



**Strategies to replicate in the current Colombian OAS  
model with a view to increasing the certification of  
companies.**

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*Thanks*

## **Thanks**

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## **Summary**

Summary Over time trade has evolved by leaps and bounds. Every day they are generated new commercial opportunities that allow the exchange of goods and services are carried out in Most optimally and efficiently. The present project was developed based on the implementation Of the OEA model granted by the customs unit of each country under the guidelines of the OMA with the In order to give world trade the assurance that its processes are aligned with security..

The Colombian Customs enjoys recognition among the other countries of the region because Have in their customs processes the program, giving a vision to the country to expand its World trade by renewing its image and offering the world the benefits of acquiring its goods Through the safe trade offered by the OEA

Thanks to the fact that this program has not Received in Colombia due to its high requirements and Tries to identify the main obstacles that this model has in Colombia and propose Improvements and strategies to this from the analysis of other Latin American successful models and that Have been able to link more companies to this initiative.

The methodology of this Research was based on the collection of information through web pages, Published and 2 interviews applied to experts and employees in the area of foreign trade of large companies in Colombia, in order to meet its experience

against the program and establish an improvement in the processes of OAS in Colombia that their companies to certify

**Key words:** operator authorized economic, OEA, framework SAFE, agreement of mutual recognition (ARM), international logistics

### **Abstract**

With the passage of time, commerce has evolved by leaps and bounds. Every day new commercial opportunities are generated that allow the exchange of goods and services to be carried out more optimally and efficiently. The present project was developed with the base in the implantation of the OAS model that grants the customs unit of each country under the alignments of the WCO in order to ring the world trade the security that its processes are aligned with security.

Colombian Customs enjoys recognition among other countries in the region because they have incorporated the program into their customs processes, giving the country a vision to expand its world trade by renewing its image and rewarding the world for the benefits of acquiring its goods through The safe trade offered by the AEO.

Thanks to the fact that at present this program has not had the welcome that was expected in Colombia due to its high requirements and processes, it seeks to identify the main obstacles that this model has in Colombia and to propose improvements and

strategies based on the analysis of Other models Successful Latin Americans who have been able to link a greater number of companies to this initiative.

The methodology of this research was based on the collection of information on web pages, published degree papers and 2 interviews applied to experts and employees of the foreign trade area of large companies in Colombia, in order to know their experience with the program to establish an improvement in the AEO processes in Colombia so that its companies can be certified.

**Keywords:** Authorized Economic Operator, AEO, WCO SAFE, Mutual Recognition Agreement (MRA), International Logistic

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# List of Symbols and abbreviations

## List of abbreviations

OAS. Indicates the Authorized Economic Operator.

AOM. World Customs Organization.

ARM. Mutual Recognition Agreement.

BASC. Business Alliance for Secure Commerce

UAP. Permanent Customs User

ALTEX. Users Highly Exporters

ISO. International Organization for Standardization

IDB. Inter-American Development Bank

WCO. World Customs Organization (OMA)

PIP. Partners in Protection (Figure OEA in Canada)C-TPAT. Customs-Trade Partnership Against Terrorism (Figura OEA de Estados Unidos)

NEEC. NEW SCHEME OF CERTIFIED COMPANIES (OAS Figure in Mexico)

DIAN. Dirección de Impuestos y Aduanas Nacionales

ICA. Colombian Agricultural Institute

INVIMA. National Institute of Medicine and Food Surveillance

POLFA. Customs Control Police

# Introduction

Introduction thanks to the phenomenon of globalization becomes increasingly necessary that the Nations to integrate and join forces in order to achieve the goals of development and boost to the lagging Nations to obtain better conditions and welfare for their citizens is for this reason that charges so much importance and role played by the international organisms to through their efforts at integration, standardization and control to achieve that in a way joint global development with a view to obtaining benefits in terms of opportunities access to new markets, international relations, agility in the Customs processes, tax benefits, more dynamic activity and international trade, as well as the prestige International to which this entails. This is the case of the World Customs Organization WCO, the seeks through the OAS certification, linked not only to the countries and their control bodies, but credit to companies to reach a broader market and trade more secure

In this way and the search to that vision, the OMA proposed after studies relevant and evaluate processes pilots both in Europe and in North America. implement a certification model that aims to ensure and secure the chain to the international transit goods and in this way generating a level of trust and cooperation between countries and company that this included certification to use their respective bodies of control and customs, to ensure security along this chain and be able to enjoy the benefits offered by this model.

It should be noted that the efforts made in this regard, have already addressed from other initiatives such as BASC, the implementation of the standard IS 28000 that manages

the security of the supply chain, in addition to Norma ISO 31000 and 31010 ISO certification which certifies the management of risk within the organizations, and that the claim of the OAS is none other than the of expand the scope of the above, being a proposal more comprehensive and effective in the Production of results.

This project is developed in five (5) main stages, looking for tools that to suggest strategies to replicate in the current Colombian OAS model to make it more attractive to the companies involved. The first stage seeks to deliver all the conceptualization of the Colombian OAS model, as well as s origins at national and international level and how the model in Colombia has benefited from predecessor figures and support c are the UAP and the ALTEX in the second stage defined the benefit than Colombian organizations that link to the model the this global initiative, showing clearly and summarised the privileges that have the supervisory authorities such as the ICA INVIMA, control customs police. POLFA and the entity regulator DIAN, certified companies. The third stage is the exposure of advantages and disadvantages with the non-adoption of the model on the part of the Colombian companies, in the stage number four other OAS in Latin America models are reviewed in order to identify strategies adopted by this model in those countries and that they can replicate in the current model Colombia. Finally, in the fifth stage relate the findings of two interviews with two they work in different sectors and experts about the Colombian OAS model in Colombia, sharing its criteria the model and the process of certification by the envelope today nowadays they have to pass businesses to obtain such certification. looking at your answers as an input to the formulation of strategies to be implemented in the current model

Finally, a series of recommendations are related to strategies to be implemented in the current Colombian OAS model in order to make it more attractive to entrepreneurs and to achieve a greater number of certified companies.

In order to contribute to the aforementioned proposal, the present project is also built with the aim of orienting entrepreneurs, students and other interested parties in this area, bringing them closer to a normative, technical and judgmental reality, which may also specify some possible Strategies that the Colombian government and the regulatory entity, DIAN, can replicate in the accreditation model as an Authorized Economic Operator in Colombia.

# 1. Formulation of the Project

## 1.1 Background

To identify clearly the main objective the process of certification of companies around the world, and agree that compete to the This study to Colombia for the certification as OAS, is necessary to perform a brief account the origin of the emergence of this program.

According to (Cortes and Vergara, 2013) starting from the terrorist attacks experienced at the beginning of the year 2001, Governments, administrations Customs and the World Customs Organization WCO, were the need to design mechanisms They provide a fluid access and safer to trade, and that at the same time ensure the safety the international supply chain. Was raised as well, security and controls to be had in borders, deciding to adopt in 2005 the framework regulatory economic authorized operator for the facilitation of global trade.

Given this scenario, National Customs (2017) relates that in Today the role played by Customs administrations should be more than the raise income countries, its work should be complemented by the implementation of measures which ensure the supply chain in the exchange of goods with the countries and thus it is with purposes such as terrorism, drug trafficking, and organized crime.

However, the National Customs (2017 highlight also that responsibility for ensuring the chain International supplies not lies only in the customs, if not requiring the

participation those involved in foreign trade operations, such as: exporters, importers, customs brokers, carriers, dealers, companies close and disheartening freight, couriers, among others.

Likewise, and in search of meet with the requirements initially raised, national Customs (2017) relates:

The Organization WCO World Customs issued the framework of standards for security and trade facilitation known as "SAFE Framework" which contains a set of minimal guidelines to improve the International Customs management focused on creating a balance between security and facilitation of the foreign trade (National Customs 2017).

In addition to this, and further expanding the concept of the SAFE Framework, the (World Customs Organization OMA, 2012) relates that this initiative was created during annual sessions of the Council of the WCO, held in June 2005 in Brussels, in which head of the Directors General of customs adopt the regulatory SAFE WCO SAFE Framework) unanimously as an international instrument which He sought the adoption of a more secure trade regime and with a new approach to management comprehensive cross-border traffic of goods. The WCO has also worked in several opportunities, 2007, 2010, 2012 and 2015 in its latest version On improving provisions set out in this framework, pillars which are: Pilar No. 1 Customs Customs, Pilar No. 2 Aduanas-Empresas, and Pilar No. 3 created in the 2015 review the which seeks "to encourage cooperation between customs and other governmental bodies with" order to ensure an effective and efficient Government's

response to the challenge of the security of the Federal ( Administration of public income AFIP logistics chain, 2015, p.).

