

Benefits that you will find within the Free Trade Zone.

Customs

- Customs Extraterritoriality.
- Non-payment of customs taxes for capital goods, equipment, supplies and spare parts from abroad.
- Unlimited storage of foreign merchandise without paying taxes.
- Partial tax payment on the merchandise received, to be used just in time in Colombia.
- Partial processing of goods in the TAN, without the need to pay taxes and customs procedures.
- partial nationalization of goods. Several transport documents can be grouped together in a single import declaration.
- Supply of merchandise from free zones to free warehouses and on-board stores for consumption and take-away.
- Use of the DTA for the transfer from ports and border crossings to the free zone.
- Admission to the TAN with the payment of the tariff on the foreign component.
- Termination of temporary regimes in the free zone.
- The value added in the free zone is considered national.
- Simplified customs processes.
- The Merchandise Movement Form, issued by the Operator User, acts as DEX for departures to the rest of the world.

Tax

- Single rate of income tax of 20% for industrial users. (local or foreign sales).
- Sales of the national territory to industrial users of goods and services are exempt from VAT (Tax Statute ART. 481, Law 1004/2005).