

Colombia

Legal provisions

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General remarks

Trade Agreements signed by Colombia

Countries are turning to economic integration as an important way to achieve sustained economic growth and modernize productive sectors. The Colombian government, in conjunction with the private sector, has encouraged a policy of involvement in international markets through the country's membership in the World Trade Organization, through trade agreements and by taking advantage of unilateral tariff preferences.

• World Trade Organization

Colombia has been part of the WTO since April 30, 1995. Membership in this organization implies adherence to all its multilateral agreements, with the exception of certain reserves in the agreements on aircraft and beef. Given the benefits of the progress made towards multilateral deregulation, Colombia has been active in the Doha Round of trade talks, particularly on issues of special importance to the country, such as agriculture and services, among others.

• Bilateral and Regional Integration Schemes

1. Andean Community - CAN

The Andean Community is a sub-regional organization established by Bolivia, Colombia, Ecuador and Peru. It is comprised of the bodies and institutions that make up the Andean Integration System. CAN registered US\$ 57.100 million in total imports during 2006, 13, 7% more than the year before (US\$ 49.244 million).

Venezuela was part of this regional integration group until it announced its withdrawal in April 2006. However, in August 2006, the CAN countries and Venezuela signed a memorandum of understanding whereby the trade benefits afforded and received under the Andean Deregulation Program will remain in force. This ensures continued preferential treatment for all Colombian exports to Venezuela.

Merchandise trade between Bolivia, Colombia, Ecuador and Peru is virtually duty-free. In other words, goods traded between these countries enter without tariffs, and the four countries make up a duty-free zone. Chile, Argentina, Uruguay, Paraguay and Brazil are already associated members; Mexico and Panama are watchers.

2. Group of Three – G3

The G-3 Treaty creates a free-trade zone between Mexico, Colombia and Venezuela. However, in May of 2006, Venezuela announced its withdrawal from the G-3. This will not affect the preferential treatment between Mexico and Colombia. Mexico reported an increase of 10.6% in total imports during 2007 (US\$ 283.233 million) respect to 2006 (COP\$ 256.058 million).

The G-3 is intended to ensure broad and secure access to these markets by gradually eliminating tariffs. Consideration, however, is given to the sensitive sectors in each country. It took effect on January 1, 1995. The annual reduction in tariffs on most of the products produced in these countries also began on that date and continued for a period of ten years. Virtually all were duty-free by January 1, 2004. However, the agricultural and automotive sectors are subject to special arrangements. The treaty also includes commitments and rules on safeguards, unfair business practices, settlement of disputes and lifting restrictions on services.

3. CAN - Mercosur

In 1996, Bolivia and MERCOSUR signed Economic Complementation Agreement N° 36 to establish a free-trade zone. In August 2003, Economic Complementation Agreement N° 58 was signed by Peru and MERCOSUR for the same purpose. In October 2004, MERCOSUR, Colombia, Ecuador and Venezuela signed Economic Complementation Agreement N° 59. For Colombia, it took effect on February 1, 2005, thereby establishing a free-trade area between the two blocs.

Economic Complementation Agreement No. 59 calls for tariffs on industrial exports to be lifted gradually within a period of no more than 12 years. In certain cases, longer deadlines were established for the agricultural sector. Colombia obtained accelerated preferential access for several of its major agricultural and industrial products.

In 2006, MERCOSUR registered US\$ 140.680 million in imports from the rest of the world. This is an increase of 19% compared to US\$ 113.916 million in 2005. The agreement between the Andean Community and MERCOSUR creates important opportunities for Colombian producers by affording preferential access to the largest expanded market in South America. It offers consumers and producers more opportunities for access to raw materials, capital goods and finished products at competitive prices.

4. Colombia – Chile

Chile's total imports were up by 18.6% in 2007, from US\$ 34,750 million in 2006 to US\$ 42,712 million in 2007. Economic Complementation Agreement No. 24 was signed by Colombia and Chile in December 1993 to create an expanded market.

The bid to relax tariffs covers nearly 100% of the tariff schedule and represents free trade for more than 95% of all commerce between the two countries. A few sensitive products will not be duty-free until 2011. The agreement also includes commitments and regulations on issues such as rules of origin, safeguards, business practices, government purchases and conflict management.

The Colombian government has negotiations with Chile for a broader free trade agreement between the two countries, specifically one that contemplates disciplines such as services and investments, and improves preferential treatment for goods that are still not duty free.

5. Colombia - Caricom

Colombia has preferential access to the CARICOM market under the conditions outlined in Partial Scope Agreement N° 31, which was signed within the framework of ALADI. CARICOM reported US\$20.383 million in imports during 2007. This is 11,2 % more than in 2006, when imports totaled US\$ 18.082 million.

The objectives of the agreement are to encourage and expand trade and investment, to facilitate regional joint ventures, to develop economic cooperation, and to promote an exchange among the private sectors in the region.

The CARICOM member countries that are party to this agreement include Trinidad and Tobago, Jamaica, Barbados, Guyana, Antigua and Barbuda, Belize, Granada, Montserrat, St. Kitts and Nevis, St. Lucia, St. Vincent and the Grenadines.

Colombia offers these countries preferential tariffs on 1,128 sub-items and receives preferential treatment on 1,074 from Trinidad and Tobago, Jamaica, Barbados and Guyana. The tariff preferences on negotiated items are now 100%. In other words, either party charges no duties.

6. Colombia – Cuba

Partial Scope Economic Complementation Agreement No. 49 was signed by Colombia and Cuba on September 15, 2000 to replace Partial Scope Agreement No. 33 signed on July 8, 1994 and its three additional protocols and attachments. As a result, the tariff preferences granted by both countries now average 50%. Colombia has extended tariff preferences on 625 sub-items and Cuba, on 966.

Cuba imported US 9.497 million in goods and services during 2006 and US\$ 10.082 million in 2007. This amounts to an increase of 28%. Given the current economic complementation agreement between Colombia and Cuba, both governments have embarked on talks to broaden bilateral trade between these nations and to make their economies more complementary. The negotiations include important aspects such as access to markets for new products and further preferences for items that have been negotiated already, in addition to rules on sanitary and phytosanitary measures, technical standards and conformity assessment, conflict management, and rules of origin.

7. Free Trade Agreement between Colombia and the Northern Central American Triangle (Guatemala, El Salvador and Honduras)

Colombia and the countries of the Northern Central American Triangle (El Salvador, Guatemala and Honduras) are negotiating a free trade agreement to improve conditions for access to their markets and to take advantage of the complementary aspects of their economies.

Colombia imported US\$ 25.836 million in goods and services from the Northern Central American Triangle in 2007 as opposed to US\$ 21.929 million in 2006. This is an increase of 15.1%

These negotiations included access to markets, rules of origin and customs procedures, trade barriers, trade-protection rules, procedures and measures, government contracting and services. This agreement was made and signed in Medellin, Colombia, last August 9 2007.

