



**Methodological proposal for the implementation in an exporting company of the
requirements of the Authorized Economic Operator (AEO)**

Jessica Andrea Acevedo Rodríguez

Erika González Vargas

Gibenny Figueroa Aguilar

Esumer University Institution

Faculty of International Studies

Medellin Colombia

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Jessica Andrea Acevedo Rodríguez

Erika González Vargas

Gibenny Figueroa Aguilar

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Federico Alonso Atehortúa Hurtado (M. Sc.)

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Faculty of International Studies

Medellin Colombia

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Summary

This work was carried out based on the regulatory framework established in the Colombian Customs Statute Decree 390 of March 2016, which standardizes customs processes according to the Kyoto Convention and the approach to risk management, safety standards In the supply chain and ISO standards that exist worldwide. The AEO program provides the quality of a reliable operator to the customs authority, is voluntary for companies and initially has scope for exporters, in the future it will be extended to all foreign trade operators and grants benefits to the companies that hold The AEO quality, additional Colombian customs will enjoy mutual recognition with other customs that have incorporated into the customs process the program. The methodology was based on the collection of information on the DIAN website, an interview with an advisor of the customs agent who provides advisory services for the implementation of the program and also a company with experience in presenting to the program. The result of this work is the design of a methodology for companies to self-evaluate and know their status against the requirements of the program and thus be able to establish an implementation plan to make the application before the DIAN.

Keywords:

OEA KYOTO

OMA RISK

BASC SAFE

Abstract

This work was done based on the regulatory framework established in Colombia's Customs Statute Decree 390 of March 2016, through which customs procedures are standardized according to the Kyoto Convention and approach to risk management are standardized, safety standards in the supply chain and ISO standards in the World Trade Organization (WTO) AEO program provides quality assurance to the customs authority, it is voluntary for companies and is initially available to exporters in the future it will be extended to all foreign trade operators and provides benefits to companies that boast AEO quality, besides colombian customs Will enjoy mutual recognition with other customs that have incorporated into their customs procedures. The methodology was based on information gathering on the DIAN, an interview with a consultant customs agent who provides advisory services for the program. The result of this work is to design the methodology for companies to evaluate themselves and their status against the requirements of the program and to be able to establish an implementation plan to make the DIAN request.

Keywords:

AEO: Authorized Economic Program

RISK: probability combination of event occurring with its negative consequences.

BASC: Business Alliance for Secure Commerce

KYOTO: customs facilitation agreement trade

WCO: World Customs Organization

SAFE: Regulatory framework to secure and facilitate the global trade

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List of abbreviations

DIAN: National Tax and Customs Office

WCO: World Customs Organization

AEO: Authorized Economic Operator

ISO: International Organization for Standardization

BASC: Business Alliance for Secure Commerce

SAFE: Standards to Secure and Facilitate Trade

HACCP: Hazard Analysis of Critical Control Points

ICA: Colombian Agropecuario Institute

INVIMA: National Institute for Drug and Food Surveillance

Introduction

Globalization has led industries to be connected with regulators seeking to establish mechanisms that, while facilitating foreign trade between nations, are within the parameters of guarantee for security in the supply chain, based on safety standards International, risk management system and standardization in customs processes.

This work was carried out based on the normative framework established in the Colombian Customs Statute Decree 390 of March of 2016, which in turn has been created according to the normative framework of the World Customs Organization WCO; This decree standardizes the customs processes according to the Kyoto Convention with a focus on risk management, safety standards in the supply chain according to BASC and current ISO regulations.

The AEO - Authorized Economic Operator grants the quality of a trustworthy operator to the Pillars Normative Framework OMA, Customs - DIAN - ICA - INVIMA - National Police of Colombia; Is a voluntary and free program for companies initially with an outreach to exporters, in the future it will be extended to all foreign trade operators and will provide benefits to companies with AEO quality. On the other hand, in the matter related to the pillars of the WCO, the countries that have implemented the program, will benefit from the Mutual Recognition Agreement, that is, it will be recognized by the customs of other countries being reciprocal in that recognition.

This work was carried out in order to provide users with an easy and practical methodology to take the first steps towards preparing to apply for authorization as AEO, of course in compliance with the guidelines of the regulatory framework established for the program and Is published on the website of the DIAN, based on the most current Resolutions: Circular 0006 of September 2016, Resolution 15 of February 17, 2016, Decree No. 1894 of September 2015, Decree No. 3568 of September 27 2011 and the self-assessment tool:

Assistance Tool for Self-Assessment of Compliance with Prior Conditions and Minimum Requirements of the EXPORTER that contains the detail of the 11 chapters to be fulfilled in order to be certified as AEO.

Also, this work offers an overview of the program requirements that are stated in the 11 mentioned chapters to be able to carry out an analysis of the cost benefit that implies to be linked to this program as a company that seeks to be part of the globalization and the competitiveness.

Finally, the constraints for the implementation of the AEO program are based on the internal structure and processes of each company, so it is very important to establish the

level of compliance with the help of this work and the use of the self-assessment tool provided by the DIAN.

1. Formulation of the Project

1.1 Background

The AEO Authorized Economic Operator is a program that seeks to ensure and facilitate Global Trade, and that in agreement with the World Customs Organization WCO is established in Colombia through regulations to ensure compliance with the requirements of the same; Is supported by Decrees 3568 of 2011, which establishes the Authorized Economic Operator in Colombia, Customs Statute Decree 390 of 2016, as well as Resolution 015 of 2016 by which establishes the Authorized Economic Operator.

The Authorized Economic Operator (AEO) program originated in the terrorist events of September 11, 2001 in the United States, which motivated some countries to take measures to ensure security in the international traffic of goods and for that reason they were seen Forced to think of solutions that provide a more agile entry to the trade but that in turn guarantees security standards in the international supply chain.

The Authorized Economic Operator program is created to ensure and facilitate global trade based on the WCO normative framework; The AEO consists of the certification granted by the customs authority to a company that must demonstrate its commitment to safety throughout the supply chain, through compliance with requirements related to safety and risk management, and have a satisfactory track record Of customs obligations. It is the security tool for the accomplishment of the goals in security and facilitation of world trade, through the configuration of the pillars of the WCO, the strategic union between the public (customs and regulatory bodies) and private (private industry) sectors, And are designed for all international trade operators (exporters, importers, international freight forwarders, transporters, customs agents, port operators, airports and terminals, warehouses, courier companies.

