



**MINISTERIO DE COMERCIO, INDUSTRIA Y TURISMO**

**Article 1. Article 1 of Decree 2147 of 2016, is hereby modified, as follows:**

**“Article 1. Definitions.** For the purposes of this Decree, the following expressions shall have the meaning determined below:

**Real productive fixed assets.** Tangible goods that are acquired to form part of the patrimony of the legal entity that requests the declaration of the existence of a free zone or of the legal entity that pretends the qualification as a free-trade zone user, and that participate directly and permanently in the income producing activity and are depreciated or amortized for tax purposes.

For purposes of this regime, are not considered real productive assets those that have been used within the country. Also not considered as real productive fixed assets are those goods that return to the country after having been exported from the national customs territory.

**Intangible asset.** It is an asset that has no physical form, is not something material and therefore cannot be seen or touched. These assets come from the knowledge, skills and attitudes of people and companies, such as, patents, trademarks, copyrights, goodwill, internet domains, franchises.

**Expansion area.** It is the area adjacent to the declared free zone.

**Additional area.** It is the delimited geographical area not adjacent to the declared free zone.

**Direct employment.** This is generated by the users of the free trade zones when they directly hire permanent and full-time personnel related to the economic activity of the user, through labor contracts concluded in accordance with the current legal regulations governing the matter.

**Linked employment.** It is that which does not have a direct link to the user through an employment contract, but instead it is about employees hired by third parties that provide goods or services to a free trade zone user. Such employment may be accredited with the labor contracts entered into between the companies linked to the free trade zone and their employees, or the accounting supports that accredit the work done in accordance with the legal norms in force that govern the matter.

**New investment.** New investment is considered to be the acquisition of real productive fixed assets, intangible assets and land, which are directly linked to the economic activity of the user.

For an intangible asset to be recognized as part of the new investment, it must be an intangible asset generated or formed by the industrial user after the authorization or qualification of the same in the free-trade zone, and must participate directly and permanently in the income producing activity. The intangible assets indicated herein must correspond to those defined and recognized as intangible assets in the respective technical accounting framework in force.

Real productive fixed assets that are transferred as a result of the merger, liquidation, transformation or spin-off of existing legal entities are not considered new investments.

Also, the assets used within the country to which the definition of real productive fixed assets of this Decree refers, nor the intangible assets that the industrial user has before its authorization or

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

---

qualification in the free trade zone, will not be taken into account to credit new investment commitments.

When the commitment of new investment includes land, these may only represent up to twenty percent (20%) of the total new investment committed.

When the commitment of new investment includes intangible assets, these may only represent up to twenty percent (20%) of the total new investment committed.

**Foreign Trade Operator.** The expression foreign trade operator contemplated in this Decree shall be understood in accordance with the definition indicated for customs user established in article 3 of Decree 1165 of 2019 or the rules that modify, add or replace it.

**Patrimony.** It is the one determined by subtracting from the total assets held by the legal entity the amount of the liabilities.

**Internationalization Plan.** Plan that indicates the strategies to promote foreign trade in goods and/or services that the operators of permanent free-trade zones or the industrial users of special permanent free-trade zones intend to develop, in order to promote the strengthening of regional, hemispheric or global value chains.

**General Development Master Plan.** Document that contains the initiative of new investment that is intended to be developed in the free trade zone, and that should be aimed at ensuring the generation, construction and transformation of physical infrastructure, employment generation, promotion of economies of scale, and development of industrial processes of goods and services, in order to generate economic and social impacts or benefits, through the use of good business management practices, and be a development hub that promotes competitiveness in the regions where it is established.

**Industrial process of goods or services.** Set of activities carried out successively or concatenately and in a planned manner, where the industrial users of the free trade zone, through the use of raw materials, supplies, machinery, equipment, technological or digital resources and human resources, obtain goods or provide services.

**Implementation.** It is the stage where the legal entity qualified as an industrial or commercial user generates income directly originated in the development of the corporate purpose of the entity, and that has a direct relationship with the development of the activities for which it was declared or qualified.

**Customs regime.** It is the set of effective dispositions contained in Decree 1165 of 2019 and other regulations, that modify or add them.

**Work outside the area declared as free zone.** It consists of the performance of work outside the area declared as free-trade zone by direct employees of industrial users of services, from their home or place other than their place of work located in the free trade zone, under the use of any system that involves electronic information processing mechanisms and the permanent use of some means of telecommunication for contact between the worker and the company, in compliance with the rules established for such purpose by the Ministry of Labor in matters of teleworking, working from home or other modality regulated by such Ministry.

**Article 2. Paragraph 4 of article 6 of Decree 2147 of 2016, is hereby modified, as follows:**

**"Paragraph 4.** "Paragraph 4. The operator user of the free-trade zone, may authorize the employees of the industrial users of services, to carry out their work outside the area declared as

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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a free trade zone, in compliance with the regulations indicated by the Ministry of Labor for the development of activities in a place different from the work site. In no case shall the percentage of employees authorized for this type of work exceed fifty percent (50%) of the personnel hired.

In order for the employees of the qualified or authorized industrial users of services to carry out their work outside the area declared as a free-trade zone, the operator user of the free trade zone shall authorize the departure and subsequent return of the telecommunication equipment necessary for contact between the remote worker and the company, for which purpose, he shall establish the procedures that guarantee its control, and shall send to the Sectional Administration of the National Tax and Customs Administration of the jurisdiction of the free trade zone the updated list of the duly identified equipment.

By reason of the powers of control exercised by the operator user, when it becomes evident that direct employees other than those authorized are performing work outside the free zone, it shall be understood as a violation of the principle of exclusivity and shall be immediately reported to the National Tax and Customs Administration.”

**Article 3. Article 11 of Decree 2147 of 2016, is hereby modified, as follows:**

“**Article 11. Customs and foreign trade regime.** Industrial users may submit to the ordinary import, postal traffic and urgent dispatches regimes, and the transformation and/or assembly regime, according to the provisions of the customs regime, the goods of any nature entered or produced in a free trade zone. Likewise, those goods may remain, be consumed, transformed, or removed from the free trade zone.

The user operator may only submit to the ordinary import regimes referred to in this article the goods related to the fulfillment of its corporate purpose.

Besides, the goods may be delivered to any place in the national customs territory or abroad by whoever has the right or disposition of the goods, complying with the requirements and procedures established in this Decree, the customs regime, and the tax/or exchange regulation.

**Paragraph 1.** The industrial user of goods in its capacity as producer or manufacturer may submit to ordinary import regime, as appropriate, the replacement parts or replacement material directly related to the goods produced or transformed in the free trade zone to ensure the after-sales service of such goods once they are nationalized and may remain in the facilities of the industrial user or be delivered to any place in the national territory.

All deliveries or sales must be made from the free trade zone's facilities, in compliance with the principle of exclusivity referred to in Article 6 of this Decree and must comply with the requirements established in the tax regulations for domestic sales.

The income from the sale in the same state of the replacement parts or material of replacement may not exceed twenty-five percent (25%) of the total income corresponding to the income generating activity.

**Paragraph 2.** Sales made by free trade zone users through the Internet shall not be understood as retail sales, provided that they are made through postal traffic and urgent shipments, in the terms established by the National Tax and Customs Administration and following the provisions of the customs regulations governing the matter..”

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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**Article 4. Add paragraph 4 to article 14 of Decree 2147 of 2016, which hereby will be as follows:**

**“Paragraph 4.** Las ventas que realicen los usuarios de zona franca a través de internet no se entenderán como ventas al detal, siempre que las mismas se realicen mediante la modalidad de tráfico postal y envíos urgentes, en los términos en que la Dirección de Impuestos y Aduanas Nacionales lo establezca y conforme lo dispuesto en las normas aduaneras que rigen la materia”.

**Article 5. Article 20 of Decree 2147 of 2016, is hereby modified, as follows:**

**“Article 20.** "Article 20. **Intersectoral Commission of Free Trade Zones.** The Intersectoral Commission of Free Trade Zones shall be integrated by:

- Two delegates from the Minister of Commerce, Industry and Tourism, who shall be the Vice Minister of Business Development and the Vice Minister of Foreign Trade, this Ministry shall preside over the Commission.
- A delegate of the Minister of Finance and Public Credit, who will be one of the Vice Ministers.
- A delegate of the Director of the National Planning Department, who will be the Sectorial Deputy General Director.
- A delegate of the General Director of the Special Administrative Unit of the National Tax and Customs Administration, who shall be the Director of Customs Management.
- A delegate of the President of the Republic.

When an application for a free trade zone is presented that, in consideration of the Minister of Commerce, Industry and Tourism, requires the participation of another Ministry or Agency, the Minister may invite the respective Minister or Director, or his delegate, who shall have voice, but not vote, in the discussions.

The Intersectoral Commission of Free Zones has the following functions:

1. To approve or deny the General Development Master Plan and its modifications, within the context of the purposes outlined in Article 2 of Law 1004 of 2005 and considering the concepts in Article 49 of this Decree. The Intersectoral Commission of Free Trade Zones may deny the Master Plan of General Development of the free trade zone and its modifications for noncompliance with the requirements established in the legal order and for reasons of inconvenience to the Nation's interests.
2. Issue concept of the viability of the declaration of the existence of the free trade zone, within the context of the purposes outlined in Article 2 of Law 1004 of 2005.
3. To establish guidelines to define the term of the declaration of the existence of the free trade zones.
4. Study and issue a concept on the authorization of the extension of the term of the declaration of the existence of the free trade zones.
5. To give its regulations, which shall contain, at least, sessions, notice of meetings, and quorum, as well as the functions of the Technical Secretariat.
6. The others that are assigned to it or that correspond to it, under its nature and capacity.

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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The Technical Secretariat of the Intersectoral Commission of Free Trade Zones shall be in charge of the Ministry of Commerce, Industry and Tourism, which shall support the Intersectoral Commission of Free Trade Zones in the development of its activities and the other tasks that it may entrust to it, and those that are assigned to it in the present Decree.”

**Article 6. Add article 20-1 to Decree 2147 of 2016, which hereby will be as follows:**

“**Article 20-1. Advisory Committee of Free Zones.** To strengthen the competitiveness of the free trade zones, the Advisory Committee of Free Trade Zones shall be established, within the National System of Competitiveness and Innovation, and within the framework of said System, its operation, conformation, and other aspects that guarantee its implementation shall be regulated”.

**Article 7. Section 2 of article 21 of Decree 2147 of 2016, is hereby modified, as follows:**

“2. The provision of financial services, activities within the framework of state concession contracts, except for the development of infrastructure related to ports, airports, and railroads; domestic public services, except for the generation of energy or new companies providing international long-distance public telephony services.

**Article 8. Article 23 of Decree 2147 of 2016, is hereby modified, as follows:**

“**Article 23. Term of the declaration of existence and extension.** The term of the declaration of the existence of a free trade zone shall be up to thirty (30) years, which may be extended for an equal period of thirty (30) years.

The term of authorization of the operator user and the period of qualification for industrial users and commercial users shall not exceed that authorized for the free trade zone.

The Intersectoral Commission of Free Trade Zones at the moment of studying the requests of extension shall evaluate that the purposes referred to in article 2 of Law 1004 of 2005 are fulfilled”.

**Article 9. Article 24 of Decree 2147 of 2016, is hereby modified, as follows:**

“**Article 24. Investments and employment before the declaration of existence as a free trade zone:** The legal person that has applied to the declaration of the existence of a free trade zone, under its own risk, shall be able to generate investments and employment before the issuance of the administrative act that declares the existence of the free trade zone by the Ministry of Commerce, Industry, and Tourism.

According to the free trade zone in question, the jobs and investment generated from the filing of the request for the declaration of a free trade zone will be taken into account for the fulfillment of the respective commitment.

In these events, the benefits derived from the free trade zone regime shall only be acquired once the administrative act that declares the free trade zone is established and the guarantee referred to in article 476 of Decree 1165 of 2019 is approved.

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

---

**Paragraph.** The investment generated from the filing of the application for the declaration of a free trade zone may not exceed twenty percent (20%) of the legally established commitment, in accordance with the free trade zone in question".