8. Free Trade Agreement between Colombia and the United States

A free trade agreement (FTA) with the United States would give Colombian exports permanent tariff benefits for access to the world's largest market. The United States imported US\$ 10.373, 3 million in goods and services during 2007 and US\$ 9.650,2 million in 2006. This is an increase of 6.97% between the two years. The United States has become Colombia's major trading partner and accounts for 34,6% of its exports and 39% of its imports.

FTA negotiations were initiated in May 2004 and completed in April 2006, following 16 rounds of talks. As a result of this process, 99.7% of Colombia's industrial exports and most of its agricultural exports will be duty-free as soon as the treaty takes effect.

The negotiations are over, but the approval is on hold by the US Congress in both countries. This treaty is consistent with a new generation agreement that goes beyond trade liberalization to include items such as telecommunication services, investments and intellectual property, among others.

• Unilateral Preference Schemes

• The Andean Trade Promotion and Drug Eradication Act (ATPDEA)

The Andean Trade Promotion and Drug Eradication Act (ATPDEA) renews and broadens the preferences outlined in the Andean Trade Preferences Act (ATPA). Created initially by U.S. President George Bush as part of the "War on Drugs", ATPA was adopted on December 4, 1991 and effective until December 4, 2001.

ATPDEA extends those benefits until February 2008, not only for the items already covered by ATPA (5,600 products) but for others as well, such as wearing apparel, petroleum and petroleum by-products, tuna fish, footwear and leather goods. The preferential tariffs on these new items were effective from October 31, 2002 to February, 2008, and then was extended until December 31, 2008 with benefits for Peru, Bolivia and Ecuador. However, it is hoped it will be extended until the Free-trade Agreement with the United States is approved.

• Generalized System of Preferences– GSP

The Generalized System of Preferences is a program that calls for developed countries to grant preferential tariffs on certain imports from developing countries, including Colombia.

The United States, the member countries of the European Union, Australia, Canada, Japan, Switzerland, Luxembourg, the Russian Federation and New Zealand are among the countries that participate in this system.

• European Union– Generalized System of Preferences – GSP Plus

In addition to the GSP established by the European Union for developing countries, the EU affords special preferences to countries that are forced to deal with illicit crops. Known as GSP-Drugs, this program has been in effect since 1990 to support the war on drugs, based on the principle of shared responsibility.

In June 2005, the European Union approved the regulations for GSP Plus, which replaces GSP – Drugs and affords duty-free access to agricultural and industrial goods from several developing countries, such as those in Central America and the Andean Community of Nations. This scheme represents a new incentive to sustainable devel-

opment, governance, the war on drugs, and observance of labor and environmental obligations.

Products that are important for Colombia, such as shrimp, tuna, palm oil, freeze-dried coffee, flowers, fruits, textiles, wearing apparel, leather, footwear, plastic items and others, benefit initially as of July 1, 2005 and until December 31, 2008.

Colombia and the other member countries of the Andean Community have initiated steps to negotiate a free-trade agreement with the European Union to expand trade between both regions on a permanent basis.

EFTA – Colombia Agreement

Part of the Commercial agenda defined by the Colombian government is the negotiation with the EFTA countries Switzerland, Norway, Iceland and Liechtenstein, which have a GDP near to 622 billion dollars and represent almost 2% of the goods world trade, which places them in the ninth position around the world in this subject. In the topic related to services, they have a participation of almost 3% and occupy the fourth place, after United States, China and Japan.

The Treaty with EFTA is not only about taking the tariffs off, or to warrant the preferential access, but it also contains intellectual property, investments, standardization and different areas that will create the frame for regulating the trade. This Treaty was finally closed in June 2008.

The EFTA market would be an important possibility for products such as plastics, derivatives of polypropylene and their manufactures, jewelry and precious stones, flowers, exotic fruits different from the banana tree; coffee and derivatives of the coffee, among others. About investments, the country is interested in expansion and diversification of that sector, as the relocation of the International Airport El Dorado, a project that has been of the EFTA interest.

Association Agreement between the EU and the Andean Community (CAN)

The negotiators for the EU and the CAN met in Bogota (Colombia) from 17 to 21 September 2007 for the first round of negotiations on an Association Agreement comprising three pillars on political dialogue, cooperation and trade. The principles, objectives and scope of the future Agreement have been discussed in a very good working atmosphere. The trade part of the negotiations included meetings of 14 technical working groups on all trade and trade related issues to be covered in the Agreement. The second round was in Brussels in December 2007, the third in Quito in April, 2008 and the fourth, in Brussels again, in July, 2008. It is expected to end negotiations in 2009.

The benefits for Colombia will be huge; due to the agreement would make easier the foreign trade interchange, would increase the European investments in key sectors of the economy with international forecasts and would achieve a better articulation of postures in the international agenda topics.

This way, Colombia could become a recipient country for huge direct foreign investments from the European Union, so more companies from Europe will be established in the country and thanks to this export to the United States, taking advantages of the FTA prerogatives.

Bilateral Investment Treaty (BIT)

On May 2006, Colombia and Switzerland signed a Bilateral Investment Treaty (BIT) which looks for warranting treatment and protection of international standards for investors from any of the two countries.

The BIT has a big interest for both countries. In the case of Colombia, Switzerland has become one of the main investment sources of the country. In 2007, the European country had a direct investment of near US\$ 43 millions.

The investment coming from Switzerland has been of great importance for the Colombian industry, due to it, has concentrated near 40.72% of its capitals. The signature of the BIT opens opportunities to strengthen the economic relations and take advantage of the excellent moment of the Colombian economy.

Customs

Since January 1, 2002, Colombia has incorporated to the NANDINA standards, based on the WCO harmonised system for labelling and coding goods (HS) for classifying products and assigning tariffs. Its numerical code is composed of 8 figures, but in Colombia as well as the others Andean countries it is added two other figures in order to classify the goods on a more specific level.

The current custom duties were established since January 1, 2002, on the "Arancel de Aduanas de Colombia", under the Law N° 2800 of 20/12/01. Basic rates are calculated on the CIF (Cost, insurance and freight) value of import, in American Dollars, which are changed into Colombian Pesos according to the TRM.

Taxes

Under the Colombian tax code some taxes are national and others are local.

The main national taxes include income and income-related taxes, the net worth tax (temporary), the value-added tax, the tax on financial transactions, the stamp tax and registration fees. The main regional or local taxes include an industry and commerce tax and property taxes.

VAT (IVA = Impuesto al Valor Agregado = Value Added Tax)

The value-added tax (VAT) is charged on services and the sale and import of goods. General rate of 16%, with other rates varying according to the types of goods or services.

