



Bogotá's Legal Guide to Foreign Direct Investment

2026

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FOREIGN TRADE AND CUSTOMS



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General Aspects of the Customs Regime

Customs regulations establishes and develop the existing customs regimes in Colombia (import, export, and customs transit), so that foreign trade operations can be carried out efficiently and in a timely manner.

Colombia is a member of the World Trade Organization (WTO), and as such, it has adhered to the General Agreement on Tariffs and Trade (GATT). Additionally, in 2018, it ratified the WTO Trade Facilitation Agreement, which has generated ongoing initiatives for the modernization of its customs, procedures, and the administration system of existing customs regimes. Furthermore, as a member of the Andean Community of Nations (CAN), Colombia regulates various customs matters at the subregional level, among them the application of the Andean Common Tariff Nomenclature (NANDINA) and the regulation of highly relevant issues such as customs valuation, among others.

At the local level, Colombia has a Framework Customs Law¹, an administrative decree² regulating the customs regime on substantive matters (obligated parties, regimes, formalities, obligations, and records), which is further developed by an administrative resolution³.



On the other hand, the sanctioning regime is currently developed by a decree with the force of law⁴, pending the issuance of a Law that, as of the publication date of this Guide, is being approved by the Colombian Congress.

Finally, the Colombian tariff schedule is also set out in a decree⁵, which establishes the system for coding and classifying goods that are imported and exported, and which also contains the tariff classification rules for goods to determine their identification and the correct application of customs duties and other requirements and/or applicable restrictions at the time of importation.

¹ Law 1609 of 2013.

² Decree 1165 of 2019.

³ Resolution 046 of 2019.

⁴ Decree laq 920 of 2023.

⁵ Decree 1881 of 2021.

Customs Regimes

Import

Generally, the import of goods into Colombia is not subject to obtaining permits and/or licenses. These goods are recognized as “free importation goods”. However, there are goods subject to the issuance of an import license by the Ministry of Commerce⁶, Industry, and Tourism, and in some other cases, there are goods whose importation is prohibited⁷.

Imports must be carried out through the so-called Primary Customs Zones, which are places authorized by the customs authority (DIAN) for the entry and exit of travelers and/or goods under customs control. These include international airports, some docks, public and private ports, and some border crossings.

Before importing, it is recommended that the interested party

- If a legal entity, it is duly incorporated in the country and has established the activity of performing foreign trade operations within the permitted activities of the selected corporate vehicle.
- Holds importer of record status in its Single Tax Registry (RUT). Applicable to both legal entities and individuals.
- Has the tariff classification code (HTC) of the goods to be imported. Although Colombia ratified the Harmonized System for the Designation and Codification of Goods of the World Customs Organization (WCO), which ensures the first six (6) digits of the tariff heading are universal, at the CAN level (digits 7 and 8) and at the country level (digits 9 and 10), the tariff heading of goods may vary, so it is recommended to validate the correspondence of the product’s classification at origin with the Colombian tariff schedule before importing.
- Identify the features and/or composition of the goods to be imported to determine legal and administrative restrictions that may be required by competent authorities (ICA, INVIMA, SIC, DIAN, among others). The process for obtaining these authorizations, permits, certifications, and approvals, among others, is carried out through the Single Window for Foreign Trade (VUCE)⁸, which is an electronic tool that centralizes foreign trade procedures for both import and export operations.
- Determines whether the action before DIAN will be carried out directly or through a customs broker.
- Pay the applicable customs taxes at the time of import.
- Once the goods have been imported, depending on the selected import modality, it complies with its formal requirements (e.g., establishment of customs bonds, licenses, permits, anticipated import returns, among others) and with the mobilization requirements when required (e.g., movement and/or selling restrictions), when applicable, and keep document records for the operation⁹ for a period of at least 5 years.

⁶ There are multiple cases in which an import license is required. These include imports of goods under special market conditions, such as used, imperfect, repaired, rebuilt, restored, repowered, low-quality, remanufactured, discontinued, recovered, refurbished, second-hand goods, among others; goods for which an exemption from customs duties is requested; and imports of goods carried out under annual import licenses.

