



REQUIREMENTS FOR THE TRANSITION FROM UAP OR ALTEX TO AUTHORIZED ECONOMIC OPERATOR

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Thanks

To God for allowing us to fill up to where we are, for helping us to achieve goals, by putting in the way great friends and companions and by overcoming that are proud of our parents and the educational institution.

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Abstract

The present investigation is carried out under the regulatory framework established by the National Tax and Customs Office (DIAN) through Decree 390 of 2016 in which the standardization of customs processes is dictated according to the accession of the Kyoto Convention and its approach In risk management.

The paper work covers the topic of the Authorized Economic Operator (OEA) program and how this certification is granted to Colombian companies that are currently cataloged as ALTEX and UAP that are disappearing customs figures and of the transition to the new model that is gradually being opened First to exporters, then to importers and in the near future expects to open to other foreign trade operators such as Customs Agents, Freight Agents, Ports, Shipping Companies, and others.

The methodology of work was based on the acquisition of information of the website of the National Tax and Customs Office which has a whole on the page a whole chapter with the complete information and detail of the program; Also, reference is made to other degree papers and stakeholder publications in the program that make announcements to encourage research.

The outcome of this investigation identifies the history of the approach to risk management, identification of the main risks that exist in foreign trade operations, and finally clarity about the requirements to apply to the Authorized Economic Operator program before the DIAN.

Keywords:

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

ARM: Agreement of Mutual Recognition. "ARMs contribute to facilitating and securing world trade and it is for this reason that the Regulatory Framework points to the opportunity given to Customs to work together and sign the BRA Basically these Agreements consist of the application of the Normative Framework expressed In the recognition of the compatibility in the different aspects of the OAS programs, operated by two Customs, which results in the granting of mutual benefits to all OAS in the two programs, to date the MRAs have been carried out Only bilaterally and between governments. "

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

C-TPAT: Customs-Trade Partnership against Terrorism. "Alliance between the customs authority and US businessmen to develop security systems in the supply chain"

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

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

OEA: Authorized Economic Operator. "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 and controlled by the Superintendency of Ports and Transport, the Maritime General Directorate or the Civil Aviation Authority. The minimum conditions and requirements established in decree 3568 of 2011, guarantees safe and reliable foreign trade operations and is therefore authorized as such by the General Directorate of Taxes and Customs.

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

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List of Abbreviations

OEA: Authorized economic operator

DIAN: Dirección de Impuestos y Aduanas Nacionales

ALTEX: Highly exporter

UAP: Permanent customs user

ARM: Mutual recognition agreement

BASC: Business Alliance for Secure Commerce (Business Alliance for secure commerce)

C-TPAT: Customs-Trade Partnership Against Terrorism (Association strategic Aduana-Industria against terrorism)

Seine: National learning service

SMMLV: Current legal monthly minimum wages

Introduction

The globalization of trade has made governments every day more concerned for the safety and protection of its States, finally and after, are facing increased demand for products, the substantial improvement of access to markets and free trade agreements, international agencies have been launched formed by sets of countries that deal with topics of interest for the regions, because it speaks of independent countries but of joint markets.

That's that are created international organizations dealing with the issues that incumbent to international trade, one of them is the World Customs Organization, which is composed of the heads of customs services of the countries members and which regulates almost 98% of international trade according to official figures from the web page of the entity. Over the years the World Customs Organization has sought to promote the growth of international trade through the use of efficient customs practices, conducting strict controls, but at the same time seeking to streamline processes to make them agile and simple, that's why begins to talk about security and management of risks in the chain supplies What is today known as the program of the authorized economic operator (OEA).

This work is based on the regulatory picture Decree 390 March 2016, in which transformation is given to the program authorized economic operator

(OEA), establish the benefits, requirements and graduality of application; the entire program is aligned according to the guidelines of the World Customs Organization and the Kyoto Convention on its tenets of risk management in the supply chain.

Also, seeks that this paper is a guide to advocacy for the implementation of the programme in wishing this recognition and enterprises that wish to obtain current benefits with respect to the payment of customs taxes, decrease of customs formalities and agility of operations, as well as future benefits also when Colombia secure mutual recognition agreements with countries that have already applied the program to improve logistics in Colombia and in the countries of destination or origin. Is looking for companies to initiate the work of research and self-assessment, DIAN page there is a whole module devoted exclusively to the program, indicating steps and always requirements taking into account the legal framework that protects the program and updates such as: Circular 0006 September 2016, resolution 15 of the 17 February 2016 Decree No. 2015 September 1894, Decree No.3568 of 27 September 2011 and self-assessment tool:

Support tool for self-assessment of compliance of conditions and minimum requirements containing the detail of the 11 chapters to comply to be able to be certified as OEA.

Finally, the implementation of the program authorized economic operator should be applied according to each company's processes, so it is of utmost importance that the chosen staff and forming working group to prepare the application for certification and show the level of compliance and what should be adjusted so that you can get it.

1. Project formulation

1.1. Background

It is then presented information to put in context similar research dealing with issues of authorized economic operator, as well as also a series of initiatives aimed at the management of risk that end joining in the interests of the certification as OEA.

"Methodology for deployment in an exporting company of the requirements of the authorized economic operator (OEA)" is a work of degree of the ESUMER University institution in Medellin in the year 2016. In this work, the authors refer to the regulatory framework established in Colombia under the 2016 390 decree that standardizes the Kyoto Accord and speak also of the approach to management of risk and as result is delivered a methodology of self-evaluation for the companies aware of the State against the requirements of the OAS program and make the necessary adjustments to be able to submit the application to DIAN.

"Proposal of map of risk for Antioquia exporters of textiles to the United States market" is a work of degree from the University Pontificia Bolivariana, in

Medellin of 2017. In this work, the author proposes a map of risks that companies in textiles in Antioquia in various links of the supply chain and that intend to conduct business with the United States.

"International Convention on the simplification and harmonization of customs" is an international agreement published by the World Customs Organization, which seek to eliminate the Customs differences of countries and harmonize practices customs that will not obstruct trade international and additionally to increase international cooperation between all contracting countries.

"Control and safety management system" is a standard in risk prevention promulgated by the BASC entity that is a Business Alliance for secure commerce, is a non-profit organization with offices in different countries and consists of different productive sectors and services, that entity grants a certification which the certified partner ensures safe processes for international trade and is widely recognized among the companies and even recognized as a rule of entry between companies willing to do business.

"Standard ISO 31000" is a standard promulgated by the International Organization for Standardization, that is the risk management processes at the strategic and operational level, is similar to the system of management BASC, but ISO include issues of safety and health at work which has a wider scope.

"SAFE regulatory framework" is a set of rules studied and approved by the Directors-General of customs of different Member countries at annual sessions of the Council of the World Customs Organization which in turn by a unanimous consensus approved the promulgation and implementation.

The regulatory framework contains standards for integrated logistics management, constitutes a guide that gives birth to the authorized economic operator, the cross-border goods traffic control program and recognizes the import cooperation between companies and customs, all based with supply chain security approach and includes transportation and borders, customs, administrations.

"C-TPAT Certification" is an initiative that was born after the attacks of September 11, 2001 in United States and granted by the Office of United States of America, according to its web site available is to define the guidelines for strengthening security in the supply chain, as well as to prevent the risk, this certification is currently certified with the BASC and retain a very similar structure. It can be said that the system of Management Control and security BASC is born of this initiative and currently retain a close relationship.

The "importance of the implementation of the authorized economic operator in Colombia" of the military University New Granada is an assessment of the importance of implementing the program in Colombia and make emphasis on the

increase in security of the supply chain, the incentives that are offered for certification as authorized economic operator and include the reception of the National Office of Taxes and Customs to initiatives that are issued at the World Customs Organization.

There is a work called "impact of the new customs status on the processes and procedures in importing and exporting goods in Colombia", belongs to the University ICESI in Cali city year 2014; mentioned work evaluates the relationship and impact on operating procedures of export and export goods due to changes in legislation; also refers to the impact of the new Customs Statute in which the World Customs Organization called to simplify and streamline the process of customs to facilitate trade and especially to give emphasis on risk management as the center of the operation.

1.2 Approach of the problem

In accordance with Decree 3568 on September 27, 2011, certification as OEA authorized economic operator may be filed by the parties involved in the chain of international supply on a voluntary basis, can be categorized as such: "Customs Agency, agent of international freight, maritime agent, airport, distributors international, public warehouse, intermediary importer, exporter, private deposit of postal traffic and urgent deliveries owner of ports and docks in public, conveyor conveyor, Air conveyor, sea land service of national Customs transit"

The OEA program is created to facilitate foreign trade operations ensuring customs each country addresses, that are customs users carry processes of control and security in their processes and in general in all the international supply chain due to the increased volume of operations and the impossibility of addresses of customs to exercise effective control over the entire demand of goods at the national and international levels.

The OEA certification brings a number of benefits that generate confidence between certified and additional companies a priority status in the countries of origin/destination due to agreements of mutual recognition which, according to the national Government at the head of the Ministry of finance and public credit, are developing and signing the customs management between countries is widely recognized and streamline procedures for export and import of goods.

Companies in Colombia are considering certified as OEA strategically so that your logistics and international physical distribution optimizes time, paperwork and costs, also, to take advantage as an international business opportunity based on a supply chain with emphasis on control and safety certified by an official entity that creates a comparative difference between all providers of similar services and products.

As well as creates certification OEA, 2016 Decree 390 puts in manifest the necessity of eliminating the highly exporting figure, and permanent customs user, is granted a term of 4 years from the year 2016 so that those users have to certify OAS or lose benefits; Therefore the current customs users who have that figure should take immediate measures that allow them to maintain the logistical and economic processes which raises the following question problem what requirements are necessary to meet the transition of UAP and ALTEX trader authorized OEA?

1.3 Justifications

1.3.1 Theoretical Justification

This research seeks to become a roadmap for companies who currently have special benefits for being listed as ALTEX and UAP, so that they can continue to have the benefits due to the disappearance of the figures and the new regulations on authorized economic operators (OEA). Also help the ALTEX and UAP to understand the efforts made by the national Government through the Directorate of national taxes and customs DIAN through security in foreign trade operations is to improve indexes of competitiveness throughout the supply chain, and encourage these companies to adopt practices progressives on customs issues and thus achieve a long-term transformation of the Colombian general customs system in an item reliable, safe, agile and with international recognition.

1.3.2 Social Justification

The main benefit is that this research can be transformed into an element of understanding for Colombian companies classified as ALTEX and UAP wishing to begin the process of certification as authorized economic operator.

Also, it is important to recognize that this research presents a synergy between the parties involved, i.e. research arises whereas the must, shall and

should that contains the standard and additional raises the position of the companies against the modification of processes and the benefits of certification.

Finally, the research contributes to the solution specified a problem it is to give clarity to the requirements for the transition from ALTEX and UAP companies new customs figure authorized economic operator (OEA) the improvement of logistics, customs processes, tax benefits and recognition to be obtained through certification.

1.3.3 Personal Justification

This research is carried out due to the need of companies meet certification requirements for obtaining it and the benefits it offers, additional research has a great educational value due to the need to know the regulations of the country, tools that are offered for the improvement of the logistics and the international physical distribution. Finally, this research is of great importance since the knowledge of the new model offered by the National Tax and Customs Office (DIAN) becomes a competitive advantage for professionals that know it, interpret and advise certification process.

1.4 Objectives

1.4.1 General Objective

Determine which requirements are necessary to meet the transition of UAP and ALTEX to authorized economic operator (OEA).

1.4.2 Specific Objectives

- To establish a comparison between UAP, ALTEX and authorized economic operator.
- Determine the impact of the management of risk in foreign trade operations.
- Describe the main risks in foreign trade related to safety in their operations.

1.5 Methodological Framework

1.5.1 Method

Used the deductive method - explorative, due that it starts from the general to the particular, in other words, is part from the general rule on the authorized economic operator program to specific requirements to move from ALTEX and UAP to OEA. It accompanies the process of a descriptive method under the required description of each of the variables that gives the customs regulations to categorize your users and ends with an analytical method every time it is with the collected items and the current regulations, resolve the question of the problem in order to determine the requirements that are required to achieve the quality of the authorized economic operator (OEA).