VAT Exclusions: Certain activities, goods and services are expressly excluded from the VAT, that is, they are not subject to this tax. The following are the most relevant:

The following are some of the VAT-excluded goods and operations:

- National or imported equipment and elements used for the construction, installation, assembly and operation of environmental monitoring and control systems.
- Imports made under special import/export programs, such as the Vallejo Plan.
- Machinery or equipment for waste or garbage processing and recycling, if such type of machinery or equipment is not manufactured in the country.
- Ordinary imports of industrial machinery not produced in the country and destined to the transformation of raw materials by highly exporting users – ALTEX.
- The sale of fixed assets.

The following are some of the services excluded from VAT tax:

- National or international, public or private cargo transportation services.
- Land, ocean or river public transportation of passengers throughout the national territory.
- National air transportation of passengers to national destinations where there is no organized land transportation.
- Transportation of gas and hydrocarbons.
- Interests and financial returns from credit and leasing operations.
- Public utilities such as electricity, aqueduct and sewer, public cleaning, garbage collection and residential gas.

VAT discounts: The VAT paid on imports may be discounted in the following cases:

- In the case of heavy machinery imported for basic industries, the VAT paid by the importer may be discounted from the importer's income tax. Basic industries are understood to be mining, hydrocarbons, heavy chemistry, the iron and steel industry, extraction metallurgy, electric power generation and transmission, and obtaining, purifying and conducting hydrogen oxide.
- Furthermore, up to 2005, the VAT paid to import industrial machinery may be discounted from the general VAT payable by the company.

Exempt goods and services: Some goods and services are not only VAT-exempt, but the producer or exporter is entitled to reimbursement or offsetting of the VAT paid to produce the good or render the service, mainly:

- Chattel goods that are either exported or sold in the country to international marketing companies provided such goods are, in fact, exported.
- Services rendered in Colombia by foreign persons not domiciled in the country.

TAX on Financial Transactions: The rate is four per thousand on the amount of each transaction, from 2004. The tax is accrued on every transaction aimed at withdrawing resources from checking, deposit or savings accounts, and on cashier's checks.

There is an exemption for transfers between checking or savings accounts within the same institution, when the affected accounts belong to the same account holder.

Stamp TAX: This is a documentary tax accruing on documents formalized or meant to be enforced in Colombia, when made for an amount exceeding a certain amount established for each year by the Colombian Government. For 2007, such amount is COP\$ 125.844.000, equivalent to US\$ 53.551 based on a COP\$ 2.350 rate of exchange for 2007. The rate is 1.5% of the total contract price, rates and exemptions for certain cases.

Tax Regime For Foreign Investors

Colombian Companies With Foreign Investors And Branches Of Foreign Companies

Income Tax: Colombian companies holding foreign investment are subject to the same income tax as fully Colombian companies, regardless of their foreign interest share.

- Colombian companies, with or without foreign investment, are subject to an income tax on income obtained from national and foreign sources, at a rate of 34% for year 2007.

- Branches of foreign companies are subject to the income tax only on income obtained from Colombian sources, at the same rates applicable to Colombian companies.
- For foreign companies with no domicile in Colombia and foreign individuals not resident in Colombia, dividends or interest share earnings are subject to a 7% income tax. Such tax is withheld at the source, at the time of payment or deposit to an account. If the tax corresponding to the dividends or interest share earnings to be distributed is not paid by the company distributing them, then the applicable rate is 34%. The additional 7% to which foreigners are subject is calculated after applying the 35%. Nevertheless, if such dividends or interest share earnings are reinvested in the country, the tax payment is deferred as long as the investment remains in the country. Furthermore, if the investment remains in the country for at least five years, such dividends or interest share earnings become exempt of the 7% income tax.

For this purpose, reinvestment is deemed to remain in the country by the mere fact that the profits continue to be a part of the company's net worth.

Income-Deductible Expenses

Foreign-owned affiliates, branches, subsidiaries or agencies established in Colombia are entitled to deduct from their income any amounts paid for administration or management expenses, and for royalties and exploitation or acquisition of intangibles, provided they perform the corresponding tax withholdings when paying such expenses. Likewise, they are entitled to deduct expenses incurred abroad if directly in connection with the activities that generate income in Colombia, provided they perform the corresponding tax withholdings when paying such expenses, if such payments are taxable in Colombia for their beneficiaries. If no tax withholding has been made on such expenses, this deduction is limited to 15% of the taxpayer's net income, except in some specific cases, which are not subject to this limitation, regardless of whether the tax withholding has been made (i.e., purchase of productive real fixed assets, payments to brokers abroad, payments of foreign credit interests and income from international leasing contracts).

Remittance Tax

For foreign company branches, the remittance tax is accrued on the mere realization of profits, which are presumed to be transferred abroad. If the profits are reinvested in the country, payment of the tax is deferred as long as the reinvestment remains in the country. Furthermore, if the reinvestment remains in the country for over five years, the profits become exempt of this tax. For this purpose, reinvestment is deemed to remain in the country by the mere fact that the profits continue to be a part of the company's net worth.

International Treaties: Colombia has subscribed the following international and bilateral agreements aimed at avoiding double taxation:

- With the United States, Argentina, Germany, Chile, Brazil, Italy, France and Venezuela, regarding air and sea transportation matters.
- With Venezuela, regarding tax regulations affecting state investments and investments by international transportation companies.
- With member countries of the Andean Community of Nations, to avoid double taxation between companies owned by such states and holding multilateral investments.

- With Switzerland: On October 2007, Swiss and Colombian governments signed an agreement to avoid double tax for those companies that own investments in both countries.

These treaties are applicable to people domiciled in any member country, regarding income and wealth taxes. The tax is only levied in the country where the income is generated.

Transfer Prices

Transfer price provisions became effective in Colombia on January 1, 2004.

For such purpose, taxpayers must adjust the amount of their income, costs and deductions for operations made with economically affiliated companies, to the price that would have been agreed if it had been negotiated between independent parties under comparable circumstances. The provisions regarding transfer prices are only applicable for operations with economically related parties or with related parties located abroad.

Besides the defined economic relationship, there is a presumed relationship in the case of operations with companies or individuals located in jurisdiction classified as tax heavens.

Duty-Free Zones

Duty-free zones are designed to promote foreign trade, to create jobs and to act as poles of industrial development in the regions where they are located.

These geographical areas operate according to special conditions established by law.

The new duty free zones law approved by the national government through the decree 4051 of 2007 makes Colombia the most attractive destination in Latin America in tax terms. Through the general duty free zones in which companies could be placed inside duty free parks or for big projects in duty free zones uni-entrepreneurial, the companies located in Colombia for manufacturing or logistic and services operations will have a unique rent fare of 15% and total exemption for the partner when profit is allocated; Moreover, through a juridical stability contract, the security of this fare could be for 15 or more years by contract with the government if the investment amount is up of 12 million dollars.

