



# **Colcafé's self-assessment process to aspire to become an Authorized Economic Operator.**

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Faculty of International Studies  
Medellin Colombia  
2017

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Research paper submitted to qualify for the title of:  
**International Business**

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## **Summary**

In March 2016 came into force Decree 390, and it establishes that the Permanent Customs Users will lose in a stipulated time of 4 years, which are now 3, the benefits that were granted to them by the Directorate of Taxes and National Customs (DIAN).

These benefits have in large part been transferred to the figure of the Authorized Economic Operator (OAS), which bases its achievement on the risk management of its operations in international trade.

Although there are multiple requirements to be an OAS, a self-assessment allows to show in which state a company is in order to achieve recognition of the National Tax and Customs Office.

In that context, Colcafé is submitted to the Self-Assessment process, a company that is currently registered with the DIAN as UAP and analyzed through the self-evaluation process of the possibility of being an OAS.

## **Keywords:**

ALTEX: Highly Exporting Companies. They are legal entities recognized or registered as such by the Dian, prior to the fulfillment of certain requirements.

BASC: Business Alliance for Secure Commerce. "It is an international business alliance that promotes safe trade in cooperation with governments and international organizations" BASC

C-TPAT: Customs-Trade Partnership Against Terrorism, custom-industry Strategic Partnership against terrorism. "An alliance between the customs authority and US entrepreneurs to develop supply chain security systems"

DIAN: National Tax and Customs. "Is intended to help ensure the fiscal security of the Colombian State and the protection of national economic public order, through the administration and control of due compliance with tax, customs, exchange, operating and administrative expenses on games Of chance and chance operated by public entities of the national level and the facilitation of foreign trade operations in conditions of equity, transparency and legality. "

RISK MANAGEMENT: "Systematic application of management practices and procedures that provide Customs with the necessary information to address movements and / or consignments which present a risk"

OEA: AEO. "The natural or juridical person established in Colombia, who is part of the international supply chain, carries out activities regulated by customs legislation

or supervised and controlled by the Superintendency of Ports and Transport, the Maritime General Directorate or the Civil Aviation Authority. Compliance with the conditions and minimum requirements established in decree 3568 of 2011, guarantees safe and reliable foreign trade operations and is therefore authorized as such by the National Tax and Customs Office. "

UAP: Permanent Customs User. They are legal entities recognized or registered as such by the Dian, prior to the fulfillment of certain requirements.

## **Abstract**

Decree 390 of 2016 entered into force in March 2013, and it was established that Permanent Customs Users (PCU) will lose in a stipulated time of 4 years, now 3, the benefits granted to them by the National Tax and Customs Office (DIAN).

Those benefits have in large part been transferred to the figure of the Authorized Economic Operator (OAS), which bases its achievement on the risk management of its operations.

Although there are multiple requirements to be an OAS, a self-assessment allows to a particular company to show in which state it is in order to achieve recognition of the National Tax and Customs Office (DIAN).

In that context, the company Colcafé is submitted to the Self-Assessment process. Colcafe is currently registered with the DIAN as PCU and analyzed through the self-evaluation process for the possibility of being an OAS.

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## **List of abbreviations**

OAS. Authorized Economic Operator.

UAP: Permanent Customs User

AOM. World Customs Organization

ICA. Colombian Agricultural Institute

INVIMA. National Institute of Drug Surveillance.

ERP. Indicates the material requirement planning system.

DIAN. National Tax and Customs Office

POLFA. Tax and Customs Police.

ICO. International Coffee Organization.

COLCAFE. Colombian Coffee Company SAS

CEDI. Center of distribution.

BASC. Business Alliance For Secure Commerce

# Introduction

This work, carried out with the authorization of Colcafé, seeks to measure the current status and the possibility of the company being recognized by the National Tax and Customs Office (DIAN) as Authorized Economic Operator (OAS) .

To date, Colcafé is classified as a Permanent Customs User (UAP), but since this figure disappears within three (3) years, it is necessary to opt for the OAS, in order to enjoy benefits similar to those that Are held as UAP in international trade operations.

For the present work and in order to reach the objective set, a normative compilation was initially carried out which, once analyzed, allowed to establish the similarities and differences between UAP and OEA.

At the same time, the self-assessment work was done according to the normative requirements, a conclusion is obtained, which in this case, is to consider Colcafé if you can aspire to submit your application to be certified as OAS.



# 1. Project Formulation

## 1.1 Background

As indicated by the DIAN (2011) Authorized Economic Operator (OAS) in Colombia began its feasibility initiative in 2008 (year) in order to facilitate the most secure global trade. The certification granted by the OAS focuses on exporting companies recognized as safe and reliable operators in the supply chain. The initiative takes its first steps in Colombia in 2011, through the pilot plan that begins to implement the DIAN, where we want to implement a participation of import and export companies that must have as a requirement a satisfactory track record of Compliance with their commercial obligations and to ensure the prevention of pollution of cargo; Which allows Colombian companies to improve their customs operations and minimize processes to export and import with greater agility, generating a high level of national and international security in companies in the economic sector.

According to Mujica (2005) and the World Customs Organization (WCO) (2005), a proposal to incorporate a safer regime to facilitate world trade and cooperation between companies, countries and customs is initiated.

As indicated by the United Nations Economic Commission for Europe (2011) since 2005, the SAFE framework, which is a set of recommendations for customs organizations, is adopted, which includes aspects such as:

- Customs control procedures for integrated ADMINISTRATION n of Integrated supply chain.
- Authority to inspect cargo with the use of modern technology.
- Risk Management System to identify high-risk shipments potential

- Load Identification and high-risk containers
- Anticipated shipments of electronic information on the cargo and containers
- Joint Identification and review.

"The actors included in the initiative are: importers, transporters (land, air, sea and rail), suppliers, customs agencies, manufacturers, maritime port authorities and terminal operators" (DGA Dominican Republic, 2013, p. 5)

As DIAN (2016) argues, this initiative has not been adopted in Colombia by many companies, although there are 16 certified exporters since the figure was created in 2011; The DIAN has received 38 applications from companies aspiring to have this 'seal' of trust. However, as the assessment is rigorous, 8 requests have been rejected, 4 were abandoned, 1 was negated and 9 are being processed.

### **1.1.1 State of Art**

Arellano (2014) points out that the global picture of trade is changing, impacting on the responsibilities of states and the functions of Customs. Current demands on states require innovative approaches on the part of their agencies, as they are responsible for the collective construction of a context of prosperity, peace and justice. For this reason socio-economic development, effective border control, protection of citizens, companies and the development of strategic alliances are components of the present agenda of several nations. The globalization of markets entails new risks to the trade link between countries, but is also a platform with enormous potential for the development of global policies and standards with the aim of guaranteeing and facilitating the exchange between countries.

Mercosur (sf), states that on September 27, 2011, the figure (OEA) was created for the first time Authorized Economic Operator under decree 3568 in Colombia; The benefits that can be obtained vary according to the type of user and the category for which the authorization was granted, While there are only 65 countries that have

implemented this figure to improve its credibility in the face of exports, there are also 10 countries seeking with the help of the organization (WCO) World Customs Organization build credibility in front of their exports.

The Customs Agency Mario Londoño (2016) reported that on September 22, 2015, decree 3568 was amended and decree 1894 is partially added, which consists of aligning the program with the international standard under the normative framework (OMA) World Organization Of Customs, categorizing the basic OAS and OEA sanitary component, seeking to streamline the processing of applications, incorporating greater benefits, directing the conditions towards greater risks in the supply chain and bring a better economic solvency of whoever is credited under this norm.

As mentioned by Martínez Guerrero (2015), an analysis is sought of how the evolution and consolidation of the OAS for the measurement of indicators in Colombia has been.

Until April 2017 the following exporting companies are certified by the Authorized Economic Operator, considering that 3 of them are from the Orbis Group.