1.5.2 Methodology

Primary data collection: they took all the information available for consultation on the website of the National Tax and Customs Office of Colombia in the specific section program OEA.

Secondary information collection: all other queries such as works of degrees, journal articles, opinion and notes rules in relation to risk management and the OEA program.

It is processed to give effect to the policy analysis and set according to specific goals to achieve the fulfillment of the objective proposed by the Group and thus present a series of requirements to the Customs figure of the OEA.

1.6 Scopes

This research was carried out with the information found on the authorized economic operator programmer OEA in the period ranging from the year 2016 to the year 2017 in Colombia, based on the regulatory framework established by the Directorate of national taxes and customs of that country.

2. Project Execution

CHAPTER I

COMPARATIVE BETWEEN UAP, ALTEX AND AUTHORISED ECONOMIC OPERATOR

Permanent customs users (UAP), created by the Decree 197 in 1955 in order to establish mechanisms that facilitate and contribute to the development of operations, import, export, transit and cabotage of goods, certain preferences to develop entrepreneurs who fulfil the conditions to be established. Another of its purposes is to simplify procedures for the reduction of costs, and to improve competitiveness in international markets.

There are currently 997 companies registered as UAP, which can be displayed on the page of the DIAN where are published in order of registration number.

Then relates the first 24 registered companies listing.

Table # 1

First 24 UAP registered companies

Subdirección de Gestión de Registro Aduanero			
Coordinación de Secretaría			
Registro:	Usuario Aduanero Permanente		
No.	NIT	Razón Social	Ciudad
1	890916911	INDUSTRIA COLOMBIANA DE GIRARDOTA MOTOCICLETAS YAMAHA S.A.	
2	860019063	MOTORES Y MAQUINAS S A BOGOTA MOTORISA	
3	860047657	PRACO DIDACOL S A S	BOGOTA
4	860001963	PROTELA S A	BOGOTA
5	890906752	HOJALATA Y LAMINADOS S . MEDELLIN A. HOLASA	
6	890904138	AMTEX S.A.	MEDELLIN
7	890301960	CARVAJAL PULPA Y PAPEL YUMBO S. A.	
8	860025792	SOCIEDAD DE FABRICACION CHIA DE AUTOMOTORES S.A.	
9	860005216	BANCO DE LA REPUBLICA	BOGOTA
10	890301886	FABRICA NACIONAL DE YUMBO AUTOPARTES S.A. FANALCA S A	
11	860002576	GENERAL DE EQUIPOS DE BOGOTA COLOMBIA S A GECOLSA	
12	860056150	BASF QUIMICA BOGOTA COLOMBIANA S A	
13	890100783	INDUSTRIAS CANNON DE BARRANQUILLA COLOMBIA S.A.	
14	860002067	PROQUINAL S A	BOGOTA
15	860002693	3M COLOMBIA S.A.	BOGOTA
16	890904996	EMPRESAS PUBLICAS DE MEDELLIN MEDELLIN E.S.P.	
17	860002304	GENERAL MOTORS BOGOTA COLMOTORES S A	
18	890900148	COMPANIA GLOBAL DE MEDELLIN PINTURAS S.A.	
19	860010192	PRODUCTORA DE GELATINA MANIZALES S.A.S	
20	860020227	FONDO ROTATORIO DE LA BOGOTA POLICIA NACIONAL	
21	899999044	INDUSTRIA MILITAR	BOGOTA
22	860026753	ACERIAS DE COLOMBIA - BOGOTA ACESCO S.A.S.	
23	860054886	INCOLBEST SA	BOGOTA
24	890300546	COLGATE PALMOLIVE CALI COMPANIA	

DIAN (2017) permanent customs users UAPS

Under the new Customs Statute, Decree 390 2016, tend to disappear the qualities of UAP, which are replaced - although the standard not otherwise - importers and exporters of confidence, as well as authorized economic operators - OEA, as the new Customs Statute establishes a transitional regime whereby the quality of UAP is maintained for the 4 years following the issuing of the new

Customs Statute provided that the applicable warranties remain in force that is to say that this quality would go until March 2020.

Users highly exporting (ALTEX), appear with Decree 2685 of 1999, where one of the main reasons that an incentive model ALTEX implementation was increase the exporting activity of the producing companies established in the country, and thus provide by governmental fiscal and administrative support. He has been an effective instrument for removing obstacles administrative favouring the industrial sector, which has benefited not only the simplification of procedures, but in greater liquidity for this sector of the Colombian economy.

In these moments is 192 companies registered as ALTEX, which can be displayed on the page of DIAN, published by record number order. The ALTEX have not been punished in the past 2 consecutive years, can enjoy the benefits of the UAP.

We then relate the first 22 registered companies listing.

Table # 2
First 22 ALTEX companies registered

Subdirección de Gestión de Registro Aduanero			
Coordinación de Secretaría			
Registro:	Usuario Altamente Exportador		
No.	NIT	Razón Social	Ciudad
1	800130149	SUPERTEX S.A.	CALI
2	890100783	INDUSTRIAS CANNON COLOMBIA S.A.	DEBARRANQUILLA
3	890906397	NUBIOLA COLOMBIA S.A.S	MEDELLIN
4	860069378	CERRO MATOSO S.A.	BOGOTA
5	830022149	MULTIFLORA COMERCIALIZADORA INTERNACIONAL S.A.S. C.I.	BOGOTA
6	890100251	CEMENTOS ARGOS S.A.	BARRANQUILLA
7	890300686	MONDELEZ COLOMBIA S.A.S	CALI
8	890900197	EVERFIT S.A.	MEDELLIN
9	890931654	OCEANOS SA	CARTAGENA
10	860513290	PRODUCTORES ENVASES FARMACEUTICOS S A S PROENFAR S A S	DE BOGOTA
11	890801748	MABE COLOMBIA S.A.S	MANIZALES
12	860007277	MEXICHEM COLOMBIA S.A. S.	RESINAS CARTAGENA
13	860004855	GOODYEAR DE COLOMBIA S.A.	YUMBO
14	860026753	ACERIAS DE COLOMBIA ACESCO S.A.S.	-BOGOTA
15	800059470	POLIPROPILENO CARIBE S.A.	DEL CARTAGENA
16	806007073	C.I. COMPUESTOS S.A.S.	MEXICHEM COLOMBIA CARTAGENA
17	890918965	C.I.TECNICAS COLOMBIA S.A.	BALTIME DE SANTA MARTA
18	860001963	PROTELA S A	BOGOTA
19	890302594	MAYAGUEZ S. A.	CALI
20	860048626	MINIPAK S.A.S	BOGOTA
21	800021308	DRUMMOND LTD	BOGOTA
22	860013771	AJOVER S.A.	CARTAGENA

DIAN (2017) highly exporting companies ALTEX

In the new Customs Statute, Decree 390 2016, they tend to disappear the qualities of ALTEX, which are replaced by exporters of confidence, as well as by the authorized economic operators - OEA. The new Customs Statute establishes a transitional regime whereby the quality of ALTEX and is maintained by the 4 years following the issuance of the new Customs Statute, March 2016, always keep the corresponding guarantees in force.

The economic operator authorized (OEA), is created by the Decree 358 2011 in Colombia and is defined by the DIAN as the authorization granted the customs authority, taking account of the guidelines proposed by the World Customs Organization, to a company that shows to be committed to safety throughout their supply chain, through compliance with requirements on safety and satisfactory history of customs duties and tax (DIAN) Requirements and the granting of authorization, generates a series of benefits in their operations of foreign trade and the recognition as a safe Enterprise for its business partners and supervisory authorities.

In Colombia, the OAS is defined as the natural or legal person established in Colombia, that being part of the international supply chain, perform activities regulated by the customs legislation, or supervised by the Superintendence of ports and transport, the maritime Directorate-General or Civil Aeronautics, that by means of compliance with the conditions and minimum requirements, ensures safe and reliable foreign trade operations and therefore It is authorized as such by the DIAN, with the possibility of accessing ARM mutual recognition agreements. (DIAN 2013).

One of the needs that had great significance for the incorporation of the OAS model is that it facilitates instruments that enhance 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 of origin and destination, which can reduce the number of inspections and therefore dispatch times.

The supervisory authorities that will be directly involved in addition to DIAN, are the national police through the direction of anti-narcotics, National Institute of drugs and food INVIMA surveillance and the Colombian Institute of Agriculture ICA, latter two where that is appropriate.

From the entry into force of the new Customs Statute, the ALTEX and UAP will have 4 years with this same name. Only companies that have at least three years in the Ruth before the date of filing may apply to be OEA.

The objectives of the authorization OEA is to promote an agile and safe trade through strong and secure supply chains; and promote partnership, communication and cooperation between the public and private sectors, through the creation of strategic alliances as it pursues the OEA.

Is worth noting that despite being a figure created from 2011, given the thoroughness initial formalities in order to be an OEA member, only until 11 February 2015, 4 companies achieved this certification and other 11 were pending, the first 4 companies that managed to obtain such certification, were: Inproquim S.A.S, Global company of paintings S.A Bel Star S.A. Belcorp and Metecno de Colombia S.A.

Currently DIAN page boasts a direct portal which you can access and perform multiple interactions through which you can meet the procedure to request the authorization as authorized economic operator (OEA) exporters and importers in Colombia which comply with the requirements and conditions established by the U.A.E. management of taxes and customs (DIAN) in order to secure the international supply chain and facilitate global trade. Relates the mentioned link <http://www.suit.gov.co/VisorSUIT/index.jsf?FI=32688>

Currently 30 applications are pending from companies wishing to become OEA, which are published on the page of DIAN, the notice will be published from the date of filing of the application, to date of acceptance or rejection by the DIAN. During this term, will be observations has place through the oeacolombia@diان.gov.co mailbox, filling in the subject: remarks at the request of authorization as authorized economic operator.

Relate 20 30 requests that are pending at the moment, information updated by the DIAN to March 8 of 2017

Table # 3
OAS applications in process

Item	Solicitante		Representante Legal		
	Nit	Nombre/Razón social	Tipo Documento	No. Documento Identificación	Nombre
1	891300529	Grasas SA	Cédula de ciudadanía	14877122	Gustavo Barrera Franco
2	900305673	Plásticos Team SAS	Cédula de ciudadanía	14877122	Gustavo Barrera Franco
3	860000006	Team Foods SA	Cédula de ciudadanía	2775975	Luis Alberto Botero Botero
4	890805267	C.I. Super de Alimentos S.A.	Cédula de ciudadanía	16076074	ZULUAGA CASTRILLON CESAR AUGUSTO
5	800011987	Tenaris Tubocaribe LTDA	Cédula de extranjería	376144	PROSPERI RICARDO
6	800020706	Nalsani S A S	Cédula de ciudadanía	3744755	BURSZTYN VAINBURG YONATAN
7	890302594	Mayaguez S.A.	Cédula de ciudadanía	16722421	IRAGORRI RIZO MAURICIO
8	805003626	STF Group S.A.	Cédula de ciudadanía	16449395	ACOSTA HAZZI CARLOS ALBERTO
9	805003416	Adhesivos Internacionales S.A.S	Cédula de ciudadanía	31945365	DUQUE GOMEZ ANA CRISTINA
10	860031028	SIEMENS Sociedad Anonima	Cédula de ciudadanía	19337353	RIVERA GALVIS LUIS HERNAN
11	900388600	MAC - Johnson Controls Colombia S.A.S	Cédula de ciudadanía	31838107	MEJIA CASTRO MARIA FERNANDA
12	890300554	CI de Azucares y Mielés SA	Cédula de ciudadanía	14953852	MIRA VELASQUEZ CLEMENTE CARLOS
13	860025900	Alpina Productos Alimenticios S.A	Cédula de ciudadanía	80031212	BARRETO ARCINIEGAS DIEGO MAURICIO
14	811032857	Eurocorsett S.A.S.	Cédula de ciudadanía	71617529	ECHVERRI CORREA MAURICIO DE JESUS
15	860009034	Staton S.A.S	Cédula de ciudadanía	79156431	HERNANDEZ ALVAREZ JAIME AUGUSTO
16	890311274	Carvajal Espacios S.A.S	Cédula de ciudadanía	79580791	FORERO PARRA PABLO EMILIO
17	890319047	Carvajal Empaques S.A	Cédula de ciudadanía	94512875	PRADO LORZA JULIAN
18	800096812	Carvajal Soluciones de Comunicación S.A.S	Cédula de ciudadanía	91286219	COTE VELOSA JORGE ENRIQUE
19	800099903	Carvajal Educación S.A.S	Cédula de ciudadanía	16657088	JARAMILLO NAVARRETE GUIDO ALFONSO
20	890301690	Ingredion Colombia S.A.	Cédula de ciudadanía	3566940	Fabio Leon Cadavid Santamaria