By 2010, the AEO had already been implemented in 12 countries: the United States, Mexico, Canada, Argentina, China, Korea, Singapore, New Zealand, Switzerland and some European Union countries. Among which were Guatemala, Chile and Costa Rica. In Colombia, he has been a member of the World Customs Organization (WCO) since 2008 with the signing of the letter of attachment to the regulatory framework, where he undertook to fulfill the objectives of implementing the AEO program in the country with foreign trade operators, said program was implemented in 2011 through Decree 3568 of September 27, 2011 "Establishing the AEO Program in Colombia AEO", complemented

by Resolution DIAN 15 of February 17, 2016 "For which That regulated the AEO, "will initially be in force for exporting companies. To achieve this goal, the DIAN, through Resolution 112 of June 2014, establishes a technical committee of the AEO program and establishes the functions of its technical secretariat. It also establishes by means of Resolution 142 of July 2014 "By which the internal regulation of operation of the technical committee of the AEO is adopted" establishing some functions. (MINISTRY OF FINANCE AND PUBLIC CREDIT, 2011)

1.1.1. State of Art

The purpose of the information below is to report on research that has been done on issues similar to the implementation of the AEO program in the foreign trade sector in exporting companies, the application of the BASC model or the ISO 28000 standard in Colombia. We do not have very abundant information on this model because it is a subject recently regulated in Colombia.

In the research work CHARACTERIZATION OF APPLIED LOGISTICS PRACTICES IN TEXTILE SECTOR SMALLS BASED ON ISO 28000 STANDARD, University of San Buenaventura, it was established that the supply chain security management systems based on the certification standard ISO 28000 allows the identification of risk levels in supply chain operations, which allows risk assessments to be carried out to execute the appropriate controls based on management tools such as indicators of management,

documentation control, constant training and audits that measure the effectiveness of the actions Taken.

This research was based on the analysis of the logistic processes, where the logistics are defined as the parameter by which the inventory management is implemented, the relationship with the business partners, production planning and other processes contribute to the development of The activity of the company, focused on efficiency to face the processes of globalization and opening of markets, aimed at continuous improvement leading to competitiveness that is transformed into benefits and profits for the organization.

In the research work **IMPACT OF THE NEW CUSTOMS STATUS ON PROCESSES AND PROCEDURES IN THE IMPORT AND EXPORT OF GOODS IN COLOMBIA**, ICESI University - Santiago de Cali - 2014, it was established that the investigation regarding the impact of the new customs status on the processes And procedures in the import and export of goods in Colombia deals with changes in customs regulations and impact on Colombian foreign trade in the last two centuries, and especially the impact or change that would bring the implementation of the new customs statute that would repeal Decree 2685 of 1999, which was in writing at the time of that investigation.

The draft of the new Customs Statute would seek to simplify and optimize all customs processes, and especially to focus on the risk management system and security, setting benefits, but it is necessary to take into account that spaces are open for interpretations of the rule. It is necessary to establish the guidelines of Colombian regulations in synergy with the international standards proposed by the WCO, the WTO and the implementation of the Authorized Economic Operator (AEO) program.

In the research work AUTOMATED FINANCIAL OPERATOR IMPLEMENTATION PLAN DELIO ARISTIZABAL, San Buenaventura University, Cali, it was established that, with the development of this work, it was proposed to carry out the implementation plan of the AUTHORIZED ECONOMIC OPERATOR (AEO) in the Customs Agency Delio Aristizábal & Cía. S in Level 1, as a systemic process that serves as a tool for the development and fulfillment of security objectives in the supply chain of customs brokerage, in compliance with decree 3568 of 2011 which defines the AEO as a trustworthy figure that allows to make use of the benefits in the national territory and in the other countries with which they are part of the program.

As stated in this paper, the implementation plan of the AEO program will allow Delio Aristizábal to be more competitive, reliable, safe and secure in the supply chain processes, in order to Customers and their macro environment, the reason for implementing this plan, arises that there was and still exists the need to apply strategies in customs brokerage

companies that allow the continuous improvement in the development of their processes, which forces them to perform The search for alternatives that best suit their needs, taking into account the progress in the development of technologies, rules and information decrees. Due to the demands that the current market is demanding, the senior management of the customs agency Delio Aristizábal was asked to implement the program in order to obtain certification and be recognized within the supply chain as a safe entity, Reliable in each and every one of its customs brokerage processes, the design of the program will be developed through 12 phases that took into account Decree 3568 of September 27, 2011. The figure of the AEO is regulated by the DIAN. After the endorsement of the top management, the program was started.

In the research study IMPORTANCE OF THE IMPLEMENTATION OF THE AUTHORIZED ECONOMIC OPERATOR (AEO) IN COLOMBIA, Universidad Militar Nueva Granada, Bogotá, the researchers sought to evaluate how important the implementation of the AEO has been in Colombia. They emphasize that through this program what is tried is to make the supply chain safer for which they are offered incentives to international trade operators. They emphasize that this is an initiative created by the World Customs Organization, which was hosted in Colombia by the DIAN; Entity that has been its major promoter.

1.2 Problem approach

The AEO program is voluntary, has conditions, basic documents to submit and requirements to comply to obtain authorization, and companies must comply with obligations once they have the authorization of the program.

Benefits are also obtained, which in order to fulfill all the requirements, grants the quality of a reliable operator, generating good name and competitiveness to the exporting companies.

The exporting companies in Colombia must establish their strategic approach focused on competitiveness in the foreign market, the WCO guidelines based on the standardization cited in the Kyoto Convention guides companies to meet their objectives according to the standards of Safety and risk management, as well as compliance in the standardization of customs processes.

The first step that companies should take is to make the diagnosis against the requirements of the AEO program and thus know the percentage of compliance and define if they are presented to the program. Therefore, it is formulated as a question to solve the following:

How can an exporter implement the requirements to be certified as an Authorized Economic Operator?

1.3 Justification

It seeks to establish a methodology for the implementation of the AEO program in relation to the requirements according to the regulations in order to be able to initiate procedures for applying for certification, and in this way to be able to obtain the benefits granted by the new Customs Statute as an Authorized Economic Operator); which for exporting companies is a complement to its strategic approach.

Theoretical Justification

The purpose of the work is to carry out a methodology for the revision of the requirements of the AEO program for the exporting companies and to define how they are fulfilled to apply to the certification of the program. The result of this research makes a contribution to the theoretical models on risk management in foreign trade operations through its application to validate the use of these models in a Colombian exporting company.

Social Justification

The application of the AEO instrument generates a benefit for exporting companies at the national level and the economy of the country, since one of the advantages of being certified as an AEO is to streamline foreign trade and recognize companies as safe companies both For its business partners and for the control authorities, thus projecting strong alliances between the public and private sector to ensure supply chain security and build relationships of trust for its business partners.

Personal justification

As international business students, the AEO program is of particular interest because it is an initiative of the WCO based on the Kyoto Convention standards in terms of standardization of customs processes and the SAFE framework for risk management ; Colombia has adopted this program by decree inviting companies to focus their processes within the framework of risk management so that Colombian industry is more competitive, that is why these issues are essential for the formation of an International Negotiator that wishes Be competitive in international scenarios.

1.4 Objectives

1.4.1 General objective

Propose a methodology that will allow an exporting company to submit to the program of the Authorized Economic Operator (AEO) according to the new Colombian customs statute.

1.4.2 Specific objectives

- Review the requirements required by the AEO program in its normative framework.
- Analyze the DIAN self-assessment to know the requirements that an exporting company should implement.
- Propose to the exporting companies actions to fulfill the requirements of the AEO program.

1.5 Methodological framework

In order to establish the methodology for the AEO program, verification of each of the requirements required in relation to the internal processes of an exporting company, in standards of quality, safety and risk management, shall be carried out.

