



DHL EXPRESS  
FREQUENTLY ASKED QUESTIONS (FAQs)

# 2024 COLOMBIA REGULATORY REQUIREMENT

Last Update: November 22<sup>nd</sup>, 2024

## GENERAL

### 1. What is the regulatory requirement?

According to Decree 360 and Resolution 0039 of 2021 of the Colombian Ministry of Commerce:

- Low value shipments (of less than 2,000 USD and 50Kg) from rest of world to Colombia that require the application of a specific Tariff Classification Code for tariff benefits, must include the **10-digit Import Tariff Classification Code in the air waybill**.
- If not included, the tariff benefits cannot be applied, and the generic Express/Courier Tariff Classification Code 9807200000 will apply (with 10% duty and 19% tax), as per the standard express courier process.
- The application of a specific Tariff Classification Code is optional and applicable for shipments where a tariff benefit could apply to the entire low value shipment (only one Tariff Classification Code per shipment). In cases where multiple types of products (multiple Tariff Classification codes) are included in the shipment, the generic Express/Courier Tariff Classification Code will apply.

### 2. Why is this regulatory requirement in place?

Colombian Customs Authority argues that the control for the tariff benefits should be based on the information provided from origin in the transportation document (Air Waybill) in order to control and supervise the correct application and liquidation of the duty and tax, thus guaranteeing the fiscal collection for express shipments in Colombia.

## IMPACT FOR SHIPPERS

### 3. What is the impact for shippers?

Shippers from the rest of the world to Colombia must be aware that to obtain tariff benefits for low value shipments, **the transport document (air waybill) must include the 10-digit Tariff Classification Code** correctly identified according to Colombian customs legislation. Otherwise, the generic Express/Courier Tariff Classification Code 9807200000 will apply as per the standard express courier process, with a 10% duty and 19% tax.

### 4. What can shippers do to avoid delays?

Shippers from the rest of the world to Colombia shipping low value shipments, that would like a specific Tariff Classification Code to be applied in the import declaration to obtain tariff benefits, must provide the 10-digit Import Tariff Classification Code in the reference field of the Air Waybill (AWB) shipment data. Otherwise, these benefits cannot be applied, and the generic Express/Courier Tariff Classification Code 9807200000 will apply with a payment of 10% duty and 19% tax.



## IMPACT FOR RECEIVERS

### 5. What is the impact for receivers?

Colombian importers must be aware that to obtain tariff benefits when importing low value shipments, **the transport document (air waybill) must include the 10-digit** Tariff Classification Code correctly identified according to Colombian customs legislation. Otherwise, the generic Express/Courier Tariff Classification Code 9807200000 will apply as per the standard express courier process, with a 10% duty and 19% tax.

### 6. What can receivers do to avoid delays?

In order to avoid delays, receivers in Colombia shall:

- ✓ Share and reinforce with the shippers the importance of providing the Tariff Classification Code, if applicable, in the AWB (Air Waybill), for low value shipments to take advantage of tariff benefits.
- ✓ It is essential that importers maintain clear and effective communication with shippers to ensure that they understand and follow the instructions provided for the correct application of the Tariff Classification Code on the AWB. This will help to avoid errors in tariff classification and ensure proper customs management.

## ADDITIONAL INFO

### 7. Where can I find additional information?

For additional information, please consult the websites below:

- **Resolution 0039 of 2021/ Decree 360 of 2021**  
<https://www.dian.gov.co/normatividad/Normatividad/Resoluci%C3%B3n%20000039%20de%2010-05-2021.pdf>
- **Tariff - DIAN**  
[Dirección de Impuestos y Aduanas Nacionales de Colombia \(dian.gov.co\)](http://www.dian.gov.co)
- **Modality- Postal traffic and urgent shipments**  
[Modalidad de tráfico postal y envíos urgentes \(dian.gov.co\)](http://www.dian.gov.co)

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