## Graphic # 1

Razón Social	Tipo de operador
Anhídridos y Derivados de Colombia SA	Exportador
Bel Star SA	Exportador
C.I. Dulces la Americana SA	Exportador
C.I. Iblu Sociedad Por Acciones Simplificada	Exportador
CI Energía Solar SA ES Windows	Exportador
Clariant Colombia S.A.	Exportador
Colombina S.A.	Exportador
Compañía Colombiana de Cerámica SAS	Exportador
Compañía Global de Pinturas SA	Exportador
Corlanc SAS	Exportador
Electro Porcelana Gamma SAS	Exportador
Inproquim SAS	Exportador
Johnson & Johnson de Colombia S.A.	Exportador
Locería Colombiana SAS	Exportador
Metecno de Colombia SA	Exportador
Omnilife Manufactura de Colombia Sociedad por Acciones Simplificada	Exportador
Prodevases SAS	Exportador
Sucroal SA	Exportador
Suministros de Colombia SAS	Exportador
Supertex SA	Exportador
Tecnoglass S A	Exportador
Viappiani de Colombia S A S	Exportador

Source DIAN april 2017

## 1.2 Problem Statement

With the entry into force of Decree 390 of 2016 Article 668, Permanent Customs Users will lose in a stipulated time of 3 years from the entry into force of the benefits granted to them by the National Tax and Customs Office (DIAN). Some of these benefits are: get automatic lift for goods, monthly consolidated payment within the first 5 days of the following month and obtain access to temporary import modality for industrial processing.

According to the aforementioned, all of these prerogatives will be repealed with this new decree, forcing UAP companies to look for new models that can make them credible benefits in the operation, being a possibility among them to become an Authorized Economic Operator (OAS).

In this vein, the question of the problem would be: What is the result of the Colcafé self-evaluation process to aspire to be an OAS?

### **1.3 Justification**

The Authorized Economic Operator as the main reason seeks to guarantee and protect the international supply chain against crime and illegal trade. This measure will allow the companies that are certified to be more competitive, reliable, secure and guaranteeing a complete process in the supply chain, so that customers adapt to the good environment that has this certification.

#### **Theoretical Justification**

The Authorized Economic Operator goes hand in hand with Decree 390 (new customs statute) that seeks to counteract fraud, illegal trade and infringement of intellectual property rights. This is one of the greatest benefits of the OAS, since it highlights national security and credibility at the international level of Colombian companies.

#### **Social Justification**

Belonging to the Authorized Economic Operator brings several benefits, such as the internal improvement of processes, through management models that control, mitigate, monitor and measure procedures that improve the safety of the merchandise to avoid contamination in the international supply chain, So the guild of exporting and importing companies seek to be more efficient by reducing paperwork and saving money through certification.

## **Justificación Personal**

Undoubtedly the present work is closely linked with the professional title to which its members pretend to access, but also materializes in the field a large part of what has been their learning process by bringing theory to a real process within a recognized company Like Colcafé.

## **1.4 Objective**

### **1.4.1 General objective**

Carry out a Colcafé self-assessment process to aspire to be an Authorized Economic Operator.

### **1.4.2 Especific Objectives**

- Establish what have been the main benefits of being permanent customs users of Compañía Nacional.
- Describe the figure of the Authorized Economic Operator (AEO) under the Decree 390 of 2016 on the Customs Regulations.
- Determine the differences and similarities between Permanent Customs User and Authorised Economic Operator.

### **1.4.3 Methodological framework**

#### **1.4.3.1 Method**

The present work will essentially be based on three methods: Descriptive, deductive and analytical.

The research has required a broad theoretical collection, in addition to normative and then be analyzed, in order to answer the question of the problem. For that, it was necessary to collect information on the figures of the UAP and the OAS. Likewise, it was necessary to compile, classify and analyze the regulations issued to establish the differences between the figures and the benefits that each of them granted.

In that order of ideas, the deductive method is used, starting from general data accepted to arrive at a conclusion; But it also implies that a superficial or descriptive type of knowledge is assumed because it encompasses the context of two accepted figures in international trade. Once the description is completed, the analysis is reached, which allows us to conclude with some reflections.

#### **1.4.4 Methodology**

According to the DIAN (2015), the Authorized Economic Operator (OAS) in Colombia is governed by four governmental entities: The National Institute of Drug Surveillance and. (Invima), the Colombian Agricultural and Livestock Institute (ICA), the National Tax and Customs Office (DIAN) and the Customs Fiscal Police (POLFA), any company wishing to access this certification must comply with 9 fundamental requirements, namely, Business associates, container security, physical access controls, personnel security, process security, physical security, information technology, safety training, all lead to a set of coherent and planned activities that seek to meet the objectives of The international supply chain, to reduce, mitigate, control illicit trade and smuggling. This information will be supplied by the Customs Agency Mario Londoño and the Colombian Coffee Industry (Colcafé), to analyze the benefits obtained by exporting companies when they are certified as Authorized Economic Operators (OAS) and how this contributes to certification in the safety of Supply chain.

Based on the above, the methodology to be used will be based essentially on three of the three (3) methods described: Descriptive, deductive and analytical.

As pointed out by Dr. Rafael Calduch Cervera (Methods and Research Techniques in international relations, p. 11), in the proposed research there will be temporary references that correspond to the past and even at present and therefore "affect facts certain ", but there are also temporary" future "that" affect uncertain events that must meet the condition of possibility and probability that we determine."

Following the guidelines given, the present work has been structured in its generic part proposing a general objective and other specific ones, to be fulfilled with the development of the same one.

At the same time poses a problem whose answer can be given through conclusions, upon division of labor by chapters that describe the subject. Each chapter should not be regarded as an isolated fact, your reading should be integral to the extent that gathers elements chronological, positions and analyzes that deserve their joint understanding forming an all-in front of the proposed topic.

It is used as a source of information to secondary and also primary sources in the measure that official pages are consulted and direct information of Colcafé is obtained.

## **1.5 Scope**

This document is a guide that indicates the benefits of belonging to the Authorised Economic Operator and what are the advantages of belonging to this program based on the World Customs Organization (WCO), which can serve as a reference for that Colcafe chooses to obtain this qualification to the Directorate of National Taxes and Customs, DIAN, which is intended through a process of self-assessment that allows you to set the current status against the aspirations of COLCAFÉ.

## 2. Implementation of the Project

### CHAPTER I

#### 2.1 CUSTOMS USER BENEFITS COLCAFE

*The figure of the Permanent Customs User (UAP) on the Decree 2685 of 1999.*

Under the terms of Decree 2685 of 1999, known as the Customs Statute, still in force in a partial way, since to a large extent has already been repealed by the entry into force on March 13, 2016 of Decree 390, were identified among customs users Such as those of the Importer, Exporter, Customs Agencies, Customs Warehouses, Free Zones, International Cargo Agents, Port Societies, among others.

Among these users, it was highlighted some importers and exporters who were elevated to a special category because they had some privileges in aspects of control, payment and development of their activities, these have been known as Permanent Customs Users (UAP) and the Highly Exporters (ALTEX).

In particular, Permanent Customs Users were defined as natural or legal persons that have been recognized by the National Tax and Customs Office (DIAN), prior to the fulfillment of certain requirements established therein, namely:

- During the twelve months immediately prior to the filing of the application, have carried out operations of import and/or export by a FOB value greater than or equal to five million dollars of the United States of North America, or who can prove that value as annual average in the three years prior to the filing of the application.

- If it is a legal entity qualified by the National Tax and Customs Department as a large taxpayer, it could be credited sixty percent of the amount established.
- Have dealt with at least a hundred statements of import and/or export during the twelve months immediately prior to the filing of the application.
- Those users who had existing programs for the development of Special Systems of import - export provided for in Decree Law 444 of 1967, could prove that during the three years immediately prior to the submission of the application for registration as a user Permanent Customs, Had developed programs of this nature and should demonstrate that they had made exports of such a FOB value greater than or equal to two million dollars of the United States of America in the twelve months immediately prior to the application.
- Accredited the professional qualifications of their representatives and auxiliary in academic training, specific knowledge and/or experience related to foreign trade.
- Constituted bank guarantee or insurance company, whose purpose was to guarantee the payment of customs taxes and penalties for non-compliance with the obligations and responsibilities of his figure. (Decree 2685 of 1999).