DIAN (2017) Authorized economic operators

In the following table, statements are the main benefits of the OEA as the UAP and ALTEX

Table # 4
Table comparative benefits

BENEFICIOS OEA	BENEFICIOS UAP	BENEFICIOS ALTEX
Reconocimiento como un operador seguro y confiable	Obtener el levante automático de las mercancías importadas bajo cualquier modalidad. Sin perjuicio de la facultad de la Dirección de Impuestos y Aduanas Nacionales de practicar la inspección aduanera cuando lo considere conveniente.	Presentar Solicitud de Autorización de Embarque Global
Servicio personalizado por parte de las autoridades de control		Disminución de número de inspecciones físicas aduaneras
Participación en congreso y actividades de capacitación	Las personas jurídicas UAP, solo deberán constituir la garantía global a que se refiere este Decreto, la que cobijará la totalidad de sus actuaciones realizadas en calidad de Usuario Aduanero Permanente ante la Dirección de Impuestos y Aduanas Nacionales, sin que esta entidad pueda exigir otras garantías o pólizas, salvo lo relativo en los casos de garantías en reemplazo de aprehensión o enajenación de mercancías que efectúe la Dirección de Impuestos y Aduanas Nacionales	Autorización para realizar inspección aduanera en las instalaciones del exportador cuando se dé lugar
Disminución de inspecciones físicas por parte de la DIAN, Policía antinarcóticos, ICA e INVIMA		Constitución de la garantía que cobijara la totalidad de las acciones realizadas en calidad de ALTEX ante la DIAN, sin que esta entidad pueda exigir otras garantías o pólizas, salvo lo relativo a las garantías en reemplazo de aprehensión o enajenación de mercancías que efectúe la Dirección de Impuestos y Aduanas Nacionales
Utilización de mecanismos y canales especiales	Los Usuarios Aduaneros Permanentes podrán acceder a los beneficios previstos en éste Decreto para los Usuarios Altamente Exportadores, siempre que cumplan con los requisitos establecidos para estos últimos Usuarios.	Opción de importar insumos y materias primas bajo la modalidad de importación temporal para procesamiento industrial, bajo los términos estipulados.
Reducción del monto de las garantías globales		Oportunidad de constituir garantía global bancaria o de compañía de seguros, con la finalidad de obtener dentro de los diez días siguientes a la presentación de la solicitud, la devolución de saldos a favor del IVA por concepto de las exportaciones realizadas
Autorización para realización de inspecciones de mercancía de exportación en las instalaciones del depósito aduanero o del exportador. Cuando se dé lugar	Posibilidad de importar insumos y materias primas bajo la modalidad de importación temporal para procesamiento industrial, en los términos previstos en este decreto y habilitación del depósito privado para procesamiento industrial	
Agrupar el pago de tributos aduaneros, sanciones e intereses		
Mayor prontitud en la respuesta de las solicitudes ante el VUCE		
Autorización de ingreso de las mercancías de exportación al lugar de embarque sin haber presentado la planilla de traslado		
Realizar el desaduanamiento de las mercancías importadas en las instalaciones del declarante.		
Presentar la solicitud de autorización de embarque en el lugar de embarque		
Reducir al 50% el valor del rescate de algunas mercancías		
No presentar declaración aduanera anticipada		
Realizar funciones de consolidación o desconsolidación de carga, transporte de carga o de agenciamiento aduanero, por parte de los depósitos habilitados y las agencias de aduana		
Reembarcar las mercancías que al momento de la intervención aduanera en el control previo y simultáneo, resulten diferentes a las negociadas y que llegaron al país por error del proveedor.		
Exclusión de impuesto sobre las ventas de algunas importaciones		
Posibilidad de solicitar la devolución de saldos a favor en forma bimestral		
El periodo para que la DIAN realice la devolución es de 30 días y no en 50 como quedó para la generalidad de las empresas		

Note: Own elaboration

The acceptance that is receiving the OEA worldwide, makes taking your benefits as one opportunity in the field of foreign trade since being an authorized economic operator gets international recognition as a safe and reliable operator.

On the other hand, in a matter of agility in the procedures, on the basis of procedures which would not have to incur by being an OEA agency, part of the personalization of operations to receive service more direct on the part of the supervisory authorities, which not only offers a better traceability of the logistics operations, greater agility to the responses of the requests made to the single

window of foreign trade (VUCE). Reducing the value to pay for rescue of up to 50% is one of the privileges that is did in the other two models (UAP and ALTEX) apart from tax benefits that are obtained on the sales of some imports, and 20 fewer days will have the DIAN to perform the callbacks corresponding to running with a maximum period of 30 days in which it must be carried out.

Seen from a general overview, the OEA for the UAP is most beneficial for those companies that export to ensure agility and safety in its exports and provided that Colombia has signed agreements of mutual recognition of its OEA certification with the countries of destination of the goods of the goods exported by these companies. If the UAP does not export, OEA certification only will allow them to ensure greater agility in its customs operations, to the extent that assets may be abbreviated offices.

Otherwise the OEA to the ALTEX has a benefit full and direct to ensure agility in their export operations and provided that Colombia has signed agreements of mutual recognition of its OEA certification with the countries of destination of the goods of the goods exported by these companies.

It is important to clarify, OEA authorization process is just beginning to be implemented in Colombia and is pending even than other operators of foreign trade.

CHAPTER II

INCIDENCE OF THE RISK MANAGEMENT IN FOREIGN TRADE OPERATIONS

The globalization of international trade has expanded exponentially the opportunities to do business around the world, every day demanding companies of products and services search outside their States resident's solutions to meet their negotiations and maintain an upward growth curve.

Along with the increase in the international marketing of goods increase to the same extent the risks of carrying out these operations. Illegal organizations are always earrings of all movements identifying failures in security of the different controls that are adopted for future source of international illegal traffic and permeable white.

Colombia currently faces major problems of cultivation and production of drugs that are sold illegally around the world and using the contamination of goods permissible as a means for transporting and distributing tons of narcotic drugs to the apparent failure of the national customs authority to inspect a larger share of the goods going in export or that are in transit to other countries. Means that more grows among international merchandise trade, greater is the possibility of contamination of these and lesser is the control that official entities can exercise on traffic, due to the limitations of personnel and technology that has the country about the huge volumes of export and import of products and services.

But not only drug trafficking is considered a risk, there is also the risk of money laundering and financing of terrorism through international trade operations either by payment of the drug distributed previously but by extortion and other crimes related to the crime, operations is recurring to detect that unscrupulous people create scenarios to legalize money from illicit activities already is doing business with appearance tenders creating business facades, supporting investment projects and other forms that each day create and are specialized to make it more difficult to control and detect illegal the country money-income and the routes of the final destination of these moneys.

In addition to the above mentioned risks that have international character and that many countries are fighting against them from public and private entities through the accession of treaties and cooperation agreements, there are a number of risks for companies involved in international trade that obligated them to evolve in the integral management of its business units, now not only is control what happens internally , but instead must be analyzed the entire environment in order to create a complete map that would identify, analyze, classify, and treat risks which arise in the supply chain to implement a series of policies in order to enhance the capacity of action and reaction to the problems that are detected in trade operations and thus minimize the incidence or transfer the risk in the event of a materialization.

A company that manages to get designing, implementing and controlling a system of risks must take into account that it must have investment in security, policies of insurance, training, training of staff and business partners, as well as to maintenance and improvement of the system to achieve greater security of supply chain and modernize this system constantly.

Risk management, although it seems to really be a new theme at the national level they have been working for several decades, in the course of the years, international agencies have taken actions and reached agreements to facilitate trade international based in major and best conditions ensuring the supply chain processes, and then we'll talk about some of them:

Kyoto Convention: International Convention on modernization and simplification of customs received on 18 May 1973 is described by Medina (2007) as an international tool which countries should be eligible within its regulations to simplify and streamline customs procedures to achieve the objective proposed by the Organization World of Customs (WCO) Medina (2007).

According to Medina (2007) the Kyoto Convention had other antecedents in the field of international trade, which defines as:

- The General Agreement on tariffs and trade (GATT) which touched issues of customs capacities, technical barriers to international trade, the whole issue of

previous licenses, customs value of goods, among others. Agreement created in the years 40's.

- Over the next decade, creates the Council of customs cooperation (CEC) in Brussels, which raised "to get the highest degree of harmony and uniformity in customs systems" and "development and improvement of the Customs technique". This Council was the predecessor of what is now known as the World Customs Organization.

- For the years 60's, the CCA identified the need for international instruments that serve as a basis for all countries to harmonize customs systems and give a high degree of uniformity, give way to the creation of the Convention's Kyoto.

It is in the Kyoto Convention speaking for the first time the management of risks, is proposed to carry out international trade in simplified and harmonized manner the following principles must be followed:

- Adopt efficient techniques such as risk management and audit-based controls, taking full advantage of information technology.

- Continuously modernizing customs procedures and practices to increase efficiency and performance.

- Perform Customs practices in a predictable and transparent and put them at the disposal of the parties concerned.

- Cooperate with other national entities, customs administrations and trade communities as needed.

- Implement international customs standards, access of interested to all administrative remedies and judicial portions of easy implementation.

In effect, the Kyoto Convention addressed and promoted the issues related to the implementation of technology in customs management, implementation of risk management systems and cooperation between all authorities, including customs.

C-TPAT Certification: this certification is born as a result of the terrorist attacks of September 11, 2001 in the United States, means Association strategic Aduana-Industria against terrorism, and is it based on streamlining the operations of foreign trade through the security in the supply chain.

Frame SAFE: the normative framework to secure and facilitate global trade was created in 2005 by the General Directors of customs in order to reach a trade regime more secure in addition to creating new approaches to cooperation and

partnership between customs and businesses and here is where will incorporate specific provisions on authorized economic operators (OEA).

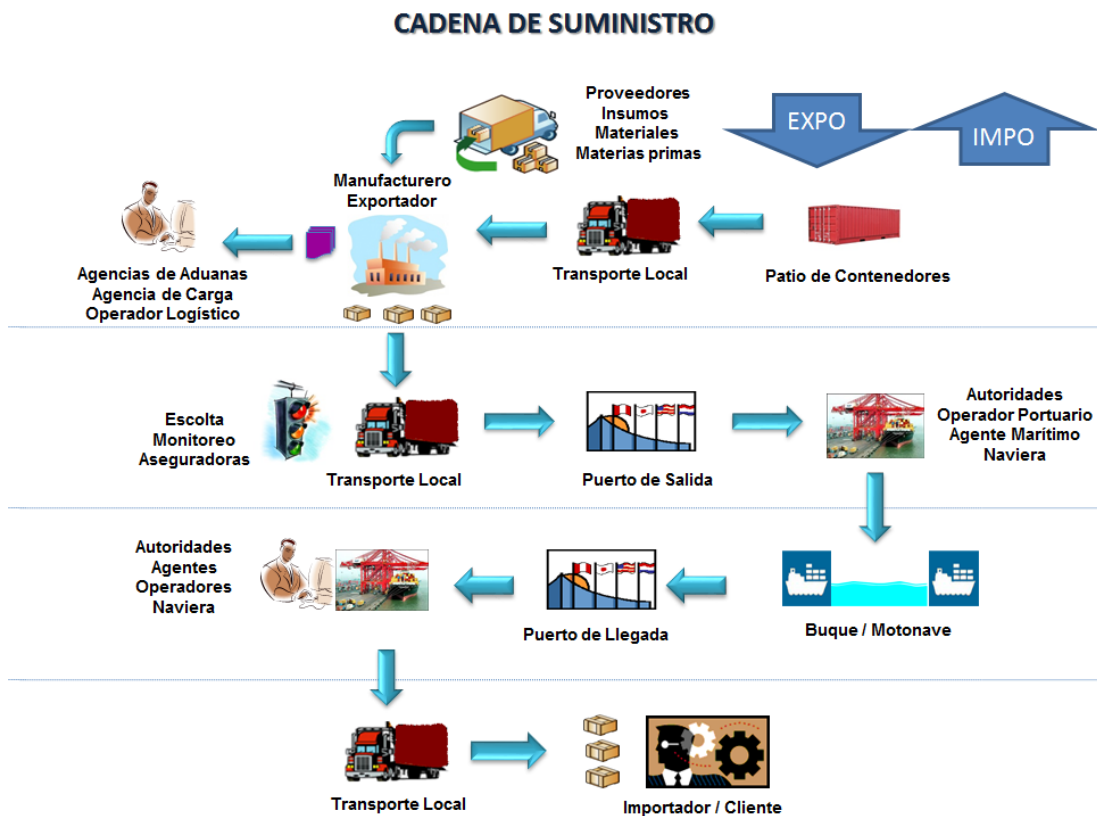
BASC certification: "BASC organization is an international business alliance that promotes a secure trade in cooperation with Governments and international bodies" its objective is to promote the safe international trade and was created in 1996 as a checklist, began the expansion and reach different sectors of the supply chain and for the year 2008 creates standards and based on C-TPAT minimum security requirements It starts the certification of member companies and in 2010 begins a pilot plan to adapt its standards to the frame of the authorized economic operator (OEA).

