

5 October 2023

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Committee on Customs Valuation

Original: Spanish

**NOTIFICATION UNDER ARTICLE 22 OF THE AGREEMENT ON IMPLEMENTATION
OF ARTICLE VII OF THE GENERAL AGREEMENT
ON TARIFFS AND TRADE 1994**

COLOMBIA

The following communication, dated 3 October 2023, is being circulated at the request of the delegation of Colombia.

The Government of Colombia hereby notifies the application of the following national regulations¹:

1. **Decree No. 1165** of the Ministry of Finance and Public Credit of 2 July 2019 establishing provisions on the customs regime in implementation of Law No. 1609 of 2013 (Annex 1).
2. **Resolution No. 0046** of the National Tax and Customs Directorate (DIAN) of 26 July 2019 (Annex 2) implementing Decree No. 1165 of 2019.
3. **Decree No. 360** of the Ministry of Finance and Public Credit of 7 April 2021 amending Decree No. 1165 of 2019 on the customs regime and introducing other provisions (Annex 3).
4. **Resolution No. 00039** of the National Tax and Customs Directorate (DIAN) of 7 May 2021 (Annex 4) amending Resolution No. 000046 of 2019.
5. **Decree No. 0920** of the Ministry of Finance and Public Credit of 6 June 2023 issuing the new penalty and forfeiture system for goods undergoing customs procedures (Annex 5).

¹ In Spanish only.

ANNEXES

- Annex 1 – Decree No. 1165 of 2019:
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-110579%2F%2FidcPrimaryFile&revision=latestreleased
 - Annex 2 – Resolution No. 0046 of 2019:
<https://www.dian.gov.co/normatividad/Normatividad/Resoluci%C3%B3n%20000046%20de%2026-07-2019.pdf>
 - Annex 3 – Decree No. 360 of 2021:
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-159985%2F%2FidcPrimaryFile&revision=latestreleased
 - Annex 4 – Resolution No. 0039 of 2021:
<https://www.dian.gov.co/normatividad/Normatividad/Resoluci%C3%B3n%20000039%20de%2010-05-2021.pdf>
 - Annex 5 – Decree No. 0920 of 2023:
https://www.minhacienda.gov.co/webcenter/ShowProperty?nodeId=%2FConexionContent%2FWCC_CLUSTER-223042%2F%2FidcPrimaryFile&revision=latestreleased
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