Product of recognition as UAP would enjoy the following privileges:

- Get the automatic lift of the imported goods under any mode (the customs inspection proceeds normally when the customs authority considers it appropriate).
- Only should constitute the comprehensive guarantee for the entirety of their actions, without which the DIAN may require other guarantees or insurance

policies, except in the cases of guarantees in replacement of apprehension or disposal of goods.

- Within five (5) working days of each month, the permanent customs users should submit the Consolidated Statement of payments through the Customs computer system and cancel in banks and other financial entities authorized all customs duties and/or liquidated in the import declarations submitted to the Customs Office and on which he has obtained during the preceding month. (Decree 2685 of 1999)
- It is clear from the above, that the quality of PMU will be obtained on the basis of a number of operations in import and/or export in a given period and on a certain level, hence, only companies recognized or classified as major contributors, case COLCAFE, would be entitled to obtain the qualification and thus access to the benefits established in the Decree 2685 of 1999. Benefits representing celerity in the operations, exercise of the figure of customs transit, nationalization in your own deposit, payment of customs duties within the first five days of the month following its operations and even the return of VAT on exports.

In order to access the benefits set forth, relevant to the difficulties in international trade that come assuming domestic firms and in particular, in the face of export processes, in fact the Directorate of National Taxes and Customs (DIAN) points out that the behavior of exports from 1 to 15 April 2017 (does not include oil in figures observed), Export declarations submitted electronically recorded an increase of 1.6% in the FOB value of US\$ 786 million to US\$ 799 million and net weight increased 36.9% to 2,334 million pounds in 2016 to 3,196 million pounds in 2017. Being a slight increase compared to what has been reported in the last year, which is not even representative of face to the goals of the national government. The increase in both the FOB value as in net weight, due to the higher sales abroad of tariff subheadings: 8802.40.00.00 (Airplanes and other aircraft, of an unladen

weight exceeding 15000 kg.) and 2701.12.00.10 (thermal coals). The implicit price per kilogram exported was US\$ 0.25 excluding oil.

## Graphic # 2

**Cuadro 7. Exportaciones tramitadas en las direcciones seccionales con declaración electrónica. Sistema SYGA- MUISCA (no incluye petróleo)**

Cifras en millones de dólares y millones de kilogramos  
Abril (1 al 15) de 2016 y 2017

Dirección Seccional	2016				2017				Variación %		
	Valor FOB	Peso neto	Número de registros	Número de declaraciones	Valor FOB	Peso neto	Número de registros	Número de declaraciones	Valor FOB 17/16	Peso neto 17/16	Declaraciones 17/16
Aduanas de Cartagena	174	83	6.553	3.141	160	114	5.124	2.691	-8,4%	37,3%	-6,5%
Impuestos y Aduanas de Buenaventura	140	80	5.383	2.470	149	84	5.139	2.308	6,9%	5,4%	-4,5%
Impuestos y Aduanas de Riohacha	36	749	13	13	149	1.941	31	31	311,7%	159,1%	138,5%
Aduanas de Medellín	93	5	5.070	2.200	80	2	4.434	1.472	-13,4%	-59,4%	-12,5%
Impuestos y Aduanas de Santa Marta	84	1.159	429	311	79	918	328	248	-6,2%	-20,8%	-23,5%
Aduanas de Bogotá	92	11	12.749	5.343	67	5	10.405	4.083	-27,2%	-45,3%	-18,4%
Aduanas de Barranquilla	82	131	1.993	1.197	52	79	1.573	963	-36,8%	-39,7%	-21,1%
Impuestos y Aduanas de Ipiales	24	12	2.721	821	25	14	2.675	887	0,8%	18,6%	-1,7%
Impuestos y Aduanas de Urabá	46	102	472	171	16	33	398	153	-64,7%	-67,9%	-15,7%
Aduanas de Cali	13	3	920	317	15	3	960	271	18,1%	22,2%	4,3%
Impuestos y Aduanas de Maicao	0	0	1	1	5	1	70	33	**	**	**
Aduanas de Cúcuta	0	0	10	2	1	1	136	53	**	**	**
Impuestos y Aduanas de Marizales	1	0	17	12	0	0	5	5	-21,1%	-10,0%	-70,6%
Impuestos y Aduanas de Bucaramanga	0	0	131	33	0	0	97	17	-32,8%	-37,6%	-26,0%
Impuestos y Aduanas de Pereira	0	0	14	11	0	0	6	4	-59,5%	-86,5%	-57,1%
Delegada de Impuestos y Aduanas de Puerto Asís	0	0	2	1	0	0	0	0	*	*	*
	786	2.334	36.478	16.044	799	3.196	32.381	13.229	1,6%	36,9%	-11,2%

Source DIAN, accessed 1 April 2017

As the (DIAN) argues, the main subheading exported by each of the five main sectional addresses was: Riohacha: 2701.12.00.10 (Thermal coal). Cartagena: 0901.11.90.00 (Other roasted coffee, not decaffeinated). Buenaventura: 0901.11.90.00 (Other roasted coffee, not decaffeinated).

It should be noted, therefore, that the export of coffee was concentrated by the customs administrations of Cartagena and Buenaventura, which is indisputable using the maritime environment, in fact, for COLCAFE it represents a greater distribution by means of the transit from Medellín to the port societies to Although in his condition of UAP can obtain the authorization of shipment from its own address.

As indicated by the (DIAN), Colombia's main export destinations during the period from 1 to 15 April 2017 were in the United States, Turkey and Brazil, which added

US \$ 497 Million to the total exported in the period and represent 37.8% of the total in FOB value and 44.1% in volume.

### Graphic # 3

**Cuadro 8. Principales destinos de las exportaciones colombianas (no incluye petróleo)**

Cifras en millones de dólares y millones de kilogramos

Abril 1 a 15 de 2017

<b>País de destino</b>	<b>Valor FOB</b>	<b>Peso neto</b>	<b>Part. % valor FOB</b>	<b>Part. % peso neto</b>
Estados Unidos	176	189	22,0%	5,9%
Turquia	80	1.078	10,1%	33,7%
Brasil	46	142	5,8%	4,4%
Resto de países	497	1.787	62,2%	55,9%
<b>Total exportado</b>	<b>799</b>	<b>3.196</b>	<b>100,0%</b>	<b>100,0%</b>

Source DIAN, accessed 1 April 2017

The main subheading exported to each of these three countries was: United States: 0901.11.90.00 (Other roasted coffee, not decaffeinated.). Turkey: 2701.12.00.10 (Thermal coal.). Brazil: 2704.00.10.00 (Coke and semi-coke of coal, whether or not agglomerated). Obviously according to the above, the United States remains the main coffee-buying country.

The twenty (20) main subheadings that make up the Colombian exportable offer totaled US \$ 513 million and had a 64.2% share of the total FOB value. In net weight the share was 96.5%. According to the graph, coffee ranked second.

## Graphic # 4

**Cuadro 11. Principales subpartidas arancelarias exportadas (no incluye petróleo)**

Cifras en millones de dólares y millones de kilogramos

Abril 1 a 15 de 2017

Subpartida	Descripción	Valor FOB	Peso neto
2701120010	Hullas térmicas.	203	2.835
0901119000	Los demás cafés sin tostar, sin descafeinar.	91	25
7108120000	Oro(incluido el oro platinado), en las demás formas en bruto, para uso no monetario.	40	0
8802400000	Aviones y demás aeronaves, de peso en vacío, superior a 15000 kg.	24	0
2704001000	Coques y semicoques de hulla, incluso aglomerados.	22	88
0803901100	Bananas o plátanos frescos del tipo "cavendish valery"	17	35
1701999000	Los demás azúcares de caña o de remolacha y sacarosa químicamente pura, en esta	16	27
1511100000	Aceite de palma en bruto.	15	20
3904102000	Policloruro de vinilo, sin mezclar con otras sustancias, obtenido por polimerización en	11	11
3902100000	Polipropileno.	11	8
0603110000	Rosas frescas, cortadas para ramos o adornos.	10	1
0603199090	Las demás flores y capullos frescos, cortados para ramos o adornos	10	2
7108130000	Las demás formas de oro semilabradas, para uso no monetario.	7	0
3004902900	Los demás medicamentos para uso humano.	6	2
7404000010	Desperdicios y desechos, de cobre, con contenido en peso igual o superior a 94% de	6	1
1704901000	Bombones, caramelos, confites y pastillas.	6	2
1701140000	Los demás azúcares de caña en bruto, sin adición de aromatizante ni colorante en esta	5	10
2603000000	Minerales de cobre y sus concentrados.	5	5
8507100000	Acumuladores eléctricos de plomo del tipo de los utilizados para el arranque de los mo	4	2
3105200000	Abonos minerales o químicos con los tres elementos fertilizantes: nitrógeno, fósforo y	4	10
<b>Subtotal valor FOB principales veinte (20) subpartidas exportadas</b>		<b>513</b>	<b>3.083</b>
<b>Total exportaciones</b>		<b>799</b>	<b>3.196</b>
<b>Participación principales veinte (20) subpartidas en el total exportado</b>		<b>64,2%</b>	<b>96,5%</b>