ISO 31000: the International Organization for Standardization (ISO) created the ISO 31000 standard exclusively for the management of risks that currently it is not certifiable, but serves as a comprehensive guide to provide any company with principles and guidelines for the management of risks; This standard has one greater reach to include risks in the safety and health at work, even though they have no direct relationship with the operations of international trade, if it is a key factor for doing business according to the commitments undertaken by Colombia in free trade agreements and guarantees to employees for the full performance of their work.

Authorized economic operator: in Colombia began to regulate from 2011 and in the course of the years is was adjusted so that the companies joined the initiative, however, it was in the year 2016 when given the total momentum with the new Customs Statute.

Then an image containing an international supply chain will be general, the purpose is to illustrate parties mentioned chain and as different certifications, standards and treaties referred to in the present chapter have influenced to make each of the involved parties fit your foreign trade operations.

Figure # 1
International supply chain



Source: SENA (2013)

In the picture you can see the normal course of an international trade operation and entities involved in each point of the transaction.

Promote to make all parts of the chain control and risk management will have among others, the following incidents:

- Processes of export and import with less risk of contamination.
- Agility in port and customs formalities.
- Recognition and business status with respect to companies that do not control their risks.
- Ensure the financial solvency of the parties involved in the chain of supply in order to demonstrate the ability to respond for damages, damages and also to comply with the exchange rate and tax obligations.
- Reduce tax evasion.
- Identify the parties involved in the supply chain such as Pro or weak according to the number and treatment of risks that arise in their operation.

In conclusion, the incidence of management of risk in foreign trade operations is perceived from the beginning of security and facilitation of the supply chain to achieve greater competitiveness of Colombian companies at international level, also, the creation of effective processes and practices and constantly modernization to meet the requirements of the authorities and adaptation to national and international regulations.

CHAPTER III

MAIN FOREIGN TRADE RISKS RELATED TO SAFETY IN THEIR OPERATIONS

In terms of foreign trade, is keep in mind that there are different entities involved in each transaction by which risks are found in all parts of the supply chain, then will relate the main risks that are in this area:

- **Pollution:** this risk is considered one of the principal within the chain since both suppliers and customers can be generated, refers to the contamination of merchandise of a legal nature with illegal goods such as illicit drug trafficking, mixture of goods with weapons, contraband goods, goods with prohibited marketing and money from illicit activities.

- **Fraud or theft:** this risk is likely within the operation of foreign trade; it refers to the loss of goods due to the criminal actions of involved third parties that act taking advantage of his position to obtain benefits to themselves committing theft or by fraud before the control entities to evade responsibilities.

- Financial: this risk brings different factors affecting the operations of foreign trade as for example variation in the representative market rate (TRM) that can significantly affect the values payable or received values product of international negotiations. The economic insolvency of companies can also cause the lack of payment of obligations customs leading to sanctions and delays which ultimately translate into more cash payments.

- Mistakes or omissions: it is a risk that is very easy to materialize since the mistakes usually made by ignorance of the rule which in Colombia is frequent change, by pressure generated in operations can ignore any document or incorrectly declare goods, typing errors and others related to the preparation of documents also you can generate errors in the classification of the goods and the latter generates large fines and sanctions for the companies involved.

- Cross-contamination: this risk is derived from consolidation of goods operations, it materializes when a unit of charge non-compliant goods are combined either by chemical characteristics transport conditions which affect the stability or lack of training of the operators of consolidation or also by lack of information from the customer on the management of these.

- Information leakage: the risk must have a very strict treatment as that derived from this can materialize many more risks; leakage of information of can give to theft of merchandise, contamination, sanctions, in addition to becoming a source of information for the competition.

- Gemeleo: this risk is in the ground transportation mainly, is to have 2 vehicles with the same transport documents and declarations of goods to

apparently shoot with documents in rule but which actually is transporting illegal goods in one of the two vehicles, also be used to steal the vehicle carrying legal goods while the other vehicle is on the road without apparent incident.

- Loss of certification OEA: companies that are certified as authorized economic operator should have its risk management system in constant evolution, control and security, otherwise are exposed to DIAN not revalidate the certification, losing all the benefits offered to have the certification, causing possibly lost economic and of image.

- Labor: Colombia had acceded to various international treaties in search of better benefits for employees, that said, it is important that companies ensure compliance in full the requirements demanded by the Colombian authority in order to avoid the risk of health and safety at work, occupational health, social security, compensation and treatment.

- Regulations: this risk will be subject to new legal provisions issued by the Colombian authorities, new laws or tariff measures can affect the business operation of the company and lead it to bankruptcy.

- Natural disasters: these risks are the most difficult to control since they do not have an occurrence determined, but a way to mitigate the impact is acquiring insurance policies and taking measures for the continuity of the business, continues to be a risk is always latent and that cannot be controlled, simply mitigated or transferred.

- Sabotage: this risk is exogenous and endogenous connotations since can materialize by employees bitter, by the unfair competition in the economic sector

where he works the company, by leaks of information and causes what damage or deterioration which is made to the goods, facilities or employees.

In this order of ideas, and according to the Guide ISO 31000, companies must implement a procedure for handling and managing risks in which the context is established to identify risks, risks are analyzed, will assess the risks and establish a risk, its construction treatment is performed like the following example:

1. has a risk policy and those responsible for management, for example will be thus:

The company is committed to the permanent risk management to provide security and transparency in international trade operations and maintain business continuity in time, are responsible for: the Board of Directors, the delegate of the company for management and all employees of the company.

2. Define the types of risks, for example impact will be used:

- Risks that impact the business goals
- Risks impacting the company economically
- Risks that impact human lives
- Risks impacting the company's operations.

Define the severity of the impact in the event of a realization, for example will be used:

Table # 5
Severity of the risk

SEVERITY OF THE RISK	
1	MINOR
2	MODERATE
3	SIGNIFICANT
4	VERY SIGNIFICANT
5	DISASTROUS

Source: Own elaboration

1. Define the criteria of impact in the event of a realization, for example will be used:

Table #6

Impact of risk criteria

IMPACT OF RISK CRITERIA				
VALUE	COMPLIANCE	ECONOMIC	HUMAN LIVES	OPERATIONS
1	DOES NOT AFFECT	UP TO 10 SMMLV	DOES NOT AFFECT	DOES NOT AFFECT
2	UP TO 20% OF NON-COMPLIANCE	BETWEEN 10 AND 20 SMMLV	LESIONS WITHOUT DISABILITY	THE 10% REDUCTION IN OPERATIONS
3	UP TO 40% OF NON-COMPLIANCE	BETWEEN 20 AND 30 SMMLV	INJURY WITH INCAPACITY	THE 20% REDUCTION IN OPERATIONS
4	UP TO 60% OF NON-COMPLIANCE	BETWEEN 30 AND 40 SMMLV	DISABILITY	THE 30% REDUCTION IN OPERATIONS
5	UP TO 80% OF NON-COMPLIANCE	GREATER THAN 40 SMMLV	DEATH	THE 40% REDUCTION IN OPERATIONS

Source: Own elaboration

2. Define the probabilities of occurrence, for example the number of times that materializes the risk in a period, for example thus determined shall be taken:

Table # 7
Probability of occurrence

PROBABILITY OF OCCURRENCE		
PROBABILITY	VALUE	% PROBABILITY
MINIMUM	1	BETWEEN 0% AND 20%
LOW	2	BETWEEN 20% AND 40%
AVERAGE	3	BETWEEN 40% AND 60%
HIGH	4	BETWEEN 60% AND 80%
MAXIMUM	5	BETWEEN 80% AND 100%

Source: Own elaboration.

3. Define risk tolerance according to the evaluation carried out by the company, for example was determined as well:

Table # 8
Risk tolerance

RISK TOLERANCE		
DANGER ZONE	ABBREVIATION	EVALUATION
Unacceptable	I	15 TO 25
Serious	G	8 TO 12
Tolerable	T	3 TO 6
Acceptable	TO	FROM 1 TO 2

Source. Homemade

4. Create the matrix of risks, according to the variables that were defined above the matrix for example would thus form:

Table # 9
Risk matrix

Probability		Risk matrix				
Maximum	5	5	10	15	20	25
High	4	4	8	12	16	20
Average	3	3	6	9	12	15
Low	2	2	4	6	8	10
Minimum	1	1	2	3	4	5
Severity		1	2	3	4	5
		Minor	Moderate	Significant	Very significant	Disastrous

Source:

5. Define the treatment of risks according to their severity and impact, you must implement one or more actions that allow giving treatment, for example be defined thus:

Table # 10
Treatment of risks

RISK TREATMENT			
DANGER ZONE	ABBREVIATION	EVALUATION	TREATMENT
Unacceptable	I	15 TO 25	AVOID, PREVENT AND MITIGATE
Serious	G	8 TO 12	PREVENT, MITIGATE, TRANSFER
Tolerable	T	3 TO 6	PREVENT, ACCEPT, RETAIN
Acceptable	TO	FROM 1 TO 2	ACCEPT, WITHHOLD

Source: Own elaboration

6. Define the status of the treatments of the risks, this will serve to identify which position is the risk and treatment can reduce their impact or probability, i.e. leave a residual risk according to the proper management of risk, for example States will be defined as well:

- Without corrective action
- In treatment
- Managed
- Pending

Then applies as previously explained to one of the General risks that were identified at the beginning of the chapter.

Table # 11
Example risk rating

Example: Risk of pollution					
Generators	Causes	Consequences	Severity	Probability	Area of risk
-Customers -Suppliers -Employees	-Bad handling of the cargo -Negligence -Unknown suppliers -Flaws in the selection of employees	-Loss of image -Economic sanctions -Loss of customers	Very Significant (4)	Low (2)	Serious (8)

Source: Own elaboration

The above example is can demonstrate that you identified those who generate the risk, what are the causes of materialization of the risk, consequence of materialization, the severity of the impact and the probability that the risk will materialize, the danger zone is defined multiply the severity by the probability and as stated in the example the treatment should be to prevent mitigate, or transfer the risk and its impact on the achievement of targets would affect up to 60% of

non-compliance, Economic between 30 and 40 minimum monthly wages in legal force and may have a decrease in operations of up to 30%.

Then you can place the State in which the treatment of the risk according to the management carried out, when the State is treated does not mean the risk is left to evaluate, on the contrary, you must set a period to reassess the risks and identify which continue to be important, which cease to be considered hazards and what new risks arising.

CHAPTER IV

REQUIREMENTS FOR THE TRANSITION OF UAP AND ALTEX TO AUTHORIZED ECONOMIC OPERATOR (OEA)

Companies in Colombia that they have the benefits of being UAP and ALTEX stopped receiving them over the course of 3 years, this is due to the new figure OEA authorized economic operators will who replace the previous ones and offer greater flexibility and benefits to the companies that have this authorization.





