

## Colombia

### ARTICLE 3: ADVANCE RULINGS

#### Advance Rulings for Tariff Classifications

Articles 298 to 307 of Decree 1165 of 2019 with its subsequent modifications and Articles 304 to 306 and 319 of Resolution 46 of 2019 with its subsequent modifications regulate matters concerning advance rulings for tariff classifications.

On this particular subject, the National Tax and Customs Directorate (DIAN) has a user manual available at the following link:

<https://www.dian.gov.co/aduanas/aspectecmercancias/SARP/Documents/Manual-SIE-SARP-Vr-1-0-2022.pdf>

Additionally, DIAN has a list of the tariff classification resolutions that it has issued. This list can be found at the following link:

<https://www.dian.gov.co/normatividad/Paginas/ResoClasifiAracelaria.aspx>

Finally, DIAN has provided an explanation of the procedure for requesting advance rulings for tariff classification and their cost on its website. This can be found at the following link:

<https://www.dian.gov.co/aduanas/aspectecmercancias/SARP/Paginas/Resoluciones-Anticipadas-de-Arancel.aspx#:~:text=Resoluciones%20anticipadas%20de%20clasificaci%C3%B3n%20arancelaria%3A%20Acto%20mediante%20el%20cual%20la,los%20documentos%20aportados%3B%20profiere%20esta>

#### Advance Rulings for Origin

Articles 298 to 302 of Decree 1165 of 2019 with its subsequent modifications and Articles 304 to 306 and 312 of Resolution 46 of 2019 with its subsequent modifications regulate matters concerning advance rulings for origin.

On this particular subject, DIAN has a user manual available at the following link:

<https://www.dian.gov.co/aduanas/aspectecmercancias/Documents/Resoluciones-anticipadas-Origen.pdf>

Finally, DIAN has provided an explanation of the procedure for requesting advance rulings for origin on its website. This can be found at the following link:

<https://www.dian.gov.co/aduanas/aspectecmercancias/SARP/Paginas/Resoluciones-Anticipadas-de-Origen.aspx>

## **Advance Rulings for Customs Valuation**

Articles 298 to 302 of Decree 1165 of 2019 with its subsequent modifications and articles 304 to 306 and 312 of Resolution 46 of 2019 with its subsequent modifications regulate matters concerning advance rulings for customs valuation.

On this particular subject, DIAN has a user manual available at the following link:

<https://www.dian.gov.co/aduanas/aspectecmercancias/SARP/Paginas/Resoluciones-Anticipadas-de-Criterios-de-Valoracion.aspx>

Finally, DIAN has provided an explanation of the procedure for requesting advance rulings for customs valuation on its website. This can be found at the following link:

<https://www.dian.gov.co/aduanas/aspectecmercancias/SARP/Documents/Manual-usuarios-externos.pdf>

### **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>

- Ministerio de Comercio Industria y Turismo. (Ministry of Commerce, Industry and Tourism) Link.

<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/>

- ICA Instituto Nacional Agropecuario. (National Agricultural Institute). Link.

<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/>

- Ministry of Justice. Single Normative Information System (“Juriscol”). Link

<https://www.suin-juriscal.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”). Link  
<https://fitac.net/>
- Latin American Conference of Express Transport Companies (Spanish abbrev. “CLADEC”). Link  
<https://cladec.org.co/>
- Colombian Association of Flower Exporters (Spanish abbrev. “ASOCOLFLORES”). Link  
<https://asocolflores.org/es/>
- Association of the Automotive Sector and Its Parts (Spanish abbrev. “ASOPARTES”). Link  
<https://asopartes.com/>
- Colombian Federation of Road Freight Transporters (Spanish abbrev. “COLFECAR”). Link  
<https://www.colfecar.org.co/>

## **CASE STUDY**

### **INTRODUCTION**

During the period January 2022 to March 2023, DIAN Colombia issued close to 100 anticipated tariff classification resolutions that cover various products that are mobilized from diverse origins and provenances, from which a good number of importers have obtained benefits in terms of cost and reduced timings during customs operations.

DIAN's Tariff Classification Coordination estimates that the issuance of anticipated tariff classification resolutions have reduced timings by up to 30% compared to the average 90 days that processing takes under normal conditions.

These benefits have been consolidated by the implementation, since January 2022, of the SARP platform, System of Advance Resolutions and at the Request of any interested Party of Tariff Classification, which is a tech solution adopted for the presentation of applications and which has contributed to the facilitation of commercial operations for Customs Agencies, importers and direct exporters.

The platform has allowed tariff classification requests to be submitted by the SARP quickly and efficiently in a paperless environment, contributing to the issuance of tariff classification resolutions more quickly than current regulations recommend, saving significant amounts of time during foreign trade and customs operations.

Customs agencies, importers and exporters who access the platform, request and obtain the anticipated resolution of tariff classification for fee of between COL\$ 594,000 (USD 132 TC \$4,500 = USD 1) and COL\$ 1,188,000 (USD 264 TC \$4,500 =USD 1).

### **FACTS OF THE CASE**

1. For an important hydroelectric project in Colombia, a company requested the official tariff classification of a "FLOATING PLATFORM TO FACILITATE UNDERWATER CONSTRUCTION PROJECTS", under the anticipated modality, including equipment for the construction of this important structure.
2. The application and its stages until the issuance of the anticipated resolution was worked on within the framework of current legislation: Agreement on the Harmonized System of Designation and Coding of Merchandise; Cartagena Agreement, approved by Law 8 of 1973; Decision 812 of the Andean Community and Decree 1881 of 2021.
3. The early classification request took 40 days, from its filing to the issuance of the administrative act, including a request for additional information that would allow DIAN to have more detailed technical information about the platform and its components. The Customs norm permits DIAN to take a period of up to 3 months to reply to a request for official tariff classification.