Source DIAN, consulted on April 1, 2017

## 2.2 COLCAFE Permanent Customs as a User (UAP)

The international coffee market for Colombia is quite variable, there are undoubtedly moments of apogee through its history and at times of crisis limits. In some cases, the international price falls, often caused mainly by the increase in coffee supply in Brazil and even in Colombia. However, other situations may impact these markets, such as the rust epidemic that affected countries in Central America between 2012 and 2013, or the prolonged drought and high temperatures in regions of Brazil in 2013 that led to A much lower world production for coffee year 2013/14.

Within this context, Colombia is known for being one of the countries that has one of the best coffee in the world. According to the International Coffee Organization (ICO) on average, as indicated in the Magazine (money) from the year 2000,

Colombia has been the third largest coffee exporter in the world with 9.59 million bags, preceded by Brazil (27.81 million bags) and Vietnam (15.63 million bags). The main destinations of exports of coffee in Colombia often are: the United States, Japan and Belgium.

Colombian Coffee industry (company National), founded in 1921 by the Compañía Nacional de Chocolates, formerly known as Chocolates Red Cross, home international trade activities in 1961 when he made his first export to Japan and obtained the quality of PMU in the year 2005.

As UAP, COLCAFE from 2005 achieved a remarkable growth in its international management, both in imports and exports, in addition to obtaining the possibility to prevent the nationalization of their goods at customs primary zone, and in exchange the DIAN move to its inspectors to its own facilities in order to complete the import process and consolidate your payments on a monthly basis and not with the obligation to cancel the customs duties in each nationalization.

The benefits of being a PMU will be showed in fact from 2006 when it was ranked among the 100 largest companies export to China, as public Legiscomex, with a total in the FOB value of 119 million between January and August.

## Graphic # 5



### Las 106 empresas colombianas que exportan a China

NIT	Razón Social	Año 2006 Ene-ago Valor FOB USD
860069378	CERRO MATOSO S.A.	76.725.486
800177471	C.I. MUNDO METAL S.A.	67.153.510
800005529	C.I. TODOMETAL,S.A	12.855.741
806001475	C.I. GREEN LINE S.A.	9.055.148
802024696	C.I. METAL TRADE LTDA.	8.097.838
805003032	C.I. METALES Y METALES DE OCCIDENTE S.A.	6.158.766
811031651	C.I. ALMASEG S.A.	4.135.251
806013773	C.I RECYCABLES S.A.	3.706.990
830119526	C.I. LG METALES LTDA	3.100.268
806007980	C.I. CARTAGENA RECYCLING LTDA	2.794.254
804010710	C.I METALCO LTDA	2.327.919
890101058	C.I. CURTIEMBRES BUFALO S.A.	2.284.635
805024208	COMERCIALIZADORA INTERNACIONAL SOLOMETALES	1.856.586
890900305	CURTIMBRES DE ITAGUI S.A.	1.685.880
811045098	ABC METALES COMERCIALIZADORA INTERNACIONAL	1.203.105
811024067	COMPRAVENTA DE SEGUNDAS LITO LTDA	1.198.755
805027084	ANB. EXCEDENTES INDUSTRIALES E.U.	1.029.188
860007538	FEDERACION NACIONAL DE CAFETEROS DE COLOMBIA	916.782
806000058	C.I. COMERPELTDA	844.559
860002590	BRENNTAG COLOMBIA S.A.	769.312
812006628	C.I. EXCEDENTES INDUSTRIALES MONOPOSADA Y CIA LTDA.	697.266
890100454	DUPONT DE COLOMBIA S.A.	622.669
804015400	C. I. WAN LTDA	486.009
800243960	DISEÑO Y PIEL S.A.	409.828
800059470	POLIPROPILENO DEL CARIBE S.A. - PROPILCO S.A.	408.131
900060476	ENCAJES S.A COLOMBIA	386.086
802006840	GRIFFIN DE COLOMBIA S.A.	376.068
832006900	INVERSIONES MARROQUI S.A.	338.947
811015541	C.I. COLCUEROS S.A.	292.875
815000775	NACIONAL DE ALUMINIOS LTDA	252.206
860020439	MONOMEROS COLOMBO VENEZOLANOS S.A (E.M.A)	246.320
890906397	NUBIOLA COLOMBIA PIGMENTOS S.A	244.724
891408382	AMERICANA DE CURTIDOS LTDA Y CIA S.C.A.	235.945
830505652	SOUTH AMERICAN WOODS S.A.	228.320
2919833	FELIX IDARRAGA IDARRAGA	215.263
900056846	INTERNACIONAL DE RECICLAJE LTDA.	179.507
830132094	INDUSTRIAS QUALITY PRODUCTS LTDA	160.460
890903532	INDUSTRIA COLOMBIANA DE CAFE S.A. - COLCAFE S.A.	119.125
800233382	C.I. NATURANDINA LTDA.	117.119
860067096	RECUPERACION DE METALES LTDA	116.112
860014659	DOW QUIMICA DE COLOMBIA S.A.	103.868
860001963	PROTELA S.A.	99.120

Diciembre del 2006

Elaborado por Legiscomex.com

Página 1 de 3

Source Legiscomex, consultaed on 30 de march 2017.

For the year 2008 was ranked among the 100 largest companies export to the European Union.

## Graphic # 6


Comercio exterior de la Región Andina con la UE

Colombia/Inteligencia de mercados  
**Empresas exportadoras e importadoras de Antioquia desde la UE**  
 Por: Legiscomex.com  
 Enero 30 del 2008

**Tabla 1: 100 principales empresas exportadoras a la UE**

Posición arancelaria	Descripción	2007 ene-oct USD	Participación
890926766	C.I. BANACOL S.A.	63.300.434	14,67%
890904224	C. I. UNIÓN DE BANANEROS DE URABÁ S.A.	63.285.513	14,67%
891903333	CARCAFE LTDA. CI.	51.354.374	11,90%
890933326	C.I. PROMOTORA BANANERA S.A.	41.685.906	9,66%
860007538	C.I. INVERSIONES INTERNACIONALES DE COLOMBIA LTDA	25.888.000	6,00%
860000996	C.I RACAFE & CIA S.C.A	25.819.242	5,98%
800182348	C.I. CONSULTORIA Y SERVICIOS BANANEROS S.A.	21.768.300	5,05%
811027319	C.I. BANAFRUT S.A.	21.380.235	4,96%
811030498	C.I. TROPICAL S.A.	11.813.949	2,74%
811015541	C.I. COLCUEROS S.A.	9.735.902	2,26%
800180617	C.I. SUNISA S.A.	9.599.145	2,23%
890906397	NUBIOLA COLOMBIA PIGMENTOS S.A.	9.520.078	2,21%
811038130	C.I. ENCOL S.A.	7.752.948	1,80%
860525060	EXPOCAFE	6.797.740	1,58%
890903532	INDUSTRIA COLOMBIANA DE CAFE S.A. - COLCAFE S.A.	6.503.172	1,51%
890900115	A LAUMAYER Y CIA EXPORTADORES DE CAFE S.A.	4.851.507	1,12%
890900085	LOCERIA COLOMBIANA S.A.	4.360.596	1,01%
800152825	SOCIEDAD DE COMERCIALIZACION INTERNACIONAL KERACOL S A	4.071.751	0,94%
810005794	MAXIMO EXPORTADORES DE CAFE	3.542.749	0,82%
811031651	CI ALMASEG S.A.	3.059.003	0,71%
890900305	CURTIMBRES DE ITAGUI S.A.	2.818.967	0,65%
817000725	C.I TRILLADORA CAFE POPAYAN S.A.	2.155.002	0,50%
860015753	COLOMBIANA DE KIMBERLY COLPAPEL S.A.	1.845.713	0,43%
800176428	C.I. CARIBBEAN EXOTICS S.A.	1.620.516	0,38%
811014994	CIA DE GALLETAS NOEL S.A.	1.506.540	0,35%
890903939	POSTOBON S.A.	1.380.409	0,32%
811031214	C.I MACEDONIA S.A.	1.350.052	0,31%

Source Legiscomex, consultaed on 30 de march 2017.