The application for authorization as OEA must dealt only with the DIAN through electronic computer services and set out in the regulations, then the footsteps to OEA application:

1. **Self-assessment.** To carry out the self-assessment should be clarity of the minimum security requirements and conditions laid down by the scheduled, under parameters determined in article 6 of the Decree 2011 3568, modified by article 5 of the Decree of 1894 2015. In addition, the minimum safety requirements lay down in article 4 of resolution 15 of the 2016, and/or the resolution 67 of the 2016. (DIAN, 2016)

This first step should be evaluated thoroughly and in detail by each area of the company, also the DIAN has been available to the undertakings concerned, a tool for self-evaluation which once completed can reveal what is the degree of compliance with the requirements; There is a tool designed for businesses wishing to be approved as exporters and other is addressed to companies interested in being authorized as importers. (DIAN, 2016)

Table # 12
Self-assessment compliance preconditions

[Menú principal](#)

		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						
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. * <i>No repita los valores.</i>						
Categoría OEA						
OEA Seguridad y Facilitación Sanitaria						
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
Ver 0	Condiciones Previas	17	0	0	0	0%
Ver 1	Análisis y Administración del Riesgo	12	0	0	0	0%
Ver 2	Asociados de Negocio	2	0	0	0	0%
Ver 3	Seguridad del Contenedor y demás Unidades de Carga	10	0	0	0	0%
Ver 4	Controles de Acceso Físico	7	0	0	0	0%
Ver 5	Seguridad del Personal	7	0	0	0	0%
Ver 6	Seguridad de los Procesos	13	0	0	0	0%
Ver 7	Seguridad Física	9	0	0	0	0%
Ver 8	Seguridad en Tecnología de la Información	6	0	0	0	0%
Ver 9	Del Entrenamiento en Seguridad y Conciencia de Amenazas	4	0	0	0	0%
Ver 10	De la Seguridad Fitosanitaria y Zoosanitaria	19	0	0	0	0%
Ver 11	De la Seguridad Sanitaria	11	0	0	0	0%
Totales		117	0	0	0	0%
Observaciones:						

Source DIAN

The self-assessment of compliance with prior conditions and minimum requirements for exporters consists of the chapter 0 until Chapter 11. (DIAN, 2016)

Chapter 0 (preconditions): has 17 conditions that consist between having a domicile and legal representation in the country, partners, legal representatives,

reviewers tax, Board members and company accountants do not have a criminal record, also the last 3 emphasize safety and health facilitation. (DIAN, 2016)

Chapter 1 (analysis and management of risk): consists of 12 items which include having security policies based on the risk assessment, which must be objectives, goals and programs of security management. (DIAN, 2016)

Chapter 2 (business partners): this chapter has 2 items in which company should self-assessing documented procedures for the selection, evaluation of business partners that have the company and if these guarantee reliability, in addition to identifying which already are authorized as OEA or have safety certifications. (DIAN, 2016)

Chapter 3 (safety of the container) and other loading units: this chapter is comprised of 10 items which are related to the security policies that have the company for the management of units of cargo, have and implement appropriate safety measures to protect them from the mishandling of unauthorized personnel and contamination of the same also make a check list to check containers, trailers and vehicles. (DIAN, 2016)

Chapter 4 (physical access control): has 7 items that refer to controls that have the company for the entry of people and vehicles to the facilities, the

demands of the Porte of the cards to employees, the requirement of documents identifying the visitors going to join the company, among others.

Chapter 5 (security personnel): this chapter also account with 7 conditions where she is self-appraisal documented procedures that company regarding the information of its employees, processes of selection, bindings and withdrawals from the employees, the company must ensure that staff the is reliable. (DIAN, 2016)

Chapter 6 (safety processes): 13 are conditions in which self-appraisal is the security protocols that the company has at the time of their logistical processes, having documented procedures and traceability of their loads and the vehicle carrying them, make a self-assessment of the plans that ensure continuity should arise contingencies or situations such as cyber-attacks, natural disasters, failures in communications, among others. (DIAN, 2016)

Chapter 7 (physical security): consisting of 9 items where assesses that the company has with the signaling of evacuation routes, with a map of the physical plant where the air criticisms of the company are identified clearly and have reported plans that have the time to introduce an emergency; have barriers perimeter around the premises and inside the company, where is delimit the areas for cargo storage and handling it. (DIAN, 2016)

Chapter 8 (information technology security) has 6 conditions requiring to have policies and procedures of security and information protection, are granted where responsible for the management of information, where we have an administration of the counts of access to the system of the company; have a computer contingency plan documented, implemented and where held in the process of continuous improvement. (DIAN, 2016)

Chapter 9 (of training in safety and awareness of threats): this chapter is comprised of 4 conditions which deal with the implementation of programs of introduction and periodic rendition and is aimed at staff of the company, in addition to training its employees about the consequences and the prevention of the consumption of drugs and alcohol, to train employees in situations of panic and that are consistent with the needs of air criticisms. (DIAN, 2016)

Chapter 10 (of phytosanitary and animal health safety): this chapter is the most extensive of all and has 19 items where the company should self-assessment if you have environmental protection programs between your production line, where it should be registered with the sanitary authorities of control; they must have certifications or concepts phytosanitary and zoo sanitary (if applied to the production process). (DIAN, 2016)

Chapter 11 (for safety): formed by 11 preconditions that must be Self-evaluating by the company concerned in the OEA authorization, among the





conditions are that the company make sure prior to filling, containers and other loading units to meet the optimum conditions of cleaning, conservation and storage, should also store your cargo export object in a wine cellar that has favorable health concept which must be issued by the district entity of competent health in the jurisdiction. (DIAN, 2016)

The summary of the self-assessment for exporting companies has a total of 117 items which are evaluated if it complies, fails or if it is in process, this yields a percentage of compliance with each of the chapters and at the end the tool gives a final result of compliance, which allows the company to analyze if you continue with the application process or if you must perform internal improvements before proceeding with the request for authorization.

The self-assessment of compliance with prior conditions and minimum requirements for importers consists of the chapter 0 to Chapter 10. (DIAN, 2016)

Table # 13
Self-assessment compliance conditions previous OAS

[Menú principal](#)

 Auto-evaluación de Cumplimiento de Condiciones Previas y Requisitos Mínimos OEA Importador		  				
Informe Agregado de Cumplimiento						
Datos del interesado						
Nit	DV	Primer apellido	Segundo apellido	Primer nombre	Otros nombres	
Razon Social:						
Categoría OEA						
OEA Seguridad y Facilitación						
Item	Nombre de la Autoridad					
1	U.A.E. Dirección de Impuestos y Aduanas Nacionales					
2	Policía Nacional					
3						
Resumen de la Autoevaluación						
Cod.	Capítulo	Total	Si cumple	No cumple	En proceso	% cumplimiento
Ver 0	Condiciones Previas	12	0	0	0	0%
Ver 1	Análisis y Administración del Riesgo	12	0	0	0	0%
Ver 2	Asociados de Negocio	3	0	0	0	0%
Ver 3	Seguridad del Contenedor y demás Unidades de Carga	7	0	0	0	0%
Ver 4	Controles de Acceso Físico	7	0	0	0	0%
Ver 5	Seguridad del Personal	7	0	0	0	0%
Ver 6	Seguridad de los Procesos	14	0	0	0	0%
Ver 7	Seguridad Física	7	0	0	0	0%
Ver 8	Seguridad en Tecnología de la Información	6	0	0	0	0%
Ver 9	Entrenamiento en Seguridad y Conciencia de Amenazas	4	0	0	0	0%
Ver 10						
Totales		79	0	0	0	0%
Observaciones:						

Source DIAN

Chapter 0 (preconditions): are 12 items that make up this chapter, and as in the self-assessment of the exporters, importing companies must also have a domicile and legal representation in the country, partners, legal representatives, reviewers tax, Board members and accountants of the company do not have a criminal record, also demonstrate solvency within the last 3 years prior. (DIAN, 2016)

Chapter 1 (analysis and management of risk): this chapter is equal to the self-assessment for exporting companies.

Chapter 2 (business partners): this chapter has an item in addition to the module of exporters, this requires also to verify the cases in which the company transfer, delegate, outsource or outsource any of your critical processes related to their supply chains, to the service provider if you implement security measures to mitigate risks in the international supply chain. (DIAN, 2016)

Chapter 3 (safety of the container and other cargo units): this chapter is comprised of 7 items in where the undertaking in question must demonstrate their suppliers abroad to install high security seals and that meet or exceed the standards contained in the existing standard ISO 17712, loaded containers and other sealable loading units, must also demonstrate that the outside provider implements inspection of containers before filling including the 7-point review: front wall, sides, floor, roof, interior and exterior, Interior and exterior doors, outside and bottom section (DIAN, 2016).

Chapter 4 (physical access control): this chapter is equal to the self-assessment for exporting companies.

Chapter 5 (security personnel): this chapter is equal to the self-assessment for exporting companies.

Chapter 6 (safety processes): this chapter has 14 items where the importer should check that load that corresponds to ordered, making verification of the

description of the goods which is located in the commercial invoice and checking weights, brands or parts counting, also must carry out monitoring of customs operations, ensuring the accuracy and the correct presentation and paperwork of their statements and their other proceedings before the customs authority. (DIAN, 2016)

Chapter 7 (physical security): this chapter has 7 items that ensure that the company has physical, administrative, infrastructure and human resource, that allows exercise adequately its activity, in addition to have a monitoring service 24 hours of the day and all days of the week. (DIAN, 2016)

Chapter 8 (information technology security): this chapter is equal to the self-assessment for exporting companies.

Chapter 9 (of training in safety and awareness of threats): this chapter is equal to the self-assessment for exporting companies.

Chapter 10 (of phytosanitary and animal health safety): consisting of 10 conditions including this show by demonstration signed by its suppliers, complying with the sanitary or phytosanitary standards set by the official veterinary service or the national organism of plant protection of the country of origin, this applies only if you require the import of animals, plants, products and regulated articles. (DIAN, 2016)

Summary of self-assessment for importing companies have a total of 79 items which are evaluated if it complies, fails or if it is in process, this yields a percentage of compliance with each of the chapters and at the end the tool gives a final result of compliance, which allows the company to analyze if you continue with the application process or if you must perform internal improvements before proceeding with the request for authorization.



- 1. Fill out the request for authorization as authorized economic operator.** 020 forms are available for download and are composed of 3 pages.

Figure # 2
As OEA authorization request form

		Solicitud Autorización Operador Económico Autorizado					020		
Espacio reservado para la DIAN					4. Número de formulario				
20. Tipo de documento		19. Número documento de identificación		6. DV	7. Primer apellido		8. Segundo apellido		
11. Razón social					9. Primer nombre				
14. Correo electrónico					10. Otros nombres				
25. Dirección de notificación					24. Teléfono				
26. País		Cod.		27. Departamento		Cod.		28. Ciudad / Municipio	
26. País		Cod.		27. Departamento		Cod.		28. Ciudad / Municipio	
151. Dirección página web									
35. Carácter de la solicitud o registro		Cod.		29. Tipo de solicitud		Cod.		203. Solicitud exige soportes	
35. Carácter de la solicitud o registro		Cod.		29. Tipo de solicitud		Cod.		203. Solicitud exige soportes	
30. Calidad de usuario / Objeto de solicitud		Cod.		31. Calidad usuario operador económico		Cod.		105. Fecha límite	
30. Calidad de usuario / Objeto de solicitud		Cod.		31. Calidad usuario operador económico		Cod.		105. Fecha límite	
32. Clase de modificación		Cod.		33. No. Resolución		34. Fecha ejecutoria resolución		Año Mes Día	
32. Clase de modificación		Cod.		33. No. Resolución		34. Fecha ejecutoria resolución		Año Mes Día	
36. Fundamento legal		información precedente		33. No. Resolución		34. Fecha ejecutoria resolución		Año Mes Día	
36. Fundamento legal		información precedente		33. No. Resolución		34. Fecha ejecutoria resolución		Año Mes Día	
Empleos									
135. Nivel del cargo		Cod.		152. No. Empleos directos		153. No. Empleos indirectos		139. No. Empleos	
135. Nivel del cargo		Cod.		152. No. Empleos directos		153. No. Empleos indirectos		139. No. Empleos	
1									
2									
3									
4									
5									
6									
Certificaciones y acreditaciones									
152. No. Certificaciones en sistemas de gestión y estándares		153. No. Certificaciones en seguridad							
152. No. Certificaciones en sistemas de gestión y estándares		153. No. Certificaciones en seguridad							
Dependencia responsable de atender la solicitud									
146. Lugar administrativo		Cod.		147. Dependencia		Cod.			
146. Lugar administrativo		Cod.		147. Dependencia		Cod.			
141. No. Asunto									
141. No. Asunto									
Colombia, un compromiso que no podemos evadir.									
Firma de quien suscribe el documento									
1001. Apellidos y nombres		1002. Tipo doc.		1003. No. identificación		1004. DV			
1001. Apellidos y nombres		1002. Tipo doc.		1003. No. identificación		1004. DV			
1005. Cod. Representación		1006. Organización		997. Fecha elaboración		AAAA MM DD hh mm ss			
1005. Cod. Representación		1006. Organización		997. Fecha elaboración		AAAA MM DD hh mm ss			


Source DIAN. Page 1/3

Figure # 3
As OEA authorization request form

		Solicitud Autorización Operador Económico Autorizado				020	
Espacio reservado para la DIAN				4. Número de formulario			
Hoja No. 14							
Autoridades de control participantes							
	178. NIT entidad	179. DV		180. Razón social			
1							
2							
3							
4							
5							
6							
7							
8							

Colombia, un compromiso que no podemos evadir.

