

CUSTOMS REGULATIONS

FEBRUARY 26TH TO 28TH CORFERIAS, BOGOTA



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1. CUSTOMS REGULATIONS

You will find all the information necessary for the handling of goods within the exhibition grounds in the Customs Regulations. Please read them carefully and take note of all the instructions.

CORFERIAS is a Special Permanent Free Trade Zone, meaning that any goods of foreign origin that enter the enclosure do so under suspension arrangements for the payment of customs taxes. Goods to which this benefit applies to:

- Goods intended for display.
- Samples of no commercial value.
- Prints, catalogues and other advertising material.
- Materials for the decoration, maintenance and equipment of the pavilions, food and beverages.

1.1. **RELEASE OF GOODS**

Nationalized goods and goods from abroad

Exhibitors may dispatch goods to the fair one (1) month before the start of the event. In such cases, the exhibitor must record the goods in his transport document which must be completed and submitted to the carrier in charge of transporting the goods according to the following parameters:

CONSIGNEE: CORPORACIÓN DE FERIAS Y EXPOSICIONES S.A. USER AND OPERATOR OF THE FREE TRADE ZONE

Code: 942

44 VITRINA TURÍSTICA de ANATO

Name of the Exhibitor **Pavilion and Stand Number Bogota - Colombia**

Supporting Documents:

Goods must be dispatched along with the following supporting documents:

- Commercial invoice in Spanish, containing a detailed description of the goods, in the name of the exhibitor or representative in Colombia, currency and terms of negotiation.
- Packing list
- Transport document: air waybill, BL, journey continuation (customs transit) document, Customs Transit Declaration (DTA) or International Customs Transit Declaration (DTAI), duly submitted to the Corferias Special Permanent Free Zone. The tariff position must also be specified.
- Special documents, if required (such as certificate of origin with a later date to the date of issuance of the invoice, records, clearance certificates, regulations and requirements depending on the tariff position, among others).

Identification of goods

Boxes, crates or loading units, etc., must be identified as follows:

CONSIGNEE: CORPORACIÓN DE FERIAS Y EXPOSICIONES S.A. USUARIO OPERADOR DE ZONA **FRANCA**

Code: 942

44 VITRINA TURÍSTICA de ANATO

Name of the Exhibitor **Pavilion and Stand Number** Bogota D.C. - Colombia

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1.1.2. National and Nationalized Goods

Exhibitors may dispatch goods to the fair on the days destined to the assembly before starting the event and goods may be taken to the pavilion directly or the Exhibitors' Warehouse. Once the event is over, any goods that need to be removed must be supervised pursuant to the provisions of the disassembly circular letter, which will be delivered by the Pavilion Supervisor before the end of the event.

1.2. GOODS ENTRY INTO THE FREE TRADE ZONE

1.2.1. Goods from abroad

Only a Customs Agent may carry out the procedure for the transfer and receipt of goods. Once the goods are transferred to our CORFERIAS Free Trade Zone, they will remain in the warehouses until the following procedure is carried out for their display:

- 1. Release of transport documentation.
- 2. Pre-inspection of goods.
- 3. Performance of the receipt process through the goods receipt form in the Foreign Trade Warehouse. For this procedure, CORFERIAS will enable a username and access code for the Customs Agency chosen by the exhibitor so that he/she can enter the system.
- 4. Goods checked by customs.
- 5. Delivery of goods to be displayed, to the exhibitor or his Customs Agent.

Conditions for the receipt of goods from abroad

For the receipt of goods in the foreign trade warehouse at Corferias, exhibitors must take the following considerations into account:

GENERAL CONSIDERATIONS:

- a) CORFERIAS only allows the entry of goods that are linked directly to the event.
- b) In order to facilitate the participation of exhibitors in the event, it is suggested that the goods be exhibited in their entirety, otherwise they will remain in the Foreign Trade warehouse of CORFERIAS and will be charged for the duration of their storage.
- c) The exhibitor, his representative or hired Customs Agent, are responsible for the legality and proper handling of the goods and must be held accountable for customs requirements by Corferias as Operator and User, or the tax authority (DIAN).
- d) Any and all expenses incurred by the handling of goods within the Special Permanent Free Zone shall be covered by the exhibitor or its authorized Customs Agent.
- e) It is important to verify the tariff position of the goods before their dispatch so it can be determined whether they require clearance, certificates of origin, permits, restrictions, etc., which must be completed, in order to prepare for the requirements needed by Customs in Colombia.
- f) Goods may be received from abroad until the last day of the event, i.e., February 28th, 2025.