Additionally, it has logistic facilities as no procedures and this, due to the strategic location of Colombia and the current agreements and negotiations about free trade of the country, makes that a company located in a duty free zone, gains competitiveness.

For huge investments, the new decree also enables the existing companies as duty free zones when the companies has a capital of up to 32 million dollars liquid patrimony and the investment is up to 150 million dollars and double in 5 years the liable rent liquid rent.

1. Duty-free Zones for the Tourist Industry

These are geographical areas established within the country to promote tourist services, specifically as destinations for foreign tourists and, secondly, for domestic tourism. These services include lodging, travel agencies, restaurants, organization of

large meetings and conferences, transportation facilities, and athletic, cultural and recreational activities, among others.

2. Industrial Duty-free Zones for Goods and Services

These are geographical areas established within Colombia to promote and develop the industrial processing of goods and services, primarily for export.

Foreign exchange, tax, customs and foreign trade incentives are available in these areas.

3. Temporary Commercial Duty-free Zones

These are commerce and service zones established in Colombia for international trade fairs, expositions, conferences and seminars that are important to the national economy and international trade.

Users

Domestic or foreign companies that are legally established may use duty-free zones. There are four types of users of industrial duty-free zones producing goods and services.

- Operators. Companies that promote and manage the zone. They operate exclusively within the area, under authorization from the Ministry of Commerce, Industry and Tourism.
- Industrial Manufacturing Users. Companies that manufacture, produce, transform or assemble goods for export. They are obliged to sign a contract with the operator, specifying the terms and conditions of their involvement in the zone.
- Industrial Service Users. Companies that supply services to firms inside a duty-free zone or to foreign markets, including scientific and technological services. They are obliged to a contract with the operator, outlining the terms and conditions of their involvement in the zone.
- Commercial Users. Companies that store, preserve, handle, distribute, pack, repack, sort or clean goods, which may be destined for foreign markets.

Foreign Capital Investments

The following are authorized investments in duty-free zones.

- Investments in the form of machinery and equipment, raw materials and intermediate goods, foreign exchange, technological services and intangible assets, reinvestment of profits and interest, amortization of loans and capital, and capitalization in the zone of profits generated and distributed by companies with foreign interest that are established in other parts of the country.

Incentives

The following incentives are now in effect.

Tax Incentives

- Exemption from income and related tax on proceeds from annual sales to foreign markets.

- With respect to industrial users of tourist services, annual sales to foreign markets shall be tantamount to the sale value of services rendered to foreign tourism.
- Exemption from withholding and remittance tax on technical services and interest paid in conjunction with the production process.

Foreign Exchange Incentives

- Foreign goods brought into a duty-free industrial zone specializing in goods and services are exempt of import duties.
- Domestic goods brought into duty-free industrial zones are considered exports. Therefore, they enjoy the incentives afforded to Colombian exports.
- The foreign components of goods produced in a duty-free zone and imported into Colombia are not subject to import duties.

Loan Benefits

- Users established in duty-free industrial zones may access ordinary credit from financial institutions established in Colombia, under the same conditions that apply to companies located in other parts of the country. They also have access to the special borrowing facilities provided by Bancoldex.

Exchange Benefits for Industrial Users

- Industrial users may negotiate all types of foreign currency inside the zone and may deposit it in savings or checking accounts with banks in Colombia or abroad. Industrial users established in a duty-free zone are under no obligation to surrender foreign proceeds from exports or other exchange operations on the exchange market. However, the currency these companies may require to cover their expenses in domestic or foreign currency may be channeled through the exchange market.
- Industrial users may finance the purchase of merchandise with foreign suppliers, exchange brokers and financial institutions, without registration and with no deposit.
- In the case of duty-free zones for tourism, tourists may possess or negotiate all types of foreign currency as payment for tourist services.

Other Benefits

- A strategic geographic location near ports, airports or roads
- Use of existing facilities (warehouses, yards, roadways and green areas)
- Combined promotion of the companies operating inside the duty-free zone
- Prior deposit of merchandise.
- Partial inward customs clearance.
- Customs offices to guarantee operation round the clock
- Import and export customs procedures performed on-site

Duty-free Zones Authorized by the Ministry of Commerce, Industry and Tourism

- **Industrial Goods and Services:** Arauca, Barranquilla, Bogotá, Candelaria (in Cartagena), Cúcuta, Malambo (in Barranquilla), Pacífico (in Cali), Palmaseca (in Cali), Quindío (in Armenia), Rionegro (in Antioquia) and Santa Marta.

- **Tourism:** Barú Beach & Marine Resort (Bogotá), Eurocaribe de Indias (Medellín) and Pozos Colorados (Santa Marta).

Export and Import Steps and Procedures,

Export steps, procedures and Institutions involved in the process

1. Market study and location of demand. MINCOMERCIO, PROEXPORT
2. Tax registration number (RUT). DIAN
3. Completion of the Foreign Trade Registration Form, at the Foreign Trade Window (VUCE) (Decree No. 419/2004) <http://www.vuce.gov.co>. MINCOMERCIO, ELECTRONICALLY*
4. Registration as a national product, should the buyer require a certificate of origin for a preferential tariff. This is done at the Foreign Trade Window (VUCE) (Decree No. 419/2004) <http://www.vuce.gov.co>. MINCOMERCIO, ELECTRONICALLY*
5. The exporter sends the invoice and the importer opens a letter of credit. EXPORTER
6. The exporter receives confirmation from a commercial bank in Colombia and makes shipping arrangements. MINCOMERCIO, BANKS
7. If necessary, the exporter obtains a certificate from public health authorities, specific authorizations, or registers with the respective agency. INVIMA, MINCOMERCIO
8. Completion of procedures for the certificate of origin, if required. MINCOMERCIO.
9. The exporter obtains the export document from the customs bureau and fills it out. DIAN, MINCOMERCIO.
10. Approval from supervisory authorities is requested, when required for certain products. MINCOMERCIO, ICA MINERCOL, INVIMA, MINAMBIENTE, INPA
11. The exporter submits the export declaration to the National Bureau of Revenue and Customs, together with all identification papers, the shipping documents, the commercial invoice and registrations. DIAN.
12. DIAN physically inspects the documents and the merchandise, then authorizes shipment. DIAN
13. DIAN sends a copy of the export declaration to the Ministry of Commerce for final registration of the export. DIAN, MINCOMERCIO.
14. The exporter receives payment for the merchandise, through his financial agent. BANKS.
15. The exporter completes the required exchange declaration and sells the foreign currency through an exchange broker. If the financing is for more than 12 months from the date of the export declaration, the transaction must be registered with the Central Bank (Banco de la República). MINCOMERCIO, BANCO DE LA REPUBLICA

