>General Restrictions</b>	Merchandise that does not meet the requirements for legal entry into the country or in transit to others, may be affected with the following legal actions: confiscation, confiscation, abandonment or re export. Likewise, important restrictions observed are the extreme technical barriers in trade, for example rice.

#### Customs Clearance Requested Documents (per item)

	Food	NFI (Tents, WASH, Education)	Medicines	Vehicles & Spare Parts	Staff & Office Supplies	Telecommunications Equipment
<b>Certificate of Duties and Taxes Exemption</b>	Yes, 1 copy. UN and NGOs	Yes, 1 copy. UN and NGOs	Yes, 1 copy. UN and NGOs	Yes, 1 copy. UN and NGOs	Yes, 1 copy. UN and NGOs	Yes, 1 copy. UN and NGOs
<b>Commercial Invoice</b>	Yes. 1 copy UN and NGOs. If it is a donation the certificate must indicate quantity and Commercial Value.	Yes. 1 copy UN and NGOs. If it is a donation the certificate must indicate quantity and Commercial Value.	Yes. 1 copy UN and NGOs. If it is a donation the certificate must indicate quantity and Commercial Value.	Yes. 1 copy UN and NGOs. If it is a donation the certificate must indicate quantity and Commercial Value.	Yes. 1 copy UN and NGOs. If it is a donation the certificate must indicate quantity and Commercial Value.	Yes. 1 copy UN and NGOs. If it is a donation the certificate must indicate quantity and Commercial Value.
<b>AWB / BL / Other Shipping Documents</b>	Yes. AWB/BL. 2 copies. UN and NGOs	Yes. AWB/BL. 2 copies. UN and NGOs	Yes. AWB/BL. 2 copies. UN and NGOs	Yes. AWB/BL. 2 copies. UN and NGOs	Yes. AWB/BL. 2 copies. UN and NGOs	Yes. AWB/BL. 2 copies. UN and NGOs

<b>Donation / Non Commercial Certificate</b>	Yes. Donation Certificate from the donor, entity or government. The foreign donor must indicate the quantity and commercial value of donation. 1 copy UN and NGOs	Yes. Donation Certificate from the donor, entity or government. The foreign donor must indicate the quantity and commercial value of donation. 1 copy UN and NGOs	Yes. Donation Certificate from the donor, entity or government. The foreign donor must indicate the quantity and commercial value of donation. 1 copy UN and NGOs	Yes. Donation Certificate from the donor, entity or government. The foreign donor must indicate the quantity and commercial value of donation. 1 copy UN and NGOs	Yes. Donation Certificate from the donor, entity or government. The foreign donor must indicate the quantity and commercial value of donation. 1 copy UN and NGOs	Yes. Donation Certificate from the donor, entity or government. The foreign donor must indicate the quantity and commercial value of donation. 1 copy UN and NGOs
<b>Packing List</b>	Yes, 1 copy, UN and NGOs	Yes, 1 copy, UN and NGOs	Yes, 1 copy, UN and NGOs	Yes, 1 copy, UN and NGOs	Yes, 1 copy, UN and NGOs	Yes, 1 copy, UN and NGOs
<b>Phytosanitary Certificate</b>	Yes, 1 copy, UN and NGOs. It is necessary to review with customs broker the nature of the commodity, to determine the certificate	N/A	Yes, 1 copy, UN and NGOs. It is necessary to review with customs broker the nature of the commodity, to determine the certificate	N/A	N/A	N/A
<b>Other Documents</b>	Import License, Mandate or Certificates. 1 copy, UN and NGOs	Import License, Mandate or Certificates. 1 copy, UN and NGOs	Import License, Mandate or Certificates. 1 copy, UN and NGOs	Import License, Mandate or Certificates. 1 copy, UN and NGOs	Import License, Mandate or Certificates. 1 copy, UN and NGOs	Import License, Mandate or Certificates. 1 copy, UN and NGOs
<b>Additional Notes</b>						
<p><b>The imports License</b> is requested for all kind of donations. It shall be requested at: The Imports Comitee of the Ministry of Commerce, Industry and Tourism – MINCIT (Ministerio de Comercio Industria y Turismo – MINCIT) including the Donation Certificate, entity or government ; the foreign donor must indicate quantity and commercial value. <b>It must be obtained before shipping.</b></p> <p><b>Mandate:</b> Is a written authorization from the importer to his customs agent to handle the import procedure.</p> <p><b>Certificates:</b> Phytosanitary Certificate (<b>for agricultural products imports</b>) and free commerce or sanitary certificate released by the sanitary authority at country of origin (<b>for processed food products</b>).</p> <p><b>INTERNATIONAL LOGISTICS DISTRIBUTION CENTER (CDLI)</b></p> <p>The Cdli are places authorized by the Directorate of National Taxes and Customs, Dian, to provide logistics services and storage of goods within the ports from where they undergo different processes of conservation, conditioning, packaging, classification, among others. The value-added services offered in these wineries include:</p> <ul style="list-style-type: none"> <li>- Conservation and maintenance of cargo</li> <li>- Packing and repackaging</li> <li>- Inventory management and classification</li> <li>- Sending reports</li> <li>- Taking imprints and serials, depending on the type of load.</li> <li>- Classification, marking and labeling.</li> <li>- Improved presentation.</li> <li>- Gathering.</li> <li>- Preparation for distribution.</li> <li>- Labeling service</li> </ul> <p>Customers enjoy benefits such as maintaining the inventory of goods with regional destination for up to one year with automatic extension of one more year without customs regime, in addition to nationalizing or re-embarking at convenience for the same period of time, partial nationalization of cargo to convenience, cargo readiness for re-shipment and international distribution, among other privileges.</p> <p><b>AUTHORIZED ECONOMIC OPERATOR (AEO)</b></p> <p>The figure of Authorized Economic Operator (AEO) is a global accreditation granted by the World Customs Organization (WCO) whose main objective is to guarantee agile, transparent and safe trade. In Colombia it is granted by DIAN and the companies that obtain it are classified as safe and reliable trade operators throughout their international supply chain. It is an accreditation given by the customs authority to companies that demonstrate that their processes from beginning to end within international trade are safe. An Authorized Economic Operator is an organization that has demonstrated that it complies with the minimum international standards in safety and quality, that is, that from when it produces or obtains the product until it is shipped outside the national territory, it is complying with the safety regulations.</p> <p>In addition to DIAN, the National Police Anti-Narcotics Directorate, the National Institute for Drug and Food Surveillance INVIMA and the Colombian Agricultural Institute ICA, among other authorities, participate in the accreditation.</p> <p>Several countries have implemented this accreditation program under the guidelines of the World Customs Organization (WCO). In Colombia, it began to be implemented with Decree 3568 of 2011 of the DIAN. Also, Colombia has already begun to make approaches with the countries of the Pacific Alliance and the Andean Community of Nations.</p> <p>As it is an international program implemented in several countries, among them "mutual recognition agreements" or internal multilateral negotiations can be carried out in which each country can accept and standardize what the others are doing in terms of security and good practices in foreign trade. . This means that being an Authorized Economic Operator not only provides advantages in the national territory, but in other nations.</p>						