**Article 10. Article 26 of Decree 2147 of 2016, is hereby modified, as follows:**

**“Article 26: General requirements for the declaration of free trade zones.** Whoever intends to obtain the declaration of a free trade zone shall comply with the following requirements:

1. Establishment and identification of the new legal entity that pretends the declaration of the free trade zone shall be located in the country, accredit its legal representation; or establish a legalized foreign company branch in accordance with the Commercial Code. Within the company's corporate purpose, the development of the free trade zone's functions must be allowed. Concerning the operator user, it must be stated that its corporate purpose allows it to develop the tasks referred to in Article 73 of this Decree.
2. Inform the names and identification of the legal representatives, members of the board of directors, partners, shareholders and direct and indirect controllers. In case the partners are legal persons, their respective shareholding composition must be presented. In the corporations only the shareholders that have a percentage of participation superior to ten percent (10%) of the subscribed capital must be informed.
3. The applicant, the members of the board of directors, the legal representatives, partners and shareholders must be registered in the Single Tax Registry, in accordance with the provisions of the Tax Statute, when applicable.
4. Present the complete set of financial statements according to the corresponding accounting framework, with a cut-off on the last day of the month prior to the request, which must be certified according to the case.
5. Present a declaration under oath of the legal representative of the entity, in the sense that neither it, nor the operator user have been sanctioned with cancellation of the authorization, or authorization as a foreign trade operator in accordance with the customs regime, nor have they been subject to loss of authorization or qualification as a free trade zone user in the cases provided for in numbers 2, 3 and 5 of article 76, 1, 2 and 4 of article 83, 1 and 9 of article 85 of this Decree, and, in general, they have not been convicted for the commission of the crimes listed in the third paragraph of article 611 of the Decree 1165 of 2019 or of the regulations that modify, add or replace it, in the five (5) years prior to the submission of the application.

Likewise, that the legal representatives or partners of the legal person or the operator user have not had the quality of legal representatives or partners of other foreign trade operators who have been sanctioned with cancellation in light of the customs regime or have been subject of loss of authorization or qualification as free trade zone users, or convicted of the crimes mentioned in this paragraph.

The provisions of this section will not apply to shareholders of public traded companies, who have a participation of less than ten percent (10%) of the share capital.

Section 2 of article 76 of this Decree will only apply in the case of a permanent free trade zone operator user.

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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6. The applicant, the legal representatives, the partners or shareholders and directors cannot have debts due in tax, customs or exchange matters, and other claims in favor of the National Tax and Customs Administration on the date of the filing of the application, except for those for which there are current payment agreements, for which the applicant may present a certification issued by the National Tax and Customs Directorate in which the requirement is accredited and whose date of issuance is no greater than thirty (30 ) business days. If said certification is not presented, the Ministry of Commerce, Industry and Tourism will consult the National Taxes and Customs Administration.
7. Present the Master Plan for the General Development of the Free Trade Zone, which must contain:
  - 7.1. Executive summary of the project, with the general description, objectives, goals, justification, investment value and main impacts in relation to the purposes set forth in Law 1004 of 2005 and in this Decree.
  - 7.2. Detailed description of the investment project, which must include:
    - 7.2.1. Estimated amount of sales, discriminating domestic and foreign markets, presenting the assumptions used for its projection. In the case of permanent free zone projects, submit the information of the industries of the potential industrial users expected to settle in the free zone.
    - 7.2.2. Jobs that the investor plans to generate in each of the project stages, specifying those related with the production process. The way in which the investor will demonstrate the generation of direct or related employment during the validity of the free zone declaration must be detailed.
    - 7.2.3. Determination of the investment amount and term to carry it out in each of the project stages, and schedules specifying compliance with the annual investment commitments and the direct jobs that are projected to be generated, according to the type of free zone
  - 7.3. Area of the free trade zone including:
    - 7.3.1. The total area disaggregated for: Operator user, industrial and commercial users, control authorities, internal circulation routes, green areas, and areas designated to entities that do not enjoy the free trade zone regime, location of production, administrative and service facilities.

With the initial application provide a topographic and photographic plan showing the location and precise delimitation of the area for which the declaration is requested, indicating and citing the coordinates (north, east and distance), the points of the polygon of the declaration, the boundaries (North, South, East and West), the names of the neighbors. Likewise, the certificate issued by the Agustín Codazzi Geographical Institute (IGAC) must be provided where the landmark or point of reference with which the topographic survey was made, the identification and location of the north, the location and identification of the point of the topographic survey cited by the IGAC, and the access roads with their names and extensions, the area destined for the assembly of the offices where the control entities will be installed, describing and citing its extension towards the main access door, and the area for the capacity or customs inspection quoting its extension.

Likewise, the date of its preparation, the table of conventions and/or nomenclatures, as the case may be, must be mentioned on the plan. The plan must be signed by a

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

---

duly accredited surveyor, and must attach a photocopy of the professional card and architectural plan.

- 7.4.** In the case of permanent free trade zones, the operator user must present a proposal for an internationalization promotion plan to be carried out with its potential qualified users. In the case of special permanent free trade zones, the industrial user must present the internationalization promotion plan.

Said plans must be aligned with world trends in international trade in relation to digitization, information technologies, electronic commerce, export of services, generation of value from industries 4.0, bilingualism, among others that are adapted to the activity for the which user was qualified or authorized.

- 7.5.** Technical feasibility study, which must contain: Location of the project, description of processes, supplies and equipment to be used, as well as impact on sustainable development in its environmental, social and economic components; indicating the content to be presented annually in its sustainability report

- 7.6.** Financial feasibility study, detailing resources from capital and financing, as well as a description of the financing conditions and investment plan.

This study must contain the projected financial statements, its components and assumptions used for their preparation: Balance Sheet, Profit and Loss Statement, including income and expense flows, as well as Free Cash Flow, and its main components, and the cost of capital used to calculate the present value of the project.

Financial statements must be presented in nominal values and in constant pesos of the year of filing of the application, in a digital spreadsheet file (Excel or similar) and for the analysis or evaluation period.

Likewise, provide disaggregated information on the origin of the “inputs” used by the project, whether of national or imported origin.

- 7.7.** Legal feasibility study, which must guarantee the legal availability of the land on which the project will be developed for the use or destination of the free trade zone, for the same period that it is intended to obtain the declaration, for which it is necessary to present:

- 7.7.1.** Study of the property titles of the land on which the free zone project will be physically developed, with the following minimum requirements: owners, location and boundaries of the property, the legal history (*traditio*) of the last ten (10) years, legal conditions, encumbrances, resolute conditions, ownership limitations and pending lawsuits. Likewise, it must be stated that the prohibition of land concentration provided for in article 72 of Law 160 of 1994 or other provisions that modify, add or replace it is not violated. Said study must have been carried out within the six (6) months prior to the filing date of the application. The study must be duly signed by a qualified lawyer with a copy of the professional card.

In the event that legal conditions, encumbrances, resolute conditions, limitations on the ownership or pending lawsuits are presented on the lands that are requested to be declared as a free trade zone, the study of the property titles must demonstrate that said events do not affect the availability and use of the land for the free trade zone..



Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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- 7.7.2.** Proprietorship certificate (*certificado de tradición y libertad*) of the lands that are part of the area that is requested to be declared as a free trade zone, which must have been issued by the respective public registry office, with a validity no longer than thirty (30) common days prior to the respective request.
- 7.7.3.** When the declaration of the existence of a free zone is sought in lands that are not owned by the legal person requesting the declaration of the existence of a free trade zone, the corresponding contracts must be filed to demonstrate the availability of the lands for the use of the free trade zone. The term of the declaration in no case can exceed the term of validity of said contracts.
- 8.** Prove that the use of the land is allowed for the development of the project. To this end, a certification issued by the competent authority in whose jurisdiction it is intended to obtain the declaration of the existence of the free zone must be presented, in which it is precisely stated that the use of the land involved in the development of the project is permitted..
- 9.** Prove that the project is in accordance to the requirements of the environmental authority, and in the case of infrastructure works that involve the use of natural and water resources or the affectation of its channels, it must have the corresponding permits. Likewise, the procedures inherent to the prior consultation (*consulta previa*) must be complied with when appropriate; and certify that the lands are not part of the properties subject to the request for land restitution in the terms of Law 1448 of 2011 and Decree 2147 of 2016, or of the regulations that modify, add or replace it, through the consultation of this information records provided by the national government.
- 10.** An schedule of the total enclosure of the hundred percent (100%) of the area declared as a free trade zone before the start of the operations, so that the entry or exit of persons, vehicles and goods must necessarily be carried out by the doors intended for the respective control. A temporary enclosure may be carried out during the construction phase of the project.
- 11.** Inventory of the equipment to be used for loading, unloading and weighing for the entry and exit of goods from the free trade zone, when applicable, as well as the layout with the location of cameras that will allow monitoring the entry and exit of goods from the free trade zone.
- 12.** Apply or nominate an operator user, depending on the free trade zone in question, and to prove the requirements of this Decree.
- 13.** Commit to establishing a systematization program for the operations of the free trade zone for the management of inventories, enabling adequate control by the operator user, as well as the competent authorities, and their connection to the communications and electronic transmission system of data and documents of the National Taxes and Customs Administration.
- 14.** The others required by the special rules governing the activity to be carried out or the service to be provided.

**Paragraph.** The National Taxes and Customs Authority, may authorize, in exceptional and duly justified cases, the existence of additional access for the entry and exit of goods from the free trade zone and shall establish the required infrastructure."

**Article 11. Article 27 of Decree 2147 of 2016, is hereby modified, as follows:**

**“Article 27. Modification to the General Development Master Plan and procedure.** The Intersectoral Commission of Free Trade Zones may authorize duly justified modifications to the General Development Master Plan in aspects related to the total number of jobs, the amount of investment, number of users installed, economic activity, schedules of investment and

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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employment commitments, and the internationalization promotion plan, which must be duly justified and technically demonstrated.

According to the free trade zone in question, the modifications referred to the number of users, investment amounts, and employment may not be less than the minimum requirements established in this Decree. Regarding changes in economic activity, it may refer to an expansion of the same or to a different activity for which the declaration of existence as a free zone was authorized.

In these cases, the operator user or the industrial user of the special permanent free trade zone, as appropriate, must present an action plan with specific activities aimed at guaranteeing compliance with the commitments within the new deadlines, which may not be longer than the term of the declaration of existence as a free trade zone.

In this sense, the Intersectoral Commission of Free Trade Zones may authorize an extension for the fulfillment of said commitments, for a period that is deemed appropriate and that may not exceed the term of the declaration of existence as a free trade zone, in extraordinary cases, for facts or acts subsequent to the declaration of the existence of a free trade zone, which must be duly justified and technically demonstrated.

Modifications to the General Development Master Plan, other than the elements indicated in the first paragraph of this article, may be made without the need of prior authorization from the Intersectoral Commission of Free Trade Zones, but must guarantee compliance with the purposes established in article 2 of Law 1004 of 2005. These changes must only be previously reported to the Intersectoral Commission of Free Trade Zones, provided that the elements that served as the basis for the declaration of the existence of the free zone are not modified.

The request for modification of the General Development Master Plan must be submitted to the Ministry of Commerce, Industry and Tourism by the legal representative of the free trade zone, complying with the requirements indicated in this Decree.

The Ministry of Commerce, Industry and Tourism will review and verify the request for modification and its supporting documents, for which it will have thirty (30) business days from the filing of the request, and if necessary, it will make a technical visit to the free trade zone. Once the application has been analyzed, if it is noticed that it does not comply with the legal requirements, the applicant will be required, indicating the documents or information that must be supplemented, added, clarified, or adjusted.

If the applicant does not submit all the documents or information required within ten (10) business days from the communication of the request, it will be understood that he has withdrawn the application. In this case, an administrative act will be issued declaring the withdrawal, which will be notified personally to the applicant, and the file of the proceeding will be ordered, against which only an appeal for reconsideration proceeds under the provisions of Law 1437 of 2011 or the one that substitutes, modifies or adds it, without prejudice to the fact that the respective request can be presented again with the full legal requirements.

