



## MINISTERIO DE COMERCIO, INDUSTRIA Y TURISMO

DECRETO NÚMERO 0730 DE

**13 ABR 2012**

Por el cual se da cumplimiento a los compromisos adquiridos por Colombia en virtud del Acuerdo de Promoción Comercial entre la República de Colombia y los Estados Unidos de América

### EL PRESIDENTE DE LA REPÚBLICA DE COLOMBIA

En ejercicio de las facultades constitucionales y legales, en especial de las conferidas por los numerales 11 y 25 del artículo 189 de la Constitución Política y con sujeción a lo dispuesto en las Leyes 6ª de 1971, 7ª de 1991 y 1143 y 1166 de 2007, y

### CONSIDERANDO

Que en uso de las facultades establecidas en el artículo 189 numeral 2 de la Constitución Política, el Gobierno de la República de Colombia suscribió el Acuerdo de Promoción Comercial entre la República de Colombia y los Estados Unidos de América, sus Cartas adjuntas y sus Entendimientos, en Washington Distrito de Columbia, Estados Unidos de América, el 22 de noviembre de 2006, en adelante el Acuerdo, y su Protocolo Modificadorio firmado en Washington Distrito de Columbia, el 28 de junio de 2007, y la Carta Adjunta de la misma fecha, en adelante el Protocolo.

Que el Congreso de la República de Colombia mediante Ley 1143 del 4 de julio de 2007, aprobó, el "Acuerdo de promoción comercial entre la República de Colombia y los Estados Unidos de América", sus "Cartas adjuntas" y sus "Entendimientos", suscritos en Washington el 22 de noviembre de 2006, y mediante la Ley 1166 de 2007 aprobó el "Protocolo Modificadorio al Acuerdo de Promoción Comercial Colombia – Estados Unidos", firmado Washington, Distrito de Columbia, el 28 de junio de 2007, y la Carta adjunta de la misma fecha".

Que la Corte Constitucional, mediante Sentencia C-750 del 24 de julio de 2008, declaró **EXEQUIBLE** el "Acuerdo de Promoción Comercial entre la República de Colombia y los Estados Unidos de América", sus "Cartas Adjuntas" y sus "Entendimientos", así como sus anexos y su Ley aprobatoria 1143 de 4 de julio de 2007; y mediante Sentencia C-751 del 24 de julio de 2008, declaró **EXEQUIBLE** el "Protocolo Modificadorio al Acuerdo de Promoción Comercial Colombia – Estados Unidos", firmado Washington, Distrito de Columbia, el 28 de junio de 2007, y la Carta adjunta de la misma fecha.", y su Ley aprobatoria 1166 del 21 de noviembre de 2007.

Que de conformidad con el artículo 23.4 del Acuerdo, el mismo entrará en vigor sesenta (60) días después de la fecha en que las Partes intercambien notificaciones escritas certificando que han cumplido sus respectivos requisitos legales o en la fecha que las Partes así lo acuerden.

Continuación del Decreto "Por el cual se da cumplimiento a los compromisos arancelarios adquiridos por Colombia en virtud del Acuerdo de Promoción Comercial entre la República de Colombia y los Estados Unidos de América."

## DECRETA

### CAPÍTULO PRIMERO

#### DISPOSICIONES INICIALES

**ARTÍCULO 1º.** Las importaciones de mercancías originarias de Estados Unidos de América pagarán los aranceles aduaneros resultado de aplicar las reglas establecidas en el presente Decreto.

**ARTÍCULO 2º.** El año uno (1) del programa de eliminación arancelaria corresponderá al año calendario en que el Acuerdo entre en vigor. A partir del año dos (2), la reducción arancelaria de cada etapa será anual e iniciará el 1 de enero del respectivo año.