Currently, COLCAFE exported to 78 countries, with more than 20 certifications that allow you to accredited international customers as an organization with high social responsibility, has 4 segments of customers who are: Private Brand, where customers as Wal-Mart, Sam´s Club, LMZ Soluble Coffee Incorporated among others. These customers represent 48% of international sales, which are the American market mainly USA.

Another highlight is the segment of industrial customers in particular, Mitsubishi Corporation, Taylor Made, which represent 19% of sales.

The Clients Own Brand, represents the 22% of sales and last segment, third-party customers, which represent the 11%.

Within the Group Nutresa, coffee sales represent 11% of total sales with growth in the years 2015 and 2016, as shown in the following graph:

### Graphic # 7



Source: Sustainability report, Group Nutresa, 2016.

The international sales of colcafe, represent the 35% of its production, becoming the leading company in Colombia with 56.1 per cent in the market of roast and ground coffee and 41.5% in the soluble coffee market.

Without a doubt, the quality of the Permanent Customs User part of the management benefits brought to Colcafe benefits in terms of image and brand to be recognized at the international level as a trusted company and a leader in the Colombian market.

## **CHAPTER II**

### **2.3 THE AEO (OAS) under the framework of DECREE 390 OF 2016**

#### **2.3.1 Origin of the figure of OAS.**

The International Convention on the modernization and simplification of customs procedures, adopted on 18 May 1973, is an international instrument to harmonize and simplify customs procedures, which is achieved through aspects that directly impact on customs operations of each country, for example: Implement programs to modernize customs procedures and practices. As argued by U. Militar Nueva Granada (2015), you must apply the regimes and customs practices in a predictable, consistent and transparent manner. Adopt modern techniques such as risk management systems. Cooperation with other national authorities, customs administrations and business communities. Implementation of appropriate international standards, and access of the parties concerned to the administrative and judicial remedies.

For its part, the World Trade Organization (WTO), which pursues the development of trade to the benefit of those who practice it, ensuring that trade is carried out smoothly, predictably and freely as possible.

As seen, essentially we are dealing with two concepts that are trend in international trade: Facilitation and Control.

About the U. Militar Nueva Granada (2015), in the year 2005 the World Customs Organization (WCO), adopted the Framework to Secure and Facilitate Global Trade (SAFE), with the aim of achieving a more secure trading regime and a new approach to work and partnership between customs and businesses. Under the SAFE emerges the figure of the Authorized Economic Operator (AEO).

### **2.3.2 Economic Operator in Colombia**

The Law 1609 of 2013, emerges as the "new customs law," and lays down in its article 4 Among other principles the principle of security and facilitation in the logistics chain of foreign trade operations.

For its part, the Decree 390 of 2016, in its article 492 defines risk as "the probability that it will not comply with the customs legislation in force and, in general, with the obligations administered by the Directorate of National Taxes and Customs".

Risk management is linked figure emerged in the WCO SAFE Framework in 2005, the Authorised Economic Operator, in fact in Colombia is set with the 3568 Decree of 27 September 2011, and be ratified in the Decree 390 of 2016.

The OAS is defined by the DIAN as "the authorization granted by the customs authority, in accordance with the guidelines of the World Customs Organization (WCO), a company that demonstrates to be committed to security throughout the entire supply chain, Through the fulfilment of requirements in terms of security and

satisfactory record of customs and tax obligations, generating a series of benefits in their foreign trade operations and recognition as a company safe for both your business partners and the authorities in control." (National Tax and Customs Office, 2013)

- Decree 390 of 2016, in article 34, Precept u to l to Directorate of National Taxes and Customs, based on the system of risk management may authorize or qualify importers, exporters and operators foreign trade, as operator Econ or mico authorized, in accordance with the conditions and requirements set forth in Decree 3568 of 2011 or the rules that modify, add or replace, enjoying special treatment enshrined in both decrees, among others:
- Not constitute guarantees í as to support fulfilling their customs obligations.
- Make clearance of the WARE í as subject to import or n on the premises of the declarant.
- Present authorization request or n boarding at the place of shipment.
- Placing goods under the customs warehousing procedure, once you have completed\* the regime of transit or a multimodal transport operation or a combined transport operation in the national territory.
- Reduce fifty percent (50%) the value of the rescue of the goods.
- Not present customs declaration in advance in cases where this is mandatory.
- Perform consolidation or deconsolidation of cargo, cargo transport or

customs agency, on the part of the deposits enabled.

- Perform consolidation or deconsolidation of cargo, cargo transport or warehousing of goods by the customs agencies.
- Reembarcar goods at the time of customs intervention in the prior control and simultaneously, are different from those which have been negotiated and which arrived in the country by the provider failed. (Decree 390 of 2016)

As can be seen, in exchange for proper risk management, to receive the authorisation of OAS are granted benefits of the figure of PMU, which as noted above is due in three (3) years and then invites to achieve the quality of OAS.

## **CHAPTER III**

### **2.4 And OAS UAP COMPARISON**

After presenting both the figure of the Permanent Customs User (UAP) and Authorized (OAS) Economic Operator, this chapter graphically presents a comparison between requirements, benefits, differences and similarities between the two.

REQUIREMENTS	
Authorized Economic Operator	PERMANENT CUSTOMS USERS
An analysis and risk management: Establish management policies on security, having a system which analyze the potential risks in the supply chain, charges and determine critical areas.	For a year before the filing No, you must have made operations import / export FOB value exceeding US \$ 5.000.000.00 or proving that value as an annual average over the three years prior to the submission of the application. Given that for large US taxpayers would be \$ 3,000,000.00
Business Partners: Identify business partners authorized as OAS or certified by another security program administered by a foreign customs.	Who have dealt with at least two hundred and forty (240) of import declarations ng early or initial and / or initial export during the previous year (January to December).
Container Security: Get security measures against the introduction ng staff and / or unauthorized materials, store containers in controlled areas, install high security seals, following the ISO 17712 standard.	The getting all the resumes of management and legal representatives.
F control access ISICO: System for access control and identify people and vehicles, process control devices for access control and identification of personnel involved.	They have been declared as major contributors.