1.5.1 Method

The deductive method was used, since it started from the general to the particular, that is to say; of international and national standards on the AEO program until the definition of a proposal for the application in an exporting company.

1.5.2 Methodology

Collection of secondary information: secondary sources such as thesis, articles and regulations were consulted regarding risk management in foreign trade and the AEO program.

Collection of Primary Information: Information was obtained from the DIAN page on the AEO program button

Fieldwork: Information was obtained through an interview with a professional of the customs agent Aduanimex, who provides advisory services for the implementation of the AEO program, and an interview with a company certified as AEO.

1.6 Scope

The work was carried out with information from the AEO program comprised between 2015 and 2016 in Colombia based on the normative framework published on the DIAN website.

2. Methodology for the implementation of the AEO program in an exporting company.

2.1 Theoretical context

AEO is understood as the certification that the customs authority grants to a company, which must be committed to safety throughout its supply chain, certification is obtained provided that the companies meet a series of requirements demanded by the customs authority Of the country in which you want to be certified. (DIAN, 2013)

Compliance with these requirements generates a number of benefits in foreign trade and recognition operations around the world, the company that obtains this certification would

stand out as a safe and trustworthy company, complying with the principles of the AEO program to ensure and facilitate the Trade, as created by the World Customs Organization (WCO), within the objectives of this framework is the need to promote agile and secure commerce through strong and reliable supply chains; And promote partnership, communication and cooperation between the public and private sectors, through the creation of strategic alliances such as the one pursued by the AEO.

The aim is to encourage international trade, since being certified as AEO ensures levels of safety, thus encouraging the transportation of goods, companies would obtain recognition as a safe and reliable operator, physical and documentary inspections, to achieve these benefits must be met With obligations such as permanently enforcing the conditions and minimum requirements required by the customs authority, reporting to the competent authorities suspicious operations and events that generate risks.

Authorized Economic Operators include each of the foreign trade operators such as importers, exporters, international cargo agents, customs brokers, transporters, port operators, airports, customs warehouses, among others.

The implementation of the Authorized Economic Operator (AEO) has generated a positive impact in the public and private sectors due to its contribution to the facilitation of processes and the reliability of trade in Colombia.

The AEO is focused on the entire value chain in a company seeking a high level of transparency and compliance with the requirements, facilitating operations and thus reducing risks and streamlining controls, ensuring the chain of safety and improving relationships in International trade. (DIAN, 2013)

It is important to mention that in order to qualify as AEO, companies must implement safety, quality and risk management models that involve the entire organization. BASC certification is an important tool on the way to the AEO, since it is a program created to foster a secure international trade and confirm control work in all production processes, packing, shipping and cargo transportation. Is going to the outside, guaranteeing that the cargo has no possibilities of smuggling or drugs, in any stage until reaching the final destination, would be a good start for a favorable qualification before the DIAN.

There is ISO 28000 "Supply Chain Security Management System". Its primary objective is to improve security in the value chain, identifying security threats, controlling and evaluating risks; Through the implementation of ISO 28000 the companies aim to avoid

damages to people, goods and environment. (International Organization for Standardization ISO, 2007)

Among the main benefits of implementing the standard, some could be highlighted: risk reduction, by verifying that companies and entities comply with the international requirements of security of the supply chain; Improvement and assurance of the quality and control of the producer; The integration of existing safety standards primarily with transport; Facilitating imports and documentation management in customs; And the implementation of methodology in the management and traceability of critical infrastructures.

Owning an ISO or BASC certification in the company does not amount to automatic compliance with all specific requirements to obtain authorization as an Authorized Economic Operator, however, the fact that the company is certified as ISO or BASC shows a significant degree of development In the management models of the applicant companies that will be taken into account when evaluating the application. (DIAN, 2011)

The difference between authorization as Authorized Economic Operator and ISO and BASC certifications focuses on the fact that it is important to mention that authorization as an AEO will be granted by DIAN and the benefits will be granted directly by the

government authorities involved. No private entity has the power to grant the direct benefits offered by the AEO.

The risk management model on which the AEO is based is based on the systems theory proposed by Ludwig von Bertalanffy in the 1940s; According to this theory "a system is a set of interrelated elements pursuing a common end; Therefore every system is composed of a structural aspect, ie limits, elements, network of communications and information and a functional aspect ". (Arnold, M and Osorio, F)

A risk management system is a structured approach to manage the uncertainty produced by a threat, through a series of activities that include risk assessment, continuous improvement strategies and risk minimization using existing resources. (International Organization for Standardization ISO, 2011)

Within this framework a risk can be considered as a fact, action or omission that could significantly affect the ability of an organization to achieve its strategic objectives.

ISO 31000 defines risk as conventional negative situations that can cause losses, as well as positive situations that constitute opportunities, the risk is important and must be managed

as it has a positive or negative effect; Risk management contributes in a tangible way to achieving objectives and improving performance.

Risk factors are also defined as the internal or environmental sources or conditions that generate events at which risk losses originate; External risk factors are understood as situations associated with the force of nature or caused by third parties that escape in terms of their cause and origin to control the entity and internal risk factors such as the set of sources on which the organization has The direct control. The probability of occurrence is defined as the possibility that an event materializes, can be measured with frequency criteria, and the impact is the effect or consequences that can cause the organization to materialize the risk, can be expressed qualitatively or quantitatively. (ISO: 31000: 2011)

Finally, the ISO 28000 standard states that the supply chain is a set of resources and processes related to each other and that begins with the sourcing of raw materials available to the delivery of products or services to the end customer through the media Of transport; and defines security as resistance to intentional and unauthorized acts, in order to cause harm or damage to the supply chain. Security management explains how systematic and coordinated activities and through which practices an organization optimally manages its risks and threats and potential impacts associated. (International Organization for Standardization ISO 2007)

2.2 Regulatory requirements on risk management in foreign trade operations.

Much of the success of national and international companies because these are linked to the capacity for analysis and action against different problems and risks arising within its operations and market.

Use a good risk management system allows businesses to learn how to handle the crisis successfully and continue their business, become more competitive and increase customer satisfaction as these companies become more reliable and secure. For this, companies must have a competent and specialized in the different both administrative areas, such as security personnel.

The term risk management refers to all actions by companies from good practices in their procedures in order to protect and create value to their processes to achieve their goals and being more competitive in the market.

Establishing a System of Risk Management in companies brings great benefits for as it boosts productivity, increases the chances of achieving the objectives, facilitates identification of weaknesses and threats to security in the different processes, optimization is generated resources, gives confidence and security to the stakeholders, the demand,

facilitates decision making and encourages transformation and continuous improvement of the companies.

For a company to succeed in securing a management system effective risk should provide control systems to reduce risks, to train stakeholders, define each of the procedures within the company and leave a documented record on controls processes

2.2.1 Kyoto Convention

The International Convention on the Simplification and Harmonization of Customs Procedures, known as the Kyoto Convention, is the principal agreement on trade facilitation which was negotiated under the auspices of the Customs Cooperation Council in Brussels will come into effect on September 25, 1974.