Import steps, procedures and Institutions involved in the process

1. Market and feasibility study on the product to be imported. MINCOMERCIO
2. Licenses, authorization and procedures with other agencies (Circular 077/2002), at the Foreign Trade Window (Decree No. 419/2004) <http://www.vuce.gov.co>. MINCOMERCIO, ELECTRONICALLY*
3. Import registration or licensing, at the Foreign Trade Window. (Decree No. 419/2004). <http://www.vuce.gov.co>. MINCOMERCIO, ELECTRONICALLY*
4. Payment for the item to be imported. This includes a request for a letter of credit, an exchange declaration, a deposit, and registration of the transaction with the Central Bank (Banco de la República), if the financing is for more than six (6) months. A certifying agency must be engaged to issue a certificate of inspection prior to shipment, if required. IMPORTER
5. Dispatch, shipment and delivery of the merchandise to a bonded warehouse. MINCOMERCIO , BANKS

6. Inward customs clearance on the part of the importer, the permanent customs user, the customs broker or the bonded warehouse. This includes completion of the Andean Declaration of Value, if the FOB value is US\$ 5,000 or more, completion of an import declaration, payment of customs duties, presentation of bonded warehouse documents, registration of the documents with DIAN, and physical inspection of the documents and the merchandise, depending on the system. MINCOMERCIO, INVIMA
7. Removal of the item and preservation of the following documents for at least five (5) years: import license or registration, Andean Declaration of Value, import declaration, certificate of origin, commercial invoice, certificates and authorizations, inspection certificate, and authorization to conduct import procedures. MINCOMERCIO

Currency regulations

Banco de la República, is the Central Bank of Colombia and therefore this bank is in charged of the monetary policy and the exchange policy.

The aim of the Banco de la República's monetary policy is the achievement of coherent inflation rates with the constitutional mandate of guaranteeing price stability in coordination with a general macroeconomic policy that motivates product and employment growth.

Registration procedure for products

See steps, procedures and institutions involved in importing part of this section.

Standards, technical rules, labelling regulations

- If a certification of inspection is required, an inspection firm must be engage for this purpose.
- Health and sanitation certificate, expressed authorization or register is required depending on the goods.
- To be imported, some products are required to be approved for the Agricultural Minister.
- To be imported, some goods are required to follow the Colombian Standard Certification System, which is issued by ICONTEC (Instituto Colombiano de Normas Técnicas), which is the body that sets standards and provides texts and information on standards and regulations. www.icontec.org.co
- Also, ISO standards are often required.

Special labelling and packaging are required for the following items:

Pesticides, alcoholic drinks, Medicines, cosmetic and related products, products of personal hygiene, bathroom, hygiene and cleanliness and related products, lacteal products, seeds, cattle inputs, footwear.

Procedures for collecting payment

Payments of the goods being imported can be made in any one of the following:

- Direct Payment: payment in advance of the 100%
- Letter of Credit: an exchange declaration is required. Deposit and registration of the transaction with the Central Bank (Banco de la República) are required if financing exceeds six months. www.banrep.gov.co

Commercial law

The commercial law is issued by the central government under the advice, supervision and regulation of the Ministerio de Comercio, Industria y Turismo (Ministry of Commerce, Industry and Tourism also known as MINCOMERCIO). www.mincomercio.gov.co.

Setting up companies

The following are the steps required to establish a company or a branch:

- To decide whether to establish a company or branch office. If starting a company, determine what type of corporate structure the company will have.
- To prepare the documents needed to establish the company or branch.
- To obtain Tax Identification Number (NIT) for the foreign partners or shareholders.
- To legalize by public deed the documents needed to establish the company or branch.
- To obtain letters of acceptance from those appointed to positions in the company or branch.
- To register the company or branch and obtain a Tax Identification Number (NIT) for the company or branch.
- To register the books and ledgers at the Chamber of Commerce.
- To open a bank account.
- To register the foreign investment with the Central Bank.

According to Colombian law, there are five types of business companies, which are in turn subdivided into three groups, as follows:

- a) Interest-based companies, which include general partnerships.
- b) Quota-based companies which include limited partnerships, joint-stock companies and limited liability companies.
- c) Share-based companies, which include stock corporations.

General and limited partnerships are normally used by family or small enterprises. The limited liability company is frequently adopted by small and medium enterprises, while the stock corporation is normally a large company.

General Partnerships

- They must have at least two partners and there is no limit as to the maximum number of partners.
- The partners are jointly and severally liable for any company obligations that the company does not respond for.
- The partners are jointly and severally liable for the company's taxes and their update and corresponding interests on a pro-rata basis regarding their interest share.
- The management of the company is the responsibility of all the partners, who can delegate it upon other partners or upon third parties.
- The legal representative of the company is elected by the partners and is responsible for all activities to be carried out during the normal course of business.
- Because this is an individuals' company, the capital contribution at the time of incorporating the company is not of major importance.
- The partners have the right to inspect the company's books and other documents at any time.

Partnerships

There are two types of partnerships: limited partnerships and joint-stock companies.

Partnerships have two types of partners: silent partners, whose liability is only proportional to their contributions, and managing partners, whose liability is several and unlimited, depending on the company's operations. In a co-partnership, contrary to what happens in limited partnerships, limited partners are not jointly and severally liable for the company's taxes.

- The capital of limited partnerships can be formed with the contributions of the silent partners only, or together with those of the managing partners.
- A limited partnership must have at least one managing partner and one limited partner, but no more than 25.
- The company's administration is the managing partners' responsibility and they can exercise it directly or delegate it upon third parties.
- In the case of limited partnerships, the corporate capital must be subscribed in full at the time of incorporation. In the case of co-partnerships, the partners must subscribe at least 50% of the authorized capital and pay at least 33% of the subscribed capital. The remaining capital must be paid within one year following the date of incorporation.
- In a joint-stock company, the capital is represented by equal value titles, whose issuance, placement and negotiation is subject to the rules applicable to stock corporations.
- Aspects not regulated specifically for silent and managing partners are subject to the rules applicable to limited liability companies and general partnership companies, respectively.