**PARAGRAFO:** Entiéndase como año en el cual el Acuerdo entra en vigor, el periodo restante al año calendario que transcurre con posterioridad a los sesenta (60) días después de la fecha en que las Partes intercambien notificaciones escritas certificando que han cumplido sus respectivos requisitos legales o en la fecha que las partes así lo acuerden, de conformidad con el artículo 23.4 del Acuerdo.

**ARTÍCULO 3º.** La desgravación arancelaria de las subpartidas que califiquen como mercancías remanufacturadas estará sometida a las reglas establecidas en el Capítulo Segundo, Sección C del presente Decreto.

**ARTÍCULO 4º.** La Tasa base del arancel aduanero será la tasa o arancel que se indica para cada subpartida arancelaria, en las Listas de Desgravación Arancelaria previstas en los artículos 13, 15 y 27.

**ARTÍCULO 5º.** Las partes de este Acuerdo, de conformidad con lo dispuesto en el Artículo XXIV del Acuerdo General sobre Aranceles Aduaneros y Comercio de 1994 y el Artículo V del Acuerdo General sobre el Comercio de Servicios, establecen una zona de libre comercio.

**ARTÍCULO 6º.** Las partes confirman los derechos y obligaciones existentes entre ellas conforme al Acuerdo sobre la OMC y otros acuerdos de los que sean parte.

### CAPÍTULO SEGUNDO

#### PROGRAMA DE DESGRAVACIÓN DE ARANCELES ADUANEROS PARA MERCANCÍAS NO AGRÍCOLAS

##### SECCIÓN A – CATEGORÍAS DE DESGRAVACIÓN

**ARTÍCULO 7º.** Los aranceles aduaneros sobre las importaciones de mercancías no agrícolas originarias de Estados Unidos de América, comprendidas en las líneas arancelarias especificadas en la **categoría de desgravación A** en el artículo 13 del presente Decreto, quedarán totalmente eliminados a partir de la entrada en vigor del Acuerdo.

**ARTÍCULO 8º.** Los aranceles aduaneros sobre las importaciones de mercancías no agrícolas originarias de Estados Unidos de América, comprendidas en las líneas arancelarias especificadas en la **categoría de desgravación B**, en el artículo 13 del presente Decreto, se eliminarán en cinco etapas anuales iguales, comenzando en la fecha en que este Acuerdo entre en vigor, y dichas mercancías deberán quedar libres de aranceles a partir del 1 de enero del año cinco.

| Tasa Base | Año 1  | Año 2  | Año 3 | Año 4 | Año 5 |
|-----------|--------|--------|-------|-------|-------|
| 5%        | 4,00%  | 3,00%  | 2,00% | 1,00% | 0,00% |
| 10%       | 8,00%  | 6,00%  | 4,00% | 2,00% | 0,00% |
| 15%       | 12,00% | 9,00%  | 6,00% | 3,00% | 0,00% |
| 20%       | 16,00% | 12,00% | 8,00% | 4,00% | 0,00% |

Continuación del Decreto “Por el cual se da cumplimiento a los compromisos arancelarios adquiridos por Colombia en virtud del Acuerdo de Promoción Comercial entre la República de Colombia y los Estados Unidos de América.”

**ARTÍCULO 9º.** Los aranceles aduaneros sobre las importaciones de mercancías no agrícolas originarias de Estados Unidos de América, comprendidas en las líneas arancelarias especificadas en la **categoría de desgravación C**, en el artículo 13 del presente Decreto, se eliminarán en diez etapas anuales iguales, comenzando en la fecha en que este Acuerdo entre en vigor, y dichas mercancías deberán quedar libres de aranceles a partir del 1 de enero del año diez.

