Colombia

ARTICLE 1: PUBLICATION AND AVAILABILITY OF INFORMATION

1. Publication

INTRODUCTION

Colombia approved the Trade Facilitation Agreement (hereafter “TFA”) and incorporated it into its internal legislation through Law 1879 of 2018, which came into force on August 6, 2020. Law 1879 reproduces the same articles of the TFA in Spanish language. Therefore, the 12 articles indicated herein for the TFA are forceable under the same terms and conditions for Colombia.

PUBLIC TRANSPARENCY

For the sake of public transparency, Law 1437 of 2011 was issued by the Colombian Congress. It establishes that the Colombian authorities, like National Tax and Customs Directorate (DIAN), must keep complete and updated information available to everyone, on the service site and on the web, and provide it through printed and electronic means available, and by telephone or by mail, on the following aspects: (1) The basic rules that determine your competence. (2) The functions of their different dependencies and the services they provide. (3) The regulations, procedures, paperwork and terms to which the actions of individuals are subject to the respective agency or entity. (4) The administrative acts of a general nature that they issue, and the documents of public interest related to each one of them. (5) The documents that must be provided according to the action in question. (6) The dependencies responsible according to the action, their location, work schedules and other indications that are necessary, so that every person can fulfill their obligations or exercise their rights. (7) The dependency, and the position or name of the server to whom you should go in case of a complaint or claim. (8) The specific regulation projects and the information on which they are based, in order to receive opinions, suggestions or alternative proposals. It is important to note that all these 8 aspects are included in articles 1 and 2 of the TFA.

Law 1437 of 2011 was regulated by Decree 1081 of 2015 (specifically chapter 2 et seq.). It should be noted that Section 2.1.2.1.14 of Decree 1081 regulates publication of draft norms for 15 calendar days on the website of the entity that develops the norm (either decrees that regulate laws or resolutions that regulate the decrees). In the case of Customs regulations, the Ministry of Finance (MF) is the entity that publishes the decrees, and the DIAN is the one that publishes the resolutions (the latter regulate the decrees of the MF).

AVAILABILITY OF INFORMATION

CUSTOMS INFORMATION

With respect to Customs matters, the Colombian Congress issued Law 1609 of 2013, (namely “Colombian Customs Framework Law”), through which it issued general regulations that the Government must abide to modify tariffs, rates and other provisions concerning the Customs Regime.
Aiming legal certainty and avoiding dispersion and perfecting regulations, pursuant to article 5 of
the above-mentioned law, the National Government issued Decree 1165 of 2019 (namely “the
Customs Statute”). Although this decree does not incorporate the Revised Kyoto Convention, it
contemplates various aspects related to this convention such as promoting the strengthening of
risk management criteria in the exercise of customs control; preventing the violation of
Intellectual property rights; guaranteeing border security and, in general, aiming for the security
of the logistics chain.

DIAN issued Resolution 46 of 2019 (amended by subsequent resolutions) which regulates
Decree 1165 of 2019.

Finally, it is important to note that the powers, functions, and organizational structure of DIAN,
including the Customs division, are regulated by Decree 1742 of 2020.

2. Information Available Through Internet

All Customs regulations are located in the web. Links of the relevant Customs regulations are
below:

1. The Colombian Customs framework Law (Law 1603 of 2013):

2. The Customs Statute (Decree 1165 of 2019):
(presentation summary)

(the complete regulation)

3. Resolution 46 of 2019

https://www.dian.gov.co/normatividad/Normatividad/Resoluci%C3%B3n%20000046%20de%2026-07-2019.pdf

4. Decree 1742 of 2020


3. Enquiry Points

Finally, it is important to mention that DIAN has created an online electronic system for handling
requests, complaints, claims and suggestions (Spanish abbreviation “PQRS”), following the
guidelines of Resolution 17 of 2018 for issues associated with the DIAN’s competence (tax, customs and foreign exchange currency related to int’l trade operations) and which it is based on Law 1755 of 2015. The latter regulates matters concerning the petition rights.

This PQRS service system can be located at the following link:

https://www.dian.gov.co/atencionciudadano/contactenos/Paginas/PqrsDenuncias.aspx

Additionally, and outside the PQRS electronic system above-mentioned and based on the powers of Resolution 70 of 2021, different Internal Work Groups have been created at the central level of the DIAN to guarantee the efficiency, control and opportunity of the entity. in delivering results. Within the Customs Directorate, several internal working groups have been created to attend to specialized requests from their own area of expertise (e.g. Customs regimes, tariff classification, origin, valuation). These requests are addressed directly by these groups which are internally called “siscos”.

**Relevant government agencies:**

- Dirección de Impuestos y Aduanas Nacionales -DIAN. (National Tax and Customs Directorate). Customs Authorities. Link.
  https://www.dian.gov.co/aduanas/Paginas/Inicio.aspx
  https://www.mincit.gov.co/
- INVIMA Instituto Nacional de Vigilancia de Medicamentos y Alimentos. (“National Institute for the Surveillance of Medicines and Food”) Link.
  https://www.invima.gov.co/
  https://www.ica.gov.co/
- SIC Superintendency of Industry and Commerce – Technical regulations - certificates of compliance with technical standards. Link
  https://www.sic.gov.co/reglamentos-tecnicos
- Ministry of Defense (importation of war material). Link
  https://www.mindefensa.gov.co/irj/portal/Mindefensa
- Ministry of foreign relations. Link
  https://www.cancilleria.gov.co/
  https://www.suin-juriscol.gov.co/
• Andean Community. Link
https://www.comunidadandina.org/
• World Customs Organization. Link
http://www.wcoomd.org/
• World Trade Organization. Link
https://www.wto.org/
• ALADI Asociación Latinoamericana de Integración. Link
https://www.aladi.org/sitioaladi/
• Ministry of Health and Social Protection / National Narcotics Fund (“Fondo Nacional de Estupefacientes”). Link
https://www.minsalud.gov.co/salud/MT/Paginas/fondo-nacional-de-estupefacientes-fne.aspx

Relevant private agencies and industry groups:
• National Association of Industrials (Spanish abbrev. “ANDI”). Link
https://www.andi.com.co/
• The National Association of Shipowners and Maritime Agents (Spanish abbrev. “ASONAV”). Link
https://www.asonav.org
• National Trade Council ((Spanish abbrev. “CGN”). Link
https://cgn.org.co/
• Colombian Federation of Logistics Agents in International Trade (Spanish abbrev. “FITAC”).
https://fitac.net/
• Latin American Conference of Express Transport Companies (Spanish abbrev. “CLADEC”).
https://cladec.org.co/
• Colombian Association of Flower Exporters (Spanish abbrev. “ASOCOLFLORES”).
https://asocolflores.org/es/
• Association of the Automotive Sector and Its Parts (Spanish abbrev. “ASOPARTES”).
https://asopartes.com/
• Colombian Federation of Road Freight Transporters (Spanish abbrev. “COLFECAR”).
https://www.colfecar.org.co/