Likewise, it is important to highlight the impact that the creation of the C - TPAT model to stop the attacks of the September 11, 2001 on the creation of such initiatives globally and led by institutions such as the World Customs-OMA organization.

According to (Efectivale, s f), the United States Government created the Homeland Security Act (HSA) program Act of Homeland Security in order to protect their nation and the exercise control of transit through its borders, this from the attacks known as 9/11.

On the other part, the author (Efectivale, s f.) also mentions that:

The security measures taken by this program encouraged the creation of new shoe systems that facilitate international trade without violate the security, in this context appear C-TPATy BASC. These programs seek to certify to all the actors involved in the logistic chain to streamline foreign trade (p.1 )

While the origins of the BASC date back to 1996, in Colombia start in 2003 that was when the program took much more force at the international level, thanks to the new regulations of security required by the Government of the United States and entities as the Maritime Organization International (IMO) and the World Customs Organization ' (BASC Colombia, n.d., p. 1)

In the same way the model OAS in Colombia was adopted through Decree 3568 of 2011 and the regulatory resolutions 11434 and 11435 2011 and 2012-104. in which, as argues (Ramírez, 2013) is established:

The Dian will qualify as authorized economic operators among others, exporters importers: brokers: carriers: intermediaries: operators port: airport and Terminal: distributors: integrated operators and deposits. The benefits of the OAS, in accordance with the type of the user for which the authorization is granted by part of Dian (p. 1).

In addition to this, the 1894 Decree of 22 September 2015, "establishes in its article 4 that the" supervisory authorities of the OAS are the Directorate of taxes and customs (DIAN), the National Police of Colombia, INVIMA, the ICA" (Colombo American trade Chamber, 2015, p. 1 )

Below in Figure No. 1 shows clearly as he decreed in the new statute customs - 390 2016, the authorized economic operator is considered to be the figure of foreign trade with the highest level of trust and friendly concept of the risk to the Customs authorities:

**Figure 1 Confidence Level Customs Users**



**Source:** (ANDI, s.f.)

So maybe, and seeking to provide recommendations at the strategic level with this project for the Colombian Government, which is the agency along with the Department of taxation and regulatory and Customs national-DIAN for the certification of companies such as OAS, will review different literature identifying possible strategies in the current Colombian model to replicate to starting from other successful models in Latin America to attract even more companies to the as AEO certification path

### **1.1.1 State of the Art.**

Thanks to the increase in international operations and efforts aimed to achieve higher growth, performance and economic potential; both countries as the organizations that participate in this global scenario should efforts in ensuring security and trust in the international

Supply chain processes As support for the present draft will be considered for degree and research projects by students from different universities which analyzes the processes through which passed countries that have this certification and benefits brought to its domestic market, in addition studies on the implementation of this model in Colombia and the benefits that this brings to entrepreneurs.

Although the model adopted by Colombia for the implementation of the model OAS in enterprises is demonstrates rigorous and even difficult to fulfill, such as argues Ramírez (2013), is imminent that, with the entry into force of the new Customs Statute, it will be even more companies seeking a certification such as the OAS to ease their foreign trade formalities.

Ramírez (2013) also relates that the DIAN has not only the power to qualify as operators OAS to exporters and importers, but also to a number of companies that are part of the chain Logistics and foreign trade actors such as: brokers, transporters intermediate port terminals, distributors, operators and airport operators integrated and deposits.

Likewise, Ramírez (2013) concludes in his article:

His formalities for recognition as OAS have been regulated in a very complex way. with some similarities to the procedure for access to the qualities of ISO or BASC but much more tortuous for the managed, well haria Dian in simplify these formalities, if desired that a large number of the agents involved in the foreign trade operation apply to this new figure to obtain safety and agility in the logistics chain. (P.1).

on the other hand, such as DIAN (2013), Colombia as it relates many Latin American countries the controls related to the safety, health, and Customs properly sayings, are applied by different entities, requiring you to arrange views between these entities at the time of setting mechanisms for improved it in Customs and foreign trade processes requirements procedures of the Customs users.

National Customs (2017 mentions... have OAS programs in 11 countries, that management was born to) programs in Jamaica, Uruguay and Brazil which are attached to programs in the United States, Mexico, Guatemala, Costa Rica, Dominican Republic, Panama, Colombia, Peru and Argentina. Other countries of the region, including El Salvador, Ecuador, Chile are in an advanced stage of design of the program. Notable figures in the certifications of companies with nearly 500 have been reached this year OAS certified companies in the region, with the contributions of each of the countries in the last months positioning the region on a path of growth to 2015. (P.1)According to the aforementioned report seeks to provide tools that serve as the basis for the construction or improvement of OAS agreements and that this can be used and adapted by any country solving doubts and clarify terms and conditions to comply with such certification as also

analyze why as companies in the current year has not been certified or they are losing the interest of doing so (DIAN, 2013).

Cuts and Vergara (2013) authors seek in his study reviewed how the Colombian companies they can be benefited with the certification as OAS, in the case in point a Customs Agency Colombian, exhibiting among other benefits between in value and time reduction used in the inspections, especially the physical; these being the most expensive and which They have more time (p.33). Similarly, the authors relate that the security is improved in the supply chain and other transaction costs, which are considered bottlenecks are reduced from bottle for the cross-border trade in this paper the authors show the step by step to the companies, in this case in point a Customs Agency, should be followed to achieve the certification as OAS described in 10 phases and which also shows revision of literature about the topic addressed.

On the other hand, wheel (2013), relates is his study on the implementation of the OAS in Colombia that "the implementation of the OAS is inclusive and seeks the participation of small, medium or large enterprise requirements for authorization are flexible and the advantages are big".

Gómez y Ruiz (2014) argue that the study of benefits arising of the implementation of the model of the economic operator authorized OAS in Colombia for the different types of enterprises, taking into account multiple variables to be analyzed, in addition to the current problems in the process of export and import of goods and, finally, the scope of the

stages of implementation of the program, must finally show how would be a optimal model to implement in Colombia and is attainable by the companies in the country.

In this study, the authors seeks to highlight the model of the authorized economic operator (OAS) as a positive factor for the country, thanks to the security of the supply chain, reflecting on benefits one hundred terms of effectiveness and efficiency in r processes both of "import and export, through an effective alliance between and public and private sector" (Gomez and Ruiz 2014, p.1).

Likewise, concludes is this study that is necessary to design and adopt strategies to achieve a greater impact of the program in Colombia and suggest that these sean through the support of dependent entities that can help in the process, such as example, unions, non-governmental entities that promote trade among others. It can also contribute to Colombia and its OAS certification process is very important to have with the support and advice of world Organization of WCO Customs since this organism has the support of 99% of administrations Customs around the world, promoting through initiatives such as the OAS trade world safe and supported also by international standards such as the BAS and ISO 28000 and 31000 standards the which ensure the supply chain and risk management (World Customs Organization OMA, 2012).

should also mention the role of the Government and the regulator intended to give even more today to the figure of the OAS over the existing UAP and ALTEX ara which were available in the new Customs Statute through the 390 Decree 2016 than the figures of UAP and ALTEX only shall be effective for four years more after delivery at entry into force of the Decree, being the OAS model to opt for companies previously certified by

DIAN as operators of these figures ANDI, s f.) and strengthening further the current prerogatives of the OAS.

And finish as mentioned in the background, there is multiple literature type research and information, which are in all the conceptual foundation on the topic study and would be the starting point for the construction of this project.

## 1.2 Problem Statement

The authorized economic operator has its origins in the year 2005 the when the OMA member countries decided to adopt this framework to ensure and facilitate the global trade with a main function of ensuring the safe international trade establishing guidelines and fundamental pillars on which you should focus its priorities the customs of the world (Ministry of Finance of Costa Rica, 2017).

Likewise, (Dinero, 2011) relates that this framework promotes the application of four basic elements:

... Information electronic advance on shipments destined to the inside to the outside or are in transit, the implementation of a strengthened to address risk analysis procedure issues related to security, the inspection of high-risk load and use equipment from non-intrusive inspection and enforcement of minimum standards of safety in the chain of supply. (Dinero, 2011).

This then lets get tax benefits, less physical inspections when performing their operations of export allocation of a official operations by each supervisory authority, which provide them support in the foreign trade operations..