<p>Personnel security: Procedures for selection on of staff employment history of employees updated, run biennially home visits, procedures for the withdrawal of personnel, establish security arrangements for the provision of staffing, code of ethics.</p>	
<p>Process safety: identification ng drivers and vehicles, document control system, tools to implement traceability load protocol to solve unexpected situations, accurate information.</p>	<p>L have a heritage líquido than one hundred eighty-six thousand units tax value (186,000 UVT).</p>
<p>Security f HYSICAL: signaling and lighting, security service 24 hours a day, plan your physical plant (identification of critical areas), adequate infrastructure, secure and inspect doors, windows, fences, prohibit the parking of private vehicles in cargo area .</p>	<p>Have a favorable opinion of the administration on of risk.</p>
<p>Safety technology ed information: use computer system to control and monitor your business, policies and procedures of security, assignment of individual accounts (changed daily), informatics plan contingency (technical room), controls to identify abuses Computer systems.</p>	<p>Find the d ia with regulators in tax payments.</p>

<p>Safety training: induction ON and periodic re induction, training programs on safety, prevention program of drug and alcohol training plan for handling situations of panic.</p>	
<p>An applicant who chooses the category ed OAS, in addition to the requirements listed in the category OAS must comply: plant and animal health safety: Suppliers meet health requirements phyto-zoo established by the ICA to develop its business, comply with regulations phyto-sanitary zoo for export process, having BPM in their processes, cleaning and disinfection of containers, limit access of people to containers also must have protocol to destroy products that you represent risk.</p>	<p>The getting copy of the Book of partners or shareholders, duly authorized, endorsed or registered by the competent authority, except in the case of an organization Onima.</p>
<p>Health safety: Ensure that their suppliers meet the health requirements, meet Ruling health ng force for export process, ensuring training on issues related to health and safety requirements</p>	

BENEFITS		
AUTHORIZED OPERATOR	ECONOMIC	PERMANENT CUSTOMS USERS
No need to present forward-looking statements.		Payment of taxes the first five d Als next month.
They will be given a higher priority in INVIMA, ICA inspections among others.		Auto lift penthouses
Reliable importers are therefore get automatic lift penthouses.		They have the ability to recognize WARE Als import enabled warehouses and free zones, before their declaration to Customs
Secure supply chain.		Tr agility Amite customs clearance of goods, giving a better cash flow by not generating stand-by, warehousing costs, among others.
It is a figure worldwide.		The process after obtaining acceptance ng the declaration is made more agile, since it can bring to any nearby bank statement, without requiring the payment of customs duties electronically or letter.

<p>In terms of taxation, those responsible for the VAT with right to return, to apply as OAS may request the return of balances in favor of monthly form, without having to wait for the declaration of income, having a return time of 30 days and not 50 as the other companies.</p>	<p>According to the ICFES, (1999). The PMU will have the possibility to import inputs and raw materials in the form of temporary import for industrial processing, under the terms of Decree 2685.</p>
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DIFFERENCES		
AUTHORIZED OPERATOR	ECONOMIC PERMANENT CUSTOMS USERS	
<p>It has more advanced risk management, as the OAS ensures its supply chain from source to destination</p>	<p>Only the benefits apply for Colombia</p>	
<p>Compliance for OAS is more rigorous, doing much emphasis on security, such as analyzing critical areas access control, among others.</p>	<p>If required to submit forward -looking statements is required to fulfill this requirement.</p>	
<p>You must know their suppliers and even requiring some requirements.</p>	<p>Compliance for UAP is most matter of presenting certain amount of operations per year, although also requires security is not as rigorous as the OAS</p>	
<p>Is not obliged ng submit forward -looking statements as a rule.</p>	<p>Disappear to in four years, "forcing" the UAP to be OAS to continue conserving benefits and get more.</p>	

Recognition by Customs as a safe and reliable partner.	It is not recognized by Customs as safe and reliable.
Applies to all links in the chain logistics	Applies only to exporters and importers
SMEs and large companies	Participation only on of large companies
Should not constitute guaranteed	Should be a guaranteed
customs, tax benefits; benefits OAS authorities control and indirect benefits	Customs tax benefits

Source: Erika Amanda Anzola Burgos, Book The Authorised Economic Operator in Colombia

At the end of the comparative tables of benefits, requirements and differences, it can be concluded that the OAS has greater benefits with respect to the UAP, generating more security in your international supply chain. In addition, all the benefits that were granted to the PMU will be transferred to the OAS as evidenced in the following table:

SIMILARITIES	
AUTHORIZED ECONOMIC OPERATOR	PERMANENT CUSTOMS USERS
<p>They have the similarity that all Permanent Customs User benefits become a part of the benefits Operator Economic Authorized already mentioned in previous pictures.</p>	

## CHAPTER IV

### 2.5 SELF-ASSESSMENT PROCESS COLCAFE TO ASPIRE TO BE AUTHORIZED ECONOMIC OPERATOR.

#### 2.5.1 The Nutresa Group.

The Nutresa Group starts toward 1920 at the founding of the Compañía Nacional de Chocolates, originally called the Red Cross Chocolate Company, was then carrying out the integration of different small local producers.

1933 is the creation of the Red Seal brand to market roasted and ground coffee, as revenue diversification strategy of the firm. Nacional de Chocolates and in 1958 is the creation of the Colcafé brand, for commercialization of soluble coffee, while for 1960 the merger of two subsidiaries of the Nacional de Chocolates, Chocolate

Samson and Chocolates Chaves, Santa Fe and Tequendama occurs, giving origin Industria Colombiana de Café SA - Colcafé.

After the elapse of new creations, new products and the acquisition of brands at a national and international level, the year 2006 where the Fundación Grupo Nacional de Chocolates, with the purpose of concentrating the efforts of the companies of the Group in its contribution to the economic and social development of the community. (Pedraza, 2011)

For the year 2011, the change of name, Grupo Nacional de Chocolates S.A. changes of denomination by Nutresa Group S.A., representing all categories of food and companies of the group and the link of the marks with nutrition. (Nutresa, s.f.)

The operationally Nutresa Group is divided into the following businesses: cookies, chocolates, coffee, pasta, meat and Ice Cream.

Commercially, the group is supported by structures segmented by channel within Colombia, and that the company Novoventa is the distributor in alternative channels and the company The Recetta is the distributor of institutional customers (this company is a Joint Venture between alpine and Nutresa Group). At the international level, with a group's own companies in Ecuador, El Salvador, Guatemala, Nicaragua, Panama and Venezuela.

We also have services Nutresa S.A.S. who provides administrative services to the group as they are legal assistance, procurement, communications, human resources management, among others. (Pedraza, 2011).

Under the subject involved in this work is Colcafé, in relation to the issue of safety and operation of international trade will only be a brief description of your supply chain, as is well described by Pedraza (2011).

To say the above, the supply chain is the backbone of any company, which holds all of the processes that go from raw material until it becomes product. Starts from the suppliers, mainly belonging to the cocoa sector and the fruit growers. After

having the necessary inputs, they are transported to the production plants of the Group located in Colombia, Costa Rica, the United States, Mexico, Panama, Peru, Dominican Republic and Venezuela. After that the goods are ready, these are the Nutresa distributors; the Group has four main distributors that are: Commercial Nutresa, Novaventa, The Recetta and Cordialsa. Finally, these companies distributors carry products to supermarkets and shops so that they can be consumed by the end customer. (Pedraza, 2011).

### **2.5.2 Colcafé.**

As noted above, Colcafé was founded by the Compañía Nacional de Chocolates formerly known as Chocolates Red Cross.

In 1931 he took the project to manufacture roasted and ground coffee proposed years ago, the production and marketing of coffee began in the city of Cali with the brand leader. In 1933 it registered the trademark Red Seal and began to be manufactured in the city of Barranquilla. In 1940, within the strategy of diversification of the Compañía Nacional de Chocolates, included two major achievements: the planning and implementation of the Colombian Coffee Industry S, (Compañía Nacional) and the elaboration of chocolates Jet. (Compañía Nacional, s.f.)

The first of June 1950 protocolizo is the creation of the Colombian coffee industry with the production of roasted and ground coffee, red seal mark, in 1960 completed the construction of the plant of soluble coffee roasted and ground, located on the highway to the south, west of the city of Medellín, in addition, and includes in its Soluble coffee. (Compañía Nacional, s.f.)

The 8 August 1961 took place the first export to Japanese soil, for a total of 3000 kilos of Soluble Coffee, packed in bulk.

### **2.5.3 The management of the risk of Colcafe.**

Colcafé develops continuous improvement activities to control, prevent and mitigate the impacts associated with the activities of the company and committed to the quality of its products, its partners, suppliers and their customers.

For the effect, Colcafe has been certified by the BASC (Business Alliance for Secure Commerce). Based on this standard, Colcafe has implemented a model of total control of all its operations both within the company and outside of it, For this it was envisaged that all its suppliers and all its commercial partners were certified under the standard BASC or at least have started with the self-assessment for the certification of this.

How risk management plan and the organization's corporate policy has provisions that correspond to procedures precautions on the smuggling of goods and narcotics, for this has developed policies for the recruitment of personnel, both own as a contractor, in order to investigate their criminal background and of all kinds, preventing possible problems in the future, It also has implemented security policies, such as: physical document storage areas, security personnel for these tasks, access control systems of vehicles and people, restricted areas for external and internal staff, among others.