Before the expiration of the term granted to answer the request, the petitioner may ask for a single extension up to a term of ten (10) business days. The response provided by the petitioner must be complete and comply with all the aspects requested. Otherwise, it will be understood that application has been withdrawn, for which the administrative act that declares the withdrawal will be issued and notified personally to the applicant and the file of the proceeding will be ordered, against which only proceeds appeal for reconsideration under the provisions of Law 1437 of 2011 or the one that replaces, modifies or adds it, without prejudice to the fact that the respective request can be presented again with the full legal requirements.

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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Once it has been verified whether or not the application meets the legal requirements, the Technical Secretariat of the Intersectoral Commission for Free Trade Zones must prepare and send the technical evaluation report to the Intersectoral Commission for Free Trade Zones, in which it must be clearly indicated if the request meets the requirements for the modification of the General Development Master Plan, for which it will have a term of fifteen (15) business days.

The technical evaluation report prepared by the Technical Secretary of the Intersectoral Commission of Free Zones must be sent to the Technical Group members at least five (5) business days before the meeting of the Intersectoral Commission of Free Zones.

The Intersectoral Commission of Free Trade Zones will evaluate the request and issue a concept on the modification of the General Development Master Plan.

The decision of the Intersectoral Commission of Free Trade Zones will be notified to the petitioner in the terms provided in Law 1437 of 2011 or the one that replaces, modifies or adds it, against which only the appeal for reconsideration will proceed, which will be filed at the opportunity and with the formalities required in the aforementioned Law.

Once the General Development Master Plan's modification has been approved, the Ministry of Commerce, Industry and Tourism, after verifying compliance with the legal requirements, will issue the corresponding administrative act.

**Article 12. Paragraph 1 of article 28 of Decree 2147 of 2016, is hereby modified, as follows:**

**“Paragraph 1.** The requirement of the minimum area established in paragraph 1 of this article does not apply to the declaration of the existence of permanent free trade zones dedicated exclusively to providing services, as long as the permanent free trade zone is located in municipalities or districts that have less than one million inhabitants, which must be adjusted to the needs of the project and be duly justified in the technical feasibility studies. In the event that the permanent free trade zone dedicated exclusively to providing services wants to qualify an industrial user of goods, it must comply with the minimum area requirement established in section 1 of this article. ”

El requisito del área mínima establecido en el numeral 1 del presente Article no se aplica para la declaratoria de existencia de zonas francas permanentes dedicadas exclusivamente a la prestación de servicios, siempre y cuando la zona franca permanente se ubique en municipios o distritos que tengan menos de un millón de habitantes, la cual deberá ajustarse a las necesidades del proyecto y estar debidamente justificada en los estudios de factibilidad técnica. En el evento de que la zona franca permanente dedicada exclusivamente a la prestación de servicios quiera calificar a un usuario industrial de bienes deberá cumplir con el requisito de área mínima establecido en el numeral 1 de este Article.”

**Article 13. Article 29 of Decree 2147 of 2016 is hereby modified, as follows:**

**“Article 29. Special requirements for the declaration of permanent free trade zones.**To obtain the declaration of a permanent free trade zone, the legal person that claims to be the operating user must prove, in addition to the requirements mentioned in article 26 of this Decree, the following:

**1.** An annual schedule that specifies that the free trade zone will have, at the end of the fifth year following the declaration of existence of the permanent free trade zone, at least five (5) industrial users of goods and/or services and a new investment that will be made by the industrial users of goods and/or services or the operator user, which added up is equal to or more than nine hundred twenty-four thousand two hundred twenty-four (924,224) tax value unit (UVT).

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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The investment referred to in the preceding paragraph may be made by the operator user as long as it is for the development of the infrastructure that industrial users of goods and/or services require for the development of their activity.

Depending on the municipality where the declaration of existence of the permanent free zone is sought, said investment may be reduced as follows:

For municipalities with a multidimensional poverty index of more than 19.6% and less than or equal to 36.2%, investment will be reduced by ten percent (10%).

For municipalities with a multidimensional poverty index more than 36.2% and less than or equal to 49.8%, investment will be reduced by twenty percent (20%).

For municipalities with a multidimensional poverty index of more than 49.8%, investment will be reduced by thirty percent (30%).

The minimum requirement of five (5) industrial users must be maintained for the term of declaration of existence of the permanent free trade zone.

**2. Accredite an equity of five hundred sixty-seven thousand eight (567,008) Tax Value Units (UVT).**

**Paragraph 1.** A geographic area within the territorial jurisdiction of the municipalities described in article 1 of Law 218 of 1995, as amended by article 42 of Law 383 of 1997, may be declared as a permanent free trade zone, as long as more than five (5) companies defined by article 1 of Decree 890 of 1997, beneficiaries of the exemption referred to in article 2 of Law 218 of 1995 and its modifications, are established in the area and capable of complying with the requirements indicated to be classified as industrial users indicated in paragraph 8 of article 80 of this Decree.

For this purpose, it will only be required for the area to be continuous and not less than 50 hectares. The foregoing, without prejudice to the provisions of article 28 of this Decree.

Whoever intends to be the operator user of a permanent free trade zone under the conditions established herein, must submit with the request for the declaration of the existence of the permanent free trade zone, a document signed by the legal representatives of the companies that intend to be qualified as industrial users, in which the applicant is proposed as an operator user of the free trade zone, and proof of the requirements set forth in article 26 of this Decree, except for those indicated in sections 1 and 12 of the said article; the provisions of sections 1 and 2 of this article do not apply either, being required the following:

Quien pretenda ser el usuario operador de la zona franca permanente bajo las condiciones aquí señaladas, deberá allegar con la solicitud de declaratoria de existencia de la zona franca permanente documento suscrito por los representantes legales de las empresas que pretendan ser calificadas como usuarios industriales, en el cual se postule al solicitante como usuario operador de la zona franca, y acreditar los requisitos previstos en el Artículo 26 de este Decreto, salvo los indicados en los numerales 1 y 12 de dicho Artículo; tampoco aplica lo señalado en los numerales 1 y 2 del presente Artículo, siendo exigibles los siguientes:

"Have, at the end of the fifth year following the declaration of the existence of the permanent free trade zone, at least ten (10) industrial users of goods and/or services who make a new investment that, added up, is equal to or more than two million two hundred and sixty and eight thousand thirty-three (2,268,033) Tax Value Units (UVT).

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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**Paragraph 2.** The information periodically published by the Ministry of Commerce, Industry and Tourism on its website will be considered to determine the municipalities to which the investment reduction referred to in section 1 of this article applies, taking into account the information on multidimensional poverty rates established by the National Administrative Department of Statistics. "

**Article 14. Add article 29-1 to Decree 2147 of 2016, which hereby will be as follows:**

**“Article 29-1. Modification of special permanent free trade zones for services to permanent free trade zones dedicated exclusively to providing services.** The Ministry of Commerce, Industry and Tourism will authorize the amendment of the declaration of the existence of special permanent free trade zones for services to permanent free zones dedicated exclusively providing services by an administrative act, with the aim of qualifying industrial users of services that provide services, such as science, technology, innovation, culture, knowledge or any other export or support service activity that is required to perform or provide these services, subject to a favorable concept of the Intersectoral Commission of Free Trade Zones and verification of compliance with the requirements established in this Decree and the other regulations in force on the matter.”

**Article 15. Add article 29-2 to Decree 2147 de 2016, which hereby will be as follows:**

**“Article 29-2. Requirements for the modification of special permanent free zones of services to permanent free zones dedicated exclusively to the provision of services.** The request to amend the declaration of the existence of the special permanent free trade zone of services to a permanent free trade zone dedicated exclusively to providing services must be submitted to the Ministry of Commerce, Industry and Tourism by the operator user of the special permanent free trade zone, complying with the following requirements:

1. The special permanent free trade zone of services must have fulfilled the commitments arising from the declaration of the free trade zone's existence, for which the Ministry of Commerce, Industry and Tourism will verify compliance.
2. The update of the General Development Master Plan of the free trade zone, as appropriate, and demonstrate the requirement of the internationalization promotion plan established in section 7.4 of article 26 of this Decree, and show the main impacts it will generate concerning the purposes set forth in Law 1004 of 2005 or the regulations that modify, add or replace it.
3. An annual schedule specifying that the free zone will have, at the end of the fifth year following the authorization of the modification of the declaration of existence as a permanent free zone dedicated exclusively to the provision of services, at least five (5) industrial users of qualified services.

The requirement of five (5) industrial users must be maintained by the term of declaration of existence of the permanent free zone dedicated exclusively to the provision of services.

4. Accredite an equity of five hundred sixty-seven thousand eight (567,008) Tax Value Units (UVT).
5. Nominate the operator user of the new permanent free trade zone dedicated exclusively to providing services and prove the requirements set forth in article 70 of this Decree.
6. The only industrial user of the special permanent free trade zone dedicated exclusively to providing services must acquire the status of "BIC Company."
7. Industrial users of services who seek to qualify in the permanent free trade zone dedicated exclusively to providing services, will be qualified by the operator user after proof of complying with the requirements established in article 80 of this Decree.

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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**Paragraph 1.** The new permanent free trade zone dedicated exclusively to providing services will retain the “tax identification number – NIT “ of the only authorized industrial user of the special permanent free trade zone.

**Paragraph 2.** The only authorized industrial user in the special permanent free trade zone will maintain its status as an industrial user into the new permanent free trade zone dedicated exclusively to the provision of services, without the need to comply with new requirements.

**Paragraph 3.** The new permanent free trade zone dedicated exclusively to providing services does not require to comply with the requirement of having 20 hectares foreseen in paragraph 1 of article 28 of this Decree.

**Paragraph 4.** The request for authorization of modification of a special permanent free trade zone of services existence declaration to a permanent free trade zone dedicated exclusively to the provision of services, may be presented together with the request for authorization of the extension of the term of the declaration of the existence of the free trade zone and/or with the expansion, addition or reduction of the area declared as a free trade zone, complying with the requirements set forth in this Decree.

For the authorization of the request for extension of the term of the free trade zone declaration, the investment requirements provided for in this Decree for permanent free trade zones must be met. The investment may be made by the operator user and/or the industrial users of qualified services.

**Paragraph 5.** In the new permanent free trade zone dedicated exclusively to providing services, only industrial users of services may be qualified.

**Paragraph 6.** Failure to comply with the commitments acquired with the authorization of the modification of the declaration of the special permanent free trade zone to a declaration of existence as a permanent free trade zone dedicated exclusively to the provision of services, will constitute grounds for loss of the declaration of existence of the permanent free trade zone, for which the procedure provided for in article 54 of this Decree will be carried out.”

**Article 16. Article 30 of Decree 2147 of 2016, is hereby modified, as follows:**

**“Article 30. Requirements for the declaration of permanent free trade zones for technology parks.** The legal representatives of legal persons recognized by the competent authority, under Law 590 of 2000, or any other regulation that modifies, adds or replaces it, such as Technology Parks, may request the declaration of existence as a permanent free trade zone, to which they must comply with the requirements established in article 26 and numeral 2 of article 28 of this Decree.

Los representantes legales de las personas jurídicas reconocidas por la autoridad competente, de conformidad con la Ley 590 del 2000, o cualquier otra norma que la modifique, adicione o sustituya, como Parques Tecnológicos, podrán solicitar la declaratoria de existencia como zona franca permanente, para lo cual deberán cumplir con los requisitos establecidos en el Article 26 y el numeral 2 del Article 28 del presente Decreto.

In this event, the requirements of establishing a new legal entity, investment, users, equity and self-application as operator user indicated in numerals 1 and 12 of article 26 of this Decree and numerals 1 and 2 of article 29 of this Decree will not be enforceable.

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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During the term of the free zone, it must be maintained at least one (1) qualified industrial user, apply for a third party as an operator user of the free zone and close the area declared as a free trade zone before the start of operations.”