Limited liability companies

- Limited liability companies must be incorporated with at least two and no more than 25 partners.
- The partners are liable for the company's obligations up to the amount of their contributions.
- Regarding pending taxes, updates, interests and labour obligations, the partners are liable proportionally to their contributions and proportionally to the time elapsed since they made their contribution for each specific tax year.
- The company's direction and administration is in the hands of the partners' board, where each partner's votes are proportional to the amount of shares they own in the company. The partners' board may delegate the administration of the company upon a third-party manager.
- The corporate capital must be paid in full at the time of incorporating the company and it must be divided into equal price shares.
- A limited liability company must have an External Auditor, if so approved by any number of partners not participating in the company's management and representing at least 20% of the corporate capital.
- The External Auditor requirement is also applicable to any business company, regardless of its type, whose gross assets at December 31 of the immediately previous year were equal to, or greater than 5,000 minimum legal monthly salaries and/or whose gross revenues during the immediately preceding year amounted to or exceeded 3,000 minimum legal monthly salaries, (equivalent to approximately US\$ 1.130.000 based on a \$2.040 reference rate) and/or whose gross income during the immediately preceding year amounted to or exceeded 3,000 minimum legal monthly salaries (equivalent to approximately US\$ 680,000 based on a \$2,040 reference rate).
- Any issues not regulated by the law or the by laws regarding limited liability companies shall be subject to the rules applicable to stock corporations.

Stock corporations

- Stock corporations can be incorporated through the ordinary procedure set forth in the Code of Commerce for other commercial companies, or through a successive subscription of shares¹.
- Stock corporations must have at least five shareholders.
- Shareholders are liable for the company's obligations up to the amount of their contributions.
- At the time of incorporating the company, the shareholders must subscribe at least 50% of the authorized capital and pay at least 33% of the subscribed capital. The remaining subscribed capital must be paid within a year following the date of incorporation.
- The capital of a stock corporation is divided into equal price shares represented by negotiable share titles. Such shares may be ordinary or privileged, depending on the rights they grant to the shareholders.
- The direction and administration of the company is in the hands of the legal representative, the Board of Directors and the General Shareholders' Meeting.
- The legal representative and his deputies are elected and removed by the Board of Directors, unless the by-laws vest this power upon the General Shareholders' Meeting.
- No shareholder may own 95% or more of the total shares into which the corporate capital is divided.
- The Board of Directors is composed of at least three members and their corresponding deputies, and their powers are set forth in the corporate by-laws.
- The General Shareholders' Meeting is composed of the shareholders gathered with the quorum set forth in the corporate by-laws, and it must meet at least once a year, on the date designated by the by-laws or within the first three months following the end of each fiscal year.
- Stock corporations may raise resources by issuing and placing ordinary shares, preferred dividend stocks and stocks without voting rights, ordinary bonds, or bonds mandatorily or optionally convertible into shares.
- Limited liability companies, co-partnerships and stock corporations must create a legal reserve amounting to at least 50% of the subscribed capital, with funds from 10% of the net profit realized during each fiscal year. Furthermore, they may set up statutory and occasional reserves, as resolved by the shareholders' meeting.

Sole proprietor company

- This is an arrangement where part of the assets of an individual or company is set aside and devoted to the performance of one or more business activities.
- A sole proprietor company has its own legal status, regardless of the legal status of the person creating it.
- The capital of this kind of company is divided into equally priced shares called "quotas" and the capital contribution must be done at the time of creating the company.
- The founder of a sole proprietor company is liable for up to the amount of its contribution, except in the case of tax liabilities.
- The management of a sole proprietor company is the responsibility of the founder, who can in turn delegate it upon a third party.
- The capital must be contributed at the time of incorporating the company.
- The owner of a sole proprietor company may not enter into contracts with such company or with other similar companies owned by thereby.
- If the company is ever owned by two or more persons, it must adopt any of the above-described forms of business companies. Conversely, business companies left with only one partner may become a sole proprietor company.

- All aspects not specifically regulated for sole proprietor companies are subject to the general rules governing business companies and especially to those applicable to limited liability companies.

Overseas branch offices

- Every overseas company wishing to do permanent business in Colombia must set up a branch in Colombia. Likewise, any foreign company may establish a branch in Colombia, even if its business is not considered permanent under Colombian commercial legislation. The commercial legislation lists the cases in which a foreign company is understood to be developing permanent business in Colombia.
- For the incorporation of an overseas branch in Colombia, it is necessary to register the documents evidencing its existence and legal representation, and the resolution or other act showing the foreign company's decision to set up a branch in Colombia. The incorporation of the branch must be formalized in an incorporation public deed to be registered with the chamber of commerce of the domicile chosen.
- Overseas branch offices are subject to Government supervision through the Superintendency of Corporations, except if such supervision falls under other Superintendency, given the nature of the branch's business.

Joint venture opportunities

Colombia legislation allows the establishment of temporary unions, consortiums and joint ventures. Its purposes must be to perform work or render services within or outside the country. As there are no special private law rules regulating for this type of agreements (except in exceptional cases), they are subject to the general rules applicable to business contracts.

Promotion of investment

The controls on foreign investment in Colombia and Colombian foreign investment abroad are outlined in the Rules on Foreign Capital Investment in Colombia and Colombian Capital Investment Abroad (Decree 2080 of 2000), a portion of which was modified by National Decree 1844 of 2003.

Colombian legislation on foreign investment is based on four principles.

- **Equal Treatment:** Foreign investments are subject to the same treatment as investments by Colombian nationals. There is no discriminatory treatment based on origin of the investment.
- **Universality:** Foreign investment is permitted in every sector of the economy, with the following exceptions: activities involving national defence or security and the processing, dumping and disposal of toxic, hazardous and radioactive waste not produced in Colombia.
- **Automatic Authorization:** Foreign investment is allowed in every sector of the economy, without prior approval or authorization. However, the National Economic and Social Policy Council (CONPES) is authorized to identify sectors of the economy where the government is at liberty to decide whether to allow investment of this type.
- **Stability:** The conditions for repayment of the investment and remittance of profits that are effective when the investment is registered may not be changed in a way that is unfavourable for the investor, unless if international reserves fall below a level equivalent to three months of merchandise imports.

Types of Foreign Investment

- **Direct Foreign Investment** Investments of this type include the purchase of company stock or shares, convertible bonds or any other investment in company capital. The acquisition of interest in independent assets constituted through a commercial trust agreement and investments in real estate or real estate securitization bonds also is considered a direct foreign investment. The same is true of contracts for technology transfer, collaboration, concessions, management and licensing services, as well as investments in branches established in Colombia by a foreign entity.
- **Portfolio Investment** Investments of this type are made through foreign capital investment funds and include stock, convertible bonds and other securities that are negotiable on the stock exchange and managed locally (by trust companies or stockbrokers).

Modes of Foreign Investment

Foreign investment in Colombia may be made in cash, through the import of foreign exchange converted into domestic currency, or kind, which may include tangibles and intangibles. In the case of the latter, company capital may consist of contributions in the form of technology, brands and patents, among others.

Foreign investment in Colombia also may include capitalization of resources in domestic currency entitled to remittance abroad as foreign credit, reimbursable imports, profits entitled to remittance, royalties on licensing agreements for brands and patents, and, in general, contracts for technology transfer.