The agreement was created with the aim of simplifying and harmonizing differences in customs regimes of countries that could hamper international trade processes. To achieve its objective, the Kyoto Convention has established standards and recommended practices found in the Annexes to the Convention without impediment for contracting parties to provide greater facilities than those indicated therein. Today there are 60 signatories to the Kyoto Convention, including the United States, Australia, Japan, China, Korea, Canada, New Zealand and Vietnam. (World Customs Organization, nd) (EUR - Lex, 2005)

As for risk management in Chapter 6, item 6.1 called "basic risk management principles of control" is that:

"Risk management is successfully applied in the private sector, where insurance companies, banks, trade and industry consider that it helps to overcome the commercial results. The use of risk management can also help the public sector to determine where the areas mostly at risk, and can provide support to management when deciding how to distribute limited resources effectively. Risk management should strike a balance between costs and benefits (cost-benefit analysis), and it would not be economic to treat all risks equally. It is necessary to define criteria for the purpose of deciding what constitutes an acceptable or unacceptable level of risk "(Kyoto Convention - DIAN)

2.2.2 SAFE Framework

The Framework of Standards to Secure and Facilitate Global Trade, known as SAFE Framework was developed by the World Customs Organization (WCO) and adopted in June 2005. It aims to ensure that safety is increased and make it easier circulation products in global trade through international supply chains, through joint detection of high-risk shipments between customs and cooperation with certified companies.

The SAFE Framework seeks to harmonize the requirements of electronic information on international trade; such that Customs administrations identify high-risk cargo. In turn, the states undertake to resolve security threats by applying a risk analysis approach. The SAFE Framework is a set of recommendations for the customs organizations which focuses on some elements such as the harmonization of advance information on cargo or container, the establishment of a strategy of risk management, sending customs examinations on containers high risk to the customs authorities of a country and program benefits to merchants met.

Within the SAFE Framework can be found in item 4 Rule 4 -Systems risk analysis, indicating that each of the customs is the responsibility the implementation of a system for risk management, with the aim of identifying high loads risk, this process is called "selectivity" and should include a periodic validation of the embodiment of the assessment of the risk level and the results that such valuation yields, as well as the decisions taken by customs based in the evaluation.

And in item 4.2 indicates that risk analysis is the application of control procedures and practices which provide Customs information necessary to control operations presenting a risk. (World Customs Organization (WCO), 2005)

2.2.3 Guidelines WCO

The World Customs Organization (WCO) is the only international intergovernmental organization dealing exclusively with customs processes. WCO, which has a presence worldwide, is recognized as the voice of the world community customs, it aims to improve the effectiveness and efficiency of customs administrations in the areas of compliance with the provisions in terms of trade, protection of society and the collection of taxes, Colombia is a member of this organization since 1992. In developing this membership DIAN receives technical assistance and training key to strengthening capacities of customs and international standards compliance issues.

The WCO is recognized for his work in developing global standards, the simplification and harmonization of customs procedures, safety in the supply chain, facilitating international trade, improve customs compliance activities, promoting integrity among others.

To secure and facilitate global trade, OMA implemented the Regulatory Framework

Elements WCO Framework of Standards

- Electronic Data Interchange early.

- Data Analysis - Automated Risk

- Inspection of high-risk cargo with non-intrusive methods
- Benefits for companies to implement and maintain good security practices and risk.

Based on this framework, the aim of the AEO program is to strengthen cooperation between the private sector and the state in the fight against the execution of illegal acts that violate international trade.

The framework cites Rule 5 - Selectivity, profiling and targeting, describes the mechanisms of intelligence and high-tech customs must implement to define the level of risk that foreign trade operators are seeking to minimize the risk the entire supply chain, starting from the sites of origin of the cargo, selecting shipments must be inspected by the customs authorities.

In the pillar Customs-Business states that if customs can rely on business partners to assess and address the threats and risks to their own supply chain are present, the risk they face is mitigated; therefore, companies that demonstrate commitment to improving the security of the supply chain can profit. "Reducing the risks helps customs to meet its security and facilitate legitimate trade."

With regard to standards, the framework contains Customs-Business Standards

Standard 1 - Partnership

Standard 2 - Security

Standard 3 - Authorization

Standard 4 - Technology

Standard 5 - Communication

Standard 6 - Facilitation

Analyzing the Standard 1 - Association indicates that the AEO should conduct self-assessments using standard security and risk management and best practices to ensure their supply chain, developing policies and procedures aimed at fulfilling the requirements for all international trade operations. (SAFE FRAMEWORK WCO, 2012)

2.2.4 Colombia's Customs Statute

The customs status is established a set of rules governing the customs law of a country; its normative development is given by multiple decrees and resolutions focused primarily on setting procedures that go hand in hand with guidelines of the World Organization of Customs-WCO and the economic reality of the country that is the product of negotiation processes in the country and treated international trade with different states.

The Colombian Customs Statute was created with the aim of seeking the creation, development and implementation of exchange schemes to facilitate international trade.

Until recently the norms regulating customs regimes in Colombia was Decree 2685 which was released in 1999, but was the need to amend the statute and 7 March 2016 came to light Decree 390 created the which seeks to bring order to the system of foreign trade in the country, modernizing some rules that had become obsolete and incorporating many that were issued outside the document. The new statute incorporates the principles of the World Customs Organization (WCO), the recommendations of the Andean Community (CAN) and the Organisation for Economic Co-operation and Development (OECD).

System Risk Management New Customs statute says: "Through this new system, foreign trade operations will be provided without affecting the control performed on them. risky operations and operators will be identified, focusing on control them, but facilitate customs clearance who do not represent any risk. This allows users to identify reliable foreign trade to offer benefits in the performance of their customs duties. All these measures will be represented at lower costs, contributing "

In Article 5 - Definitions - the customs status define the word RISK as "The probability of failure to comply with customs laws or incident which may threaten the security of the

logistics chain occurs, hindering the normal development of customs activities and foreign trade or affect the achievement of corporate goals. "

Article 625 - System Risk Management - states that "the Tax and Customs may establish and use systems of risk management in order to prevent or combat the use or destination of trade for purposes that violate national security or the provisions of tax, customs and exchange measures. Developing Systems Risk Management, you may direct their inspection activities to high-risk operations and expedite the clearance of low-risk goods, implement mechanisms for risk monitoring, establish control measures at places of entry and exit of goods and use the other duly recognized international mechanisms "(New Customs Regulations - DIAN, 2016) (DIAN, nd)

2.2.5 Regulations on the AEO program in Colombia

Figure Authorized (AEO) to Colombia Economic Operator has been implemented by Decree 3568 of 2011 and supplemented by the issuance of Decree 1894 of September 22, 2015, the Program of the AEO has new categories, and set conditions for foreign trade operators can demonstrate a history of satisfactory performance; that decree contains new benefits, presents reduction in the stages of the application and is set to international standards, in compliance with the parameters set by the WCO, and is supported within the new customs status of Colombia by Decree 390 March 2016 Article 34 "Authorization and

qualification of importers, exporters and foreign trade operators" and Article 35 "special treatment".