**Article 17. Article 31 of Decreto 2147 of 2016, is hereby modified, as follows:**

**“Article 31. Special requirements for the declaration of special permanent free trade zones.** To obtain the declaration of the existence of a special permanent free trade zone, whoever intends to be an industrial user thereof, in addition to accrediting the requirements mentioned in article 26 of this Decree, must comply with the special requirements indicated in the following articles according to the class of the special permanent free trade zone in question, and carry out within three (3) years following the declaration of the existence of the special permanent free trade zone one hundred percent (100%) of the new investment, approved in the General Development Master Plan.

Depending on the municipality where the declaration of the existence of the permanent free trade zone is sought, the investment may be reduced as follows:

For municipalities with a multidimensional poverty index greater than 19.6% and less than or equal to 36.2%, the investment will be reduced by ten percent (10%).

For municipalities with a multidimensional poverty index of more than 36.2% and less than or equal to 49.8%, the investment will be reduced by twenty percent (20%).

For municipalities with a multidimensional poverty index greater than 49.8%, the investment will be reduced by thirty percent (30%).

**Paragraph 1.** Exceptionally and complying with all the other requirements established in this Decree, the existence of a special permanent free trade zone may be declared without the need to create a new legal entity, as long as the following conditions are met:

1. That the legal person has not carried out the activities that the requested project plans to promote.
2. To modify the corporate purpose to exclusively carry out the new investment project, excluding the activities that it had been developing.

In no case, the activities that the legal entity had been developing may be included in the new investment project that the declaration of a special permanent free trade zone seeks, unless the requirements of article 39 of this Decree are met.

**Paragraph 2.** When the owner of a special permanent free zone is, at the same time, the owner of an adjacent private port authorized as such by the competent authority that provides services exclusively to industrial users, the Intersectoral Commission of Free Zones may give a favorable concept on the possibility of extending the declaration of the existence of the special permanent free trade zone to the private port, without the need to comply with the requirements set forth in this Decree.

**Paragraph 3.** The information periodically published by the Ministry of Commerce, Industry and Tourism on its website will be considered to determine the municipalities to which the investment reduction referred to in this article applies, taking into account the information on multidimensional poverty rates established by the National Administrative Department of Statistics. "

**Article 18. Article 32 of Decree 2147 of 2016, is hereby modified, as follows:**

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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**“Article 32. Special requirements for the declaration of special permanent free zones of goods.**In the case of legal persons that seek the declaration of the existence of special permanent free trade zones exclusively for goods, they must make, within three (3) years following the declaration of existence, a new investment for an amount equal to or more than three million twelve one thousand five hundred and fifty (3,012,550) tax value units (UVT) and create one hundred and fifty (150) new direct jobs.

For every five hundred sixty-seven thousand eight (567,008) tax value units (UVT) of new investment in addition to the three million twelve thousand five hundred and fifty (3,012,550) tax value unit (UVT), the employment requirement may be reduced in a number of 15, without in any case the total of jobs being less than 50.

From the second year following the start of the project, a minimum of ninety percent (90%) of the jobs referred to in this article must be maintained, without prejudice to fulfilling one hundred percent (100%) of the jobs required within the three (3) years following the declaration of existence as a free trade zone.

**Paragraph.** When the declaration of the existence of a special permanent free trade zone for goods and services is sought, the investment and employment requirements set forth in this article for special permanent free trade zones for goods must be met.

**Article 19. Article 33 of Decree 2147 of 2016, is hereby modified, as follows:**

**“Article 33. Special requirements for the declaration of special permanent free zones of services.**In the case of legal entities that seek the declaration of the existence of special permanent free trade zones exclusively for services, they must comply, within three (3) years following the declaration, with the requirements for new investment and employment as determined below:

New investment for an amount of more than two hundred nine thousand four (209,004) tax value units (UVT), and up to nine hundred sixty-one thousand four hundred forty-nine (961,449) tax value units (UVT), and the creation of five hundred ( 500) or more new direct and formal jobs; or

New investment for an amount of more than nine hundred sixty-one thousand four hundred forty-nine (961,449) tax value units (UVT), and up to one million nine hundred twenty-two thousand eight hundred ninety-eight (1,922,898) tax value units (UVT), and the creation of three hundred fifty (350) or more new direct and formal jobs; or

New investment for an amount of more than one million nine hundred twenty-two thousand eight hundred ninety-eight (1,922,898) tax value units (UVT), and the creation of one hundred fifty (150) or more new direct and formal jobs.

As of the second year following the project start-up, a minimum of ninety percent (90%) of the jobs referred to in this article must be maintained, without prejudice, to fulfilling one hundred percent (100%) of the jobs required within three (3) years following the declaration of existence as a free trade zone.

**Paragraph 1.** When the company classified as the sole industrial user of a special permanent free trade zone of services is associated or participates with the Nation, the territorial entities, the chambers of commerce or any entity of a public nature, or that administers resources of public origin, intending to promote economic growth and the development of competitiveness in the



Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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region through the free trade zone, it may contribute, for the purposes of said association or participation, part of the land declared as a special permanent free trade zone, provided that the exclusive destination of the land is preserved contributed for the purposes of the free trade zone, the conditions and minimum requirements for its declaration are maintained and a new investment is made in the free trade zone for an amount equal to or more than two million seven hundred eleven thousand seven hundred seventy-nine (2,711,779 ) tax value units (UVT), within three (3) years following the date of contribution of the land.

The investment commitment that will accredit the association referred to in the previous paragraph must be communicated by the user operator of the special permanent free trade zone of services to the competent authority, within three (3) months following the said association's constitution.

The contribution of the land, in no case, will entail the extension or transfer of the benefits granted by the free trade zone regime to the only industrial user recognized in the area.

**Paragraph 2.** The industrial user of a special permanent free zone of services, which under its internationalization plan foresees annual exports of services above two hundred forty-six thousand five hundred twenty-five (246,525) tax value units(UVT), may reduce their employment commitment and/or investment of 10% for every two hundred forty-six thousand five hundred twenty-five (246,525) tax value units (UVT) in exports effectively channeled through the exchange market each year, up to a limit of new investment for an amount of more than two hundred forty-six thousand five hundred twenty-five (246,525) tax value units (UVT) and creating (50) or more new direct and formal jobs. This commitment reduction will remain as long as compliance with the exports that the user has foreseen in the internationalization plan is accredited. If the user cannot comply with these commitments, the user must prove the investment and/or employment that corresponded at the time of the declaration of the special permanent free zone of services, within the following year in which it cannot prove compliance with them.

Exports must be validated by part of the annual certification issued by the user operator of the free zone, as well as a tax auditor or accountant, as appropriate, which will be based on the respective supporting documents of the operations.

**Paragraph 3.** The reduction of the investment commitment established in article 31 of this Decree and the reduction of the employment and/or investment commitments provided for in paragraph 2 of this article, together may not exceed thirty percent (30%) of the total of the minimum investment requirement that must be accredited for the declaration of the special permanent free trade zone of services, in accordance with the provisions of this Decree.”

**Article 20. Article 34 of Decree 2147 of 2016, is hereby modified, as follows:**

**“Article 34. Requirements for the declaration of special permanent agribusiness free trade zones.** In the case of agribusiness projects that intend to be declared as a special permanent free trade zone, an investment for an amount equal to or more than one million two hundred sixty-three thousand seven hundred thirty-six (1,263,736) tax value units (UVT) or the generation of five hundred (500) direct and/or linked jobs must be made within three (3) years following the declaration of existence.

Additionally, the linkage of the special permanent agribusiness free trade zone project with the cultivation areas and with the production of national raw materials that will be transformed must be accredited by means of a document signed by the legal representative of the legal entity that intends to be recognized as an industrial user, which must contain at least the following information:

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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1. Location of the areas of agricultural, crop, or livestock production where the raw materials that will be transformed in the free zone will be produced.
2. Name and identification of the owners of the areas of agricultural, cultivation, or livestock production.
3. Extension of the areas of agricultural, crop, or livestock production.
4. Commercial agreements or contracts entered into with the owners or persons who have the capacity to dispose of the areas of agricultural, cultivation, or livestock production.
5. Description of national crops and raw materials that will be transformed in the free zone.

For the purposes of this Decree, agribusiness projects, in addition to biofuels, will be understood as those that involve the industrial transformation of products from the agricultural sector under the Agreement on Agriculture of the World Trade Organization.”

**Article 21. Article 38 of Decree 2147 of 2016, is hereby modified, as follows:**

**“Article 38. Requirements for the declaration of special permanent free trade zones for port services.** Port companies or ports that have signed a concession contract for public service ports' operation may request the declaration of existence as a special permanent free trade zone of services on the area corresponding to its port area for the same term of the of the port concession.

For the purposes of this Decree, a port area is considered to be the physical space delimited by private and public areas, where the development of port activities and maritime or river port infrastructure is facilitated. The port area includes land corresponding to public use areas (land and water, beaches, accessory areas and low tide land) and adjacent land (surrounding land and accessory areas) used exclusively for the operation of port activities.

The port company or ports may carry out the activities of entry or exit of goods and infrastructure equipment necessary for the proper functioning, wharfage services, services for the use of port facilities, the port activities enshrined in Article 5. 1 of Law 1 of 1991 and the port operator services provided for in the regulations.

These companies or ports shall comply with the regulations of the port sector provided for in Law 1 of 1991, its amendments and regulatory provisions, with the requirement set out in paragraph 2 of Article 28 of this Decree and with those set out in this Article. In this case, the provisions of Article 33 of this Decree do not apply, and the following requirements apply:

Commitment to make within three (3) years following the declaration of the existence of a permanent special free trade zone for port services a new investment for an amount equivalent to three million twelve thousand five hundred and forty (3,012,540) tax value units (UVT) and generate twenty (20) new direct and formal jobs and at least (50) linked jobs.

As for the area, it may be considered exceptionally continuous by the Intersectoral Commission of Free Zones, subject to a favourable opinion of the Ministry of Trade, Industry and Tourism”.

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

**Article 22. Sections 1 and 2 and 1 and 2 of paragraph of article 39 of Decree 2147 of 2016, are hereby modified, as follows:**

"1. Have a minimum net worth at the time of application of three million six hundred and ninety seven thousand eight hundred and eighty one (3,697,881) tax value units (UVT)".

"2. Within the five (5) years following the declaration of the existence of the special permanent free zone, make a new investment of more than thirteen million eight hundred and ninety seven thousand eight hundred and fifty three (13,897,853) tax value units (UVT)".

"1. Have a minimum net worth at the time of application of one million eight hundred and forty-eight thousand nine hundred and forty-one (1,848,941) tax value units (UVT)".

"2. To make a new investment, within three (3) years following the declaration of the existence of the Special Permanent Free Trade Zone, in excess of one million eight hundred and forty-eight thousand nine hundred and forty-one (1,848,941) tax value units (UVT)".

**Article 23. Section 4 of article 43 del of Decree 2147 of 2016, is hereby modified, as follows:**

"4. To undertake, within six (6) years following the declaration of existence, the activities agreed in the corresponding contract or contracts signed with the National Hydrocarbons Agency that includes the permanent offshore free trade zone; and create and maintain, at least, thirty (30) new direct jobs in Colombia per permanent offshore free zone. These jobs must be directly related to the economic activity of the free zone.

The requirement of new jobs may be accredited at any time during the first six (6) years and will be considered the jobs created jointly by all other industrial users of the free trade zone, as long as they are direct, established in Colombia and directly related to the economic activity of the free zone. The commitment of the number of jobs shall be maintained from the completion of year six (6) of the declaration of permanent offshore free zone until the end of the same.

Employees may carry out their work outside the area declared as a free trade zone under any system that allows work to be carried out at a distance, and which involves electronic information processing mechanisms and the permanent use of some means of telecommunication for contact between the worker and the company".

**Article 24. Article 49 of Decree 2147 of 2016, is hereby modified, as follows:**

**"Article 49. Processing of the application for the declaration of a free trade zone.** Prior to the filing the application to declare the existence of a free trade zone, the investor must meet with the Technical Secretariat of the Intersectoral Commission of Free Zones to carry out a documentary verification that the application has the required information, that does not imply a detailed analysis of the content of the documents and annexes. Once the Technical Secretariat verifies that the application contains all the requirements set forth in this Decree, the interested party will be authorized to file the project with the Ministry of Commerce, Industry and Tourism.