Having clear bases and objectives of this framework, Colombia start your certification process OAS thanks to provisions in the Decree 3568 of 2011 with the full conviction to be part of such a framework would give a significant boost to trade international export more than 11,000 companies in the country (Department of taxation

and) Customs)National taxes and customs DIAN, 2017), however the single date been certified as OAS 22 companies as indicated in its report the DIAN updated to April 2017 address of Impuestos y Aduanas Nacionales-DIAN, 2017)

To analyze this situation, it is possible to identify that the model implemented by Colombia for their companies had great difficulties due to the large amount of paperwork, investments and processes that must be performed, which prevents make attractive model and start the process of certification in many companies. This project will be in charge of analyzing the problem mentioned reviewing 1 OAS models from other countries of Latin America, dealing with experts in foreign trade of two companies from different sectors and considering possible strategies to replicate the model currently proposed by the Colombian Government for companies Colombian gain motivation to initiate the process of certification which will allow them to have greater competitiveness, expand their market and simplify the processes of trade International, seeking thus also avoiding a possible failure of the figure in Colombia, given to starting from the non-adherence of companies to the model.

***Questions that problematize the object of study*** The following questions will establish the sequence of problems that will be solved through the development of this project, and that will frame the objectives of the monograph:

- The Colombian Government must do, and in head, the regulator of the Ique model OAS the Address of national taxes and customs DIAN, for greater involvement of the companies in the certification process?

- What strategies might be implemented in the current model for be more attractive to employers?
- What Models of OAS that Latin Americans have been successful and What have they applied to serve it as a strategy to replicate in Colombia?

### **1.3 Justification**

This justification research is conducted in order to determine what are the main barriers to they found the Colombian companies to carry out the process of certification OAS, in addition to Learn about successful models in Latin America that allow to provide strategies to implement in Colombia, which is also deepening in the model currently developed by DIAN e identifying the challenges that has Colombia as a country for the implementation of this model and as the State should encourage the Colombian companies to be certified in this. Seeks further through this project, benefiting the companies in terms of information about the model OAS in Colombia, benefits and steps for certification; On the other hand the Government and the competent authorities to propose possible strategies used by others countries and to allow the Colombian model be more attractive to the employer and thus get a greater number of certified companies.

As future professionals, is sought through this project to apply knowledge acquired during studies, as well as expand students on topics of total competition for an international negotiator.

## **1.4 Objectives**

### ***1.4.1 General Objective***

To propose strategies to replicate in the Colombian OAS model and to allow the certification of a greater number of Colombian companies like OAS, expanding its global market and simplifying the processes of foreign trade.

### ***1.4.2 Specific objectives***

1. Outline the current model OAS in Colombia and its origins at the level International.
2. determine the benefits they access the companies certified as OAS in Colombia.
3. Identify the advantages and disadvantages of the model OAS in Colombia.

4. Identify the most successful OAS model in Latin America and what are the benefits offered to companies who are certified, through the conceptualization of some models, as a source of possible strategies to be adopted in Colombia.

## **1.5 Methodological framework**

### ***1.5.1 Method***

Type of This project addressed research is explanatory because it searches through the analysis of information obtained from sources such as web sites, papers, and research articles, in addition to the collection in some secondary sources.

The main objective of access to these sources is the develop the goals, thus provide better recommendations the reader and companies interested in the subject of study.

In spite of that this project is explanatory, interviews of opinion shall be persons two experts in different types of company on the topic, which will be filtered in order to complement the information collected.

### ***1.5.2 Methodology***

The collection for the This project is through primary and secondary sources because it is collected information sources such as press releases, grade works, articles from Web pages and one interview applied to experts in foreign trade who currently work for large companies Colombian of different types, which speak from his knowledge and the process.

## **1.6 Scope**

This project focuses on identifying the barriers that Colombian companies find for OAS certification and thus to formulate optimal strategies that allow the establishment and development of a guide sheet that will allow the improvement of the certification process and so that companies can access it more easily. This analysis is based on the information gathered about Colombia and its certification process from 2005 to the present.

## **2. Execution of the project**

### **2.1 Model OEA in Colombia and its origins at international level.**

in the development of the present objective seeks to review all the literature about the OAS model in Colombia and its origins in the world, this with the purpose of cementing the general concept and to obtain major tools of analysis about the actuality of the model in Colombia.

To start it is important starting recognizing the figures of UAP and ALTEX framed in the 1999 Decree 2685 as those complexes that fulfill accreditation requirements established by the Customs authorities in Colombia, are given the benefit as authorized traders Act directly to the Customs authorities as reporting that in accordance with its specialty and expertise in foreign trade operations, do not require accompanying and administration of a customs agent (Suarez, 2015), which is obtained according to chestnut the to the 2016):

(...)Among other requirements, on the basis of a number of operations in import and / or export in a certain period and on a certain amount, hence in essence, only companies recognized or qualified as major contributors, would be entitled to obtain the quality

Of such and with that access to the benefits established in Decree 2685 of 1999. Benefits that undoubtedly represented speed in foreign trade operations due to the possibility of inspections at the time of nationalization or shipment of merchandise, apart from the possibility of Such as customs transit, nationalization in its own warehouse, payment of customs duties within the first five days of the month following its operations - consolidated payment - and, in some cases, the return of VAT on exports (p. 147).

As explained by the authors, it is evident that these figures were the that allowed a starting point of what is today the OAS Model colonibiano, which is ratify in the new Customs Statute enshrined in Decree 390 March 7, 2016, in the which is established in the article 675 the UAP and the ALTEX would have a term of four (4) years after entry into force of the new statute customs, in addition to discriminate for delivery the new figures recognized by the Colombian foreign trade: "importer, exporter, exporter authorized foreign trade operators and a special classification for the management of the risk: importers of confidence, confidence exporters, foreign trade operators of trusted and authorized economic operator (OAS chestnut the, 2016 p. 147 below figure) No. I shows the comparison between figures UAP - ALTEX and OAS in Colombia:.

Figure 1 below shows the comparison between UAP - ALTEX and OAS figures in Colombia:

**Figure 2: Comparison of UAP models - ALTEX and OEA in Colombia.**

Aspecto	UAP	ALTEX	OEA
Tiempos en levante	Menos inspecciones	Menos inspecciones	Menos inspecciones
Objetivo	Facilitar la operación de importación	Facilitar la operación de exportación	Garantizar la seguridad en la cadena logística
Alcance	Local	Local	Reconocimiento internacional de la figura
Oficial De Operaciones			Soporte permanente
Capacitaciones/ Congreso			Exclusivas para OEA
Priorización			Prioridad en controles
Reconocimientos Especiales			Reconocimiento como socio que garantiza seguridad en la cadena
Beneficios tributarios		Aplica hasta la eliminación de la figura	Aplica y con beneficios de flujo de caja en devoluciones
Reducción De Garantías	Aplica	Aplica	Aplica con descuentos adicionales
Permanencia de la figura	Por 4 años según proyecto E.A. pues serán eliminadas		Vigente para exportadores e indefinido

**Source:** (ANDI, s.f.)

The figure allows to clearly demonstrate the benefits are there in each of the models, but it also allows evidence that both and UAP as the ALTEX will lose its validity and the companies they must migrate to the OAS model. If you look in detail, exposed UAP and ALTEX figures, of one way or another are tools that deliver to the Customs authorities together with the framework SAFE for establishment of the privileges granted to the complexes that are certified as Authorized economic operators – OAS.

It is also important to highlight the points made by the authors (Castaño et al., 2016) on international organizations such as the UN and the WTO, which recognize the initiative of the World Customs Organization (WCO) as an initiative to achieve a Safer trade regime and a new approach to work and partnership between Customs and Business.

To date in Colombia, according to DIAN (20 there are 992 users customs Permanent UAP and 191 Users amente exporters-ALTEX, which denotes the great work which

should be local regulators to certify cone OAS to companies that meet some of the requirements for this certification, and that becomes a challenge for which must formulate strategies to then allow a larger number of companies adding to this global initiative.

The following is a conceptual framework of what the model is in Colombia.

- **Origin of Authorized Economic Operator.**

According to (BID & WCO, 2011) "the concept of authorized economic operator has its origin in the World Customs Organization (WCO) normative framework to ensure and facilitate global trade" (p.2). In addition to this, (BID & WCO, 2011) relate that the main objective of this regulatory framework is to establish international standards in order to:

- Ensuring security in the logistics chain
- Increase the predictability of foreign trade operations.
- Facilitate the integrated management of logistics chains for all modes of transport.
- Strengthen cooperation between customs administrations and other agencies in their fight against fraud.
- Facilitate legitimate trade through secure logistics chains and partnerships between customs and the private sector (IDB & WCO, 2011, p.2).

