

CUSTOMS

In Colombia, a customs obligation is created by introducing merchandise of foreign origin into the national customs territory. This obligation requires the presentation of the import declaration, the payment of customs taxes and any applicable penalties, as well as the obligation to obtain and keep the documents that support the operation, and present them when required by the customs authority. Colombian legislation establishes various modalities to carry out an import operation, which will allow the free disposal of goods. To facilitate the audiovisual work to be carried out in Colombia as much as possible, the legislation has established the following preferential treatments at customs:

- **Certification in procedures for temporary importation of consumables:**

Article 200 of Decree 1165 of 2019 establishes the possibility of temporary importation of equipment, devices and materials necessary for the production and production of film, audiovisual works of any genre, as well as the consumable accessories referred to in article 2.10.3.3.3 of the Decree number 1080 of 2015, provided they have authorization from the Ministry of Culture or the entity that acts as the National Film Commission. The exception also applies to the equipment, devices, materials, and consumables necessary for the production and execution of an advertising guideline, proving the authorizations that may be applicable.

Proimágenes, in its capacity as National Film Commission, for purposes of promoting the national territory as a filming location and other audiovisual works, issues this authorization in the case of audiovisual genres of foreign works other than cinema that are entered in order to carry out work in the country.

- **Approval in urgent customs clearance of equipment, without constitution of guarantee:**

Article 265 of Decree 1165 of 2019 establishes that the Special Administrative Unit National Taxes and Customs Office (DIAN) can authorize, without any prior procedure, the direct delivery to the importer of certain goods. The third subsection of this article contemplates the professional material and equipment for cinematography, audiovisual works of any genre and cinematographic films impressed and revealed, silent or with the impression of an image, indicating that

there is no place to constitute a guarantee for these as long as it is counted. with the prior approval granted by the Ministry of Culture or by the entity acting as the National Film Commission.

Proimágenes, in its capacity as National Film Commission under the purposes of promoting the national territory as a filming location and other audiovisual works, issues this approval when it comes to audiovisual genres of foreign works that enter with the aim of carrying out work in the country.

Additional Information

- The necessary equipment, devices, and filming materials can be imported into the country, for 6-month seasons, renewable for an additional six months.
- Consumable goods such as films, lights or batteries can be imported, with the obligation to re-export them.
- Temporary importation does not generate customs taxes (tariffs, taxes or other charges), provided that such goods are re-exported to the country of origin at the end of the authorized term. In any case, transportation, storage, and cargo costs must be paid.
- Providing a guarantee for temporary importation is not necessary.
- Non-residents who come to the country (maximum for 6 extendable months) to participate in an audiovisual production can introduce articles to the country for their personal or professional use, without payment of customs taxes, provided that they declare the goods at the time of their entry and the re-export.
- Cinema films (impressed and developed established in tariff item 3706) can be imported temporarily, without the payment of tariffs, taxes and customs duties, and with the facilities of the so-called "short-term temporary import" regime for a period of 6 months extendable for once. In this way, for example, films for exhibition at festivals or temporary events can be imported, as well as all those that enter the country to be re-exported to their territory of origin, including foreign ones.
- All professional filmmaking supplies and equipment and virgin or image and sound-printed motion pictures are "expedited" at customs. Although in other cases of "urgent deliveries" a guarantee must be provided, this does not happen in the cinema if the Ministry of Culture or the entity in charge gives its prior approval (permission to shoot cinematographic works in the national territory).
- Import or export procedures must be carried out through a Customs Agent (there are around 100 authorized), except when the goods have values below US \$ 1,000. The National Taxes and Customs Office (DIAN) is in charge of authorizing at which airports or ports imports or exports can be made.