As a fundamental part of all its productive processes, the organization has installed a closed circuit of permanent monitoring in all areas of the company, in order to counteract possible failures in the supply chain and mitigate impacts that could affect the security of your logistics chains, n the areas of possible contamination risks the company has a canine handler and its anti-narcotics Dog (and/or explosives), where its main function is to review of trucks and containers that you have to upload or download, at the same time analyzes each one of the pallets or pallets with a product that will be loaded in the vehicle assigned throughout the

operation of loading and/or unloading vehicles are activated security cameras seeking to eliminate the risk of contamination.

There are strict security agreements with customers, suppliers, agents of Customs, Police, Customs Department (DIAN), among others, where it is guaranteed that the burdens and the security seals have not undergone different changes to the described in the documents of transport ensures that its processes are ethical and comply with the standards of safety and quality, for this is issued a letter of responsibility that describes the legality of the load.

**Definition of Risk:** is the possibility that an unexpected event happens and affect directly or indirectly the organization, negatively affecting their processes and preventing everything planned to take a different course.

**How to attack the smuggling:** As mentioned in the previous chapter, for the AEO certification, companies must comply with very strict requirements mainly directed to security in the supply chain, being an obstacle to national and international smuggling, supported directly by the DIAN, National Police, invima and ICA who are those entities responsible for carrying out regular visits to verify compliance with the requirements mentioned above.

**Security in the logistics chain of Colcafe:** Colcafe performs a thorough analysis of all its production processes throughout your supply chain, but mainly focuses on all the links that make up the company, the company has certification BASC (Business Anti-Smuggling Coalition) That allows you to prove that its processes comply with the safety standards required by the international trade, and, in turn, requires that all those involved in the supply chain have the same certification (BASC) From the suppliers, contractors, customs agents, cargo companies, which allows you to have greater peace of mind in their productive processes, Colcafe with this certification has established a series of procedures in the company, as

security cameras, access systems for people, access control systems for private vehicles and cargo security seals, document security, among others.

The location is controlled in the organization is the distribution center of finished product (CEDI), in this place are all products will be shipped to international customers and domestic, to comply with safety standards, the company has 20 permanent monitoring cameras in this area, In the controls in operation throughout the process, from which comes the product until it is loaded into the vehicle to its final destination, which allows you to check that these products will not be contaminated in any link in the chain, with the security staff 24 hours supported a Canine (Dog narcotics and/or explosives) where it is inspected the cargo, vehicles and people. The company also has agreements between customers and suppliers that allow that their products are 100% reliable, there is a manual of procedures that respond to the cautions about the smuggling of goods and narcotics, all parts of the company are constantly monitored by a closed system of security cameras, You have constantly trained to prevent abnormalities in the security of the chain, in turn has an exclusive place for security staff allows you to make a total control of all cameras, security personnel take decisions in case of abnormalities that put at risk the company and any of parties associated with them.

#### **2.5.4 Requirements for Colcafe be OAS.**

The requirements to be OAS are given by the Decree 358 of 2011 in accordance with the Decree 390 of 2016, but apart from specific obligations, there are 11 steps that you must fulfill in order to obtain this grade and thus enjoy the benefits that certification.

**Preconditions:** This must be done with the greatest possible clarity and in minimum security conditions established by the DIAN, this is part of the

conditions and prerequisites for the exporters must also comply with minimum requirements set out in Article 4 of Resolution 15 of the 2016 and/or resolution 67 of 2016. This chapter has 17 items prior, between have a domicile and legal representation in the country, which the partners, legal representatives, reviewers, prosecutors, members of the board and accountants of the company does not have a criminal record, as well as the latest 3 emphasize to the health security and facilitation, self-assessment is the home of all the process to obtain the certification.

Picture # 1

Self-assessment of the pre-conditions

		Auto-evaluación de Cumplimiento de Condiciones Previas y Requisitos Mínimos Exportador			  	
Informe Agregado de Cumplimiento						
Datos del Interesado						
NIT	DV	Primer apellido	Segundo apellido	Primer nombre	Otros nombres	
890803632-1						
Razón Social INDUSTRIA COLOMBIANA DE CAFÉ COLCAFE S. A						
Especificaciones de la Autoevaluación						
Calidad usuario Operador Económico Autorizado: Sociedad de Comercialización Internacional						
Autoridades Particulares de Control						
Seleccione, la categoría OEA por la que optará y, de ser el caso, las autoridades particulares que ejercen control sobre sus operaciones (ICA e INVIMA), en razón a la naturaleza de sus productos o las actividades de su empresa. Recuerde que el valor seleccionado en esta casilla determinará las condiciones y requisitos particulares que debe auto-evaluarse. Para los exportadores, las autoridades de control DIAN y Policía Antinarcoóticos siempre estarán presentes. * No realice los valores.						
Categoría OEA						
OEA Seguridad y Facilitación Sanitaria						
Item	* Nombre de la Autoridad					
1	U.A.E. Dirección de Impuestos y Aduanas Nacionales					
2	Dirección Antinarcoóticos Policía Nacional					
3	Instituto Nacional de Vigilancia de Medicamentos y Alimentos					
4	Instituto Colombiano Agropecuario					
Resumen de la Autoevaluación						
Cód.	Capítulo	Total	Si cumple	No cumple	En proceso	% cumplimiento
0	Condiciones Previas	17	13	0	0	76%
1	Análisis y Administración del Riesgo	12	9	0	3	75%
2	Asociados de Negocio	2	1	1	0	50%
3	Seguridad del Contenedor y demás Unidades de Carga	10	10	0	0	100%
4	Controles de Acceso Físico	7	5	0	2	71%
5	Seguridad del Personal	7	7	0	0	100%
6	Seguridad de los Procesos	13	10	0	3	77%
7	Seguridad Física	9	9	0	0	100%
8	Seguridad en Tecnología de la Información	6	6	0	0	100%
9	Del Entrenamiento en Seguridad y Conciencia de Amenazas	4	3	0	1	75%
10	De la Seguridad Fitosanitaria y Zoonositaria	19	17	0	2	89%
11	De la Seguridad Sanitaria	11	9	0	2	82%
<b>Totales</b>		<b>117</b>	<b>98</b>	<b>1</b>	<b>18</b>	<b>86%</b>

Source DIAN, accessed 3 April 2017

**Analysis and Risk Management:** This chapter consists of 12 items among which are to have security policies based on the risk assessment, which must have objectives, goals and programs of security management, mission, vision, among others.

Compañía Nacional 12, meets all the preconditions for this chapter.

**Business Partners:** This chapter has 2 items in which the company should evaluate the documented procedures for the selection, evaluation of business partners that the company has and if they guarantee reliability, in addition to identify which are already authorised as OAS or have safety certifications.

COLCAFE, has a code of good governance where analyzes and studies each one of the partners of the company, in turn, makes an annual follow-up visits, verification of information of comparendos, habeas data, among others, which confirms the commitment to ensure transparent management in all parts of the company, strengthening confidence of shareholders, customers, employees, suppliers.

**Security container and other cargo units:** This chapter is made up of 10 items which are related to the security policies of the company for the management of cargo units, have and implement appropriate security measures to protect them from bad unauthorized handling of personal

information, and the pollution of the same, in addition to making a checklist to verify the containers, trailers and vehicles.

Colcafé A rigorous analysis of all those involved in its supply chain and conveyor belts, companies must comply with the required standards, all the companies that intervene in the supply chain must have the BASC certification and to be free from crimes of Law.

## Picture # 2

### Container Inspection



Source Own, photo taken on April 5, 2017, with permission of COLCAFE

The containers are examined on the outside in order to check that there are dented or foreign objects, from the security area is checked the shipping company that owns this container, in order to proceed with the physical inspection.



**Picture # 4**

Physical examination of the container



Source Own, photo taken on April 5, 2017, with permission of COLCAFE

**Picture # 5**



Source Own, photo taken on April 5, 2017, with permission of COLCAFE

**Picture # 6**



Source Own, photo taken on April 5, 2017, with permission of COLCAFE

**Picture # 7**



Source Own, photo taken on April 5, 2017, with permission of COLCAFE

**Physical access controls:** This chapter has 7 items that make reference to the controls that the company has for the entry of people and vehicles to the facilities, the requirement of the carnets to employees, the requirement of documents that identify visitors entering the company, among others.