The pillar customs private frame policy contemplates the creation of programs of OAS in customs administrations. The program OAS induces to the strengthening of

the relationship between the Customs and the operator private for the purpose of ensure and facilitate the logistics chain (IDB and WCO, 2011).

According to the World BASC Organization ' (2016):

- ... At present, many countries have programs of economic operators authorized: the 27 countries of the European Union (OAS), United States (C-TPAT), Canada (PIP), China, Japan, New Zealand, Republic of Korea and Singapore. In Latin America, there are several countries that already they are developing this type of programmes (World BASC Organization, 2016). **What is the authorized economic operator?**

Multiple definitions about which is a OAS, but then relates that more is considered successful and relevant to the present study According to (Directorate of national taxes and customs DIAN, 2013).

The authorized economic operator (OAS) is an economic operator reliable and safe, accreditation and certification is granted by administration of Customs after a process of audit of its organization, processes, Administration and financial statements, and a series of safety standards compliance (Dirección de Impuestos y Aduanas Nacionales DIAN 2013).

Although the definition given by the DIAN is clear, it should be emphasized that the strongest work is the government and the competent authorities, in this case the DIAN, which establish strategies that allow the linking of more companies The initiative, even more so when one almost twelve years of the creation of the model in Colombia only has a date 22 certified companies, which shows a disinterest on the part of entrepreneurs.

Currently, the DIAN - address of taxes and national customs, It does not have such up-to-date information on its website about how to make sure a company and what is being done to increase the number of certified companies, even more so with the entry in is entry into force of the new statute which customs the OAS in Colombia? The (Department of taxation and Customs national DIAN, 2017) relates to:

- **What is the authorized economic operator?**

The (Directorate of Taxes and National Customs - DIAN, 2017) relates that:

It is defined as the natural or legal person established in Colombia, which is part of the international supply chain, carries out activities regulated by customs legislation, or supervised by the Superintendency of Ports and Transport, the Maritime General Directorate or the Civil Aviation Authority, which By complying with the minimum conditions and requirements, secured and reliable foreign trade transactions and is therefore authorized as such by the DIAN, with the possibility of accessing ARM mutual recognition agreements. (Directorate of Taxes and National Customs - DIAN, 2017)

Defined and with clarity of what the OAS in Colombia, should be infer that the figure has not yet come to maturity in Colombia, which on the other hand is a figure that already have some years of created not yet the expected welcome and that the few companies currently certified denote a lot of work to be performed by the authorities competent.

In The middle is known of companies that, despite its size and its great financial muscle, they have reviewed the requirements of the OAS and have withdrawn the

implementation by high thoroughness, coupled with the cost of implementing the changes and adaptations that are they must make to be able to be certified this applies to group success, which met an official for the development of this project.

It is also important to understand that while the model currently proposed for the implementation of the OAS in Colombia is not very welcome those companies certified as BASC can be regarded by employers (Business Alliance for) SECU Commerce) candidate to the OAS in Colombia certification ,today they amount to 116 companies in different sectors. In addition to this, (BASC Antioquia, s f) argues:

BAS and OAS have great similarity from the technical perspective (requirements ninimos. Security with common reaches and is the BASC SGCS arises as the there) where platform for the implementation and maintenance of authorization the Adicionalme OAS and ASC offers a process of continuous improvement that becomes a fortress for the companies, because It allows the maintenance and strengthening of OAS (p. 1).

This entity in Antioquia has carried out accompaniment to companies qualified to and has all those that have been restless e interested in taking advantage of her as ortunidad BASC certification to achieve accreditation as operator economic authorized OAS, because in addition to that this entity has become part of the Group Advisory of the authorized economic operator.

A case of success in Colombia in this regard is the of CI. lblu s As the cua shares her experience of OAS (BASC Antioquia, s.f.) certification:

The implementations of the OAS to within our Organization is based on the application of the SGCS where each of the requirements of the standard and the standards were correlated to a the different chapters which establishes OAS. From the very beginning was supported by our SGCS Welcoming the recommendations that in part three, chapter BASC audits Antioquia has supported US. As well as excellent conference that has given us the support for take shape actions and adjust each of the different activities that involve a having C.I IBLU as one of the organizations which, to date, has developed activities in order transparency and improvement of our management system

This system Antioquia is one of 22 companies currently certified in Colombia as OAS

- Conclusion, it is important to look at the potential that have currently certified companies as BASC to be the future of Colombia authorized economic operators and to perform part of the entity's control in Colombia an aco stricter anamiento of the hand of entities such as BASC

- **What is a Mutual Recognition Agreement - ARM?**

The (Direction de Impuestos y Aduanas Nacionales DIAN, 2013) defines as: the mutual recognition agreements are instruments that recognize the normative and operational compatibility between the OAS between two customs this recognition programs provides mutual benefits for all the or under such programs. In operational terms, the ARM they are instruments that can reduce the number of inspections to the users and thus the dispatch times. The ARM en hance access to global markets, expressed in a reduction of the level of risk associated with the user

and their commercial operation both in the markets origin and destination (Directorate of national taxes and customs DIAN, 2013).

THE SUBADDRESS GENERAL INSPECTION, CERTIFICATION AND TECHNICAL ASSISTANCE OF FOREIGN TRADE (2000) relates to:

MRA do not constitute in themselves an instrument to reduce the technical barriers to trade, but they are instruments that allow to reconcile the objective regulatory and with a purpose exclusively commercial, since it does not affect systems or parties regulatory requirements (P.5).

The agreement of mutual recognition ARM need the confidence of both parties involved, in that their systems of control and customs they are efficient and which allow to obtain the appropriate level of protection of the supply chain.

In this order of ideas the countries that sign this agreement believe in the other party and that their companies will be linked to this initiative while safeguarding their processes.

Table No. 2 the world there are currently the following countries with ARM:

**Table 1: Countries with the agreement of mutual recognition ARM**

Date	Country	Date	Country
June 2007	New Zealand – USA	July 2013	Korea - China
May 2008	Japan – New Zealand	October 2013	China - Hong Kong, China
June 2008	Canada – USA	November 2013	India- Hong Kong, China
June 2008	Jordan – USA	December 2013	Israel- Taiwan*
June 2009	Japan – USA	February 2014	Hong Kong, China – Korea
July 2009	EU – Norway**	March 2014	Korea - Mexico
July 2009	EU – Switzerland**	May 2014	EU - China
June 2010	Canada – Japan	June 2014	Hong Kong, China - Singapore
June 2010	Canada – Korea	June 2014	Korea - Turkey
June 2010	Canada – Singapore	June 2014	Malaysia - Japan
June 2010	EU – Japan	June 2014	USA - Israel
June 2010	Korea – Singapore	October 2014	USA - Mexico
June 2010	Korea – USA	December 2014	USA - Singapore
January 2011	Andorra – EU**	March 2015	Israel – Korea
May 2011	Japan – Korea	April 2015	Korea – Dominican Republic
June 2011	Korea – New Zealand	June 2015	Hong Kong, China - Thailand
June 2011	Japan – Singapore	October 2015	India-South Korea
May 2012	EU-USA	November 2015	Switzerland- Norway
May 2012	USA-Taiwan*	December 2015	USA – Dominican Republic
June 2012	China - Singapore	May 2016	Mexico - Canada

**Source:** (World Customs Organization - WCO, 2016)

Finally and perhaps says Ciao, sf) are directly certified companies such as manufacturing companies, carriers and customs brokers, who benefit with the ARM with less customs checks, more agile crosses decrease in transportation costs and efficient management of its processes to name a few, which makes appeal this type of agreement between countries

- **What is the scope of the OAS's Colombia program?**

According to the Directorate of taxes and customs (National DIAN 2017): is a voluntary and free membership program. Is directed to the small, medium and large enterprise. Stakeholders include all the international supply chain. It is a program of the national Government and involves different supervisory authorities. The authorization the OAS that it grants is by (Directorate of national taxes and customs DIAN indefinite term, 2017).

Despite the fact that the program in Colombia is free has not found sufficient acceptance by businessmen from different sectors to which it is addressed, this is because in a greater proportion for the cost of the implementation within the company and the adjustments that they must do as the certification requirements

- **Which entities in Colombia are involved in the authorization of an OAS?**

According to the direction of National taxes and customs DIAN (2017):

In addition to DIAN, participating in the first stage: the) Direction of anti-narcotics from the national police, the National Institute of monitoring of Drugs and foods INVIMA and Institute Colombiano Agropecuario ICA, these last two, where applicable. Subsequently, and to the extent that go by entering other types of users is incorporated the other competent authorities. (Dirección de Impuestos y Aduanas Nacionales DIAN, 2017)

Likewise, it is important to highlight that the role played by the entities involved in the model OAS in Colombia is the monitor, and validate compliance with the legal

requirements to the certified companies, in addition to serving as a support to the entity control and main regulation as the DIAN

To conclude with the development of the present objective, it is relevant to identify the reception given the model around the world, in some Latin American countries for reference and in same Colombia.

according to (customs of Chile Government of Chile, s f.) the companies participating in this initiative each year goes on aumento, which allows to highlight the beauty of the model in the countries linked below.