⁷ This type of goods includes, among others, war toys and chemical, biological, and nuclear weapons.

⁸ <https://www.vuce.gov.co/>.

⁹ The customs regime requires that at least the following documents be kept as supporting documentation for the operation: the import declaration, the commercial invoice or supporting document of the transaction, the transport document, the Andean Customs Value Declaration (Declaración Andina del Valor – DAV), when applicable, the packing list, when applicable, and any other documents required depending on the selected import modality.



The import regime includes 12 types of import modalities. However, the main ones are the following:

- **Ordinary Import.** Allows the importation of any type of merchandise and is subject to compliance with applicable restrictions (if any) and payment of the applicable customs taxes. Goods can move freely within the Colombian National Customs Territory.
- **Temporary Imports.** Allows the importation of certain goods required temporarily in the country for specific activities. There are two modalities: (i) short-term temporary import: goods do not pay any customs taxes for up to 12 months, but accustoms bond is required before entering the country; (ii) long-term temporary import: import period is generally 5 years, also requires a customs bond, and obligates the importer of record to pay applicable customs duties every six months.
- **Temporary Import for active Improvement.** Allows temporary importation of capital goods, as well as their parts and spare parts, with customs taxes suspended, intended to be re-exported after having been repaired or conditioned, within a period not exceeding six (6) months, restricting their availability. This modality covers aircraft and maritime or river vessels entering the national customs territory for repair or conditioning.

¹⁰ Ordinary importation; importation with exemption; reimportation after outward processing; reimportation in the same condition; importation under warranty compliance; temporary importation for re-exportation in the same condition; temporary importation for inward processing, including three sub-modalities; importation for transformation and/or assembly; importation through postal traffic and urgent shipments; urgent deliveries; travelers; and samples with no commercial value.

Export

Exports are the exit of goods from the Colombian National Customs Territory to another country, as well as some operations destined for Colombian free trade zones.

Generally, there are no administrative restrictions on the export of goods. However, there are products whose export is prohibited, such as the nation's historical, cultural, and archaeological heritage, weapons, explosives, animal and plant species, among others.

Before exporting, it is recommended that the interested party:

- Holds the exporter of record status in the Single Tax Registry (RUT).
- Registers within the Colombian Foreign Trade Single Window (VUCE).
- Determines whether the customs procedures before DIAN will be carried out directly or through a customs broker.
- Processes approvals and/or export permits if applicable (applicable for certain goods like coal, gold, coffee, among others).
- Obtain a Certificate of Origin in accordance with the applicable Trade Agreement.
- Complete customs procedures as per customs formalities established by the Colombian customs law.
- Keep supporting records for at least 5 years.

Currently, customs regulations contemplate more than 10 types of export types. However, the main type is the “definitive export”, which allows the exit of national or nationalized goods from Colombian territory for their definitive use or consumption abroad.

¹¹ Final exportation; temporary exportation for outward processing; temporary exportation for reimportation in the same condition; re-exportation; reshipment; exportation through postal traffic and urgent shipments; exportation of samples with no commercial value; temporary exportations carried out by travelers; exportation of household goods; and special export programs.

Customs Transit

This customs regime allows the land/air/water transportation of national or foreign goods, under customs control, from one Customs post to another within the Colombian national customs territory.

Customs transit may only be requested and authorized for goods consigned or endorsed to the Nation, territorial entities, decentralized entities, a free trade zone user, a private warehouse holder, or when goods are to be subjected to certain import modalities¹².

Customs Duties

Customs taxation in Colombia is concentrated on the import of goods. Currently, the applicable customs duties on imports are:

Tariffs: ranges between 5 and 15%. However, in some cases, it may exceed these percentages. Additionally, for certain products, Colombia applies the Andean Price Band System, which establishes a variable tariff for some agricultural products.

Value Added Tax (VAT): general rate of 19%. In some cases, there are differential rates (0% and 5%).

Anti-dumping duties, countervailing duties, or safeguard measures: generally, as ad valorem or mixed tariffs. Colombia currently has different anti-dumping duties in effect¹³.