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- g) Merchandise from abroad may enter via the ports authorized by the DIAN (Barranquilla, Cartagena, Buenaventura, Santa Marta) with the DTA (Customs Transit Declaration) or the Journey Continuation Document as supporting documents. On the other hand, if the goods enter via the border with Venezuela and/or Ecuador, they must be accompanied by the DTAC (Declaration of Customs Transit by Road) as support. Goods arriving by air may also enter through authorised airports.
- h) The exhibitor must take into account that goods may only be nationalized by a physical person or legal entity with a citizenship card or Tax ID Number issued by the Republic of Colombia to support the due importation process.
- i) Please take note of the endorsement conditions for the transportation document.
- j) In accordance with existing Colombian legislation, the entry of goods as baggage is not permitted, therefore, the exhibitor must change the classification in the declaration form and submit it to the Tax Authority (DIAN) at the airport upon arrival in the country. This is due to the fact that the Corferias Special Permanent Free Trade Zone cannot receive goods that are not legalized by customs, and they may be apprehended by the Tax Authority (DIAN). The exhibitor may be held accountable by the DIAN if he/she decides to bring in his goods using this method, under any circumstances.

GOODS FOR SALE IN RETAIL:

- a) Any goods that enter from abroad to be sold at fairs where retail purchases are allowed, must be nationalized beforehand. The Foreign Trade Office will not deliver any goods that have entered the CORFERIAS Free Trade Zone if they do not comply with this procedure.
- b) Exhibitors under the Standard Regime (Régimen Común) must provide invoices for the sale of their goods and collect the applicable VAT. Being in the Special Permanent Free Trade Zone of CORFERIAS does not mean they are exempt from this duty.

1.2.2. Dwell time of goods in the Free Trade Zone

At the end of the event, the exhibitor's goods may remain in warehouses of CORFERIAS at no cost up to six (6) days after the event has finished. As of the 7th, exhibitors that still have goods inside CORFERIAS' warehouse must pay the rate established for the current year in Colombian pesos/ per kilo/ per day. In the event that the merchandise is nationalized and withdrawn before the start date of the showcase, it will be charged from the moment the merchandise enters the Free Trade Zone according to the rate established for this purpose, which may be consulted at the CORFERIAS Foreign Trade office.

1.2.3. Goods Receipt Forms

*Note: The forms are free of charge and their completion is mandatory for each exhibiting company.

FORM No. 1: Receipt of goods from abroad and/or goods transferred from Free Trade Zones.

a. For the receipt of goods from abroad:

This form can only be completed by the Customs Agent and applies to goods from abroad that have not been nationalized. It protects all the goods that are going to be exhibited during the event with the option of nationalizing, re-shipping or transferring the goods to an industrial user in another free zone once the event ends.

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Supporting documents required for these types of goods are: a sales invoice (in Spanish, containing a detailed description of the goods) in the name of the exhibitor or his representative in Colombia; a packing list and transport document (air waybill, BL, journey continuation document or a DTAI) - the tariff position must be specified.

b. Transferring goods from one free trade zone to another.

This form can only be completed by the Customs Agent and covers goods transferred from one free zone to another, whether they are industrial goods and services FTZs or transit FTZs. The following supporting documents must be attached: sales invoice (in Spanish) in the name of the exhibitor or their representative in Colombia, packing list and transport document (air waybill, BL, journey continuation document or DTAI), as well as the transfer authorization issued by the DIAN if it is from the same jurisdiction, or DTA if it is from another jurisdiction.