**Table 2: Shows the companies certified in the world for the year 2014**

Pais	N° Oper.	Pais	N° Oper.
Unión Europea (28)	13.412	Jamaica	15
Estados Unidos	10.325	Israel	12
China	2.174	Zambia	12
Canadá	1.480	República Dominicana	11
México	417	Uganda	10
Japón	482	Suiza	9
Corea	292	Argentina	7
Nueva Zelanda	117	Costa Rica	7
Tailandia	111	Guatemala	6
Singapur	86	Turquía	6
Kenia	64	Brasil	5
Jordania	37	Hong-Kong	5
Malasia	32	Uruguay	4
Noruega	28	Colombia	4
Perú	20	India	4

**Source:** (Aduanas de Chile - Gobierno de Chile, s.f.)

It is important to highlight that the exposed numbers have been increasing every year. In the case of Colombia, according to data from the (Directorate of national taxes and customs DIAN, 2017), today There are 22 certified companies, which are companies Manufacturing and export companies. Similarly, Mexico which is one of the main references for the Colombian model OAS, today has 647 companies, of which 51 are companies importing/exporting, 73 terrestrial carriers and 3 brokers (T21mx, 2016),

which identifies that the strategies adopted by the Mexican Government for increased certified companies are consistent and revising this model of more exhaustively.

## **2.2 Benefits of the operator economic authorized OAS in Colombia**

Defined and contextualized previously the OAS as international certification model proposed by the World Organization for Customs-OMA, then described the benefits that currently have the Colombian companies to adhere to this type of international safe commerce initiative.

Quintana (2016) relates in his article that adhering to this type of program size International seeks to generate a higher category level competitive positioning, due to which gives special recognition to companies, categorizing them safe and reliable for the management of foreign trade operations.

Likewise, money (2011) argues that compliance with all requirements for companies generates a series of benefits in their operations of foreign trade, in addition to recognition as a safe enterprise, not only for current customers but also for all business partners and for supervisory authorities

In addition to the above authors, Gómez and Ruiz (2014) mentioned that OAS certification poses a positive scenario not only for the country, but even more so for the Colombian companies, which get large benefits in terms of effectiveness and efficiency in foreign trade processes, through an effective partnership between the public and private sectors..

Wheel (2013) argues that the Administration, who finally is the regulating agency in Colombia, discriminates against the benefits that the simplification of procedures, as well as the most important point you have for companies to Colombian, importers and exporters of entrepreneurs which is the Faculty of being able to act directly to the DIAN, in addition to international recognition.

The author's belt and strap (2015) mentioned that 2011 resolution 011434 establishes the benefits the certification for the Colombian companies Welcoming also to requirements which are required to international level to be recognized as OAS. These benefits that the standard includes divides in 2 types: first, the Customs and secondly operating benefits can be identified place the tax benefits. In addition to the for egoing.

Quintana (2016) lists some of the benefits which can be accessed by companies certified according to the provisions for the Directorate of national taxes and customs DIAN, namely:

- Greater agility at the time of the Customs clearance of goods.
- Assignment of an officer of operations for each supervisory authority.
- Participation in Congress of OAS.
- Participation in training activities.
- Decrease in number of surveys, physical and documentary inspections for DIAN export, import and transit operations.
- Reduction of physical inspections for export operations Police.
- Use of special procedures for recognition or inspection procedures, when they are determined as a result of risk analysis systems.

- Use of special channels to carry out foreign trade operations.
- Direct action of exporters and importers as respondents to the r DIAN.
- Reduction of the amount of the global guarantees constituted before the DIAN.
- Authorization to carry out the inspection on export ordered by the DIAN on the premises of the exporter.

In addition to the above, there are benefit from a tax related to the import according to the provisions in the Article 428 tax status and refund of taxes according to the provisions in the Article 850, paragraph 1 of the tax statute (article 66 of the law 1607 / 2012) (Quintana, 2016).

Another benefit that may have the companies who obtain the certification will have access to the Security and facilitation health for example:

- Authorization to carry out the inspection of goods subject to export by the Colombian Agricultural Institute ICA, on the premises of the exporter and enabled deposit, where to place.
- Decrease in the number of inspections physical for export operations on the part of the Colombian Agricultural Institute ICA.
- Decrease in the number of physical inspections for the export operations by the National Institute of drug surveillance and Food INVIMA.
- Carry out the inspection of goods of export ranked by the National Institute of monitoring of medicines and food INVIMA, in the facilities of the exporter and enabled deposit, where to place (Quintana, 2016).

As you can see, the benefits that have companies certified in Colombia are multiple, but they are Today the requirements for certification making it unattractive..

It is worth mentioning In addition, as set out in the law frame of customs which includes within its objectives in the Article 30 literal, c and greater advantages to this model due to its application It aims to facilitate trade and development of the country, participating in integration processes economic through the companies involved in this type of initiative, allowing for these and that are subscribed to the OAS for agility in their customs processes and easier access to markets International (Zuluaga, s.f)

In addition to the above, what is located in the new statute customs Decree 390 of 2016 which strengthens the prerogatives for the certified companies such as OAS, i.e. increase the benefits offered thanks to certification among others: the OAS acquire the same so-called trusted benefits that re-embark them the merchandise in any circumstances when There was intervention by the customs authority, customs clearance of imports enter at the premises of the declarant, are not required to submit Declaration early in cases is required by, etc. (Gaviria, s.F)

### **2.3 Advantages and disadvantages of the OAS in Colombia**

In Addition To Model The) Multiple Benefits In Terms Of Positioning, Recognition, Operational, customs, tax, among others mentioned in the development of the above objective, the accreditation as OAS brings with it many advantages that contribute to the improvement of the logistics process and the understanding between Nations on issues of confidence and security.

Prior to the exposure of the advantages and disadvantages offered by the model in Colombia is important to highlight and specify the work of the entities of control and support to the OAS certification process such as the ICA INVIMA and the national police through the Anti-Narcotics Department and customs control (POLFA) As it relates the direction of national taxes and customs DIAN, 2017), In addition to the DIAN as the head of the process, the first stage of the certification process always involves these support and control bodies, adding other competent authorities to the process as needed, and giving clarity in which both INVIMA and ICA participate In the process of certification of only the cases that apply and so require.

Likewise, the control authorities will not process or receive any documentation for the certification as OAS of any company, as these will only be processed in electronic format and directly before the DIAN (National Tax and Customs Office - DIAN, 2017).

Going to the development that corresponds to the present objective, the advantages derived from the certification of authorized economic operator depend as much on the type of certification that is obtained, as on the type of certified company. In general, the main advantage that an OAS company will obtain is that it will have easier, simpler and direct access to the customs administration, in the case of Colombia, the National Tax and Customs Office - DIAN (TIBA Spain, 2017).

Different authors, organizations and enterprises of great career relation in international operations identified many advantages not only for the companies because this certification that is also of great interest for Nations, which will benefit from these to increase their mercantile activity international and position itself in the global market.

Likewise, O.A.S. (2010) mentioned many some the advantages that a company certified as OAS has, among which stand out:

- **Fewer physical and documentary controls: example::** the OAS can cross the borders with faster.
- **Priority processing of shipments if they are selected for inspection:** Example: The merchandise of the OAS will be inspected in the first place.
- **Choice of place of inspection:** example: the OAS may request that customs inspection is carried out in a place different, where it lasts less time and/or originate less costs.
- **Improvement in relations with the Customs Office:** The OAS will have access to a service center or a contact person who can direct their questions
- **recognition as a partner that guarantees security and protection:** t is considered that the OAS that meets the criteria of protection and security is a partner that guarantees the safety and the protection in the supply chain.

Similarly, the OAS (2010) authors describe, some disadvantages of indirect as shown below:

- Fewer thefts and losses
- Fewer shipments retarded
- Better planning.
- Increased customer loyalty.

- Increased staff involvement.
- Reduction of security and safety incidents.
- Lower inspection costs of suppliers and greater cooperation.
- Reduction of criminal activity and vandalism.
- Prevention of problems through employee recognition.
- Increased security.
- Increased communication between supply chain partners.