In addition to this, the importation of certain products is subject to the payment of the following taxes¹⁴:

- National tax on single-use plastic products upon importation.
- Tax on ultra-processed industrial food products and/or those with high added sugar, sodium, or saturated fat content.

¹² Importation for transformation and/or assembly; temporary importation for inward processing of capital goods; temporary importation under Special Import-Export Systems; and temporary importation for industrial processing.

¹³ To review the applicable duties currently in force, please visit www.mincit.gov.co

¹⁴ For further information, please visit www.dian.gov.co



Cross-border Electronic Commerce (e-commerce)

Cross-border electronic commerce is developed within the framework of the import and export modalities under the Courier Regime.

Through this regime, import and export operations are carried out, aiming for quick processing through a simplified procedure compared to ordinary import or consumption operations, or definitive export for exports.

This modality of import/export:

- Has an expedited procedure.
- Is currently conducted through authorized international cargo airports for imports and exports under the Courier modality, as well as through some free trade zones exclusively authorized for exports.
- Import and export operations are subject to compliance with Colombia's existing international foreign exchange regime.
- The Colombian Consumer Protection Statute includes a specific chapter for electronic commerce operations¹⁵.
- Is carried out through an “authorized postal traffic intermediary” by DIAN. Thus, sellers, buyers, and e-commerce businesses are not required to interact directly with Customs.
- Applies to goods whose value does not exceed USD 2,000.
- Subjects imported goods to compliance with legal and/or administrative restrictions to safeguard the safety of Colombian consumers.
- Allows declaration from origin of a specific tariff subheading for imported customs products. Otherwise, generic subheadings assigned by the regulation must be declared, which are subject to a single tariff levy of 10% on the value of the goods¹⁶.
- May benefit from the so-called de minimis rule or exemption from tariff and VAT on importation provided that:
 - i. The value per transport document (AWB) is equal to or less than USD 200.
 - ii. The VAT exclusion rule is met, which applies if it is an import originating from a country with which Colombia has a trade agreement or FTA in force obliging the non-collection of VAT (currently only the U.S. – Colombia FTA includes this benefit)¹⁷.

¹⁵ Law 1480 of 2011.

¹⁶ Subheadings 9807.10. 00.00 or 9807.20.00.00.

¹⁷ Imports that make use of this benefit will be subject to the specific rules of the applicable treaty, including rules of origin. Accordingly, Colombian customs authorities reserve the right to request proof of origin for imports seeking to obtain the VAT benefit.



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Other Relevant Customs Matters