In September 2016, the DIAN issued Circular 0006, which replaces in its entirety the outer circular No. 000027 of October 19, 2012; and gives greater scope to security compliance business partners, financial information, shareholder information and filing of documents for application for authorization of the AEO program. (Circular 0006, 2016)

DIAN has established the regulatory framework for the program, as follows:

MARCO NORMATIVO	
Circular 0006 de Septiembre de 2016- que reemplaza en su totalidad la circular externa No. 000027 del 19 de octubre de 2012.	Operador Económico Autorizado
Resolución 15 del 17 de febrero de 2016	"Por la cual se reglamenta el Operador Económico Autorizado
Decreto No. 1894 de Septiembre de 2015	"Por la cual se modifica parcialmente y se adiciona el Decreto 3568 del 2011"
Resolución 142 de julio del 2014	"Por la cual se adopta el reglamento interno de funcionamiento de la Comisión Intersectorial del Operador Económico Autorizado y se establecen algunas funciones".
Resolución 000112 Junio 03 de 2014	Por la cual se expide el reglamento interno de funcionamiento del Comité Técnico del Operador Económico Autorizado y se establecen las funciones de su Secretaria Técnica
Resolución 000091 de Septiembre 27 de 2012	Por la cual se amplía el programa del Operador Económico Autorizado a todos los exportadores de cualquier sector de la economía
Decreto No.3568 de Septiembre 27 de 2011	Por el cual se establece el Operador Económico Autorizado en Colombia

Table 1 Regulatory framework AEO DIAN

(AEO Colombia, 2016)

The AEO program brings benefits specified in the following normativities:

Benefits under Decree 3568:

Customs services benefits because the companies that own the qualification as operadores AEO will be the highest confidence will be received.

Benefits under Decree 1894 of 2015:

- Consolidation of payments that may be applicable in customs matters
- Nonintrusive inspection by the National Police of Colombia, for export operations
- Inclusion of approval as one of the Authorized Economic Operator variables to consider in the Risk Management System of Foreign Trade Single Window – VUCE
- for faster response in the evaluation of applications.

Tax Benefits Tax Reform by Law 106

- Article 850 Paragraph 1. Those responsible for VAT with the right to return, having AEO can request the return of credit balances every two months, without having to wait for the presentation of the income statement.

- Article 855. The term in which the DIAN make repayment is 30 days, for companies in general is 50 days.

Benefits under Decree 390 Customs Statute 2016

Article 28. Consolidated Payment:

It can consolidate payment that might arise in terms of sanctions, import taxes, interest, rescue and derivatives import declarations submitted during a previous period. (Resolution 00015, 2016)

2.2.6 Standard NTC ISO 28000

System Security Management in the Supply Chain was developed to meet the needs presented industries transport and logistics, however, this system also will be useful to many companies because through this are They allow you to implement controls and mitigating measures, in order to monitor potential security threats and impacts of supply chain or supply.

The requirements of ISO 28000 include all critical aspects that guarantee the security of the supply chain such as finance, manufacturing, information management and the facilities for packing, storing and transferring goods between vehicles and locations.

ISO 28000 brings with it many advantages; improves security risk assessment, protection of assets and inventory visibility and management, ensures continuity of supply for sustainable business development and reduced delivery times, improved customer satisfaction and cooperation business along the supply chain and reduces losses as a result of thefts in the transport and times in the offices of Customs, protect your goods from point of manufacture to point of sale and in addition to this complies with other brands and supply chain schemes such as AEO and C-TPAT. (BUREAU VERITAS SPAIN, 2012)

Within the ISO 28000 in item 4.1-General requirements it states that "The organization shall establish, document, implement, maintain and continually improve a management system of effective security to identify security threats, assess risks and control and mitigate its consequences. The organization must continually improve its effectiveness in accordance with the requirements of paragraph 4. The entire organization should define the scope of their system security management. When the organization chooses to outsource any process that affects conformity with these requirements, the organization must ensure that these processes are controlled. They should be identified within the system of safety management controls and responsibilities necessary for such outsourced processes. "

Version 2.2.7 BASC Standard 04-2012

The World BASC Organization has developed a standard Control and Security Management in International Trade and its elements are essential to protect companies, their employees and the community in general. These guidelines are based on the general principles of good administration and are designed to promote the integration of Control and Security Management General management system. This standard establishes requirements and provides information on: a) the development of management systems Control and Security in International Trade; b) links with other management systems standards. The standard is designed for use by organizations of all sizes, regardless of the nature of their activities. Its application is expected to be proportional to the circumstances and needs of each particular organization. (WORLD BASC ORGANIZATION, 2004)

2.3 State of an exporting company address the conditions of the AEO program

All exporting company legally constituted in Colombia is in full compliance with Article 3 of Resolution 000015 where conditions are cited to request authorization as AEO.

2.3.1 General conditions

The presentation program is voluntary basis, and in accordance with Resolution 000015 of February 17, 2016 by which the AEO is regulated, Article 3 the conditions cited meet for authorization as AEO debiting the country not less than three years, has not received

sanctions from the customs authority and no criminal record as verification is done by the National Police.

2.3.2 Administration and Security Management

According to Resolution 15 of 17 February 2016 in its Article 4 the requirements cited for authorization as AEO, for which established two categories that allow interested companies to choose the right according to their activity and present the requirements to obtain authorization in Category AEO security and facilitation applying for exporting companies in general or Category AEO safety and health provision that applies to companies that export food, beverages, plants or live animals derivatives, the applicant must meet the requirements established for each category, based on a process of analysis and risk assessment exporter must meet the following requirements:

2.3.2.1 Administration and security management

2.3.2.2 Business Partners

2.3.2.3 Safety container

2.3.2.4 Physical Access Controls

2.3.2.5 Personnel Security

2.3.2.6 Process Safety

2.3.2.7 Physical Security

2.3.2.8 Information Technology

2.3.2.9 Safety Training

(Resolution 00015, 2016)

Compliance status as DIAN Self-assessment tool.