Figure # 4
As OEA authorization request form

		Solicitud Autorización Operador Económico Autorizado				020	
Espacio reservado para la DIAN				Página _____ de _____ Hoja No. 3 4. Número de formulario			
Infraestructura física y registro de actividades							
Información del predio / Lugar							
46. Tipo de predio o lugar							Cód.
48. Denominación del predio o lugar							
49. Departamento		Cód.	50. Ciudad/Municipio		Cód.	51. Teléfono	
52. Dirección							
1	74. Actividades						
Información del predio / Lugar							
46. Tipo de predio o lugar							Cód.
48. Denominación del predio o lugar							
49. Departamento		Cód.	50. Ciudad/Municipio		Cód.	51. Teléfono	
52. Dirección							
2	74. Actividades						
Colombia, un compromiso que no podemos evadir.							

Source DIAN. Page 3/3

You can also be claimed in person in the direction of the address customs management. 8 No. 6-64 floor 6 hours from Monday to Friday from 9:00 a.m. to 5:00 p.m.

3 meeting documents supports required for the application. Following is the list of documents required for the filing of the application.

- Financial statements of the last three (3) years prior to the filing of the application.
- Organizational chart of the company
- Process map
- Flowcharts of international supply chains
- Latest external audit report related to security management, if you have it.
- Process risk matrix
- Documents that describe the procedures for selection of partners of business and related personnel
- Documents describing procedures for physical access
- Relationship of shareholders
- Self-assessment of compliance with conditions and requirements
- List of critical positions, for this should be included name, identification and position in the company. In addition, report the name, position, identification and contact details for the leader of the authorized economic operator and alternate representative. (DIAN, 2016)

4 file documents stands. You must physically file documents support that is article 5 of resolution 15 of the 2016. The request shall be presented when it has been received and has been assigned a number of application support

documents have been rooted in its entirety to the Directorate of national taxes and customs. (DIAN, 2016)

5 meet established preconditions.

-All checks by the Control authorities on the fulfillment of conditions precedent, there will be one time has been formally submitted a request for authorization as authorized economic operator.

-Be domiciled and certify the existence and legal representation in the country.

-In the case of individual legal entity or branches of foreign companies, be duly established in Colombia, at least three (3) years prior to submitting the application.

-Be registered and be active in the tax single registration with the type of customs user and the activity on which requests your authorization as authorized economic operator.

-Be registered and be active in the tax single registration with the type of customs user and the activity on which requests your authorization as authorized economic operator.

-Have an effective track-record in the development of the activity for which the authorization sought, of three (3) years as a minimum, immediately preceding the filing of the application.

-Have records, concepts, authorizations, authorizations, declarations, licenses, permissions, anyone that is its name, required by the authorities in accordance with the regulations to exert their activity, where this place.

-Get a favorable rating from the Department special administrative unit of taxation and customs national DIAN, in accordance with the verifications made in development of the application of the risk management system that is article 475-1 of Decree 2685 of 1999 or the rules that alter it, added or replaced.

-Not have been subject to sanctions imposed by administrative act enforceable, during the two (2) years prior to the filing of the application, by situations that affect security in the international supply chain, issued by the supervisory authorities.

-Find a day or have payment agreements in force and the day on our tax, customs duties and Exchange sanctions and other legally enforceable debts in favor of the Special Administrative Unit National Tax and Customs Office - DIAN.

-Find a day or have payment agreements in force and the day, on debts relating to the consideration and rate of surveillance and other legally enforceable debts in favor of supervisory authorities envisaged in the paragraph of article 4 of the Decree 3568, provided that these authorities participate in the process of authorization as authorized economic operator in accordance with the provisions of statutory resolution.

-Do not have a criminal record for punishable behavior against the economic heritage, against public faith, against the economic and social order and against public safety which will be show after consulted data bases established

and provided by agencies or national and international entities in the fight against terrorism, drug trafficking, money laundering, smuggling and other related crimes, in order to secure the international supply chain.

-Not have been made in the international supply chain security incidents smuggling, currency, drug trafficking, weapons, people, radioactive material, among others, within five (5) years prior to the filing of application, except that as a consequence the respective investigation, proves the absence of responsibility.

-Partners, shareholders, directors together members, legal representatives, accountants, reviewers prosecutors, customs representatives and the direct and indirect parent of the applicant, during the five (5) years immediately preceding the filing of the application, not have represented companies that have been subject to cancellation qualities of authorization, clearance or registration granted by the unit administrative National Tax and Customs Office - DIAN-.

-Not have been punished with cancellation of authorization, habilitation, and other grades issued by the special administrative unit address National Tax and Customs Office - DIAN, during the five (5) years prior to submission of application.

-Demonstrate financial solvency during the last (3) years of operations.

Further, if the company is identified with some of these cases, additionally you must:

-Not have been subject to sanctions imposed by administrative act enforceable, made by the Colombian Agricultural Institute ICA, related to the breach of the animal health and phytosanitary conditions during the two (2) years prior to the filing of the application.

-Found to date in the payment of services and legally enforceable obligations in favor of the Colombian Agricultural Institute ICA or have payment arrangements on these obligations and keep up to date on them.

-Not have been subject to sanitary sanctions imposed by administrative act enforceable, made by the National Institute of monitoring of medicines and food INVIMA, for breach of good practices, technical, hygienic conditions locative and quality control, and in the capacity of storage and packaging related products competition of the entity during the two (2) years prior to the filing of the application. (DIAN, 2016)

6 present evidence of compliance with the conditions, if required.

-Once it makes the application for authorization, the supervisory authorities, according to their competence, they issued a statement on compliance with the preconditions, within twenty (20) days from the date of filing of the application.

-In case of failure to comply with any of the preconditions set out in article 6 Decree 3568 of 2011. Modified partially through Decree 1894 2015, the applicant must demonstrate compliance with the preconditions within the period set out in statutory resolution. (DIAN, 2016)

If the company should present evidence of compliance, it can answer the request by email to oeacolombia@dian.gov.co or send mail physical evidence the

Directorate of customs in the address management. 8 No. 6-64 floor 6 hours from Monday to Friday from 9:00 a.m. to 5:00 p.m. (DIAN, 2016)

7. Meet established minimum safety requirements validation visit.

The company concerned to obtain or maintain the authorization as authorized economic operator, must comply with all the requirements that are adopted with resolution 15 of the 2016 and those that modify it or substitute and should be sure to have objective evidence demonstrating compliance. (DIAN, 2016)

8. Comply with actions resulting from the validation visit, just in case required.

Derived from the visit of validation of minimum safety requirements, Control authorities can establish actions required. The person concerned must remedy these actions required within the term set out in statutory resolution and must submit objective evidence of compliance. (DIAN, 2016)

The result of the validation visit, control authorities shall draw up the minutes of visit that indicate the requested actions, when appropriate. The term for the fulfilment of the actions required may not exceed thirty (30) days after the visit. In duly justified cases the operator's Technical Committee may grant extension up to thirty (30) days more. (DIAN, 2016)

Channels of attention to respond to requests required by the DIAN are: fixed 6079800 ext. 10110 or 10115 opening hours: Monday to Friday from 9:00 am-5:00 pm and e-mail oeacolombia@dian.gov.co (DIAN, 2016)

If the company receives the OAS authorization granted by DIAN, may be evidenced in sheet 2 of the RUT, box 89 61 code: quality of authorized economic operator. This update of the RUT is carried out directly by the DIAN, appends the entity regulatory will be a revalidation of the required conditions maximum every 2 years. (DIAN, 2016)

If on the other hand, the company is rejected to be authorized as an authorized economic operator, you must wait 6 months to resubmit the request. (DIAN, 2016)

The OEA authorization does not perform type-approvals, or offers special conditions for the ALTEX and the UAP; all companies regardless of the benefits that are currently must meet each of the requirements to obtain authorization OEA and the benefits that this entails. (DIAN, 2016)

The transition of UAP and ALTEX to authorization of OEA is not a requirement to carry out foreign trade operations. However generates large profits and credibility before DIAN and not only national companies if not abroad. According to the regulatory framework, programs OEA have universal application

and therefore are aimed at all foreign trade operators not foreseeing the need to have a prior certification. (DIAN, 2016)

Also once the OEA authorization is granted, across the enterprise regardless of which cities are located or how many establishments have counted with the same benefits. For this the specialists responsible for conducting validation and revalidation visits programmed them in different establishments in addition to the main office, always and when these are performed activities related to foreign trade operations, which are critical for the international supply chain. (DIAN, 2016)

Currently, there are 65 countries that are implementing the model OEA and 10 other countries are in process of authorization to be recognized as authorized economic operators. (DIAN, 2016)

It is important to highlight that this process has no cost, so the companies that are interested in being part of this model, can be accessed without erasing any value to the regulatory entity. (DIAN, 2016)

2.1 Graphs and Tables

Table # 1
First 24 UAP registered companies

Subdirección de Gestión de Registro Aduanero			
Coordinación de Secretaría			
Registro:			
No.	Usuario Aduanero Permanente	Razón Social	Ciudad
1	890916911	INDUSTRIA COLOMBIANA DE GIRARDOTA MOTOCICLETAS YAMAHA S.A.	
2	860019063	MOTORES Y MAQUINAS S A BOGOTA MOTORYSA	
3	860047657	PRACO DIDACOL S A S	BOGOTA
4	860001963	PROTELA S A	BOGOTA
5	890906752	HOJALATA Y LAMINADOS S . A. HOLASA	MEDELLIN
6	890904138	AMTEX S.A.	MEDELLIN
7	890301960	CARVAJAL PULPA Y PAPEL YUMBO S. A.	
8	860025792	SOCIEDAD DE FABRICACION CHIA DE AUTOMOTORES S.A.	
9	860005216	BANCO DE LA REPUBLICA	BOGOTA
10	890301886	FABRICA NACIONAL DE YUMBO AUTOPARTES S.A. FANALCA S A	
11	860002576	GENERAL DE EQUIPOS DE BOGOTA COLOMBIA S A GECOLSA	
12	860056150	BASF QUIMICA BOGOTA COLOMBIANA S A	
13	890100783	INDUSTRIAS CANNON DE BARRANQUILLA COLOMBIA S.A.	
14	860002067	PROQUINAL S A	BOGOTA
15	860002693	3M COLOMBIA S.A.	BOGOTA
16	890904996	EMPRESAS PUBLICAS DE MEDELLIN MEDELLIN E.S.P.	
17	860002304	GENERAL MOTORS BOGOTA COLMOTORES S A	
18	890900148	COMPAÑIA GLOBAL DE MEDELLIN PINTURAS S.A.	
19	860010192	PRODUCTORA DE GELATINA MANIZALES S.A.S	
20	860020227	FONDO ROTATORIO DE LA BOGOTA POLICIA NACIONAL	
21	899999044	INDUSTRIA MILITAR	BOGOTA
22	860026753	ACERIAS DE COLOMBIA - ACESCO S.A.S.	BOGOTA
23	860054886	INCOLBEST SA	BOGOTA
24	890300546	COLGATE PALMOLIVE CALI COMPAÑIA	