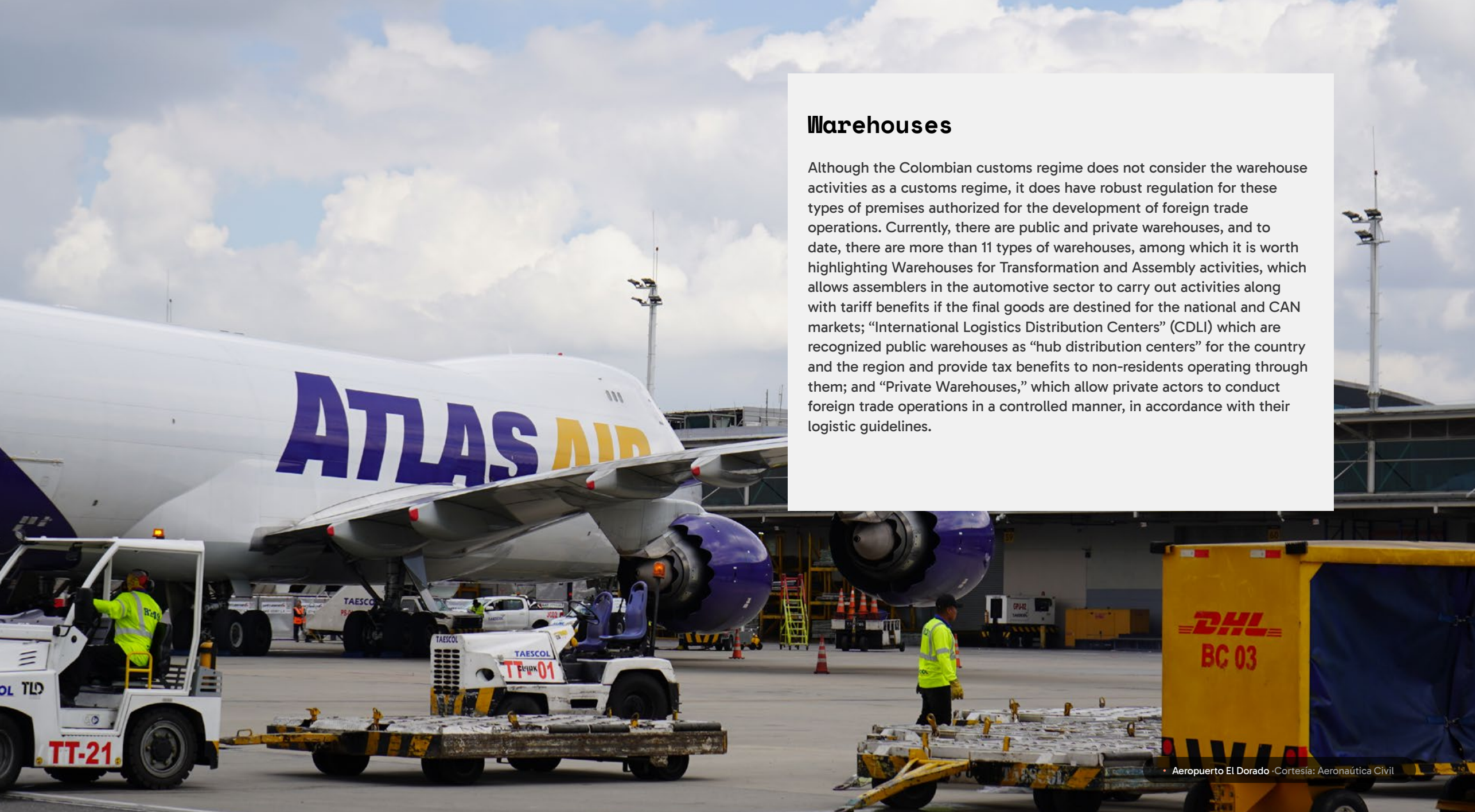
Origin. Colombia has 18 Free Trade Agreements in force, each of which has negotiated different rules of origin to enjoy and grant negotiated tariff preferences. To effectively use these agreements, importers must comply with the applicable rules of origin for the goods being imported. Currently, the FTA provides for the elimination of duties on almost 98% of the non-agricultural universe and contains special protections for strategic agricultural goods for the country. They also provide preferential access opportunities to a market of more than 500 million people, positioning Colombia as a platform for access to relevant markets such as the European Union, United States, Central America, MERCOSUR, and Canada.

Tariff Classification and Functional Units

Customs regulations allow importers of record to request tariff classification of goods from the competent Customs Authority (DIAN in Colombia). This procedure, which takes between 2 and 3 months, enables importers of record to be certain of the applicable tariff heading (HTC) for their goods. It is also possible to request tariff classifications of “Functional Units” for projects involving multiple goods that perform a defined function, allowing them to be classified under a single tariff heading within chapters 84 or 85 of the Colombian customs tariff schedule. For the latter case, Functional Units resolutions enable the development of large-scale projects, such as hydroelectric plants, production and/or assembly plants for goods, as well as complex projects in industries where the use of capital goods is essential for their development..

Warehouses

Although the Colombian customs regime does not consider the warehouse activities as a customs regime, it does have robust regulation for these types of premises authorized for the development of foreign trade operations. Currently, there are public and private warehouses, and to date, there are more than 11 types of warehouses, among which it is worth highlighting Warehouses for Transformation and Assembly activities, which allows assemblers in the automotive sector to carry out activities along with tariff benefits if the final goods are destined for the national and CAN markets; “International Logistics Distribution Centers” (CDLI) which are recognized public warehouses as “hub distribution centers” for the country and the region and provide tax benefits to non-residents operating through them; and “Private Warehouses,” which allow private actors to conduct foreign trade operations in a controlled manner, in accordance with their logistic guidelines.



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