FORM No. 2: Receipt of nationalized merchandise

This form may be completed directly by the exhibitor and is used for the receipt of nationalized goods, i.e., goods that are freely available in the national customs territory. It is essential to attach a photocopy of the final customs declaration if you are an importer, or a sales invoice if you are a distributor. These supporting documents must be delivered to the Foreign Trade office of the PLUS platform before the start of the event.

Any nationalized goods will enter the stand directly for exhibition on authorized assembly days.

The information provided by the exhibitor must be clear and fully supported by the <u>import declarations or invoices</u> submitted as supporting documents. The exhibitor is responsible for the information contained therein and will be liable before the DIAN tax authority for any errors in the processing and completion of the forms.

FORM No. 3: Receipt of domestic goods

This form can be completed directly by the exhibitor and applies to the receipt of national merchandise, i.e., goods that are prepared, produced or made in Colombia. Annexes are not required. Any goods entering for exhibition or goods used for the assembly of the stand must be listed in the form clearly and in full.

Domestic goods will enter the stand directly for exhibition on the days authorized for assembly. The exhibitor will be liable to the DIAN for all the information provided.

** For more information see instructions for the receipt of national and nationalized goods on the website**

FORM No. 4: Receipt of samples with no commercial value.

This form can only be completed by the Customs Agent and applies to goods with no commercial value, from abroad consigned to the fair. It safeguards the material that is going to be distributed, consumed or tasted throughout the exhibition.

For items from abroad that are imported for consumption, distribution or use considered samples of no commercial value, the text in the invoices must effectively state that they are samples of no commercial value, for free distribution and use. For customs-related purposes they should not exceed the amount authorized by the DIAN. Furthermore, no currency transfers shall be made to the country of origin in the amount at hand.

This form must be accompanied by the following supporting documents: sales invoice (in Spanish, containing a detailed description of the merchandise and a note stating that it is a sample of no commercial value) in

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the name of the exhibitor or their representative in Colombia, the packing list and transport document (air waybill, BL, journey continuation or DTAI, the tariff position must also be specified).

In order to authorize the entry of food and liquor as samples of no commercial value to the Free Trade Zone, the supporting legal documents from the country of origin must be submitted (health records, approval certificates for consumption, permits, etc.).

Likewise, it is very important for the exhibitor take into account that this material must be marked as a SAMPLE OF NO COMMERCIAL VALUE and must be consumed in its entirety within the Free Trade Zone.

Quotas authorized by the DIAN for samples of no commercial value:

Days at the fair	Quota
1 to 3 days	US\$ 1.000
3 to 5 days	US\$ 2.000
Fairs lasting 6 or more days	US\$ 3.000

1.3. GOODS DEPARTURE

For the departure of goods of foreign origin from the Foreign Trade Office at CORFERIAS, exhibitors must take the following into consideration:

- a. The merchandise may remain in the facilities of the Free Trade Zone up to two (2) months after the event has ended.
- b. Once the event is over, any goods that have not been nationalized must return to the warehouses of the Free Trade Zone at CORFERIAS for the applicable procedure, i.e., their nationalization, transfer or reshipment. They will not be received if they are not adequately packaged, wrapped or covered in plastic.
- c. Once the goods are removed six (6) days after the end of the event, the exhibitor must cover any charges that apply for the storage of the same, paid up until their withdrawal. Likewise, the exhibitor must process the forms required for the departure of goods depending on the type of operation to be carried out.
- d. CORFERIAS will not deliver any goods from abroad that have not previously been released via documentation, i.e., nationalized, authorized for reshipment or to be transferred to an industrial user in a different Free Trade Zone. This procedure is carried out by the Foreign Trade Department and the DIAN at CORFERIAS.
- e. If they intend to reship or transfer goods from one free trade zone to another, the exhibitor must hire a mode of transport that allows the goods to be sealed (put in vans), so that the Customs office at CORFERIAS authorizes the execution of this operation.
- f. The procedure for the departure of goods of foreign origin can only be conducted by a Customs Agent.