Once the request is filed, the Ministry of Commerce, Industry and Tourism will request a concept from the National Tax and Customs Administration in relation to the following aspects:

1. Concept of tax, customs and exchange behavior, of the requesting legal entity, of its partners or shareholders, of the natural or legal persons that exercise individual or joint control of the

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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requesting legal entity, direct or indirect, of the members of the board of directors, legal representatives, administrators, and operator user.

## 2. Fiscal Impact of the investment project.

Simultaneously, the Ministry of Commerce, Industry and Tourism will send a copy of the application and request from the National Planning Department a concept about the investment project's economic impact.

To issue the concept, the National Tax and Customs Administration and the National Planning Department will have twenty (20) business days from the date of filing the request in the respective entity. In case it is required to confirm information outside the national territory, the National Tax and Customs Administration will have thirty (30) business days counted from the date of filing the request in the respective entity to issue the concept.

The tax, customs and foreign exchange behavior concept will be binding and, if unfavorable, it will be notified to the applicant by the National Tax and Customs Administration and the only remedies that will proceed against it are the reconsideration and the appeal before the same authority. The filing of remedies shall suspend the request for the declaration of a free trade zone proceeding referred to herein. Once the respective decisions are final, the administrative acts will be transferred to the Ministry of Trade, Industry and Tourism for the proceeding to continue, should the concept be favorable; should the concept be unfavorable, the request for the declaration of a free trade zone will be archived.

The National Planning Department may, only once, directly request to the investor the documents or information that must be completed, submitted, clarified, or modified. Such requirement shall be copied to the Ministry of Trade, Industry and Tourism. The term for the issuance of the concept will be suspended since the date of the requirement and until the applicant duly submits the information.

Simultaneous to the issuance of concepts by the National Tax and Customs Administration and the National Planning Department, the Ministry of Trade, Industry and Tourism shall revise and verify the request for the declaration of a free trade zone and its ancillary documents, and shall perform a technical visit to the land area where the declaration is intended, with the purpose of determining the continuity of the area and that the land is suitable for the declaration of a free trade zone, in a term no longer than forty (40) business days counted since the date of submission of the request before the Ministry, and, where noticed that the project does not fulfill the legal requirements, the applicant will be required only once specifying the documents or information that must be completed, submitted, clarified, or modified.

If the applicant does not submit all the documents or information required within fifteen (15) business days from the notification of the requirement, it will be understood that the application has been withdrawn. In this case, an administrative act will be issued that declares the withdrawal of the application, which will be notified personally to the applicant, and the archive of the file will be ordered. Against such administrative act will proceed only remedy for reconsideration in accordance with the provisions of Law 1437 of 2011 or those that substitute, modify or add it, without prejudice to the fact that the respective application can be submitted again fulfilling legal requirements.

The Technical Secretariat of the Intersectoral Commission of Free Trade Zones will have twenty (20) business days from the applicant's response to the requirement or following the expiration of the term to carry out the initial verification once the request is filed, to prepare and send the technical evaluation report to the Intersectoral Commission for Free Trade Zones. Said report shall indicate whether the applicant fulfills the requirements for the declaration of a free trade zone and

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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complies with the concepts issued by the National Tax and Customs Administration and the National Planning Department or the Ministry of the branch, as appropriate.

The Intersectoral Commission of Free Trade Zones will evaluate the request and issue a concept on the feasibility of the declaration of a free trade zone and shall decide on the approval of the General Development Master Plan, within the schedule that it establishes.

The decision of the Intersectoral Commission of Free Trade Zones will be notified to the applicant in the terms provided in Law 1437 of 2011, against which only the remedy for reconsideration will proceed, which will be filed at the opportunity and with the formalities required in the aforementioned rule.

Once the General Development Master Plan is approved and the favorable concept on the feasibility of the declaration of a free trade zone is issued, the Ministry of Trade, Industry and Tourism will issue the respective administrative act.

**Paragraph 1.** The applicant, before the expiration of the term granted to respond to the requirement of the Ministry of Trade, Industry and Tourism, may request a single extension up to a term of fifteen (15) business days.

**Paragraph 2.** The Ministry of Trade, Industry and Tourism may request concepts from the Ministry of the branch of which the investment is part and from other competent authorities that regulate the activities for which the request the declaration of a free trade zone is intended, authorities which will have a term of fifteen (15) business days from the date of the requirement made by the Ministry of Trade, Industry and Tourism to issue their pronouncement. Said procedure must be carried out in parallel to the procedure indicated in the second section of this article.”

**Article 25. Section 11 is hereby added to article 52 of Decree 2147 of 2016, which hereby will be as follows:**

“11. When the legal person has undergone dissolution and liquidation.”

**Article 26. Section 10 is hereby added to article 53 of Decree 2147 of 2016, which hereby will be as follows:**

“10. When the legal person has undergone dissolution and liquidation.”

**Article 27. Article 54 of Decree 2147 of 2016 is hereby modified, as follows:**

“**Article 54. Procedure to decree the loss of the declaration of free trade zones.** When the Ministry of Trade, Industry and Tourism determines the possible occurrence of any of the causes of loss of the declaration contemplated in articles 52 and 53 of this Decree, it will require the operator user in the case of a permanent free trade zone or the industrial user in the case of a special permanent free trade zone so that within a maximum term of three months, counted from the date of receipt of the requirement, it remedies the cause or causes of loss of the declaration. In the case of extensions, the term to remedy the cause or causes of loss of declaration related to the extension will be three (3) months.

Once said term has expired without the fulfillment of the requirements being accredited, the declaration of the existence of the free trade zone and the authorization of the operator user or industrial user, as appropriate, will be voided by means of an administrative act, which will be

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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notified in the terms provided for in Law 1437 of 2011, against which only the remedy for reconsideration proceeds, which shall be filed at the opportunity and with the formalities required therein.

When the administrative act which voids the declaration of the free trade zone and the authorization of the operator user or industrial user, as appropriate, is enforceable, the legal situation of the merchandise shall be defined in the terms set forth in article 496 of Decree 1165 of 2019 or the norms that modify, add or substitute it.”

**Article 28. A Paragraph 2 is hereby added to article 63 of Decree 2147 of 2016, as follows:**

“**Paragraph 2.** When the application for expansion of the free trade zone area does not imply the development of an additional project to the approved General Development Master Plan, the respective application must be submitted to the Ministry of Trade, Industry and Tourism, accompanied only by the following documents:

1. Topographic and photographic plan with the location and precise delimitation of the area for which the extension is requested and its boundaries.
2. Attach the technical and legal feasibility studies, in accordance with the provisions of paragraphs 7.5 and 7.7 of article 26 of this Decree. As well as the financial supports that prove the resources that will be used for the expansion when appropriate.
2. Accredite the requirements established in numerals 8 and 9 of article 26 of this Decree, when appropriate.
3. Demonstrate that the applicant is not in breach of the commitments acquired in the area initially declared as free trade zone.
4. That the activities that are planned to be promoted are not being developed in the expansion area and that they are new investments, except in the events contemplated in paragraphs 3 and 4 of article 61 of this Decree.”

**Article 29. Article 64 of Decree 2147 of 2016 is hereby modified, as follows:**

“**Article 64. Addition of areas.** The Ministry of Trade, Industry and Tourism may authorize the addition of delimited geographic areas that are not adjacent and located in the same customs jurisdiction to the area declared as a free trade zone.

The application for addition of areas shall be submitted with technical, financial, and legal feasibility studies, and comply with the requirements indicated in numerals 10 and 11 of article 26, article 63 of this Decree, and the procedure for the application will be the one provided for in article 67 of this Decree.

**Paragraph 1.** When the application for the addition of an area is made in relation to a free trade zone that involves cargo movement, a prior pronouncement from the National Tax and Customs Administration will be required.

**Paragraph 2.** The services special permanent free trade zones may submit an application for the addition of areas over an area located in a different customs jurisdiction where the respective free trade zone is located, for which a prior pronouncement from the National Tax and Customs Administration will be required.

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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**Paragraph 3.** The area object of the addition must be continuous, and for this area the provisions of paragraph 3 of article 28 of this Decree shall apply.”

**Article 30. Paragraph 2 is hereby added to article 65 of Decree 2147 of 2016, as follows:**

“**Paragraph 2.** The area resulting from the reduction of the area declared as a free trade zone must be continuous and when appropriate, it will be considered exceptionally continuous in accordance with the provisions of paragraph 3 of article 28 of this Decree.”

**Article 31. Article 67 of Decree 2147 of 2016 is hereby modified, as follows:**

“**Article 67. Procedure for the authorization of expansions, additions and reductions of areas declared as free trade zones.** Within fifteen (15) business days following the filing of the application for expansion, addition or reduction of the area, the Ministry of Trade, Industry and Tourism must review it, along with the supporting documents to determine compliance with the requirements provided for each case. In parallel, the Ministry of Trade, Industry and Tourism may request concepts of a technical nature from other authorities.

Once the content of the application has been analyzed, if it is noticed that the project does not comply with the legal requirements, the applicant will be required, indicating the documents or information that must be supplemented, added, clarified, or adjusted.

If the applicant does not present all the documents or information required within fifteen (15) business days from the request's communication, it will be understood that he has withdrawn the application. In this case, an administrative act will that declares the withdrawal of the same will be issued, which will be notified personally to the applicant, and the file of the proceeding will be ordered, against which only an appeal for reconsideration proceeds under the provisions of Law 1437 of 2011 or the one that substitutes, modifies or adds it, without prejudice to the fact that the respective request can be presented again with the full legal requirements.

Once all the information and concepts requested are available, the Ministry of Commerce, Industry and Tourism will resolve the request for expansion, addition, or reduction of the area, for which it will issue the corresponding administrative act.

**Paragraph 1.** Before the expiration of the term granted to respond to the request, the petitioner may request a single extension up to a term equal to that initially granted. In this event, the petitioner's response must be complete and comply with all the aspects requested in the request. Otherwise, it will be understood that the application has been withdrawn, for which an administrative act will be issued declaring the withdrawal of this, which will be notified personally to the applicant and the file of the proceeding will be ordered. Against this act, there is only an appeal for reinstatement under the provisions of Law 1437 of 2011 or the one that replaces, modifies, or adds it, without prejudice to the fact that the respective request can be presented again with the full legal requirements.

**Paragraph 2.** The Ministry of Commerce, Industry and Tourism may carry out a technical visit to the area of the land to verify compliance with the conditions set forth in this Decree, in which case it must be carried out within the month following the submission of the request of expansion, addition or reduction of the area”

**Article 32. Article 68 of Decree 2147 of 2016, is hereby modified, as follows:**

“**Article 68. Content of the administrative act of expansion, addition, or reduction of area of a free trade zone.** The administrative act that authorizes the expansion, addition, or reduction of the area declared as a free trade zone must expressly contain the following:

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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1. Location and area of the land.
2. Analysis of the cause of expansion, addition, or reduction.
3. Description of the expansion or addition Project.
4. Concept from other entities.
5. Requirements of the area to be expanded, added, or reduced.
6. General requirements for the expansion or addition of the area declared as a free trade zone.
7. Analysis of the General Development Master Plan additional project of the free trade zone, in the case of expansion or addition.
8. Area resulting from the expansion, addition, or reduction with its respective boundaries.
9. Form in which the administrative act and the appeal against it will be notified.
10. Indication of the submission of copies.

The administrative act of extension, addition, or reduction must be sent to the corresponding Public Instruments Registry Office, to the Customs Authority of the National Tax and Customs Authority and to the Tax and Customs Sectional Authority with territorial jurisdiction over the free trade zone expanded, added or reduced.””

**Article 33. Add section 11 to article 73 of Decree 2147 of 2016, which will remain as follows:**

“11. Join efforts with its users in promoting responsible business conduct that contributes to sustainable development, publishing its business sustainability policy and the respective progress in its implementation on its website”.