| Tasa Base | Año 1 | Año 2 | Año 3 | Año 4 | Año 5 | Año 6 | Año 7 | Año 8 | Año 9 | Año 10 |
|-----------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|
| 10%       | 9,0%  | 8,0%  | 7,0%  | 6,0%  | 5,0%  | 4,0%  | 3,0%  | 2,0%  | 1,0%  | 0,0%   |
| 15%       | 13,5% | 12,0% | 10,5% | 9,0%  | 7,5%  | 6,0%  | 4,5%  | 3,0%  | 1,5%  | 0,0%   |
| 20%       | 18,0% | 16,0% | 14,0% | 12,0% | 10,0% | 8,0%  | 6,0%  | 4,0%  | 2,0%  | 0,0%   |
| 35%       | 31,5% | 28,0% | 24,5% | 21,0% | 17,5% | 14,0% | 10,5% | 7,0%  | 3,5%  | 0,0%   |

**ARTÍCULO 10º.** Los aranceles aduaneros sobre las importaciones de mercancías no agrícolas originarias de Estados Unidos de América, comprendidas en las líneas arancelarias especificadas en la **categoría de desgravación F**, en el artículo 13 del presente Decreto deberán continuar recibiendo un tratamiento libre de aranceles.

**ARTÍCULO 11º.** Los aranceles aduaneros sobre las importaciones de mercancías no agrícolas originarias de Estados Unidos de América, comprendidas en las líneas arancelarias especificadas en la **categoría de desgravación K**, en el artículo 13 del presente Decreto, se eliminarán en siete etapas anuales iguales comenzando en la fecha en que este Acuerdo entre en vigor, y dichas mercancías deberán quedar libres de aranceles el 1 de enero del año siete.

| Tasa Base | Año 1 | Año 2 | Año 3 | Año 4 | Año 5 | Año 6 | Año 7 |
|-----------|-------|-------|-------|-------|-------|-------|-------|
| 15%       | 12,9% | 10,7% | 8,6%  | 6,4%  | 4,3%  | 2,1%  | 0,0%  |
| 20%       | 17,1% | 14,3% | 11,4% | 8,6%  | 5,7%  | 2,9%  | 0,0%  |

**ARTÍCULO 12º.** Los aranceles aduaneros sobre las importaciones de mercancías no agrícolas originarias de Estados Unidos de América, comprendidas en las líneas arancelarias especificadas en la **categoría de desgravación U**, en el artículo 13 del presente Decreto, deberán ser reducidos en un 10 por ciento de la tasa base comenzando en la fecha en que este Acuerdo entre en vigor. El 1 de enero del año dos, los aranceles se reducirán en 10 por ciento adicional del arancel base. El 1 de enero del año tres, los aranceles se reducirán en 30 por ciento adicional del arancel base. El 1 de enero del año cuatro, los aranceles se reducirán en 20 por ciento adicional del arancel base. El 1 de enero del año cinco, los aranceles se reducirán en 30 por ciento adicional del arancel base, y dichas mercancías deberán quedar libres de aranceles el 1 de enero del año cinco.

| Tasa Base | Año 1 | Año 2 | Año 3 | Año 4 | Año 5 |
|-----------|-------|-------|-------|-------|-------|
| 15%       | 13,5% | 12,0% | 7,5%  | 4,5%  | 0,0%  |
| 20%       | 18,0% | 16,0% | 10,0% | 6,0%  | 0,0%  |

SECCIÓN B – LISTA DE DESGRAVACIÓN

**ARTÍCULO 13º.** Con excepción de las mercancías remanufacturadas a las que se refiere el artículo 15 del presente Decreto, los aranceles aduaneros a las importaciones de las mercancías no agrícolas originarias de Estados Unidos de América, se eliminarán a partir de la entrada en vigor del Acuerdo de la siguiente forma:

| Subpartida | Tasa Base | Categ oría |
|------------|-----------|------------|
| 0301110000 | 10%       | A          |
| 0301190000 | 10%       | A          |
| 0301911000 | 5%        | A          |
| 0301919000 | 5%        | A          |

| Subpartida | Tasa Base | Categ oría |
|------------|-----------|------------|
| 0301920000 | 5%        | A          |
| 0301930000 | 5%        | A          |
| 0301940000 | 10%       | A          |
| 0301950000 | 10%       | A          |
| 0301991100 | 5%        | A          |

| Subpartida | Tasa Base | Categ oría |
|------------|-----------|------------|
| 0301991900 | 5%        | A          |
| 0301999000 | 10%       | A          |
| 0302110000 | 20%       | A          |
| 0302130000 | 20%       | A          |
| 0302140000 | 20%       | A          |