Registration

Registration is done in accordance with the procedure established by the Central Bank (Banco de la República). However, the terms and conditions for direct investments are different from those for portfolio investments. As a general rule, a foreign investment is registered automatically when the international investor files the exchange declaration with an exchange market intermediary or the respective foreign exchange declaration is presented. In other cases, registration requires a request to this effect submitted to the Central Bank (Banco de la República), with the supporting documents, or the presentation of a registration request and proof that the requirements for the investment have been met.

Foreign Exchange Entitlements and Other Guarantees

Foreign capital investments are entitled to:

- Reinvestment of profits or retention as surplus undistributed profits, with remittance rights.
- Capitalization of amounts entitled to remittance and originating with obligations derived from the investment.
- Foreign remittance, in freely convertible currency, of proven net profits generated regularly by the investment, pursuant to the financial statements presented at the end of each accounting period, or on the basis of these and the record or contract governing the investment, in the case of resources invested directly, or the manager's closing accounts, in the case of portfolio investments.
- Foreign remittance, in freely convertible currency, of sums received from sale of the investment within the country, or from liquidation of the company or the portfolio, or from a reduction in its capital.

- With respect to refund or repayment of the investment and remittance of profits, the conditions in force when the foreign investment is registered may not be altered in a way that is unfavourable to the investor, unless international reserves fall below a level equivalent three (3) months of imports.

Special Arrangements for Investment

Foreign capital investments in the financial and insurance sectors, hydrocarbons, mining and television are subject to special rules. For more information, contact the Ministry of Commerce, Industry and Tourism at www.mincomercio.gov.co.

Information for Investors

The Invest in Colombia Corporation (COINVERTIR) promotes and facilitates foreign investment in the country by providing current and potential investors with general and up-to-date information on the economy, legal matters and business opportunities. COINVERTIR merged recently with the Colombian Export Promotion Agency (PRO-EXPORT). See www.coinvertir.org or www.proexport.org

Entry conditions, work permits, residence permits, labour law

To enter the country, tourist or business travelers need a valid passport and a return travel ticket. Type, necessary documents, and cost for a visa depend on the purposes and duration of the journey. The most common ones are as follows:

Business visa

This type of visa is granted to:

- Legal representatives, directors or executives of foreign business, industrial or service companies with economic ties with a national or foreign company in Colombia. Holders of this visa may conduct in Colombia entrepreneurial activities inherent to the interests they represent.
- Merchants, industrialists, businesspersons or marketing or market students bearing a verifiable economic connection with a national or foreign company in Colombia. Under this visa, the holder may conduct entrepreneurial and management activities such as attending board of director meetings, do business, and supervise the management of the companies with which the visa holder has legal, strategic or economic ties. This visa is valid for multiple entries over a four-year period and the holder can remain in the country for up to six months per entry. A foreigner holding this visa may not establish a domicile in Colombia and the activities conducted may not generate fee or salary payments inside Colombian territory. The cost of this visa is US\$150.

Special temporary visa

This visa is granted to foreigners who wish to enter Colombian territory for specific cases such as:

- Participating in administrative or court proceedings.
- Developing an independent trade and/or activity.
- Conducting activities not contemplated under other types of visas.
- Entering the country as a bondholder.
- Acting as a partner or owner of a trade or business company duly incorporated and registered with a Chamber of Commerce.

Except in the latter case, where the visa may be valid for up to two years, this visa is normally granted for multiple entries over a one-year period. The cost of this visa is US\$ 175.

Investor's resident visa

This visa is granted to a foreigner making a direct foreign investment on his own behalf, of at least one hundred thousand dollars (US\$ 100,000), fulfilling the requirements set forth under the Foreign Investments Regime.

This visa is open-ended and for multiple entries, and is forfeited when the holder leaves the country for over two continuous years.

The cost of this visa is US\$ 375.

Temporary work visa

This visa is granted, among other reasons, to foreigners who:

- Are hired by a public or private company, agency or institution and must enter the country or remain therein, to carry out a job or activity in his/her field of specialty, or to provide technical training.
- Intend to enter the country by virtue of academic agreements entered into between higher education institutions or under inter-administrative agreements in specialized areas.
- Are foreign journalists hired/commissioned by a national or international news or information agency.
- Are appointed by a Colombian Government agency.
- Are directors, technicians or administrative personnel of a foreign private or public, commercial or industrial entity, and which are transferred from abroad to hold specific positions in their companies.
- Are not employed by a company in Colombia but provide services for specific projects, upon the request of companies domiciled in Colombia.

This visa is granted for multiple entries over a two-year period and is issued upon the request and under the responsibility of the company, entity or individual requiring the services. The cost of this visa is US\$ 205.

Once living in the country the person who had been granted with a working visa has to apply also for a special Identification card called "Cédula de Extranjería" which is issued by the Departamento Administrativo de Seguridad (DAS).

Foreign workers are legally obliged to comply with social security and regulations established by the government under the labor law.

Visitor's visa

This visa is granted to a foreigner who enters the country without the intention of establishing a domicile but for purposes specifically contemplated by the law. There are three categories:

Tourist visa

This visa is granted to foreigners who wish to enter the country for leisure or recreation activities. It is issued for multiple entries over a period of up to 180 calendar days. The cost of this visa is US\$ 40.

Temporary visitor's visa

This visa is granted to develop journalism-related activities, make contacts and develop business or commercial activities, participate in academic activities, attend interviews in selection processes, medical treatments, non-remunerated sports, scientific or cultural events, and to provide training for companies, among others. It is issued as long as there is no labour relationships involved.

This visa may be granted for up to 180 calendar days, except in the latter case, in which it may not exceed 45 calendar days within one same calendar year. The cost of this visa is US\$ 100.

Technical visitor's visa

This visa is granted for the provision of urgent technical services to public or private entities, upon submission of a letter from the entity requiring the service, vouching for the person(s) who will enter the country and justifying the urgency of the service. It may be granted for up to 45 calendar days within one same calendar year.

Nationals of countries with which Colombia has standing visa-exemption agreements do not require a visa to enter the country as visitors, and neither do nationals of countries determined from time to time by the Ministry of Foreign Affairs as not requiring a visa. Such countries are: Germany, Andorra, Antigua and Barbuda, Argentina, Australia, Austria, Bahamas, Barbados, Belgium, Belize, Bolivia, Brazil, Canada, Korea, Costa Rica, Croatia, Chile, Cyprus, Denmark, Dominica, Ecuador, El Salvador, Slovakia, Spain, United States of America, Philippines, Finland, France, Grenada, Greece, Guatemala, Guyana, Honduras, Indonesia, Iceland, Israel, Italy, Jamaica, Japan, Liechtenstein, Lithuania, Luxemburg, Malaysia, Malta, Mexico, Monaco, Norway, New Zealand, the Netherlands, Panama, Paraguay, Peru, Portugal, United Kingdom, Great Britain and Northern Ireland, the Czech Republic, Dominican Republic, Romania, Saint Kitts and Nevis, San Marino, Saint Lucia, Saint Vincent and the Grenadines, Singapore, Sweden, Switzerland, the Helvetic Confederation, Trinidad and Tobago, Turkey, Uruguay and Venezuela, or bearers of a Hong Kong - SAR passport.