 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	
Razón Social						
Especificaciones de la Autoevaluación						
Calidad usuario Operador Económico Autorizado: Exportador						
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 los valores seleccionados en esta casilla determinará las condiciones y requisitos particulares que debe auto-evaluarse. Para los exportadores, las autoridades de control DIAN y Policía Antinarcóticos siempre estarán presentes. * <u>No repita los valores.</u>						
Categoría OEA						
OEA Seguridad y Facilitación						
Ítem	* Nombre de la Autoridad					
1	U.A.E. Dirección de Impuestos y Aduanas Nacionales					
2	Dirección Antinarcóticos Policía Nacional					
3	Instituto Nacional de Vigilancia de Medicamentos y Alimentos					
4	Instituto Colombiano Agropecuario					
Resumen de la Autoevaluación						
Cod.	Capítulo	Total	Si cumple	No cumple	En proceso	% cumplimiento
0	Condiciones Previas	14	0	0	0	0%
1	Análisis y Administración del Riesgo	12	0	0	0	0%
2	Asociados de Negocio	2	0	0	0	0%
3	Seguridad del Contenedor y demás Unidades de Carga	10	0	0	0	0%
4	Controles de Acceso Físico	7	0	0	0	0%
5	Seguridad del Personal	7	0	0	0	0%
6	Seguridad de los Procesos	13	0	0	0	0%
7	Seguridad Física	9	0	0	0	0%
8	Seguridad en Tecnología de la Información	6	0	0	0	0%
9	Del Entrenamiento en Seguridad y Conciencia de Amenazas	4	0	0	0	0%
10	De la Seguridad Fitosanitaria y Zoonosanitaria	19	0	0	0	0%
11	De la Seguridad Sanitaria	11	0	0	0	0%
Totales		114	0	0	0	0%

Figure 2 Enterprise Self-Assessment

An exporting company should develop the following practices in compliance with the conditions and requirements of the AEO program. (DIAN, 2016)

Report data and added:

Contains data export company such as company name, Nit, quality user AEO category applicable to AEO program, the competent authorities to the program and summary of the chapters are conditions to be met.

0. Preconditions: To request the authorization as AEO, the applicant must comply and credit conditions, which will be reviewed by the Control Authority in accordance with Article 6 Decree 3568 of 2011 partially amended by Decree 1894 of 2015. These conditions refer to the legal existence of the company establishment in the minimum country three years have RUT, demonstrate effective track record in the development of the activity for which it is intended to qualify for the AEO program, have the necessary approvals from the authorities control if necessary, obtain a favorable rating from the DIAN in relation to risk management, not having sanctions during the two years preceding the application in the international supply chain, be current on payments DIAN that its officers have no criminal record, not having been sanctioned for cancellations of authorizations by the DIAN and demonstrate financial solvency for the past three years.

Additionally, if the company requires health facilitation may not have been sanctioned by the ICA or INVIMA and be current on payments to these entities.

1. Analysis and Risk Management: The exporter based on a process of analysis and risk assessment should establish a safety management policy focused on risk assessment to ensure security in their supply chains, this by known processes documented areas that have an impact on the export process and reach their business partners.

Risk management is a high level function within an organization because from there the strategies are defined as human, physical, technological and financial resources, seeking short-term financial stability of company keeps protecting income and assets and for the long-term goal it is to minimize the loss caused by the occurrence of such risks. While these guidelines are defined by the high command of the company, they are accompanied by some activities that are aimed at meeting organizational strategy and should be disclosed by the media to all collaborators controls. Additionally this line of middle management should monitor the proper implementation of these activities, it should establish timetables for implementation and indicators to measure management areas.

2. Business Partners: The exporter must have documented procedures for selection, evaluation and knowledge of its business partners to ensure their reliability, identifying them all certifications that they have related to security systems and risk.

To this must be implemented documented procedures manuals where detail where selection policies, registration, evaluation and re-evaluation of suppliers are defined; initially should establish policies verification data associated business such as verification databases of national and international security (List Clinton on money laundering (List of UN financing of terrorism, Attorney General and National Police) , verification should be performed for both the business name of the partner and their legal and their partners representatives, is also relevant certification issued by the Chamber of Commerce which must be renewed every year between January and March, therefore must be requested renewal from April and of course the Single Tax Register (RUT), on the other hand is very important that certifications of quality and safety held by the associate that account for its system of quality and safety requested. in case there are no such certifications must be signed with an associated "security Agreement" where the security compliance and risk management detailing the execution of processes indicated.

Visits must run security and recognition associated facilities which should be carried out every 2 years.

3. Security container and other cargo units: The exporter must have implemented security measures to ensure the integrity of containers and other cargo units for this type format should establish a "checklist" where the critical points pauten a review of these loading units, you must install high security seals according to the International Standard ISO 17712, freight containers - Mechanical seals and make proper closure and seal of these units at the filling point.

To have a good grasp on container security and cargo units must be detailed information of equipment or vehicles in advance to the arrival of these to company facilities, data are sent by the associated business transport and should be verified from the goal of the company with safety equipment, through this filter should undertake physical inspection of equipment or cargo unit with the checklist and if found anomalies such as deterioration in floors, walls , doors, vehicle chassis or any anomaly, the unit must be returned immediately.

Must be made filmic and photographic record of this process as well as the loading and closing of the unit where the number of seals and their good condition, data to be entered in the documents that accompany the cargo to its destination is evidenced in port, airport or customs zone.

Finally, the transporter must submit traceability reports that enable transfer of the vehicle passing through evidence positions and income roadblock destination, all the time ensuring safety in the transport chain.

4. Physical access controls: The exporter must implement a system to identify and control access of people, vehicles, packages and mail to its facilities, which must be documented, where all effective controls to ensure the safety detailing.

For the identification of persons, vehicles, packages and other items entering the company must have a security protocol as appropriate.

In the case of visitors, these must be announced to the goal of the company by the staff who are going to visit, stating your name and company, also visitors should be announced in goal who will confirm on previously reported data, must submit identification in exchange for the document that accredits him as a visitor and must carry in a visible place during their stay in the facility; once past this filter should be a place of reception of visits where visitors wait their host, they can not move around the company without accompaniment of a company official.

If the visitor enters this vehicle to be identified before entering the parking area and the vehicle must be inspected by security personnel trained for this activity.

For packages or other items such as computers, they must be reported and recorded in goal, when leaving the premises the equipment must be checked on that list.

In case of any abnormality in packages or equipment, they should not be allowed to access to facilities.

In the case of laptops from company officials area Information Technology should report the goal and Security area ratio officials and authorized to leave the company equipment, which must be verified from that list.

5. Personnel Security: The exporter must have documented procedures for the selection of staff must update the history of the personnel involved in relation to personal information - family, background check, socioeconomic studies, with monitoring to detect significant changes or unjustified staff equity. Also, a procedure for removal staff, all focused on provision of security.

For the selection of personnel, first, the exporter must establish a profile of the position to determine the requirements of competence (education, training, skills) and safety (safety levels) office. Security levels can be defined by a matrix for each of the charges weights or weights critical factors are assigned: access to confidential documents, access to sensitive areas for trade operations, authority for making security decisions, among others. Once defined the profile of the position should be implemented selection mechanisms to assess compliance with these profiles. For the competency requirements can be applied sicotécnicas techniques and tests. And for safety requirements may apply home visits, security studies, structured interviews, polygraph, background checks, verifying the authenticity of documents provided by the candidate. When the candidate has already been selected and has become employed, you must continue to make a periodic check of the safety requirements, according to the criticality of the position held. For all these processes could be used to specialized external companies providing such services. This periodic verification is necessary because the personal or family employee may change during their stay in the business matters that could alter their risk profile (change of residence, divorce, remarriage, birth of children, debts, family problems).

However, it is necessary to ensure that the information collected on employees receive confidential treatment to Colombian law sends Habeas data and data privacy.

6. Process Safety: The exporter must implement documented procedures to ensure safety in all processes of cargo handling, storage, documentation, custody documentation and monitoring customs and land transport processes as well as development contingency plans for unconventional or unexpected events.