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| Subpartida | Tasa Base | Categoría | Subpartida | Tasa Base | Categoría | Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|------------|-----------|-----------|------------|-----------|-----------|
| 0302190000 | 20%       | A         | 0303310000 | 20%       | A         | 0304590000 | 20%       | B         |
| 0302210000 | 20%       | A         | 0303320000 | 20%       | A         | 0304610000 | 20%       | A         |
| 0302220000 | 20%       | A         | 0303330000 | 20%       | A         | 0304620010 | 20%       | A         |
| 0302230000 | 20%       | A         | 0303340000 | 20%       | A         | 0304620090 | 20%       | A         |
| 0302240000 | 20%       | A         | 0303390000 | 20%       | A         | 0304630000 | 20%       | A         |
| 0302290000 | 20%       | A         | 0303410000 | 20%       | B         | 0304690000 | 20%       | A         |
| 0302310000 | 20%       | A         | 0303420000 | 20%       | B         | 0304710000 | 20%       | A         |
| 0302320000 | 20%       | A         | 0303430000 | 20%       | B         | 0304720000 | 20%       | A         |
| 0302330000 | 20%       | A         | 0303440000 | 20%       | B         | 0304730000 | 20%       | A         |
| 0302340000 | 20%       | A         | 0303450000 | 20%       | B         | 0304740000 | 20%       | A         |
| 0302350000 | 20%       | A         | 0303460000 | 20%       | A         | 0304750000 | 20%       | A         |
| 0302360000 | 20%       | A         | 0303490000 | 20%       | B         | 0304790000 | 20%       | A         |
| 0302390000 | 20%       | A         | 0303510000 | 20%       | A         | 0304810000 | 20%       | A         |
| 0302410000 | 20%       | A         | 0303530000 | 20%       | A         | 0304820000 | 20%       | A         |
| 0302420000 | 20%       | A         | 0303540000 | 20%       | A         | 0304830000 | 20%       | A         |
| 0302430000 | 20%       | A         | 0303550000 | 20%       | A         | 0304840000 | 20%       | A         |
| 0302440000 | 20%       | A         | 0303560000 | 20%       | A         | 0304850000 | 20%       | A         |
| 0302450000 | 20%       | A         | 0303570000 | 20%       | A         | 0304860000 | 20%       | A         |
| 0302460000 | 20%       | A         | 0303630000 | 20%       | A         | 0304870000 | 20%       | A         |
| 0302470000 | 20%       | A         | 0303640000 | 20%       | A         | 0304890000 | 20%       | A         |
| 0302510000 | 20%       | A         | 0303650000 | 20%       | A         | 0304910000 | 20%       | A         |
| 0302520000 | 20%       | A         | 0303660000 | 20%       | A         | 0304920000 | 20%       | A         |
| 0302530000 | 20%       | A         | 0303670000 | 20%       | A         | 0304930010 | 20%       | A         |
