



Dear FedEx Customer,

Along with our greetings and thanking you for your preference for our company's services, we would like to inform you that, as of January 1, 2026, the Colombian authorities have modified the exemption from Value Added Tax (VAT) for low-value, non-commercial international express shipments (de minimis VAT). As a result, all shipments with a declared value exceeding USD 50 will be subject to VAT.

The de minimis VAT exemption applies only to shipments originating from the United States with a declared value of USD 50 or less. Shipments declared at a value exceeding USD 50 originating from that country will now be subject to VAT.

It is important that the shipper includes the Colombian Tax Identification Number (NIT) of the consignee, or the National ID number (Cédula de Ciudadanía) for individuals, on both the air waybill and the commercial invoice for all non-document shipments destined for Colombia.

If you have additional questions, please contact your Sales representative, visit [fedex.com/co](http://fedex.com/co), or call our Customer Service Center from anywhere in Colombia at 01.8000.110.339 or, in Bogota, at 601.508.54.05.

Sincerely,

**FedEx Colombia**