## Transit Regime

The customs transit is governed by Decree 2685 of 1999, Title VIII, Chapter I; it is the regime that allows the inland transport of domestic goods or foreign origin under customs control, from one customs office to another located in the national customs territory.

May only be authorized for goods which are entered or endorse to the nation, territorial entities, and decentralized entities, to a user of free zone, to a holder of a private warehouse or to a permanent customs user. In accordance with the Article 113 of Decree 1165 of 2019, once the goods be discharged and without having entered to the deposit, it shall request and authorize the customs transit mode where appropriate.

In this regime can be given transit modalities, cabotage and transshipment; Cabotage: It is the mode of the transit system that regulates the transportation of goods under customs control, whose circulation is restricted by water or air between two (2) ports or airports authorized within the national customs territory. And transshipment: It is the mode of transit, which regulates the transfer of goods from the mode of transport used for arrival in the national customs territory, to another that departure to foreign country, within a Customs and under its control without customs duties are caused.

It is permitted the transit for goods to be subjected to: Import for processing and assembly, Temporary admission for active perfecting capital goods, Temporary importation developing Special Systems of Import – Export or Temporary import for industrial processing.

Transit operations are carried only, on vehicles of registered companies and previously authorized by Customs. Escort the goods are not mandatory but depending on the areas where are going to travel is recommended. All transit operation should be covered with the warranty by the declarant to support the payment of customs duties and penalties, and the warranty for completion of the modality this one by the carrier.

Customs transit mode ends with:

1. The delivery of cargo to the deposit or to the Free Zone Operator, accordingly, who receives from the carrier the Customs Transit Declaration shall order the discharge and confront the quantity, weight and condition of the packages with the document.
2. The order of completion of the modality issued by the Customs Office, for finding an irregular situation or serious indications which could undermine the fiscal interest or evading compliance with customs requirements.
3. The destruction or total loss of cargo, according to Article 446 of Decree 1165 of 2019.
4. When for reasons of force majeure, Customs authorize the finalization of the modality, in accordance with the regulations for the purpose by the DIAN.

The DIAN may prohibit or restrict the customs transit of goods, for public, health, zoo sanitary and phytosanitary or environmental safety. According to the request given by the competent authorities, or when for control reasons is required.