The cost of this visa is US\$ 100.

Residence permits are given to the close relatives (wife, husband, children or parents) of someone working or living in Colombia for business reasons.

For further or specific information about different kind of visas, prices and necessary documents please refer to the following web sites: www.cancilleria.gov.co. Also, Colombian consulates can give you specific information about visa procedures.

Sources of information and links

Banco de La República
Cra. 7 No. 14-78 / Cra. 6 No. 14-85. Bogota
Phone: ++ 57 1 343 01 90
E-mail: webmaster@banrep.gov.co
www.banrep.gov.co

Banco de Comercio Exterior de Colombia (Bancoldex).
Calle 28 No 13 A 15 Pisos 38 Al 42. Bogota
Phone: ++ 57 1 341 06 77
www.bancoldex.com

Cámara de Comercio de Bogota
Cra. 9 No 16 - 21 Piso 1. Bogota
Phone: ++ 57 1 334 79 00
www.ccb.org.co

Departamento Administrativo de Aeronáutica Civil (Daac)
Aeropuerto Internacional El Dorado. Bogota
Phone: ++ 57 1 425 10 00
www.aerocivil.gov.co

Departamento Nacional de Planeación
Calle 26 No. 13 -19 Pisos 1 Al 17. Bogota
Phone: ++ 57 1 596 03 00 / 566 36 66
www.dnp.gov.co

Dirección de Impuestos y Aduanas Nacionales (Dian)
Cra. 7 No. 6 - 64 / Cra. 7 No. 34-65. Bogota
Phone: ++ 57 1 297 12 20 / 333 81 54
www.dian.gov.co

Instituto Colombiano Agropecuario (Ica)
Calle 37 No. 8-43 Pisos 4 y 5. Bogota
Phone: ++ 57 1 332 37 00 / 29
E-Mail: lcapres@impsat.net.co

Instituto Colombiano de Normas Técnicas (Icontec)
Cra. 37 No 52 – 95. Bogota
Phone: ++ 57 1 315 03 77
www.icontec.org.co

Instituto Nacional De Pesca y Acuicultura (Inpa)
Diagonal 27 No. 15-09 / No. 15-31. Bogota
Phone: ++ 57 1 287 91 90 / 232 08 37
www.inpa.gov.co

Invima
Cra. 15 No. 58A-59. Bogota
Phone: ++ 57 1 222 05 77/ 211 59 51/ 348 30 20/ 347 42 89
www.invima.gov.co

Ministerio de Agricultura y Desarrollo Rural
Avenida Jiménez No. 7- 65. Bogota
Phone: ++57 1 334 11 99
www.minagricultura.gov.co

Ministerio de Ambiente, Vivienda y Desarrollo Territorial
Calle 37 No. 8-40. Bogota
Phone: ++57 1 332 34 00 / 332 34 34
www.minambiente.gov.co

Ministerio de Comercio, Industria y Turismo
(Foreign Trade, Industry and Tourism Ministry)
Calle 28 No. 13A-15. Bogota
Phone: ++ 57 1 606 76 76

Fax: ++57 1 696 75 21
e-mail: webmaster@mincomercio.gov.co
www.mincomercio.gov.co

Ministerio de Comunicaciones
Edificio Murillo Toro Cra. 8a entre calles 12 y 13. Bogota
Phone: ++57 1 344 34 60
www.mincomunicaciones.gov.co

Ministerio de Cultura
Cra. 8 No. 8-09. Bogota
Phone: ++57 1 342 41 00
www.mincultura.gov.co

Ministerio de Defensa Nacional
Avenida El Dorado Carrera 52 CAN. Bogota
Phone: ++57 1 315 01 11
www.mindefensa.gov.co

Ministerio de Educación Nacional
Diagonal 38 Bis No. 39-14 CAN. Bogota
Phone: ++57 1 222 02 06
www.mineduccion.gov.co

Ministerio de Hacienda y Crédito Público
Carrera 8 No. 6-64. Bogota
Phone: ++57 1 282 19 00
www.minhacienda.gov.co

Ministerio del Interior y Justicia
Carrera 9a. No. 14-10. Bogota
Phone: ++57 1 444 31 00
www.mininterior.gov.co

Ministerio de Minas y Energía
Can Avenida El Dorado. Bogota
Phone: ++57 1 222 45 55 / 222 20 01
www.minminas.gov.co

Ministerio de la Protección Social
Cra. 13 No. 32-76. Bogota
Phone: ++57 1 324 08 00
www.minproteccionsocial.gov.co

Ministerio de Relaciones Exteriores
Calle 10 No. 5-51 Palacio de San Carlos. Bogota
Phone: ++57 1 566 20 08
www.cancilleria.gov.co

Ministerio de Transporte
Edificio Insfopal Can Cra. 52. Bogota
Phone: ++ 57 1 222 44 11 / 428 67 39 / 428 62 79
e-mail: mintrans@mintransporte.gov.co
www.mintransporte.gov.co

Empresa Nacional Mineral Ltda. "Minercol S.A."
Cra. 7 No. 31-10 Piso 5, 6, 10-14, 16. Bogota
Phone: ++ 57 1 350 91 11 / 350 31 11
www.minercol.gov.co

Proexport
Calle 28 No 13 A 15 Piso 1 35-36. Bogota
Phone: ++57 1 3410677 / 560 10 00
www.proexport.com.co

Superintendencia de Industria y Comercio
Cra. 13 No. 27-00 Pisos 5 y 10 Mezzanine. Bogota
Phone: ++57 1 382 08 40
E-mail: info@sic.gov.co
www.sic.gov.co

Superintendencia General de Puertos
Ministerio de Transportes
Calle 13 No 18-24. Bogota
Edificio Estación de la Sabana. Piso 3
Phone: ++57 1 352 67 00
E-mail: atencionciudadano@supertransporte.gov.co
www.supertransporte.gov.co

Instituto de Investigaciones e Información Neocientífico Minero – Ambiental y Nuclear
“Ingeominas”
Diagonal 53 No. 34-53. Bogota
Phone: ++57 1 222 18 11/ 220 01 00 / 220 01 00
www.ingeminas.gov.co

Date:	October 2008
Author:	Swiss Colombian Chamber of Commerce
Author's address:	Cra. 7 No. 27-40 P. 7, Bogotá, Colombia colsuizacam@colsuizacam.com