| 0302540000 | 20%       | A         | 0303680000 | 20%       | A         | 0304930090 | 20%       | A         |
| 0302550000 | 20%       | A         | 0303690000 | 20%       | A         | 0304940000 | 20%       | A         |
| 0302560000 | 20%       | A         | 0303810000 | 20%       | A         | 0304950000 | 20%       | A         |
| 0302590000 | 20%       | A         | 0303820000 | 20%       | A         | 0304990000 | 20%       | A         |
| 0302710000 | 20%       | A         | 0303830000 | 20%       | A         | 0305100000 | 20%       | A         |
| 0302720000 | 20%       | A         | 0303840000 | 20%       | A         | 0305200000 | 20%       | A         |
| 0302730000 | 20%       | A         | 0303890000 | 20%       | A         | 0305310000 | 20%       | A         |
| 0302740000 | 20%       | A         | 0303900000 | 20%       | A         | 0305320000 | 20%       | A         |
| 0302790000 | 20%       | A         | 0304310000 | 20%       | B         | 0305391000 | 20%       | A         |
| 0302810000 | 20%       | A         | 0304320010 | 20%       | B         | 0305399000 | 20%       | A         |
| 0302820000 | 20%       | A         | 0304320090 | 20%       | B         | 0305410000 | 20%       | A         |
| 0302830000 | 20%       | A         | 0304330000 | 20%       | B         | 0305420000 | 20%       | A         |
| 0302840000 | 20%       | A         | 0304390000 | 20%       | B         | 0305430000 | 20%       | A         |
| 0302850000 | 20%       | A         | 0304410000 | 20%       | B         | 0305440000 | 20%       | A         |
| 0302890000 | 20%       | A         | 0304420000 | 20%       | B         | 0305490000 | 20%       | A         |
| 0302900000 | 20%       | A         | 0304430000 | 20%       | B         | 0305510000 | 20%       | A         |
| 0303110000 | 20%       | A         | 0304440000 | 20%       | B         | 0305592000 | 20%       | A         |
| 0303120000 | 20%       | A         | 0304450000 | 20%       | B         | 0305599000 | 20%       | A         |
| 0303130000 | 20%       | A         | 0304460000 | 20%       | B         | 0305610000 | 20%       | A         |
| 0303140000 | 20%       | A         | 0304490000 | 20%       | B         | 0305620000 | 20%       | A         |
| 0303190000 | 20%       | A         | 0304510010 | 20%       | B         | 0305630000 | 20%       | A         |
| 0303230000 | 20%       | A         | 0304510090 | 20%       | B         | 0305640000 | 20%       | A         |
| 0303240000 | 20%       | A         | 0304520000 | 20%       | B         | 0305690000 | 20%       | A         |
| 0303250000 | 20%       | A         | 0304530000 | 20%       | B         | 0305710000 | 20%       | A         |
| 0303260000 | 20%       | A         | 0304540000 | 20%       | B         | 0305720000 | 20%       | A         |
| 0303290000 | 20%       | A         | 0304550000 | 20%       | B         | 0305791000 | 20%       | A         |