**Article 34. Section 19 of article 74 of Decree 2147 of 2016, is hereby modified, as follows:**

“19. Report quarterly to the Ministry of Commerce, Industry and Tourism the status of progress in the execution of the General Development Master Plan of the permanent free trade zones and special permanent free trade zones for which it has the authorization as user operator, the list of qualified users, the fulfillment of the commitments of the qualified or authorized users, and the information related to the investment and employment amounts generated by the users who did not have investment and employment commitments at the time of entry into force of this Decree.

Likewise, support companies and natural or legal persons referred to in article 5 of this Decree, installed in the permanent free trade zone, must report quarterly to the Ministry of Commerce, Industry, and Tourism.

Additionally, statistical information related to the activity carried out in the free trade zone, and other commitments derived from the free trade zone regime must be reported.

The content of the statistical information referred to in this paragraph may be established through a general administrative act issued by the Ministry of Commerce, Industry, and Tourism.

**Article 35. Add paragraphs 2 and 3 to article 75 of Decree 2147 of 2016, which hereby will be as follows:**



Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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**“Paragraph 2.** The industrial and commercial users of the free trade zone will contribute to the country's sustainable development, for which they will be able through the preparation and presentation of sustainability reports in which the impacts and contributions derived from their economic activity in terms of investment, employment is indicated: innovation, local and regional development and internationalization.

For this purpose, industrial and commercial users must use independent standards to prepare internationally recognized sustainability reports, such as the Global Reporting Initiative (GRI) Standards.

The information contained in the sustainability report must be verified by an independent third party authorized for this purpose, except in the case of a user who acquires the condition of Commercial Benefit and Collective Interest Companies, or "BIC Companies." The user will bear the costs of said verification.

**Paragraph 3.** The Ministry of Commerce, Industry, and Tourism will seek to promote through announcement activities that free trade zone users acquire the status of Commercial Benefit and Collective Interest Societies, or "BIC Societies," under the provisions of Law 1901 of 2018 and in Decree 2046 of 2019. “

**Article 36. Article 80 of Decree 2147 of 2016, is hereby modified, as follows:**

**“Article 80. Requirements and conditions for the qualification of industrial users of goods, industrial users of services, and commercial users.** Legal entities that intend to be classified as industrial users of goods, industrial users of services or commercial users of a free zone must comply with the following requirements and submit the information to the operator user:

1. Evidence that the person seeking to obtain the qualification was established as a new legal entity or that it has not developed its corporate purpose or that it was established as a branch of a foreign company legalized under the requirements of the Commercial Code and that it has not developed activities in the country, and establish its domicile in the free trade zone where it is intended to qualify. This requirement will be accredited with the certificate of incorporation, which will verify the legal capacity to act as a free trade zone user, the address, and where it must be stated that it was established for the sole purpose of developing the free trade zone activity. In the case of commercial users, this last requirement will not be required.

2. Report the names and identification of the legal representatives, board of directors, partners, shareholders, and direct and indirect controllers. If the partners are legal persons, their respective shareholding composition must be submitted. Only shareholders who have a participation percentage greater than ten percent (10%) of the subscribed capital must be informed in public limited companies.

3. The applicant, the board of directors, the legal representatives, partners, and shareholders, must be registered in the Single Tax Registry under the provisions of the Tax Statute.

4. Declaration under oath of the legal representative according to which neither he nor the shareholders of the legal entity have had the quality of legal representatives or shareholders of other foreign trade operators who have been sanctioned with cancellation of the authorization as an operator of foreign trade, under the provisions of the customs regime; that they have not been subject to loss of authorization or qualification as a free trade zone user in the cases provided for in numbers 2, 3 and 5 of article 76, 1, 2 and 4 of article 83, 1 and 9 of article 85 of this Decree; and that they have not been convicted of the crimes listed in the third paragraph of article 611 of

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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Decree 1165 of 2019 or of the regulations that modify, add or replace it, during the five (5) years before the presentation of the application.

In the case of public limited companies, the information should only be provided regarding shareholders who have a participation percentage greater than ten percent (10%) of the The applicant, the board of directors, the legal representatives, partners, and shareholders, must be registered in the Single Tax Registry, under the provisions of the Tax Statute.

**5.** The legal entity, its legal representatives, partners, and its directors cannot have been penalized for inadmissibility in tax refunds during the last five (5) years before the application's presentation.

**6.** The applicant, legal representatives, partners or shareholders, and directors cannot have debts due in tax, customs or exchange matters, penalties, and other claims in favor of the Special Administrative Unit Authority of National Taxes and Customs -DIAN- to date of the presentation of the application, except for those for which there are current payment agreements, according to the certification of debts issued by the Special Administrative Unit Authority of National Taxes and Customs -DIAN-, which must be requested by the user operator of the Permanent free trade zone where the applicant legal entity intends to qualify..

**7.** Description of the project to be developed, with goals, justification, investment value and major impacts related to the purposes outlined in article 2 of Law 1004 of 2005.

**8.** To present the project's financial structure, in the terms established in paragraph 7.6 of article 26 of this Decree, to demonstrate solidity and capacity to develop the activities indicated in its corporate purpose.

**9.** The composition or probable composition of the capital linked to the project, indicating its national or foreign origin.

**10.** The authorizations, accreditations and other requirements or permits needed to develop the competent authority's activity that regulates, controls or monitors the related activity as the case may be.

**11.** When applicable, a favorable opinion from the competent entity regarding the environmental impact of the project, under current environmental regulations.

**12.** In the case of legal entities that certify real productive fixed assets of less than twelve thousand three hundred twenty-six (12,326) units of tax value (UVT), no requirements will be required regarding new investment, and they will commit to generate at least three (3) direct and formal jobs at the start of the project, the following year two (2) additional jobs, and the third year two (2) additional jobs, for a total of seven (7) jobs.

**13.** In the case of legal persons that certify real productive fixed assets between twelve thousand three hundred fifty-one (12,351) tax value units (UVT) and one hundred twenty-three thousand two hundred sixty-three (123,263) tax value units (UVT), they will commit to making a new investment for twenty thousand ninety-two (20,092) tax value units, in addition to the fixed assets accredited at the time of qualification, within three (3) years following this, and generate a minimum of twenty (20) new direct and formal jobs at the start of the project.

**14.** In the case of legal entities that accredit real productive fixed assets between one hundred twenty-three thousand two hundred eighty-seven (123,287) tax value units (UVT) and seven hundred thirty-nine thousand five hundred seventy-six (739,576) tax value units (UVT), they will commit to making a new investment for one hundred thousand four hundred fifty-nine (100,459)

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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tax value units (UVT), in addition to the real productive fixed assets credited at the time of qualification, within three (3) years following the qualification, and to generate at least thirty (30) new direct and formal jobs at the start of the project.

**15.** In the case of legal entities that certify real productive fixed assets for an amount greater than seven hundred thirty-nine thousand five hundred seventy-six (739,576) tax value units (UVT), they will commit to making a new investment for two hundred thirty-one thousand sixty and eight (231,068) tax value units (UVT), in addition to the real productive fixed assets accredited at the time of qualification, within three (3) years following the qualification, and to generate a minimum of fifty (50) new direct and formal jobs at the project's start.

**16.** To accredit the commitments referred to in paragraphs 12 to 15 of this article, a statement signed by the legal representative must be submitted, accompanied by the document that financially supports the viability of executing these commitments duly certified by a tax auditor. Likewise, the complete set of financial statements must be presented per the corresponding accounting framework, with a cut-off on the last day of the month before the request, certificates or opinions as appropriate.

**Paragraph 1.** Legal persons who intend to settle in a permanent free trade zone, declared under article 30 of this Decree, must obtain the qualification as industrial users with the fulfillment of the requirements established in numerals 2 to 11 of this article.

**Paragraph 2.** In developing its purpose, the operator user may require additional information related to compliance with the requirements for users' qualification in the free trade zone.

**Paragraph 3.** If the value of the real productive fixed assets increases or decreases within the year following the qualification of the industrial or commercial user, the commitments for new investment and employment must be adjusted, as appropriate.

**Paragraph 4.** As of the second year following the start of the project, a minimum of ninety percent (90%) of the jobs established in paragraphs 12 to 15 of this article must be maintained.

**Paragraph 5.** Those who intend to qualify as a commercial free trade zone user and industrial users already qualified in other free trade zones are excepted from the requirement of being a new legal entity.

**Paragraph 6.** Industrial users of goods and/or services and commercial users already qualified in a permanent free trade zone may be qualified in other free trade zones different from the one they were qualified for the first time, for which the operator user of the free trade zone will take into account for purposes of the accreditation of investment and employment requirements only the new assets that will be used in the free trade zone for which the user qualification is being requested. This requirement will not apply in the case of a total transfer of an industrial or commercial user's operation from a permanent free trade zone to another with the same characteristics, as long as the former has met the investment and employment requirements.

**Paragraph 7.** Industrial users of goods and/or services in the permanent free trade zones must maintain the corporate purpose and the main economic activity for which they were qualified. If the corporate purpose and economic activity are changed, the qualification by the operator user must be adjusted, in that case a new qualification must be obtained from the operator user, complying with all the requirements of this article, except for the requirement that it be a new legal person.

Industrial users of goods and/or services in the permanent free trade zones may request the expansion of the activities for which they were qualified, for which the qualification by the operator

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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user must be adjusted and the qualified user must prove compliance with the requirements outlined in numbers 7 to 10 of this article

**Paragraph 8.** Legal persons that are operating in the permanent free trade zone declared under the paragraph of article 29 of this Decree, must obtain the qualification as industrial users meeting the requirements outlined in paragraphs 2 to 14 of this article.

**Paragraph 9.** The industrial or commercial user must inform the operator user of the beginning start of the startup.

**Paragraph 10.** Industrial users of goods and/or services already qualified in a permanent offshore free trade zone can settle in other permanent free trade zones different from the one in which they are qualified, without proving the requirements established in paragraphs 10 to 13 of this Article. For this purpose, they will only require the user operator's authorization of the respective permanent free trade zone where they intend to settle.

Los usuarios industriales de bienes y/o servicios ya calificados en una zona franca permanente costa afuera pueden instalarse en otras zonas francas permanentes diferentes a aquella en la cual se encuentren calificados, sin necesidad de acreditar los requisitos establecidos en los numerales 10 a 13 del presente Article. Para el efecto, solo requerirán la autorización del usuario operador de la respectiva zona franca permanente donde pretendan instalarse.

**Paragraph 11.** The user operator may authorize the modifications to the amounts of the investment and employment commitments, and the deadlines for the fulfillment of these commitments, in charge of the users qualified in the free trade zone, modifications that must be duly justified and technically demonstrated, and they may not be less than the minimum requirements established in this article.

In these cases, users must present an action plan with specific activities to guarantee compliance with the commitments within the new deadlines..”

**Article 37. Add article 80-1 to Decree 2147 of 2016, which hereby will be as follows:**

“**Article 80-1. Export of Services from the Free Trade Zone to the Rest of the World.** The sale of services by an industrial user of services to a person, national or not, who does not reside in Colombia is considered as export of services under Law 7 of 1991.”

**Article 38. Section 5 of article 81 of Decree 2147 of 2016, is hereby modified, as follows:**

“**5.** The activity or activities to develop per the corporate purpose of the type of user for which the qualification was requested. In the case of a user who simultaneously holds the quality of industrial user of goods and industrial user of services, the activities to be carried out by each type of user must be indicated.”

**Article 39. Section 21 of article 84 of Decree 2147 of 2016, is hereby modified, as follows:**

“**21.** Failure to report quarterly, under the conditions and terms established to the Ministry of Commerce, Industry and Tourism, the state of progress in the execution of the General Development Master Plan of the permanent free trade zones and special permanent free trade zones for which it has the authorization as user operator, the list of qualified users, support companies and natural or legal persons referred to in article 5 of this Decree, compliance with the

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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commitments of qualified or authorized users, and the information related to the amounts of investment and employment generated by users who did not have investment and employment commitments at the entry into force of this Decree.