As you can see, that the companies certified as operators economic authorized has multiple advantages widely but finally, it is the same as rigorous process which has caused that you for companies not is attractive to initiate a process of certification.

As he argues (Muñoz, 2015, the OAS must) be a commitment of the Government in the field of development, since it seeks to advance in the fight smuggling, drug trafficking, as well as other social problems that affect of the economy directly and the same organizations there that both State as the organizations should encourage such initiatives.

In addition, the Directorate General of customs El Salvador (2017) speaks about the disadvantages that can bring the non-adoption of the model by enterprises, among others:

- Less competitiveness for the country
- The business climate may affect the ranking of the country.
- Increased costs to the private Sector less involvement of the Private Sector
- More complex and unpredictable dispatch processes

- To adopt the best practices.

Aunado to the above, the author (Muñoz, 2015) relates that the DIAN must enact the New Customs Statute and at the same time giving greater importance and strengthen the OAS program in Colombia, allowing the different actors of the logistics chain to qualify for the benefits of the same. In addition to this, relates the author DIAN must prepare further to respond to the needs of the model and to support and accompany more closely to the entrepreneur.

At last It is worth highlighting what is mentioned by Arévalo (2015):

The OAS is not directed to any company. Like this therefore looms for companies with national recognition, i.e. SMEs or large companies that make an effort to be demanding, responsible and concerned about discipline and excellence of its logistics chain (P.9).

The author relates at the same time that the OAS is a system that does not It has itself many disadvantages, but that possibly "with the passage of time one can grasp the failure of this new system, for example the financial investment on the part of the of Customs administrations to take the process of Constitution of the OAS", which leaves in evidence must be Government and DIAN which reviewed in detail the model to make it more attractive for companies.

## **2.4 Models OAS in Latin America**

In the table no. 3 shows the data obtained from different sources about some models OAS of Latin America in which it is intended to take strategies that contribute and serve as a reference for the current OAS Colombian model and make it more attractive to employers

**Table 3: OAS Latin American Models**

COUNTRY	No. CERTIFIED COMPANIES	MAIN REQUIREMENTS	BENEFICIOS PARA LAS EMPRESAS
México	647	<ul style="list-style-type: none"> <li>• “Have carried out foreign trade operations for at least three years prior to the date of application ”(Ministry of Finance and Public Credit, 2016).</li> <li>• “Have a digital seal certificate to issue digital tax receipts in accordance with article 29 of the fiscal code of the federation ”(Ministry of Finance and Public Credit, 2016).</li> <li>• To carry out, through electronic scheme five, payment of the right corresponding to the date of filing of the application, referred to in article 40, item m) of the Federal Law of Rights (Ministry of Finance and Public Credit, 2016).</li> <li>• “Positive opinion on compliance with current tax obligations ”(Ministry of Finance and Public Credit, 2016).</li> <li>• According to the Ministry of Finance and Public Credit (2016), an application form must be submitted for registration in the register of certified companies, which must be delivered with the following documentation:               <ul style="list-style-type: none"> <li>- Certified copy of the articles of association and their modifications related to the name or corporate name and / or corporate purpose.</li> <li>- A certified copy of the documentation proving the legal representation of the person signing the application, in the terms of article 19 of the fiscal code of the federation.</li> <li>- Comply with its fiscal and customs obligations according to article 100-a of the current customs law.</li> <li>- Profile of the company duly required and in magnetic medium.</li> <li>- - Comply with the 11 safety standards (per installation). (Ministry of Finance and Public Credit, 2016)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• The Ministry of Finance and Public Credit (2016) lists some of the many benefits that Mexican entrepreneurs have with certification as an OAS, namely:               <ul style="list-style-type: none"> <li>- Personalized attention</li> <li>- Preferred lanes for the clearance of goods.</li> <li>- Priority in customs clearance.</li> <li>- Simplification and administrative facilities.</li> <li>- Hand carrier</li> <li>- No suspension of the register of importers.</li> <li>- Mutual recognition with other countries, ie ARM. (Ministry of Finance and Public Credit, 2016)</li> </ul> </li> </ul>
		<ul style="list-style-type: none"> <li>• Being domiciled in Ecuador, in accordance with the regulations applicable to the effect. In case the company is a foreign company, it should review Article 9 of the Regulations for the Application of the Internal Tax Regime Law, which establishes the permanent establishment classes that exist.</li> <li>• In case of being a company, be constituted by a minimum period of three</li> </ul>	<ul style="list-style-type: none"> <li>• Be more competitive internationally.</li> <li>• Greater facilitation of customs procedures</li> <li>• Recognition by different entities of the State.</li> <li>• Signatures of mutual recognition</li> </ul>

Ecuador	4	<p>(3) years prior to the date of submission of the OAS</p> <ul style="list-style-type: none"> <li>• To be registered as an Operator of Foreign Trade before the National Customs Service of Ecuador.</li> <li>• Have an uninterrupted trajectory of at least three years prior to the request of Authorized Economic Operator, in the export operations.</li> <li>• Not having been suspended as an OCE by SENAE for more than two (2) occasions in the last two (2) years.</li> <li>• Not have been canceled as an OCE by SENAE in the last two (2) years.</li> <li>• The company, the legal representative (s) as natural or legal person, partners and / or shareholders, in a criminal investigation for tax offenses, against the customs administration, against the public faith, Against public safety, economic crime and illicit drug trafficking. In case the investigative stage orders the file of the process, or is not linked to the company or to partners and / or shareholders, it may re-submit the OAS application.</li> <li>• Not to have been administratively sanctioned for committing any of the acts contemplated in repealed articles 177, 178 and / or 182 of the Organic Code of Production, Trade and Investments, current 190 literals n) and l) of said legal body in the last 3 years.</li> <li>• Do not have pending tax, customs, or with the Ecuadorian Institute of Social Security.</li> <li>• Failure to have been a non-contractor or failed adjudicator with any State institution.</li> <li>• Maintain updated financial statements, which reflect an appropriate management of resources to carry out its operations and fulfill its obligations.</li> <li>• Not have been declared in financial insolvency or bankruptcy in the last 3 years. (Customs of Ecuador, 2015)</li> </ul>	<p>agreement between Customs</p> <ul style="list-style-type: none"> <li>• Personalized and permanent attention of the OAS Directorate of SENAE.</li> <li>• (Customs of Ecuador, 2015)</li> </ul>
Argentina	49	<ul style="list-style-type: none"> <li>• Initial self-assessment</li> <li>• Preconditions on the existence, registration and licensing of stakeholders,</li> <li>• Compliance with the preconditions,</li> <li>• Satisfactory history of customs, tax and judicial compliance.</li> <li>• Accredited financial viability</li> <li>• Administrative, accounting and logistics management,</li> <li>• Protection and safety measures.</li> </ul> <p>(Aduana de Argentina - AFIP, 2006)</p>	<p>The main benefits obtained thanks to this certification according to Customs of Argentina - AFIP (2006) are:</p> <ul style="list-style-type: none"> <li>• Self-management: Reduction of operating times and costs</li> <li>• Operational Simplification</li> <li>• Green Channel:</li> <li>• Non-intrusive control</li> <li>• Control by techniques of Risk ManagementPriority in border</li> </ul>

			<p>procedures</p> <ul style="list-style-type: none"> <li>• Safety and fluidity of information and the logistic chain</li> <li>• Priority in catastrophe and force majeure</li> <li>• Exclusive single service window</li> <li>• Collaboration and customs assistance to solve problems</li> <li>• Mutual recognition before other customs with which a mutual agreement has been signed for operating as a "Trusted Operator".</li> </ul> <p>(Customs of Argentina - AFIP, 2006)</p>
Chile	4	<ul style="list-style-type: none"> <li>• Analysis, planning and risk management.</li> <li>• Security of processes and other systems.</li> <li>• Security of facilities and means of transportation.</li> <li>• Crisis Management and contingency plan for incidents.</li> <li>• Security education and training.</li> </ul> <p>(Customs of Chile - Government of Chile, s.f.) (Logistics Zone, 2015)</p>	<p>According to SOFOFA (2017), the most important benefits of certification are:</p> <ul style="list-style-type: none"> <li>• Simplification of procedures that can lead to improvements in competitiveness and new opportunities for growth.</li> <li>• Improvement of the competitiveness of Chilean goods, by reducing the time and costs involved in the implementation of secure dispatch processes and improvements in the effectiveness and timeliness of controls.</li> <li>• Greater speed in the preferential access of Chilean products to the international market through the ARM Mutual Recognition Agreements.</li> </ul> <p>(SOFOFA, 2017)</p>

**Source: Own elaboration with information from: (Ministry of Finance and Public Credit, 2016); (Customs of Ecuador, 2015);**

**(Customs of Argentina - AFIP, 2006); (Customs of Chile - Government of Chile, s.f.); (Logistics Zone, 2015); (SOFOFA, 2017)**

## *Ejecución del Proyecto*

Implementation of the project as shown in the previous comparative table, Mexico has been the Latin American country with the best answer of their exporting companies certified under the name NEEC (new scheme of certified companies, which is equivalent to the model OAS in) This country.