### Picture # 8

Access controls



Source Own, photo taken on April 5, 2017, with permission of COLCAFE

### Picture # 9

Access restriction



Source Own, photo taken on April 5, 2017, with permission of COLCAFE

**Personnel Security:** This chapter also features 7 autoevaluan conditions where the documented procedures that the company has with respect to the information of their employees, selection processes, Linkages and retreats of the employees, the company should ensure that the staff with which account is reliable.

COLCAFE has a built-in anti-fraud policies, anti-corruption, also ditch the management policy for the prevention and control of risk of money laundering and financing of terrorism, the policy and management system of human rights, which assesses all the links of the staff working there.

**Process Safety:** Are 13 conditions in which autoevaluan the security protocols that has the company at the time of its logistics processes, which have documented procedures and traceability of their loads and the vehicle that transports.

COLCAFE keeps track of all the security of the supply chain through permanent monitoring systems, where it monitors and controls that do not affect the production loads and in turn makes satellite tracking to containers that carry his load.

### **Picture # 10**

Security Cameras



Source Own, photo taken on April 5, 2017, with permission of COLCAFE

## Picture # 11

Safety in the processes



Source Own, photo taken on April 5, 2017, with permission of COLCAFE

**Physical Security:** Comprised of 9 items where they assessed that the company has the marking of evacuation routes, with a map of the physical plant in where you identify with clarity the air criticism of the company and that they have disclosed the plans that they have at the time of an emergency; to have perimeter barriers around the facility and on the inside of the company, where the cargo storage areas and handling of the same. COLCAFE account with all the areas clearly demarcated and routes from its entry to the factory, currently has several certifications that allow you to be seen as a consolidated company in the prevention of risks and gives you confidence with regard to compliance with the rules of safety and health at work.

## Picture # 12

# OHSAS 18001 - Seguridad y Salud en el Trabajo



Código OS 169-1

Especificaciones sobre la salud y seguridad en el trabajo. Esta norma establece los requisitos para que las empresas puedan controlar sus riesgos de seguridad y salud ocupacional y dar confianza respecto al cumplimiento de dichos requisitos, mediante la identificación de peligros y la evaluación de control de los riesgos relacionados en el sitio de trabajo.

Contar con esta norma nos trae los siguientes beneficios:

1. Consolida la imagen de prevención de riesgos ante todas las partes interesadas.
2. Otorga una posición privilegiada frente a la autoridad competente, porque demuestra el cumplimiento de la reglamentación vigente y de los compromisos adquiridos.
3. Da mayor poder de negociación con las compañías aseguradoras, gracias a la garantía de la gestión del riesgo de la empresa.
4. Asegura la credibilidad centrada en el control de la seguridad y la salud ocupacional.
5. Mejora el manejo de los riesgos en seguridad y salud ocupacional

Estamos certificados en las sedes de Medellín y Bogotá en esta norma desde el año 2008

Source Colcafé, Accessed April 6, 2017

**Security in Information Technology:** Has 6 conditions that require safety policies and procedures and data protection, where the granting of responsible for the management of the information.

COLCAFE account with an information system called SAP integrates all of the information that must be administered by a role within the company and this must have a username and a unique password, which allows information to be unique and exclusive to the company.

### Picture # 13

- Aplicativos Web: Portal de empleados, Gestión de viajes, Conexión, Quickr, Requisiciones, Workflow de Proveedores, Imagix, Reservas, Grupos Primarios, Fonal, Sametime, entre otros.
- Correo: SmartCloud y Lotus Notes
- ADS: Windows, VPN
- SAP, JDE, ADAM, Queryx, System21, Citrix
- Cont@cto

Source Colcafé, Accessed April 6, 2017

**The safety training and awareness of threats:** This chapter is made up of 4 conditions on the implementation of the programs for the introduction and periodic reinduction and be directed to the entire staff of the company.

COLCAFE makes regular training to your employees about the consequences and prevention of drug and alcohol use, in order to train employees in panic situations and which are in conformity with the needs of the criticism.

**of the phytosanitary security and animal health:** This chapter is the largest of all and has 19 items where the company must assess if account with programs for the protection of the environment among its production chain, where you must be registered with the health authorities of control; must have certifications and/or concepts plant and animal health.

COLCAFE has several certifications of quality as shown in the picture # 14.

## Picture # 14



# Sistema Integrado de Gestión

El SIG o Sistema Integrado de Gestión es un sistema que facilita la administración de la Organización. Integra elementos de las normas que lo componen e incluye la estructura organizacional, actividades de planificación, responsabilidades, prácticas, procedimientos, procesos y recursos para establecer, implementar, cumplir, revisar y mantener la política de gestión integral y los objetivos estratégicos de la Organización.



Nuestra Compañía cuenta con las siguientes certificaciones:



Fuente Colcafé, Consultada el 6 de abril del 2017

**Of the health security:** Made up of 11 pre-conditions that must be self assessed by the company concerned in the authorization, among the conditions are that the company must make sure before filling, the containers and other cargo units meet the optimal conditions for cleaning, Conservation and storage, as well as store your cargo export object in a wine cellar that have favorable health concept which must be issued by the competent health territorial entity in the jurisdiction.

**Picture # 15**

Storage



Source Own, photo taken 5 of April of 2017, with Authorization of COLCAFE

**Picture # 16**

Physical inspection of the load, with the help of canine anti narcotic and explosive.



Source Own, photo taken 5 of April of 2017, with Authorization of COLCAFE

## Picture # 16

Photos during a load of export



Source Own, photo taken 5 of April of 2017, with Authorization of COLCAFE

The images are taken several times during the entire load, it is also monitored by a closed system of security, the canine guides carry a control by using a spreadsheet of all the innovations that might have passed during the load and this is in a log along with the video in case any claim by the customer.

**Picture # 17**



Source Own, photo taken 5 of April of 2017, with Authorization of COLCAFE

**Picture # 18**

At the end of the load



Source Own, photo taken 5 of April of 2017, with Authorization of COLCAFE

**Picture # 19**

Closing doors



Source Own, photo taken 5 of April of 2017, with Authorization of COLCAFE

**Picture # 20**



Source Own, photo taken 5 of April of 2017, with Authorization of COLCAFE

## Picture # 21

### Security Seals



Source Own, photo taken 5 of April of 2017, with Authorization of COLCAFE

### 4.13. BASC Certification 2016 – 2017

This certification is obtained when a company promotes safe trade in cooperation with governments and international agencies, COLCAFE, is part of this agency for several years and each year you must recertify in order to continue to promote the safe trade.

**Picture # 22**

Recertification BASC 2016-2017



Source Colcafé, Accessed April 6, 2017

### **3. Findings**

The assessment of Colcafe based on customs regulations, to ensure that the company complies at least with the minimum requirements to be submitted to the Directorate of National Taxes and Customs (DIAN) your application for Authorized Economic Operator (AEO).

It is clear that a verification visit by the DIAN, to a large extent could give a favorable result for the company, among other reasons because of its history, its importance in international trade, for belonging to one of the most important business groups in the country and, in relation to the topic treated in the present work, because security in its operations is one of the main concerns of the company and it has worked and continues to work with great zeal.

## **4. Conclusions**

Without a doubt, the figure in foreign trade to the eligible who until now have held the quality of UAP is to become OAS.

The OAS although his nature is of security and risk management in the operations of international trade, the benefits it gives to those who are certified as such are very similar to those that until now have as UAP, Which facilitate the operation, because the controls are less, since the companies have demonstrated their own self-regulation to prevent contamination of your goods, their transport and infiltration within the company to administrative levels, financial and logistical resources.

As noted in the findings, the assessment of Colcafe, allows us to conclude that the company is in a position to submit to the Directorate of National Taxes and Customs (DIAN) your application for Authorized Economic Operator (AEO) and is able to receive a verification visit to your documents and facilities.

## **5. Attachments**

Is accompanied self-assessment process

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