To do this they must implement security measures and control clearance processes, obtaining advance information to identify drivers and vehicles before entering the company to pick up or delivery of goods.

You should develop document control systems to ensure the smooth handling them only by qualified and authorized personnel. Moreover, it is also necessary to implement tools to track and trace cargo has left its facilities destined to customs areas, so it must have security protocols and contingency plans for unexpected events in the transport process, just as it must have integrity protocols to ensure continuity of operation in case of events such as disasters, attacks or accidents.

The exporter must implement documented procedures to ensure that the share of shipments information is protected against adulteration or violations and is accurate according to those declared.

You must have training and monitoring protocols for customs processes containing all traceability of the operation and to ensure that processes are properly declared. Likewise shall report to the competent authority any irregularities, suspicious or illegal activities, it detects in the process.

The exporter must have documented procedures for the custody and management of physical and electronic information to its international supply chain, you must also have a plan for destruction of documents when the case demands for confidentiality reasons.

7. Physical security: The exporter must ensure that its facilities are suitable for the development of their business and that have been built with forced entry resistant material.

To do this you must have implemented a plan of your physical plant where its critical areas are identified, you must have a plan of your physical plant where evidencing critical areas and complemented with an evacuation and emergency plan.

Should be defined perimeter barriers that provide security around its facilities ensuring that all doors and external points of access are insured, you must have a signaling and adequate lighting facilities with special emphasis on inputs and outputs and critical areas as areas handling, inspection and storage and parking areas defined.

It should also have a monitoring service and safety that can be own or hired, who is competent and qualified, so it can respond timely 24 hours.

The exporter must have an area for dressing rooms or lockers which must be separated from the critical areas of the company.

8. Security in Information Technology: The exporter must ensure the security of information technology.

You must deploy computer system that allows to trade and control and monitoring of your business and financial operations, customs, accounting establishing documented policies and procedures relating to computer security.

For it must have policies and procedures for information security, establishing protocols for the assignment of individual access accounts established systems, controls to detect abuse of computer systems and computing. It also must develop a contingency plan that this documented and focused on continuous improvement; You must additionally have a definite physical place and proper security for the development of computer activities and have trained for the development of such activities with specific roles assigned and management of the confidentiality of personal information.

9. Training and awareness of security threats: The exporter must have implemented a program of induction and re-induction for all staff always aimed at achieving corporate strategies company.

Training plans for new staff must be executed to its labor start so to ensure that all personnel are aware of the strategic approach and likewise of the risks in terms of foreign trade operations and controls the new employee must meet face these risks also staff should receive reinduction where appropriate, for this you must set a work schedule in training which can be tailored according to the needs in training, leaving a record of attendance of each training with details of each of the participants.

In the case of visitors, should provide the necessary information to the knowledge of the security measures in place that are related to the possible risks and threats. When it comes to visitors who will stay for very long periods in the company, such as security contractors, supply, transportation or infrastructure maintenance, should provide training for established security measures.

Also develop specialized training programs in safety with a focus on money laundering, terrorist financing, filled container, and training that may apply according to your area of activity, as well as awareness and prevention of substance use and implementing a

procedure for handling situations of panic that is consistent with the different areas of the company.

10. plant and animal health safety: The exporter decides to make application for qualification in the category Safety and Health AEO Facilitation, which applies to companies that export food, beverages, plants or live animals or their derivatives, in addition to meeting all requirements mentioned above shall comply with the registry before health authorities corresponding control. You should also ensure that their products comply with plant and animal health requirements established by the ICA, implementing a system of best practices in their processes.

You must have at its facilities with special storage areas for development and inspection of previous health inspections before departure of the goods to the place of shipment.

You must ensure that at the time of filling a container or unit load these teams meet optimum conditions of cleanliness, disinfection, maintenance and storage.

Must have valid certifications applicable to their activity, you must ensure training to staff and suppliers regarding the health requirements, and it should have established a plant and

animal health plan where a protocol for cleaning and disinfection is considered; You must have a plan in place to control pests and rodents.

You should limit staff access to critical areas when they require health or safety conditions.

You should thenar established programs and programs aimed at environmental protection according to their production system activities.

In guarantees for staff, you must have established an ongoing medical program for staff.

Must have established a plan that allows traceability to track the product at all stages of production, processing, storage, marketing, when the case demands.

You must have a management protocol, inactivation and destruction of products that may pose a plant and animal health risks which may pose a risk of contamination.,

11. Health security: the exporter decides to be in this category Safety and Health AEO Facilitation, in addition to complying with all the above mentioned requirements must comply with current health regulations is issued by the Ministry of Social Protection of Colombia.

You should ensure that their suppliers of food, raw materials and inputs for human consumption give full compliance with all health requirements according to regulations. Your providers must be supportive in compliance with current health regulations issued by the Ministry of Health and Social Protection and concepts applicable certifications in force and it should have implemented good manufacturing practices.

You must comply with current health regulations and have current certifications and health concepts that apply to their export activities.

On the other hand, according to the product manufactured for export must comply with the health requirements of destination according to the safety system HACCP (Hazard Analysis of Critical Control Points) or the international standard ISO22000 MANAGEMENT SYSTEMS FOOD SAFETY.

You must have a storage tank with a favorable medical opinion issued by the competent authority and must ensure their staff training in relation to health and safety requirements according to current health regulations.

You must ensure that the filling container or unit load is carried out in the area for it, gathering the optimal storage conditions, health and cleanliness.

You should be established, documented and maintained in continuous improvement, procedures that guarantee the health and safety of production processes, handling, storage, shipping and freight transportation.

3. Findings

Based on the analysis of the requirements of the AEO program and compliance with the regulatory framework established for it the following findings were found.

- There is a sufficiently complete rules for trade facilitation in relation to the AEO program, where the requirements to be met in general terms, also the specific requirements for the two figures of the program, Security and Facilitation composed of 9 chapters are cited in Colombia and security and Facilitation plant and animal health in addition to the 9 chapters must comply with 2 other plant and animal health.

- The decree 390 of March 2016 fulfills the Kyoto Convention relating to the standardization of customs processes, is system-oriented risk management standardized by the OMA, so the DIAN is describing the level of risk of all companies in the country based on the information provided by them by magnetic means, that status is notified to each of the companies through the DIAN official statement.
- It seems that there is much interest in the AEO program by exporters because the requirements are many in relation to the benefits provided by the program, especially for companies that would start from scratch for not having implemented a safety management system as BASC or quality as ISO. Companies that are moving toward certification program but do not require financial investment if they need to improve their processes as the norm and document, as in the review visit DIAN those involved in verification processes are specialists who would question each and every one of the processes informed.
- The most critical for the implementation of the AEO program topics are:
 - Safety standards in the supply chain.
 - Protocols on risk management systems.
 - The training for all involved in the process of supply chain personnel.
 - The visit of the DIAN to verify the information submitted by the company in the application.

