



FedEx Regulatory Alerts & Updates

Regulatory Alert Update: Changes to the Express Regime in Colombia

August 6, 2021

BACKGROUND

Based on Colombia Customs Resolution 46 of 2019, modified by Customs Resolution 39 of 2021, express operators must inform the harmonized system (HS) subheading for customs duties purposes, whether it is the general subheading for the express regime, or a specific subheading provided by the customer at the time of dispatch. Furthermore, the resolution states that Customs users registered in the Electronic Computing Service (which includes express operators) will be responsible for the management and administration of the account used for filing import documents. An “improper” use of the account includes registering a different HS subheading than the general HS subheading for express shipments when the transport document did not include the specific HS subheading when issued at origin. “Improper” usage of the system can generate customs infractions outlined in Article 634 of Decree 1165 of 2019, which can lead to fines.

WHAT HAS CHANGED?

The National Directorate of Taxes and Customs (DIAN), Colombia’s Customs Authority, indicated that operators shall fill out the HS subheading box to submit through the electronic file services to Customs. Previously, the HS subheading box in the Customs’ system was not required to be filled out in the pre-clearance process. As a result, Customers that request a specific HS subheading in the air waybill will be applied the corresponding Customs duty. The air waybills that do not include a specific HS subheading will be subject to DIAN’s general HS subheading for express shipments which may have a different tariff rate.

Q & A

Q1: What is the impact of the changes required by DIAN?

A1: All express shipments are now required to include the HS subheading during the pre-clearance process, and no adjustments are allowed after shipments arrive and the commercial invoices are consulted.

Q2: What is the possible impact to customers?

Content Intended for FedEx Express Customers Only

A2: If a specific HS code is not included in the air waybill, shipments shall be registered with the general HS subheading for express shipments, which may be subject to a different tariff rate.

REFERENCES:

Resolution 00046 of 2019:

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

Resolution 39 of 2021:

<https://www.dian.gov.co/normatividad/Normatividad/Resoluci%C3%B3n%20000039%20de%2010-05-2021.pdf>

Decree 1165 of 2019:

https://www.dian.gov.co/normatividad/Decretos/Decreto_1165_02072019.pdf

RegAlert 21-066: Changes to Express Regime in Colombia (posted on 5/12/21)

https://www.fedex.com/content/dam/fedex/us-united-states/International/upload/RegAlert_21-066_Changes_to_the_Express_Regime_in_Colombia.pdf

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