Likewise, not to report statistical information related to the activity that takes place in the free trade zone and other commitments derived from the free zone regime.”

**Article 40. Article 86-2 of Decree 2147 of 2016, is hereby modified, as follows:**

**“Article 86-2. Requirements and commitments for the approval of the extension of the term of the declaration of free trade zones.** The request for an extension of the term of the declaration of existence of a free trade zone must be submitted to the Ministry of Commerce, Industry and Tourism by the operator user of the permanent free trade zone and/or the industrial user of the special permanent free trade zone, complying with the following requirements:

1. The applicant must have complied with the commitments derived from the declaration of the existence of the free trade zone, for which the Ministry of Commerce, Industry and Tourism will verify compliance.

El peticionario deberá haber cumplido los compromisos derivados de la declaratoria de existencia de la zona franca, para lo cual el Ministerio de Comercio, Industria y Turismo verificará su cumplimiento.

2. The application must be submitted within five (5) years before the expiration of the term of the declaration of the existence of the free zone and at the latest one (1) year before the expiry of the said declaration, with the authorization of the Assembly of Co-owners Co-ownership or of the Board of Directors as the case may be for permanent free trade zones, or the Legal Representative of the industrial user, if it is a special permanent free zone..”

Submit an update of the General Development Master Plan, accrediting the requirements outlined in paragraphs 7.4, 7.6 and 7.7 of article 26 of this Decree or the regulations that modify, add or replace it, the accreditation of the requirement contained in paragraph 7.7 of Article 26 of this Decree will refer to the landed property in which it is intended to develop the investment project associated with the extension, and demonstrate the major impacts that it will generate per the purposes outlined in Law 1004 of 2005 or the regulations that the modify, add or replace it.

The updating of such General Development Master Plan refers to the investment initiative that is intended to be developed as part of the project associated with the extension of the term of the declaration of the existence of the free trade zone.

4. In addition to the above requirements, the applicant must prove, according to the type of free trade zone in question, the following:

#### **4.1. Permanent Free Trade Zones**

When the operator user of a permanent free trade zone requests an extension of the term of the declaration of the existence of the free trade zone, it must present an annual schedule in which it undertakes to carry out a new investment that will be made by the operator user and / or the industrial users per the indications in the following table:

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

Time requested for extension (Years)	Minimum investment required (UVT)	Time for accreditation to fulfill the requirements (Years)
15	508,323	6
16	536,050	6
17	563,776	7
18	591,503	7
19	619,230	7
20	646,957	8
21	674,683	8
22	702,410	8
23	730,137	8
24	757,863	9
25	785,590	9
26	813,317	9
27	841,044	10
28	868,770	10
29	896,497	10
30	924,224	10

Eight percent (8%) of the total new investment commitment that shall be made by the operator user and / or industrial users of goods and / or services, must be represented in scientific, technological and innovation activities in the terms indicated in this Decree. A statement signed by the legal representative of the legal person must be submitted where this commitment is specified to prove the requirement.

The Ministry of Commerce, Industry and Tourism may also request a technical concept from other entities, regarding their capacity, for the verification of the commitment of new investment represented in scientific, technological and innovation activities, which must be issued by those entities within fifteen (15) business days following receipt of the request.

The investment schedule referred to in the first paragraph of this provision must include investment from the first year, counted from the authorization of the extension of the declaration of the permanent free zone's existence.

These requirements will also apply to permanent free trade zones declared per paragraph of article 29 of this Decree.

**4.2. Special Permanent Free Trade Zones.**

When the industrial user of a special permanent free trade zone requests an extension of the term of the declaration of the existence of the free trade zone, they must present an annual schedule in which they commit to make a new investment and generate direct and linked jobs, depending

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

on the permanent special free trade zone in question. Concerning the employment requirement, at least thirty percent (30%) must be direct.

The employment commitment derived from the initial declaration of the special permanent free zone's existence must be maintained throughout the term of the authorized extension and may not be less than ninety percent (90%) of the jobs approved in the Master Development Plan General.

The employment commitment derived from the extension's authorization must be fulfilled in one hundred percent (100%) within the term for the accreditation of compliance with the employment commitment, as appropriate and as indicated in this article. Likewise, the industrial user must maintain one hundred percent (100%) of these jobs during the two (2) years following the end of the term for the accreditation of compliance with this commitment.

From the third year following the end of the term for the accreditation of compliance with the employment commitment derived from the authorization of extension, the industrial user of the special permanent free trade zone must maintain a minimum of ninety percent (90%) of the jobs approved in the said authorization.

The following table indicates the percentage of investment and employment to be accredited by the industrial user of the special permanent free trade zone, as well as the term for accreditation of compliance with the commitments, per the term of the extension that is requested:

<b>Time requested for extension (Years)</b>	<b>Percentage of investment and additional employment to that required in Decree 2147/16</b>	<b>Time for accreditation to fulfill the requirements (Years)</b>
<b>30</b>	100%	10
<b>29</b>	98%	10
<b>28</b>	96%	10
<b>27</b>	94%	10
<b>26</b>	92%	10
<b>25</b>	90%	9
<b>24</b>	88%	9
<b>23</b>	86%	9
<b>22</b>	84%	9
<b>21</b>	82%	9
<b>20</b>	80%	8
<b>19</b>	76%	8
<b>18</b>	72%	8
<b>17</b>	68%	8
<b>16</b>	64%	8
<b>15</b>	60%	7
<b>14</b>	56%	7
<b>13</b>	52%	6
<b>12</b>	48%	6
<b>11</b>	44%	5
<b>10</b>	40%	5

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

In all the modalities of special permanent free zones, eight percent (8%) of the total commitment of new investment that will be made by the industrial user of goods and / or services, must be represented in scientific, technological and innovation activities in the terms indicated in this Decree or the regulations that modify, add or replace it. A statement signed by the legal representative of the legal person must be submitted where this commitment is specified to prove the requirement.

The Ministry of Commerce, Industry and Tourism may also request a technical concept from other entities regarding their capacity, for the verification of the commitment of new investment represented in scientific, technological and innovation activities, which must be issued by those entities within fifteen (15) business days following receipt of the request.

**4.2.1. Special Permanent Free Trade Zone of Goods**

<b>Time requested for extension (Years)</b>	<b>Minimum investment required (UVT)</b>	<b>Minimum Jobs required</b>	<b>Time for accreditation to fulfill the requirements (Years)</b>
30	3,012,540	150	10
29	2,952,290	147	10
28	2,892,039	144	10
27	2,831,788	141	10
26	2,771,537	138	10
25	2,711,286	135	9
24	2,651,036	132	9
23	2,590,785	129	9
22	2,530,534	126	9
21	2,470,283	123	9
20	2,410,032	120	8
19	2,289,531	114	8
18	2,169,029	108	8
17	2,048,527	102	8
16	1,928,026	96	8
15	1,807,524	90	7
14	1,687,023	84	7
13	1,566,521	78	6
12	1,446,019	72	6
11	1,325,518	66	5
10	1,205,016	60	5



Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

In the Special Permanent Free Trade Zone of Goods, for each five hundred sixty seven thousand and eight (567.008) units of tax value (UVT) of the new additional investment to the one established on the table above, the job requirement can be reduced in a number of 15, which in no the total number of jobs case can be less than a third of the minimum employment required for extension.

**4.2.2. Special Permanent Free Trade Zones of Services**

Time requested for extension (Years)	Minimum investment required (UVT)	Minimum Jobs required	Time for accreditation to fulfill the requirements (Years)
30	209,004-961,819	500	10
	961,820-1,923,391	350	
	>1.923,391	150	
29	204.826-942.578	490	10
	942,579-1,884,921	343	
	>1,884,921	147	
28	200.647-923.336	480	10
	923.337-1.846.451	336	
	>1,846,451	144	
27	196,468-904,095	470	10
	904,096-1,807,980	329	
	>1,807,980	141	
26	192,290-884,854	460	10
	884,855-1,769,510	322	
	>1,769,510	138	
25	188,111-865,612	450	9
	865,613-1,731,040	315	
	>1,731,040	135	
24	183,933-846,371	440	9
	846,372-1,692,569	308	
	>1,692,569	132	
23	179,754-827,130	430	9
	827,131-1,654,099	301	
	>1,654,099	129	
22	175,575-807,888	420	9
	807,889-1,615,629	294	
	>1,615,629	126	
21	171,397-788,647	410	9
	788,648-1,577,159	287	
	>1,577,159	123	

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

20	167,218-769,406	400	8
	769,407-1,538,688	280	
	>1,538,688	120	
19	158,861-730,923	380	8
	730,924-1,461,748	266	
	>1,461,748	114	
18	150,504-692,441	360	8
	692,442-1,384,807	252	
	>1,384,807	108	
17	142,147-653,958	340	8
	653,959-1,307,867	238	
	>1,307,867	102	
16	133,789-615,475	320	8
	615,476-1,230,926	224	
	>1,230,926	96	
15	125,432-576,993	300	7
	576,994-1,153,985	210	
	>1,153,985	90	
14	117,075-538,510	280	7
	538,511-1,077,045	196	
	>1,077,045	84	
13	108,718-500,052	260	6
	500,053-1,000,104	182	
	>1,000,104	78	
12	100,336-461,594	240	6
	461,595-923,188	168	
	>923,188	72	
11	91,979-423,136	220	5
	423,137-846,248	154	
	>846,248	66	
10	83,621-384,654	200	5
	384,655-769,307	140	
	>769,307	60	

#### 4.2.3. Special Permanent Free Trade Zones for Agribusiness

Time requested for extension (Years)	Minimum investment required (UVT)	Minimum Jobs required	Time for accreditation to fulfill the requirements (Years)
30	1,262,826	500	10
29	1,237,570	490	10
28	1,212,313	480	10
27	1,187,057	470	10
26	1,161,800	460	10
25	1,136,544	450	9
24	1,111,287	440	9
23	1,086,031	430	9
22	1,060,774	420	9
21	1,035,518	410	9

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

20	1,010,261	400	8
19	959,748	380	8
18	909,235	360	8
17	858,722	340	8
16	808,209	320	8
15	757,696	300	7
14	707,183	280	7
13	656,670	260	6
12	606,157	240	6
11	555,644	220	5
10	505,131	200	5

On the Special Permanent Free Trade Zones for Agribusiness, the minimum investment required may be executed, or the minimum employment required may be generated as established in the table above.