Speed is the most appreciated attribute under this framework as explained by magazine FORBES Mexico in his article being or not a company NEEC? (2014) (Forbes Mexico, 2014). In this article is clearly defined that this framework has as main objective include companies of all industrial sectors of the country. In its early days it was established for companies manufacturers and distributors, but later was intended to include carriers and in the currently applies to entire integrated supply chain in the country, obtaining like this also the result of its more than 600 certified companies making this process a very attractive option for the growth of foreign trade of Mexico, this means that companies in the sector manufacturers from China and EU look to Mexico for installation, above all of the industries textiles, metalworking, aluminums and automotive, explains Alcantara according to or confirms the same above-mentioned article.

Benefits offered by the NEEC such as personal care, speeding up exclusive lanes Customs clearance, extraordinary services to facilitate the crossing of goods and another great amount of benefits make the model a successful program in the Mexican customs..

Then in the table no. 4 is a comparison between the requirements of the model or Colombian and the NEEC of Mexico:

**Table 4: OAS Vs. NEEC Requirements Comparison**

<b>OAS Model Colombia</b>	<b>Modelo NEEC México</b>
<ul style="list-style-type: none"> <li>• Have a demanding selection and monitoring of business associates, ie strict supplier control.</li> </ul>	<ul style="list-style-type: none"> <li>• The company must have written and verifiable procedures for the selection and contracting of business partners, manufacturers, transporters, vendors, service providers and products.</li> </ul>
<ul style="list-style-type: none"> <li>• Implement strict security measures for containers, cargo units and means of transport in order to avoid security incidents in the chain.</li> </ul>	<ul style="list-style-type: none"> <li>• Documented procedures should be in place to identify, revise, seal and maintain integrity for freight transportation.</li> </ul>
<ul style="list-style-type: none"> <li>• Strict controls of access to the company's facilities to prevent the entry of unauthorized personnel, as well as control of employees and visitors.</li> </ul>	<ul style="list-style-type: none"> <li>• Provide identification employees, in addition to implementing mechanisms for the announcement of the arrival of visitors and suppliers. Records and evaluations of the mechanisms.</li> </ul>
<ul style="list-style-type: none"> <li>• Controls for hiring and retiring company personnel, which must be strictly documented</li> </ul>	<ul style="list-style-type: none"> <li>• The company must have documented procedures for the registration and evaluation of people who wish to obtain a job within the company, establish methods to perform regular checks of current employees, and have continuous training programs.</li> </ul>
<ul style="list-style-type: none"> <li>• Document the procedures related to the handling, storage and transport of cargo of the company to guarantee the integrity and security of these.</li> <li>• Documentation of shipments prior to dispatch or reception of the cargo must also be guaranteed, as well as to maintain alert controls for anomalies detected in the international supply chain.</li> </ul>	<ul style="list-style-type: none"> <li>• Development of policies and procedures to identify risks and weaknesses in the chain, and then implement strategies to mitigate risks.</li> <li>• Control measures should be established to ensure the integrity and security of the goods in the processes related to transportation, handling, customs clearance and cargo storage along the supply chain.</li> <li>• The company must have documented procedures in place to establish internal and operational policies, as well as the necessary controls for the proper fulfillment of customs obligations.</li> </ul>

<ul style="list-style-type: none"> <li>• Implement strict measures to ensure the safety of all facilities, in addition to the control and monitoring of internal and external perimeters.</li> <li>• The storage of cargo must be delimited within the company through physical barriers and deterrent elements to protect against unauthorized access.</li> </ul>	<ul style="list-style-type: none"> <li>• All sensitive areas of the company must have physical barriers, control elements and deterrence against unauthorized access.</li> </ul>
<ul style="list-style-type: none"> <li>• Strict protection measures to access information, documents and computer systems to maintain the confidentiality of operations.</li> </ul>	<ul style="list-style-type: none"> <li>• Implement prevention measures to maintain the confidentiality and integrity of the information and documentation generated by the systems, including those used for the exchange of information with other members of the supply chain.</li> </ul>
<ul style="list-style-type: none"> <li>• Implement training programs at all levels of the organization about supply chain security, recognizing internal and external threats at each point in the chain.</li> </ul>	<ul style="list-style-type: none"> <li>• Develop a threat awareness program established and maintained by security personnel to recognize and raise awareness of threats from terrorists and smugglers at each point in the supply chain.</li> <li>• Have documented procedures for reporting and investigating incidents in the supply chain and actions to avoid recurrence.</li> </ul>
<ul style="list-style-type: none"> <li>• In case there is a place, it must be counted on to demand compliance with the suppliers of the sanitary and phytosanitary regulations in force.</li> </ul>	
<ul style="list-style-type: none"> <li>• File all documents required for certification before the competent authorities.</li> </ul>	

**Souce: (Directorate of Customs Management, 2016) - (T21mx, 2013)**

As explained in the box can show that if the requirements in both countries for certification are very similar to be structured under the frame SAFE from the World Customs Organization WCO, which does not represent any significant difference between

models and which leads to review the Mexican Government is doing so to get a greater number of certified companies.

According to the magazine of Mexican logistics T21mx (T21mx, 2013), the Mexican Government implemented through of the regulator in this country that is the General Administration of Customs (AGA) in charge of the Tax administration service (SA program which sought to certify companies,) developed in three stages. Namely i the first stage was aimed at exporting companies which should be safe throughout your supply chain processes supporting the certification. The second phase involved companies in trucking who could opt for the NEEC certification, and finally the third stage which involves customs agents wish to integrate the scheme t the presented here allows to conclude that the Mexican Government has adopted strategies of support, primarily to exporting enterprises, to achieve a highest number of certified companies..

Likewise, it is important to highlight that the current Mexican NEEC model serves as a reference for Colombia for being a model attractive and more affordable for companies thanks to the accompaniment of regulators, added to which this country no see the same Colombian problems as they are the subject of drug trafficking, criminal gangs, among others is therefore that in the search improvements in the model L - Colombian, Mexico could be a great benchmark and adopt strategies order to achieve 56 bonding and the interest of as many companies from different sectors industrial country.

It is also worth mentioning the OAS theme as a regional project in Latin America, an initiative of the Inter-American Development Bank (IDB), which supports and promotes the implementation of OAS programs in Latin American countries through the

dissemination of the OAS In workshops and seminars with the WCO, and showing the model as a regional project to facilitate trade and the adoption of security standards in the logistics chain (IDB & OMA, 2017).

At this point relates as fundamental material the information collected through the website of the Companies Conference Express of Latin America and the Caribbean CLADEC (IDB and OMA, 2017) where STATES:

The regional project was approved in September 2009 with funding from the General Fund of Cooperation of Spain at the IDB. Its objective is to encourage OAS certification programs in the Customs of the region and facilitate agreements of mutual recognition between customs of the recipient countries and other trading blocs.

Currently, the project is aimed at the Customs in five countries: Colombia, Panama, Peru, Dominican Republic and Uruguay. In addition, in the several countries as observers: Argentina, Bolivia, Ecuador, El Salvador and Nicaragua. For its implementation is used an innovative methodology, which consists of the celebration of regional workshops of the working groups established in each customs and regular exchanges information with technical assistance and 57 support of the Spanish Agency of administration Tributary (AEAT through the Department of customs and Excise, and the OMA.

The money that this plan designed for America Latin, have been assigned for the improvement in the productivity and competitiveness, as well as other com projects in the areas of market development financial and capital, development of the private sector,

agriculture and rural development, trade outside, urban development and housing and tourism (inter-American Development Bank IDB, s f).

Finally, is worth noting that if well the current model of Colombia is not it enough attractive for companies, both the Government and the DIAN which is the body responsible for this model in the country, they must adopt strategies that allow greater number of companies linking this global initiative.

### 3. Findings

For the development of this point, was counted with the collaboration of two experts and people associated with two different Colombian companies that perform trade processes outside, from their work and knowledge, shared this project their point of views and perspectives on the current model OAS in Colombia.