DIAN (2017) permanent customs users UAPS

Table # 2
First 22 ALTEX companies registered

Subdirección de Gestión de Registro Aduanero			
Coordinación de Secretaría			
Registro:	Usuario Altamente Exportador		
No.	NIT	Razón Social	Ciudad
1	800130149	SUPERTEX S.A.	CALI
2	890100783	INDUSTRIAS CANNON COLOMBIA S.A.	DEBARRANQUILLA
3	890906397	NUBIOLA COLOMBIA S.A.S	MEDELLIN
4	860069378	PIGMENTOS S.A.S	
5	830022149	CERRO MATOSO S.A.	BOGOTA
		MULTIFLORA	BOGOTA
		COMERCIALIZADORA INTERNACIONAL S.A.S. C.I.	
6	890100251	CEMENTOS ARGOS S.A.	BARRANQUILLA
7	890300686	MONDELEZ COLOMBIA S.A.S	CALI
8	890900197	EVERFIT S.A.	MEDELLIN
9	890931654	OCEANOS SA	CARTAGENA
10	860513290	PRODUCTORES ENVASES FARMACEUTICOS S A S PROENFAR S A S	DE BOGOTA
11	890801748	MABE COLOMBIA S.A.S	MANIZALES
12	860007277	MEXICHEM COLOMBIA S.A. S.	RESINAS CARTAGENA
13	860004855	GOODYEAR DE S.A.	COLOMBIA YUMBO
14	860026753	ACERIAS DE COLOMBIA ACESCO S.A.S.	-BOGOTA
15	800059470	POLIPROPILENO CARIBE S.A.	DEL CARTAGENA
16	806007073	C.I. COMPUESTOS S.A.S.	MEXICHEM COLOMBIA CARTAGENA
17	890918965	C.I.TECNICAS COLOMBIA S.A.	BALTIME DE SANTA MARTA
18	860001963	PROTELA S A	BOGOTA
19	890302594	MAYAGUEZ S. A.	CALI
20	860048626	MINIPAK S.A.S	BOGOTA
21	800021308	DRUMMOND LTD	BOGOTA
22	860013771	AJOVER S.A.	CARTAGENA

DIAN (2017) highly exporting companies ALTEX

Table # 3
OEA applications in process

Item	Solicitante		Representante Legal		
	Nit	Nombre/Razón social	Tipo Documento	No. Documento Identificación	Nombre
1	891300529	Grasas SA	Cédula de ciudadanía	14877122	Gustavo Barrera Franco
2	900305673	Plásticos Team SAS	Cédula de ciudadanía	14877122	Gustavo Barrera Franco
3	860000006	Team Foods SA	Cédula de ciudadanía	2775975	Luis Alberto Botero Botero
4	890805267	C.I. Super de Alimentos S.A.	Cédula de ciudadanía	16076074	ZULUAGA CASTRILLON CESAR AUGUSTO
5	800011987	Tenaris Tubocaribe LTDA	Cédula de extranjería	376144	PROSPERI RICARDO
6	800020706	Nalsani S A S	Cédula de ciudadanía	3744755	BURSZTYN VAINBURG YONATAN
7	890302594	Mayaguez S.A	Cédula de ciudadanía	16722421	IRAGORRI RIZO MAURICIO
8	805003626	STF Group S.A.	Cédula de ciudadanía	16449395	ACOSTA HAZZI CARLOS ALBERTO
9	805003416	Adhesivos Internacionales S.A.S	Cédula de ciudadanía	31945365	DUQUE GOMEZ ANA CRISTINA
10	860031028	SIEMENS Sociedad Anonima	Cédula de ciudadanía	19337353	RIVERA GALVIS LUIS HERNAN
11	900388600	MAC - Johnson Controls Colombia S.A.S	Cédula de ciudadanía	31838107	MEJIA CASTRO MARIA FERNANDA
12	890300554	CI de Azucares y Mielés SA	Cédula de ciudadanía	14953852	MIRA VELASQUEZ CLEMENTE CARLOS
13	860025900	Alpina Productos Alimenticios S.A	Cédula de ciudadanía	80031212	BARRETO ARCINIEGAS DIEGO MAURICIO
14	811032857	Eurocorsett S.A.S.	Cédula de ciudadanía	71617529	ECHEVERRI CORREA MAURICIO DE JESUS
15	860009034	Staton S.A.S	Cédula de ciudadanía	79156431	HERNANDEZ ALVAREZ JAIME AUGUSTO
16	890311274	Carvajal Espacios S.A.S	Cédula de ciudadanía	79580791	FORERO PARRA PABLO EMILIO
17	890319047	Carvajal Empaques S.A	Cédula de ciudadanía	94512875	PRADO LORZA JULIAN
18	800096812	Carvajal Soluciones de Comunicación S.A.S	Cédula de ciudadanía	91286219	COTE VELOSA JORGE ENRIQUE
19	800099903	Carvajal Educación S.A.S	Cédula de ciudadanía	16657088	JARAMILLO NAVARRETE GUIDO ALFONSO
20	890301690	Ingredion Colombia S.A.	Cédula de ciudadanía	3566940	Fabio Leon Cadavid Santamaria

DIAN (2017) authorized economic operators

Table # 4
Table comparative benefits

BENEFICIOS OEA	BENEFICIOS UAP	BENEFICIOS ALTEX	
Reconocimiento como un operador seguro y confiable	Obtener el levante automático de las mercancías importadas bajo cualquier modalidad. Sin perjuicio de la facultad de la Dirección de Impuestos y Aduanas Nacionales de practicar la inspección aduanera cuando lo considere conveniente.	Presentar Solicitud de Autorización de Embarque Global	
Servicio personalizado por parte de las autoridades de control		Disminución de número de inspecciones físicas aduaneras	
Participación en congreso y actividades de capacitación	Las personas jurídicas UAP, solo deberán constituir la garantía global a que se refiere este Decreto, la que cobijará la totalidad de sus actuaciones realizadas en calidad de Usuario Aduanero Permanente ante la Dirección de Impuestos y Aduanas Nacionales, sin que esta entidad pueda exigir otras garantías o pólizas, salvo lo relativo en los casos de garantías en reemplazo de aprehensión o enajenación de mercancías que efectúe la Dirección de Impuestos y Aduanas Nacionales	Autorización para realizar inspección aduanera en las instalaciones del exportador cuando se dé lugar	
Disminución de inspecciones físicas por parte de la DIAN, Policía antinarcóticos, ICA e INVIMA		Constitución de la garantía que cobijara la totalidad de las acciones realizadas en calidad de ALTEX ante la DIAN, sin que esta entidad pueda exigir otras garantías o pólizas, salvo lo relativo a las garantías en reemplazo de aprehensión o enajenación de mercancías que efectúe la Dirección de Impuestos y Aduanas Nacionales	
Utilización de mecanismos y canales especiales		Los Usuarios Aduaneros Permanentes podrán acceder a los beneficios previstos en éste Decreto para los Usuarios Altamente Exportadores, siempre que cumplan con los requisitos establecidos para estos últimos Usuarios.	Opción de importar insumos y materias primas bajo la modalidad de importación temporal para procesamiento industrial, bajo los términos estipulados.
Reducción del monto de las garantías globales		Posibilidad de importar insumos y materias primas bajo la modalidad de importación temporal para procesamiento industrial, en los términos previstos en este decreto y habilitación del depósito privado para procesamiento industrial	Oportunidad de constituir garantía global bancaria o de compañía de seguros, con la finalidad de obtener dentro de los diez días siguientes a la presentación de la solicitud, la devolución de saldos a favor del IVA por concepto de las exportaciones realizadas
Autorización para realización de inspecciones de mercancía de exportación en las instalaciones del depósito aduanero o del exportador. Cuando se dé lugar			Reembargar las mercancías que al momento de la intervención aduanera en el control previo y simultáneo, resulten diferentes a las negociadas y que llegaron al país por error del proveedor.
Agrupar el pago de tributos aduaneros, sanciones e intereses			
Mayor prontitud en la respuesta de las solicitudes ante el VUCE			
Autorización de ingreso de las mercancías de exportación al lugar de embarque sin haber presentado la planilla de traslado			
Realizar el desaduanamiento de las mercancías importadas en las instalaciones del declarante.			
Presentar la solicitud de autorización de embarque en el lugar de embarque			
Reducir al 50% el valor del rescate de algunas mercancías			
No presentar declaración aduanera anticipada			
Realizar funciones de consolidación o desconsolidación de carga, transporte de carga o de agenciamiento aduanero, por parte de los depósitos habilitados y las agencias de aduana	Exclusión de impuesto sobre las ventas de algunas importaciones		
Realizar el desaduanamiento de las mercancías importadas en las instalaciones del declarante.	Posibilidad de solicitar la devolución de saldos a favor en forma bimestral		
Presentar la solicitud de autorización de embarque en el lugar de embarque	El periodo para que la DIAN realice la devolución es de 30 días y no en 50 como quedó para la generalidad de las empresas		

Note: Own elaboration

Table # 5
Severity of the risk

SEVERITY OF THE RISK	
1	MINOR
2	MODERATE
3	SIGNIFICANT
4	VERY SIGNIFICANT
5	DISASTROUS

Source: Own elaboration

Table #6
Impact of risk criteria

IMPACT OF RISK CRITERIA				
VAL UE	COMPLIANCE	ECONOMIC	HUMAN LIVES	OPERATIONS
1	DOES NOT AFFECT	UP TO 10 SMMLV	DOES NOT AFFECT	DOES NOT AFFECT
2	UP TO 20% OF NON-COMPLIANCE	BETWEEN 10 AND 20 SMMLV	LESIONS WITHOUT DISABILITY	THE 10% REDUCTION IN OPERATIONS
3	UP TO 40% OF NON-COMPLIANCE	BETWEEN 20 AND 30 SMMLV	INJURY WITH INCAPACITY	THE 20% REDUCTION IN OPERATIONS
4	UP TO 60% OF NON-COMPLIANCE	BETWEEN 30 AND 40 SMMLV	DISABILITY	THE 30% REDUCTION IN OPERATIONS
5	UP TO 80% OF NON-COMPLIANCE	GREATER THAN 40 SMMLV	DEATH	THE 40% REDUCTION IN OPERATIONS

Source: Own elaboration

Table # 7
Probability of occurrence

PROBABILITY OF OCCURRENCE		
PROBABILITY	VALUE	% PROBABILITY
MINIMUM	1	BETWEEN 0% AND 20%
LOW	2	BETWEEN 20% AND 40%
AVERAGE	3	BETWEEN 40% AND 60%
HIGH	4	BETWEEN 60% AND 80%
MAXIMUM	5	BETWEEN 80% AND 100%

Source: Own elaboration.