1.3.1. Equivalence of Departure Forms for non-nationalized Goods

The exhibitor must fill in the following Goods Movement Forms to remove goods from the warehouse at CORFERIAS, as applies:

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FORM No. 5: For the transfer of goods to an industrial user in another free trade zone

This form covers any goods that are removed from CORFERIAS to be transferred to an industrial user from another industrial goods and services FTZ or a transit FTZ. The exhibitor must carry out this procedure before the Head of Foreign Trade at CORFERIAS and the DIAN by way of a Customs Agent (remember to submit a copy of the contract entered into with the user in the free trade zone that will receive your goods).

FORM <u>No. 7</u>: Reshipment of goods from CORFERIAS to the country of origin or a different country The exhibitor must carry out this procedure before the Head of Foreign Trade at Corferias and the DIAN by way of a Customs Agent.

The pre-cut guide (air transport - supplied by the airline that will dispatch the goods) must be attached. If you will be using a DTA (maritime transport) or DTAC (land transport), the document should be duly completed by the loading agency and authorized by the DIAN and attached (supplied by the transport company processing your shipment).

FORM No. 8: For the issuance of nationalized goods in the Free Trade Zone

This form covers the goods that were nationalized via the Special Permanent Free Trade Zone. This form must be processed by a physical person or legal entity with a Colombian government citizenship card or Tax ID number. The exhibitor must carry out this procedure before the DIAN and the document-based and physical removal of the goods must be carried out before the Department of Foreign Trade at Corferias through a Customs Agent.

This form contains an annex titled **KNOWLEDGE OF THE PERSON NATIONALIZING THE GOODS**, which must be completed in full. A photocopy of the Chamber of Commerce Certificate and Identity Card of the Legal Representative should be attached.

1.3.2. Departure of National and Nationalized Goods

For goods received by way of form No. 2 "Entry of nationalized goods" and form No. 3 "Entry of national goods", the issue form should not be filled in.

These goods will be removed from the exhibition grounds once the event is over, with a copy of the certificate of good standing or Provisional Authorizations for goods issue signed and sealed by the Head of Foreign Trade at CORFERIAS and each Operational Supervisor.

1.3.3. Instructions to fill out the forms:

WHERE TO FIND THE NATIONAL AND NATIONALISED GOODS FORMS

The exhibitor must visit the foreign trade platform via the following URL: extranet.corferias.com where they can start the procedure that best applies using the username and password assigned to them.

For more information, ANATO Events Coordinators will provide the instructions for completing the national and nationalised goods forms via email.

The procedure for foreign goods is different. It must be carried out by way of a Customs Agent in coordination with the Corferias Foreign Trade Department (the CORFERIAS Foreign Trade professional will be the person in charge of providing usernames and passwords for this procedure).



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STEP 1: Fill in the "USER REGISTRATION AND SERVICES" form:

- Once you enter the platform, you must fill in your company details, entering the email address of the contact person specified in the leasing agreement for the physical space.
- Click on enter to display the services that you may require as an exhibitor.
- For goods receipt and issue, click on <u>FORM CAPTURE</u>.

STEP 2: Once you have identified the FORM CAPTURE link, you should take the following into account:

- Specify the type of operation, whether it is a RECEIPT or ISSUANCE.
- It is important that all requested fields are processed.
- Upon listing the goods, it is important to do so per item instead of reference details (e.g. 300 chairs, 5 printers, 500 brochures, etc.).
- Each exhibitor must create one form per good and per assembly. This form is uploaded to the platform and you can add items if required.

STEP 3: Print the form (duly completed) and present it at the Front Desk at Corferias upon entering the goods and/or elements for assembly. It is advisable to print as many copies as you may need so that you can present a copy every time you bring goods into Corferias (either by vehicle or on foot) to avoid setbacks.

*Note: the information recorded on the forms is sworn under oath, therefore it must be true and correct.

LEGISLATION IS UP TO DATE. ANY MODIFICATIONS TO THE REGULATIONS FOR THE RECEIPT OF GOODS IN THE EXHIBITION GROUNDS WILL BE INFORMED IN DUE TIME.