Persons who collaborated with the answer of the interview experts were: Juan Carlos Street (teacher of Esumer John Faber Belt (specialist in international logistics, broad expert on the subject and an employee of the Area's) Logistics Group international success).

Question No. 1 **Company for which you work was or is in the process for the do certified as OAS?** Both experts said that certificates are not in the currently, but group success has analyzed eligible for this certification (Calle J. F., 2017) (Calle, 2017)

Question No. 2 **As considered the current model OAS in Colombia?** the interviewed responded that this model is designed for companies that have a volume important international trade operations, in addition to showing as a cumbersome model with a high rate of investment, which will make that SMEs are not pointed to this figure.

They insist also that there are many requirements and controls for a figure who to level international targets for the facilitation of trade and processes of this (Correa, 2017 (Correa J. F., 2017).

For this case in point and as a strategist to implement part of the entity of control charge, it is suggested to perform a thorough review to the model raised today that allows identify the points in which the accuracy is high and exceptions could be made without neglecting the essence and as set forth in the SAFE framework of AOM: this in order that the companies are a more environmentally friendly model for its implementation

As well, and in line with the development of the objective No 1 which analyzes the model OAS in Colombia, DIAN as regulator should be an accompanying even better than those companies that have certifications or accreditations such as UAP, ALTEX and BASC, which possess a significant advance in the steps required for certification as OAS.

To the question # 3 **what have been the biggest difficulties presented his company to give home to the OAS certification process?** Mr. Juan Carlos Calle said the current volume operations of foreign trade of the company are not significant for this type of Figure (Street, 2017). On the other hand, Mr. Jhon Faber Correa responded that:

Grupo éxito is a company of great size, the fact of having to apply each of the controls each one of our distribution centers already is a very large task, likewise not imported exceeds 15% of the total sales of the company, added that the Decree 390 brings other figures for our applicability could replace efficiently the OAS (Correa f., 2017)

Finally, to question No. 4 **LCree you know this model may have success in Colombia if it they redefine their requirements?** Why, Mr. Juan Carlos Calle responded "Yes, should facilitate this and" lower the number of requirements for certification. One of the biggest difficulties is the wear in time and resources required by the program and that the vast majority of companies are not willing to do so"(Street, 2017. On the other hand, (Correa J. F., 2017 replied:

Totally, if we analyze the frame SAFE one of the pillars is the cooperation between the private sector and the entity's control, cooperation also means that processes are simplified, the custom is falling in the mistake of issuing standard do not know how to apply, or that it does not have the technological resources to make it ever more complicated operations. It is clear that the drug trafficking and the laundering of assets is very strong in our country and this somehow presses to be high the demand, however, the figure international exists to facilitate and stimulate the Trade (Correa J, f., 2017)

The response of employers allows to demonstrate the importance that DIAN rather than a body of control and regulator is a strategic ally at the time that a company decides to start his as finally companies are not the only beneficiaries of the process of certification, with the certification, but that between may be the number of firms certified in a country, more is It shows security in trade and supply chains.

Similarly, analyzing the responses of the two experts which applied the interview, the two agree in that the requirements are excessive and the costs these entail for their implementation are very high, taking as a reference both small business which does not apply to the program by its volumes of export or the response of a large company

of as decides not to apply to This certification even knowing their due benefits to every one of their distribution centers they would have to meet the same standards making this model unattractive for his economy having clear that other Colombian programs can replace them at lower costs.

In conclusion, it is important to take the benchmark Mexican model which has been one of the most successful in Latin America and no doubt, by the similarity in the problems of or social, You can hand tools are the formulation of strategies for the certification of companies in Colombia. Will be promptly highlighted the project into three phases in which took business from different sectors (exporters transport customs) and made an accompaniment that today is results in 647 certified companies.

This same project it should develop and replicate the Colombian Government of the hand of the Directorate of national taxes and customs DIAN as strategy for increasing the adhesion of companies to the program, taking first companies than by their conditions demonstrate in work in the security of the supply chain, as it is the case companies certified as ALTEX UAP BASC and certified ISO 31000.

## 4. Conclusions and recommendations

### 4.1 Conclusions

After reviewing all the literature and analyze the material collected, are made the following conclusion:

- The requirements stipulated for the implementation of the OAS program in Colombia are very demanding and rigorous, which makes the program difficult to access for companies that carry out foreign trade activities in the country regardless of whether they are small, medium or large companies; In addition to this, the OAS model is voluntary and non-mandatory, so companies do not see the need to adopt this model and to certify.
- The lack of training of personnel involved in the certification process makes this program more difficult for access, with little information and clarity as to why it is rigorous and its extensive certification process.
- Compared with other Latin American models, in the particular case with the Mexican model in which the country has immersed the problem of drug trafficking, smuggling and multiple social problems like Colombia, the Colombian model is shown as much more rigorous and strict to The time to certify the companies, compared to the Mexican model that is shown as simpler and not so rigorous, added to the government made a high investment in issues such as infrastructure, improvement of customs processes, among others, which finally Were reflected in the number of certified companies today; This allows us to consider the strategies

adopted by the Mexican Government, such as investment in infrastructure, in addition to taking the project to three phases where it accompanied companies in their certification process, reaching in two years (2014 to 2016) 130 more companies to this initiative (417 companies in 2014 - 647 companies in 2016), this will serve as a model to replicate in Colombia to reach a greater number of certified companies per year, jointly conducted by Government - DIAN and control entities such as INVIMA - ICA and POLFA.

- The Colombian companies that today have certifications as simple the BASC, not they are opting for certification as OAS by high costs considered should invest for make the changes required by the OAS model currently proposed in Colombia .
- Las empresas que deseen continuar gozando de los privilegios a los que se accede por ser un UAP o un ALTEX, con la entrada en vigencia del Nuevo Estatuto Aduanero deberán completar los requerimientos y certificarse como OEA en un plazo máximo de 4 años.
- According to the observed throughout the development of the present project, it can be concluded that there are several strategies to implement the Government Colombians the regulatory agency as AEO certification to companies of the different sectors that can be linked to this initiative, further on the basis of the review of the requirements of the model, passing by the companies which possess a certification Special to demonstrate their interest in securing the supply chain and finally, the thorough review of successful models and strategies, such as for

example the Mexican model to Despite having even few certified companies, has enjoyed a more welcome than the model Colombian entrepreneurs.

## 4.2 Recommendations

Finalized the development of the project and after the analysis of the findings, share the following recommendations as a possible strategy to re carse in the OAS model Colombia::

- Analysis is recommended of the Colombian in each of 11 OAS model its steps being These requirements and that this can be restated by the D having as base the difficulties You can highlight in the research presented in this work, having as theme high costs and debilitating processes critical to obtain such certification, which It would allow that Colombian companies vein motivated for its benefits to the application of the program.
- It is recommended to invest more resources in training programs of OAS which offers the DIAN to compile them to companies the need to be part of this program to improve and thus expanding its trade to the outside world.
- We recommend the accompaniment of DIAN in the step of the process, and this is vital for enterprises, escort from his interest in knowing the process until the fulfillment of each and every one of the requirements for achieving certification, this can be carried out by a group of expert advisors on the issue that accompany and advise companies interested..

- Is recommended trade professionals to identify the problems presented in the the process of certification of companies for which they work and submit them to the unit responsible for the DIAN for that based on this the actual experience may also have reference of those directly involved in the certification.
- Is recommended that DIAN done a selection of potential business to be OAS and all its process detail making the revision of each point to accompany them must be given compliance, resulting in not only the certification but better than possible is they can demonstrate through the difficulties exposed in the process.
- It is recommended that the exporting companies in the future are forced to take On the OAS certification for East program which its main purpose is safe trade have the success expected in the country and with This Colombia may have worldwide recognition on the quality and safety International.
- The Colombian Government is recommended, in turn, to the entity in charge, the National Tax and Customs Office (DIAN), to analyze closely the Mexican model of the OAS Authorized Economic Operator, which is an attractive and easily accessible model for entrepreneurs, That finally replicate in the current Colombian model and can be much more tractive, this added to the investment in quality infrastructure that allows the increase in foreign trade operations.
- Both the Colombian Government and the regulator of the OAS model in the country must design projects in which they are more directly linked to the certification of companies as an Authorized Economic Operator, achieving greater adherence to the model.

- Is recommended also that the control entities such as ACL, INVIMA and the national police in its divisions of and Control customs, are linked in a direct way in the promotion of the Colombian OAS model as an efficient and effective way to ensure the supply chain, as well as perform joint with the DIAN activities with awareness and accompanying entrepreneurs to start with the process of certification as operator economic authorized-OAS.

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