Table # 8
Risk tolerance

RISK TOLERANCE		
DANGER ZONE	ABBREVIATION	EVALUATION
Unacceptable	I	15 TO 25
Serious	G	8 TO 12
Tolerable	T	3 TO 6
Acceptable	TO	FROM 1 TO 2

Source. Homemade

Table # 9
Risk matrix

Probability		Risk matrix				
Maximum	5	5	10	15	20	25
High	4	4	8	12	16	20
Average	3	3	6	9	12	15
Low	2	2	4	6	8	10
Minimum	1	1	2	3	4	5
Severity		1	2	3	4	5
		Minor	Moderate	Significant	Very significant	Disastrous

Source: Riskia

Table # 10
Treatment of risks

RISK TREATMENT			
DANGER ZONE	ABBREVIATION	EVALUATION	TREATMENT
Unacceptable	I	15 TO 25	AVOID, PREVENT AND MITIGATE
Serious	G	8 TO 12	PREVENT, MITIGATE, TRANSFER
Tolerable	T	3 TO 6	PREVENT, ACCEPT, RETAIN
Acceptable	TO	FROM 1 TO 2	ACCEPT, WITHHOLD

Source: Own elaboration



Table # 11
Example risk rating

Example: Risk of pollution					
Generators	Causes	Consequences	Severity	Probability	Area of risk
-Customers -Suppliers -Employees	-Bad handling of the cargo -Negligence -Unknown suppliers -Flaws in the selection of employees	-Loss of image -Economic sanctions -Loss of customers	Very Significant (4)	Low (2)	Serious (8)

Source: Own elaboration

Table # 12
Self-assessment compliance preconditions





[Menú principal](#)

		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							
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 Sanitaria							
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	
Ver	0	Condiciones Previas	17	0	0	0	0%
Ver	1	Análisis y Administración del Riesgo	12	0	0	0	0%
Ver	2	Asociados de Negocio	2	0	0	0	0%
Ver	3	Seguridad del Contenedor y demás Unidades de Carga	10	0	0	0	0%
Ver	4	Controles de Acceso Físico	7	0	0	0	0%
Ver	5	Seguridad del Personal	7	0	0	0	0%
Ver	6	Seguridad de los Procesos	13	0	0	0	0%
Ver	7	Seguridad Física	9	0	0	0	0%
Ver	8	Seguridad en Tecnología de la Información	6	0	0	0	0%
Ver	9	Del Entrenamiento en Seguridad y Conciencia de Amenazas	4	0	0	0	0%
Ver	10	De la Seguridad Fitosanitaria y Zoonositaria	19	0	0	0	0%
Ver	11	De la Seguridad Sanitaria	11	0	0	0	0%
		Totales	117	0	0	0	0%
Observaciones:							

Source DIAN

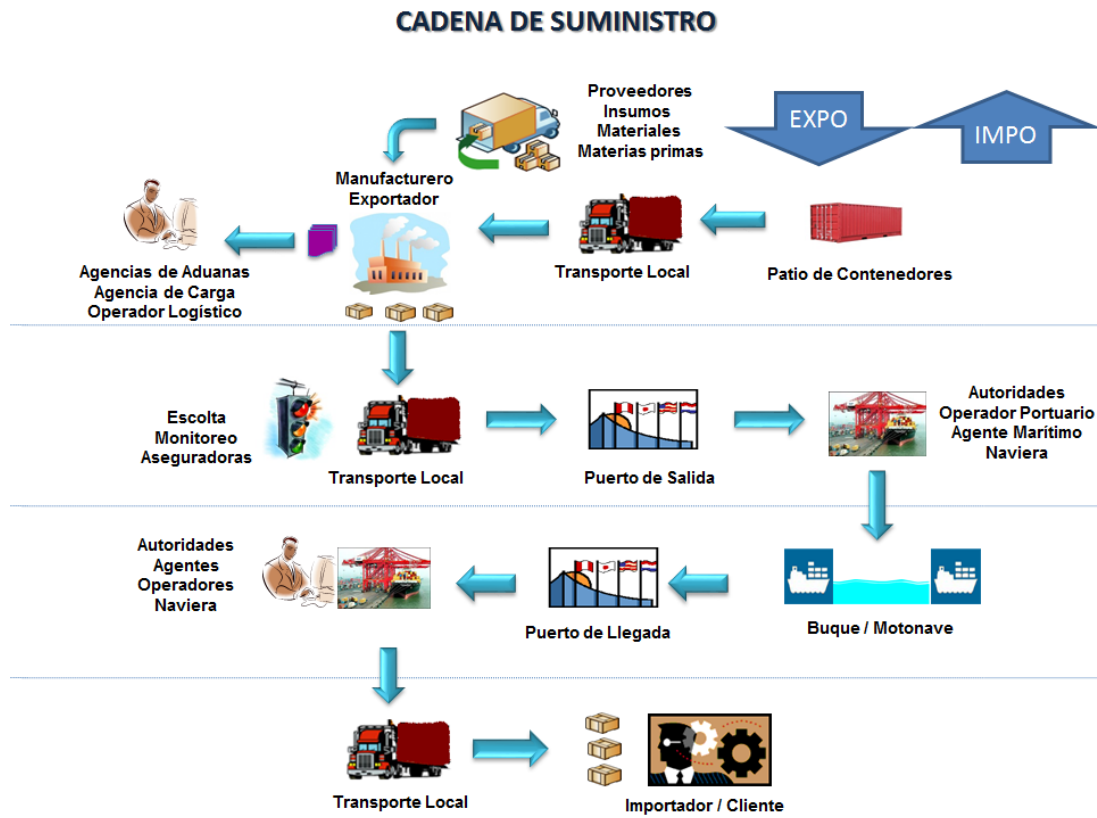
Table # 13
Self-assessment compliance conditions previous OEA

[Menú principal](#)

 Auto-evaluación de Cumplimiento de Condiciones Previas y Requisitos Mínimos OEA Importador		  				
Informe Agregado de Cumplimiento						
Datos del interesado						
Nit	DV	Primer apellido	Segundo apellido	Primer nombre	Otros nombres	
Razon Social:						
Categoría OEA						
OEA Seguridad y Facilitación						
Item	Nombre de la Autoridad					
1	U.A.E. Dirección de Impuestos y Aduanas Nacionales					
2	Policía Nacional					
3						
Resumen de la Autoevaluación						
Cod.	Capítulo	Total	Si cumple	No cumple	En proceso	% cumplimiento
Ver 0	Condiciones Previas	12	0	0	0	0%
Ver 1	Análisis y Administración del Riesgo	12	0	0	0	0%
Ver 2	Asociados de Negocio	3	0	0	0	0%
Ver 3	Seguridad del Contenedor y demás Unidades de Carga	7	0	0	0	0%
Ver 4	Controles de Acceso Físico	7	0	0	0	0%
Ver 5	Seguridad del Personal	7	0	0	0	0%
Ver 6	Seguridad de los Procesos	14	0	0	0	0%
Ver 7	Seguridad Física	7	0	0	0	0%
Ver 8	Seguridad en Tecnología de la Información	6	0	0	0	0%
Ver 9	Entrenamiento en Seguridad y Conciencia de Amenazas	4	0	0	0	0%
Ver 10						
Totales		79	0	0	0	0%
Observaciones:						

Source DIAN

Figure # 1
International supply chain



Source: SENA (2013)

Figure # 2
As OEA authorization request form

		Solicitud Autorización Operador Económico Autorizado						020		
Espacio reservado para la DIAN						4. Número de formulario				
Datos del solicitante	20. Tipo de documento	19. Número documento de identificación	6. DV	7. Primer apellido	8. Segundo apellido	9. Primer nombre	10. Otros nombres			
	11. Razón social						14. Correo electrónico			
	14. Correo electrónico						24. Teléfono			
	25. Dirección de notificación									
	26. País	Cód.	27. Departamento		Cód.	28. Ciudad / Municipio		Cód.		
151. Dirección página web										
Especificaciones de la solicitud	35. Carácter de la solicitud o registro		Cód.	29. Tipo de solicitud		Cód.	203. Solicitud exige soportes		Cód.	
	30. Calidad de usuario / Objeto de solicitud		Cód.	31. Calidad usuario operador económico		105. Fecha límite				
	32. Clase de modificación		Cód.	33. No. Resolución precedente		34. Fecha ejecutoria resolución		Año Mes Día		
	36. Fundamento legal									
Datos de inistas	Empleos									
	135. Nivel del cargo			Cód.	152. No. Empleos directos		153. No. Empleos indirectos		139. No. Empleos	
	1									
	2									
	3									
	4									
	5									
6										
Certificaciones y acreditaciones										
152. No. Certificaciones en sistemas de gestión y estándares			153. No. Certificaciones en seguridad							
Dependencia responsable de atender la solicitud										
146. Lugar administrativo				Cód.	147. Dependencia				Cód.	
141. No. Asunto										
Colombia, un compromiso que no podemos evadir.										
Firma de quien suscribe el documento										
1001. Apellidos y nombres		1002. Tipo doc.		1003. No. identificación		1004. DV				
1005. Cod. Representación		1006. Organización		997. Fecha elaboración		AAAA MM DD hh mm ss				

Source DIAN. Page 1/3

Figure # 3
As OEA authorization request form




		Solicitud Autorización Operador Económico Autorizado				020	
Espacio reservado para la DIAN				4. Número de formulario			
Hoja No. 14							
Autoridades de control participantes							
	178. NIT entidad	179. DV	180. Razón social				
1							
2							
3							
4							
5							
6							
7							
8							
Colombia, un compromiso que no podemos evadir.							

Figure # 4
As OEA authorization request form

		Solicitud Autorización Operador Económico Autorizado				020	
Espacio reservado para la DIAN				Página _____ de _____ Hoja No. 3 4. Número de formulario			
Infraestructura física y registro de actividades							
Información del predio / Lugar							
46. Tipo de predio o lugar							Cód.
48. Denominación del predio o lugar							
49. Departamento		Cód.	50. Ciudad/Municipio		Cód.	51. Teléfono	
52. Dirección							
1	74. Actividades						
Información del predio / Lugar							
46. Tipo de predio o lugar							Cód.
48. Denominación del predio o lugar							
49. Departamento		Cód.	50. Ciudad/Municipio		Cód.	51. Teléfono	
52. Dirección							
2	74. Actividades						
Colombia, un compromiso que no podemos evadir.							

Source DIAN. Page 3/3

3. Findings

Making a comparison between current programs and the new model OEA, analyzing the main risks in foreign trade and the requirements to apply for the program, the following findings were found:

- According to the regulatory framework established by the DIAN for the program authorized economic operator, requirements to the program with general scope and specific can be fulfilled by companies wishing to run without major inconveniences, only must have the conviction of risk management and adapt its operations towards the chapters required by the standard according to their economic activity.
- Colombia and DIAN give full compliance to agree in the Kyoto Convention and the Decree 390 March 2016 seeks to harmonize and standardize customs processes with other Member countries.
- Is that the authorized economic operator program does not have much interest in the Colombian companies due to the existence of the BASC certification is widely recognized in the country and a large number of certified companies, additional featuring, the International Organization for Standardization with the publication of ISO 31000 guide makes that companies think that the OEA is the same and therefore are not motivated , however the ignorance of the benefits and scope of the OEA program are

not yet very clear for entrepreneurs therefore it is important to assess the scope, costs and benefits so that the large production apparatus of the country welcome the program.

- Some very sensitive issues in implementation, is evidence related to:
 - Or Protocols for risk management
 - Or Visit and renewal of certification by DIAN
 - Or the training of the staff towards control and safety standards
 - Or the implementation of a risk management system
 - Or Minimum safety requirements to all business partners

Companies that currently have BASC or ISO certification are a great way for the OEA certification, however, must take into account that the OEA unlike the BASC is a national certification and not by chapter, OEA certification is free of charge while BASC if you have, and the scope of the certification OEA is greater on the BASC due to the regulation of plant protection and animal health aspects.

4. Conclusions and Recommendations

4.1 Conclusions

An analysis of risks in international trade transactions.

It is concluded that the amount of risk in the operations are too many and the materialization of any of them regardless of the score or impact, damage serious economic, social, and good name for companies which is of vital importance take adequate risk management if you want to have a sustainable economic growth in time.

Authorized economic operator was a comparison between the existing figures of ALTEX and UAP regarding the program.

It is concluded that large companies that require agility, control and benefits by the Colombian Customs must certify OEA, otherwise you will lose the benefits that have and will be very risky to expose the operation of international trade to traditional methods without preferences and time limits for the payment of customs taxes, the cash flow of the companies would be badly affected not to certify it.

4.2 Recommendations

He is recommended to companies that they are currently recognized as ALTEX and UAP begin immediately to support your customs agent operator certification process economic authorized since the time of certification on average lasts two years and current figures will disappear in three years so it but start immediately will lose benefits.

He is recommended to the University Esumer perform research groups and provide options to educate companies about the program since it is a global initiative and widely successful for issues of international trade, also it should include issues related to the OEA program on the study material of the Faculty of international business for the global relevance that has the program.

He is recommended to DIAN mass media for the attention of companies to the program, as well as increase the days of socialization and assigned staff to answer questions and concerns that companies lose her fear of DIAN and see it as a business opportunity.

Recommended companies do a self-analysis of management to analyze whether the benefits that the program offers are suitable for companies, in any case must assess the relationship of cost/benefits of the program with respect to other management systems in security that have such as BASC and ISO, does

not mean that not them should have, but on the contrary use management systems already deployed as a platform for implementation of the OEA program.

Recommended to all students and graduates from trade-related programs and international business look at the subject, put in knowledge of their companies and promote the implementation so that become leaders of projects associated with risk management and is a competitive advantage in the market.

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