- The standardization of risk management systems and security business partners.
- Companies with BASC or ISO28000 certification have a very advanced way for implementation of the AEO program, this because they have generated organizational culture focused on continuous improvement through standardized, measurable and controllable processes that allow continuous monitoring in all processes to detect flaws and to avoid unexpected situations.
- The process of implementation of the AEO program takes 2 to 3 years from the implementation of the exporting company to response DIAN certification. The time may vary according to each company because of their particular situation in internal processes, the type of business and business partners involved in the value chain.

4. Conclusions and recommendations

4.1 Conclusions

- Review of the requirements that have the AEO program for exporting companies was conducted.

It is concluded that exists in Colombia regulation through decrees and circulars regulations for the implementation of the program, such regulation is very demanding and is constantly being updated as risk analyzes analyzed by the DIAN, in pursuit of continual improvement of the program but becomes very complex for small and medium enterprises; additionally the program is voluntary which does not feel the need for binding companies to link to it.

It is expected that in the future the standard will become mandatory and at that time the business landscape is complicated.

- Analysis of the self-assessment was conducted DIAN.

It is concluded that the tool consists of 11 chapters focusing on the areas of impact on export processes, segmented into two figures: Security and Facilitation composed of 9 chapters and Security and Facilitation Plant and Animal Health also composed of 9 chapters by two additional regulated by the ICA and INVIMA.

This assessment is a useful guide companies in implementing the program tool because it allows you to meet companies all the detail, point by point, you must meet and also be specific points to review by officials DIAN in the technical visit is made to the applicant companies.

- A methodology to exporting companies for the implementation of the AEO program was proposed.

It is concluded that companies that want to present to the AEO program should implement management systems safety and risk in the areas of impact on the process of the value chain, ranging from linking their business partners, their internal processes, physical security, information, training staff, the complaint of unlawful situations and of course, to maintain these standards once AEO is obtained.

4.2 Recommendations

- The University Institution Esumer It is recommended to delve into the issue related to the AEO program by graduates, seminars, conferences and / or seedbeds or make a constituent part of material educational curriculum, because it is a topical issue and is part constituting the Colombian Customs Statute - Decree 390 of March 2016.
- Exporting companies is recommended that with the support of its customs agent make an analysis of the cost benefits of implementing the program in their

companies, which is a value added of the agents to their customers, providing accompaniment each point in the process ensuring that the provisions of the company is within the requirements of the standard.

There are also private consultants by the unions, which have economic value, this for the case where companies prefer it. Likewise, the DIAN has a consulting group that provides support to questions related to the implementation of the program.

It is important that companies are not afraid to face this process as though it is demanding the orient its development for competitiveness with a systematic approach to continuous improvement.

- The customs authority to be promoted to users information on the AEO program, be noted that it is spreading, but does not have the necessary scope; the administration could implement mock review of the program requirements in companies without this causing any investigation or subsequent control, allowing companies to break the fear of a visit from the DIAN and focusing them on the reality of what you are looking for the program.

Users would expect DIAN had already done and reported ratings on the level of risk to companies, telling them what their most critical points to reduce the gap in compliance with the implementation of the AEO, so program that can detect weaknesses and take action for improvement.

- Guilds foreign trade accompaniment is recommended to exporting companies in the analysis of the requirements of the AEO program, providing support in reviewing the detail of each point of 9 or 11 chapters that must be complied by nature the company, which in context are too broad and businesses can generate them questions about how to respond to each point in an optimal way.
- Professionals working in the sector are encouraged, to participate in the talks related to the program, make visits to companies already certified seeking information from their experience, study the rule and seek clarification whether in the DIAN or advisors, so that they can make the implementation of the AEO program in a corporate project in companies in which they work.

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ANNEXES

ANNEX A:

Interview with the Director of Management customs agency Aduanimex SA -. Ms.

Galvan Martha Isabel Nunez.

1. What is your experience as a consultant in implementing the AEO Program?

Since 2012 Aduanimex decided that as an added value to our customers accompany him AEO implementation process, and since that time I have been working primarily in the following activities:

Awareness program, which I made to 52 companies

Diagnosis, which have made 6 companies

Discussion of the program dictated by DIAN and Narcotics: 2 sensitizations (one in Medellin and the other in Manizales) carefully trained 120 people.

AEO discussion with companies or Process: 2 events

Advice on specific requirements

The above activities have allowed me to strengthen the knowledge of the different supply chains, as each company is unique, and is only the way they operate.

2. What is your perception of exporting companies in relation to the acceptance of AEO program and its desire to link to this?

In general, I believe that companies are reactive, waiting for an impact event occurs to make the decision to request authorization as AEO; events such as the new customs rules were decisive for companies to decide to start the process, without necessarily being

convinced they want to present, because if they are qualified and reliable, this would be the position maintained. This is understandable, because the law is constantly changing; and the employer still unknown or has not quantified the true benefits.

3. Where an undertaking is presented to the AEO program provides information and documentation to the DIAN, after it receives a visit from the DIAN. What are the most critical points DIAN check?

As I have talked with companies that have already been submitted to the process, I believe that all clauses of the standard are critical, since the DIAN leading experts in different areas and each of them gives importance to each requirement.

4. What difficulties have you encountered in companies for the implementation of the program?

Requirements associated with continuity plans, identification of critical business partners, computer security. For companies that are not BASC risk management and socioeconomic studies.

5. Describe the full-time since the implementation of the AEO program to response DIAN approval for a BASC certified company and a company that is not certified BASC.

This is relative; BASC companies know that lead three years in the process and has not yet decided to run because they believe there is still a requirement to meet and BASC companies in a year made the whole process.

I don't know an experience of Company not BASC.

ANNEX B:

AEO interview certified company SAS CI Blue Medellin

NIT: 89093227-9

1. What was your experience in implementing the AEO Program?

It was an experience of acculturation staff, set the change in an organization can be as complicated especially when this change is related to the legality involving DIAN report.

2. Is your certified BASC company?

Yes, we are certified BASC and are certified AEO.

3. What is your perception of exporting companies in relation to the acceptance of AEO program and its desire to be linked to the program?

They should not fear the process, if they are BASC and ISO certificates already have 90% of the path. If you are not BASC is the time to start the process of modernization and be a company with social responsibility.

4. When a company is presented to the AEO program provides information and documentation to the DIAN, after it receives a visit from the DIAN.

What are the most critical points DIAN check?

DIAN has a team of specialists who review all areas of the company, but as mentioned above if it is BASC and ISO all business processes are well standardized.

5. What difficulties found in your company to implement the AEO program?

The culture of change, but if staff are empowered, from the doorman to the company management must be committed to safety management and risk, from the receipt of envelopes until receipt of imports.

It is aware of is doing things right aimed at improving working depending on the customers to have confidence in the company.

It is export AEO, which is now the AEO imports and help the country to be recognized as AEO.

6. Describe the full-time since the implementation of the AEO program approval response to the DIAN for your company.

The process for us was 1 year, we had the BASC and ISO standardized so it was easy and employee engagement help implement this change.

7. What have been the most important benefits for your company?

Confidence of institutions

The perception of customers better, the face changes when visiting a company AEO

Safety culture processes, staff fits and makes their working life this way a discipline.