**4.2.4 Special Permanent Free Trade Zones exclusively dedicated to the milk sector and the Special Permanent Free Trade Zones in the Putumayo, Nariño, Huila, Caquetá y Cauca departments, and the Cucuta Metropolitan Area in the department of Norte de Santander.**

Time requested for extension (Years)	Minimum investment required (UVT)	Minimum Jobs required	Jobs Disaggregated by years		Time for accreditation to fulfill the investment requirement (Years)
			3rd year	9th year	
30	100,459	50	3rd year	20	10
			6th year	20	
			9th year	10	
29	98,450	49	3rd year	20	10
			6th year	20	
			9th year	10	
28	96,441	48	3rd year	19	10
			6th year	19	
			9th year	10	
27	94,432	47	3rd year	19	10
			6th year	19	
			9th year	9	
26	92,422	46	3rd year	18	10
			6th year	18	
			9th year	9	
25	90,413	45	3rd year	18	9
			6th year	18	
			9th year	9	
24	88,404	44	3rd year	18	9
			6th year	18	
			9th year	9	
23	86,395	43	3rd year	17	9
			6th year	17	
			9th year	9	

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

22	84,386	42	3rd year	17	9
			6th year	17	
			9th year	8	
21	82,376	41	3rd year	16	9
			6th year	16	
			9th year	8	
20	80,367	40	3rd year	16	8
			6th year	16	
			9th year	8	
19	76,349	38	3rd year	15	8
			6th year	15	
			9th year	8	
18	72,331	36	3rd year	14	8
			6th year	14	
			9th year	7	
17	68,312	34	3rd year	14	8
			6th year	14	
			9th year	7	
16	64,294	32	3rd year	13	8
			6th year	13	
			9th year	6	
15	60,275	30	3rd year	12	7
			6th year	12	
			9th year	6	
14	56,257	28	3rd year	11	7
			6th year	11	
			9th year	6	
13	52,239	26	3rd year	10	6
			6th year	10	
			9th year	5	
12	48,220	24	3rd year	10	6
			6th year	10	
			9th year	5	
11	44,202	22	3rd year	9	5
			6th year	9	
			9th year	4	
10	40,184	20	3rd year	8	5
			6th year	8	
			9th year	4	

**4.2.5. Special Permanent Free Trade Zone for Health Services**

Time requested for extension (Years)	Minimum investment required (UVT)	Minimum Jobs required	Time for accreditation to fulfill the requirements (Years)
30	209,004-961,819	500	10
	961,820-1,923,391	350	
	>1,923,391	150	
29	204,826-942,578	490	10

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

	942,579-1,884,921	343	
	>1,884,921	147	
<b>28</b>	200,647-923,336	480	10
	923,337-1,846,451	336	
	>1,846,451	144	
<b>27</b>	196,468-904,095	470	10
	904,096-1,807,980	329	
	>1,807,980	141	
<b>26</b>	192,290-884,854	460	10
	884,855-1,769,510	322	
	>1,769,510	138	
<b>25</b>	188,111-865,612	450	9
	865,613-1,731,040	315	
	>1,731,040	135	
<b>24</b>	183,933-846,371	440	9
	846,372-1,692,569	308	
	>1,692,569	132	
<b>23</b>	179,754-827,130	430	9
	827,131-1,654,099	301	
	>1,654,099	129	
<b>22</b>	175,575-807,888	420	9
	807,889-1,615,629	294	
	>1,615,629	126	
<b>21</b>	171,397-788,647	410	9
	788,648-1,577,159	287	
	>1,577,159	123	
<b>20</b>	167,218-769,406	400	8
	769,407-1,538,688	280	
	>1,538,688	120	
<b>19</b>	158,861-730,923	380	8
	730,924-1,461,748	266	
	>1,461,748	114	
<b>18</b>	150,504-692,441	360	8
	692,442-1,384,807	252	
	>1,384,807	108	
<b>17</b>	142,147-653,958	340	8
	653,959-1,307,867	238	
	>1,307,867	102	
<b>16</b>	133,789-615,475	320	8
	615,476-1,230,926	224	
	>1,230,926	96	
<b>15</b>	125,432-576,993	300	7
	576,994-1,153,985	210	
	>1,153,985	90	
<b>14</b>	117,075-538,510	280	7
	538,511-1,077,045	196	
	>1,077,045	84	
<b>13</b>	108,718-500,052	260	6
	500,053-1,000,104	182	
	>1,000,104	78	
<b>12</b>	100,336-461,594	240	6
	461,595-923,188	168	

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

	>923,188	72	
11	91,979-423,136	220	5
	423,137-846,248	154	
	>846,248	66	
10	83,621-384,654	200	5
	384,655-769,307	140	
	>769,307	60	

**4.2.6. Special Permanent Free Trade Zones for Port Services**

Time requested for extension (Years)	Minimum investment required (UVT)	Minimum Jobs required	Time for accreditation to fulfill the requirements (Years)
30	3,012,540	50	10
29	2,952,290	49	10
28	2,892,039	48	10
27	2,831,788	47	10
26	2,771,537	46	10
25	2,711,286	45	9
24	2,651,036	44	9
23	2,590,785	43	9
22	2,530,534	42	9
21	2,470,283	41	9
20	2,410,032	40	8
19	2,289,531	38	8
18	2,169,029	36	8
17	2,048,527	34	8
16	1,928,026	32	8
15	1,807,524	30	7
14	1,687,023	28	7
13	1,566,521	26	6
12	1,446,019	24	6
11	1,325,518	22	5
10	1,205,016	20	5

**4.2.7. Special Permanent Free Trade Zones declared to Companies that had been developing the activities that the project plans to promote.**

Time requested for extension (Years)	Minimum investment required (UVT)	Time for accreditation to fulfill the requirements (Years)
30	13,903,540	10

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

<b>29</b>	13,625,469	10
<b>28</b>	13,347,398	10
<b>27</b>	13,069,327	10
<b>26</b>	12,791,256	10
<b>25</b>	12,513,186	9
<b>24</b>	12,235,115	9
<b>23</b>	11,957,044	9
<b>22</b>	11,678,973	9
<b>21</b>	11,400,903	9
<b>20</b>	11,122,832	8
<b>19</b>	10,566,690	8
<b>18</b>	10,010,549	8
<b>17</b>	9,454,407	8
<b>16</b>	8,898,265	8
<b>15</b>	8,342,124	7
<b>14</b>	7,785,982	7
<b>13</b>	7,229,841	6
<b>12</b>	6,673,699	6
<b>11</b>	6,117,557	5
<b>10</b>	5,561,416	5

**4.2.8. Special Permanent Free Trade Zones that are declared according to what is established in the paragraph of article 39 of this Decree.**

<b>Time requested for extension (Years)</b>	<b>Minimum investment required (UVT)</b>	<b>Time for accreditation to fulfill the requirements (Years)</b>
<b>30</b>	1,262,826	10
<b>29</b>	1,237,570	10
<b>28</b>	1,212,313	10
<b>27</b>	1,187,057	10
<b>26</b>	1,161,800	10
<b>25</b>	1,136,544	9
<b>24</b>	1,111,287	9
<b>23</b>	1,086,031	9
<b>22</b>	1,060,774	9
<b>21</b>	1,035,518	9
<b>20</b>	1,010,261	8
<b>19</b>	959,748	8
<b>18</b>	909,235	8
<b>17</b>	858,722	8
<b>16</b>	808,209	8
<b>15</b>	757,696	7
<b>14</b>	707,183	7
<b>13</b>	656,670	6
<b>12</b>	606,157	6
<b>11</b>	555,644	5
<b>10</b>	505,131	5

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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**Paragraph 1.** The operator user of a permanent free trade zone and/or the industrial user of a special permanent free trade zone, that has filed the request for extension of the term of the declaration of the existence of a free trade zone, at its own risk, may make investments before the issuance of the administrative act that authorizes the extension of the term of the declaration of the existence of the free trade zone by the Ministry of Commerce, Industry and Tourism.

The investment made from the filing of the request for extension of the term of the declaration of the existence of the free trade zone, will be taken into account to fulfill the respective commitment, according to the free trade zone in question.

**Paragraph 2.** The term for the accreditation of new commitments for all classes of free trade zones will be counted from the date of execution of the administrative act by which the extension of the declaration of the existence of the free zone is authorized or from the establishment of the extension request, at the choice of the applicant, if it is favorable.

**Paragraph 3.** When the authorization of the extension of the term of the declaration of the existence of a special permanent free zone of goods and services is sought, the investment and employment requirements provided for in this article for the special permanent free zones of goods must be met.

**Article 41. Article 86-4 of Decree 2147 of 2016, is hereby modified, as follows:**

**“Article 86-4. Term of the extension of the declaration of the existence of free zones.** The term for which the extension of the declaration of the existence of a free zone can be requested will be a minimum of ten (10) years and a maximum of thirty (30) years.

The extension of the term of the declaration of a free trade zone's existence may be authorized only once..”

**Article 42. Article 86-5 of Decree 2147 of 2016, is hereby modified, as follows:**

**“Article 86-5. Procedure to request the extension of the term of declaration.** The request for the extension of the term of declaration of the existence of a free zone must fulfill the procedure provided for in article 49 of this Decree or the regulations that modify, add or replace it.

The Intersectoral Commission of Free Zones will evaluate the request and issue a concept on the request for extension of the term of declaration of the existence of a free zone.

The Intersectoral Commission of Free Trade Zones may, at any time, issue an unfavorable opinion on the request for a extension of the term of the declaration of the existence of free trade zones, for reasons that include non-compliance with the legal system or inconvenience to the interests of the Nation.

The decisions of the Intersectoral Commission of Free Trade Zones will be notified to the petitioner in the terms provided in Law 1437 of 2011 or regulations that modify, add, or replace it. Against the decisions that decide the request for a extension of the term of the declaration of the existence of free trade zones issued by the Intersectoral Commission of Free Trade Zones, the appeal for reversal will be filed at the opportunity and with the formalities required in the aforementioned rule.

When the Intersectoral Commission of Free Trade Zones concept is favorable, the Ministry of Commerce, Industry and Tourism, after verification of compliance with the requirements set forth



Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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in this Decree or the regulations that modify, add, or replace it, will issue the corresponding administrative act. Said act must contain at least the following:

1. Location of the free trade zone
2. Description
3. Number and date of the record of issuance of the favorable concept to request a extension of the term of the declaration of the existence of the free trade zone by the Intersectoral Commission of Free Zones.
4. Fulfillment of the requirements for the authorization of the extension of the term of the declaration of the existence of the free trade zone, indicating the investment and employment commitments.
5. Requirements and criteria for the authorization of the operator user.
6. Authorization of the operator user.
7. Recognition of the industrial user in the case of a special permanent free zone.
8. The term of the extension of the declaration of the existence of the free zone.
9. The obligation to constitute the guarantee in the terms and conditions in which it must be granted per the customs regulations' provisions.
10. Form in which the administrative act and the appeal against it will be notified.
11. Indication of the submission of copies.

The administrative act issued by the Ministry of Commerce, Industry and Tourism will be notified to the petitioner in the terms provided for in Law 1437 of 2011 or regulations that modify, add or replace it, against which only the appeal for reconsideration will be filed in the opportunity and with the formalities required there.

The commitments acquired with the extension of the term of the declaration of the existence of the free trade zone will be part of the General Development Master Plan approved for the free trade zone, failure to comply with them will constitute grounds for loss of the declaration of the existence of the free trade zone, for which the procedure provided for in article 54 of this Decree or the regulations that modify, add or replace it will be carried out.

In the external auditing referred to in article 75 of this Decree, compliance with the commitments acquired with the authorization of the extension of the term of the declaration of the existence of the free zone must be verified, including the component in new investment represented in scientific, technological and innovation activities in the terms indicated in this Decree or the regulations that modify, add or replace it.

**Paragraph 1.** For the extension request, it will not be required to obtain the concept about the economic impact of the investment project from the National Planning Department. Additionally, it will only be required to request the concept of tax, customs and exchange behavior from the National Tax and Customs Authority

**Paragraph 2.** When the extension or addition of one or more areas is included as part of the extension request, it may be carried out in a single procedure.”

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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**Article 43. Transitory for the reduction of new investment commitments.** Requests for the declaration of the existence of free trade zones that are in process before the Ministry of Commerce, Industry and Tourism at the time of entry into force of this Decree, will apply the commitments to generate new investment according to the free trade zone in question, established in this Decree.

The requests for qualification of permanent free trade zone users that are in process before the respective operator user at the time of entry into force of this Decree, will apply the commitments to generate new investment indicated in article 80 of this Decree.

Requests for the extension of the term of the declaration of the existence of a free zone that is being processed before the Ministry of Commerce, Industry and Tourism at the time of entry into force of this Decree, will apply the commitments to reduce the generation of new investment indicated in article 86-2 of this Decree.

In no case will the benefits established in this Decree have retroactive application.

**Article 44. Repeal.** Articles 13, 35, 36 except for paragraph 2 of Decree 2147 of 2016 are repealed as the entry into force of this Decree.

**Article 45. Entry into Force.** The entry into force of this Decree will begin once fifteen (15) common days have elapsed from the day following its publication in the Official Gazette.

**BE PUBLISHED AND ENFORCED**

Given in Bogotá D.C., at

**EL MINISTRO DE HACIENDA Y CRÉDITO PÚBLICO**

**ALBERTO CARRASQUILLA BARRERA**

**EL MINISTRO DE COMERCIO, INDUSTRIA Y TURISMO,**

Continuación del Decreto «Por el cual se modifica el Decreto 2147 de 2016 y se dictan otras disposiciones»

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**JOSÉ MANUEL RESTREPO ABONDANO**