Continuación del Decreto "Por el cual se da cumplimiento a los compromisos arancelarios adquiridos por Colombia en virtud del Acuerdo de Promoción Comercial entre la República de Colombia y los Estados Unidos de América."

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 0305799000 | 20%       | A         |
| 0306110000 | 20%       | B         |
| 0306120000 | 20%       | A         |
| 0306140000 | 20%       | C         |
| 0306150000 | 20%       | A         |
| 0306160000 | 20%       | C         |
| 0306171100 | 20%       | C         |
| 0306171200 | 20%       | C         |
| 0306171300 | 20%       | C         |
| 0306171400 | 20%       | C         |
| 0306171900 | 20%       | C         |
| 0306179100 | 20%       | C         |
| 0306179900 | 20%       | C         |
| 0306190000 | 20%       | A         |
| 0306210000 | 20%       | B         |
| 0306220000 | 20%       | A         |
| 0306240000 | 20%       | C         |
| 0306250000 | 20%       | B         |
| 0306260000 | 20%       | C         |
| 0306271100 | 5%        | A         |
| 0306271900 | 20%       | C         |
| 0306279100 | 20%       | C         |
| 0306279200 | 5%        | A         |
| 0306279900 | 20%       | C         |
| 0306291000 | 20%       | A         |
| 0306299000 | 20%       | A         |
| 0307110000 | 20%       | A         |
| 0307190000 | 20%       | A         |
| 0307211000 | 20%       | A         |
| 0307219000 | 20%       | A         |
| 0307291000 | 20%       | A         |
| 0307299000 | 20%       | A         |
| 0307310000 | 20%       | A         |
| 0307390000 | 20%       | A         |
| 0307410000 | 20%       | A         |
| 0307490000 | 20%       | A         |
| 0307510000 | 20%       | A         |
| 0307590000 | 20%       | A         |
| 0307600000 | 20%       | A         |
| 0307710000 | 20%       | A         |
| 0307790000 | 20%       | A         |
| 0307810000 | 20%       | A         |
| 0307890000 | 20%       | A         |
| 0307910000 | 20%       | A         |
| 0307992000 | 20%       | A         |
| 0307994000 | 20%       | A         |
| 0307995000 | 20%       | A         |
| 0307999000 | 20%       | A         |
| 0308110000 | 20%       | A         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 0308190000 | 20%       | A         |
| 0308210000 | 20%       | A         |
| 0308290000 | 20%       | A         |
| 0308300000 | 20%       | A         |
| 0308900000 | 20%       | A         |
| 1504101000 | 5%        | A         |
| 1504102100 | 15%       | B         |
| 1504102900 | 15%       | B         |
| 1504201000 | 15%       | B         |
| 1504209000 | 15%       | B         |
| 1604110000 | 20%       | A         |
| 1604120000 | 20%       | A         |
| 1604131000 | 20%       | A         |
| 1604132000 | 20%       | A         |
| 1604133000 | 20%       | A         |
| 1604139000 | 20%       | A         |
| 1604141000 | 20%       | C         |
| 1604142000 | 20%       | C         |
| 1604150000 | 20%       | A         |
| 1604160000 | 20%       | A         |
| 1604170000 | 20%       | A         |
| 1604190000 | 20%       | A         |
| 1604200000 | 20%       | A         |
| 1604310000 | 20%       | A         |
| 1604320000 | 20%       | A         |
| 1605100000 | 20%       | C         |
| 1605210000 | 20%       | C         |
| 1605290000 | 20%       | C         |
| 1605300000 | 20%       | A         |
| 1605400000 | 20%       | A         |
| 1605510000 | 20%       | A         |
| 1605520000 | 20%       | A         |
| 1605530000 | 20%       | A         |
| 1605540000 | 20%       | A         |
| 1605550000 | 20%       | A         |
| 1605560000 | 20%       | A         |
| 1605570000 | 20%       | A         |
| 1605580000 | 20%       | A         |
| 1605591000 | 20%       | A         |
| 1605599000 | 20%       | A         |
| 1605610000 | 20%       | A         |
| 1605620000 | 20%       | A         |
| 1605630000 | 20%       | A         |
| 1605690000 | 20%       | A         |
| 2501001000 | 5%        | A         |
| 2501002000 | 5%        | A         |
| 2501009100 | 5%        | A         |
| 2501009200 | 5%        | A         |
| 2501009900 | 5%        | A         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2502000000 | 5%        | A         |
| 2503000000 | 5%        | A         |
| 2504100000 | 5%        | A         |
| 2504900000 | 5%        | A         |
| 2505100000 | 5%        | A         |
| 2505900000 | 5%        | A         |
| 2506100000 | 5%        | A         |
| 2506200000 | 5%        | A         |
| 2507001000 | 5%        | A         |
| 2507009000 | 5%        | A         |
| 2508100000 | 5%        | A         |
| 2508300000 | 5%        | A         |
| 2508400000 | 5%        | A         |
| 2508500000 | 5%        | A         |
| 2508600000 | 5%        | A         |
| 2508700000 | 5%        | A         |
| 2509000000 | 5%        | A         |
| 2510100000 | 5%        | A         |
| 2510200000 | 5%        | A         |
| 2511100000 | 5%        | A         |
| 2511200000 | 5%        | A         |
| 2512000000 | 5%        | A         |
| 2513100000 | 5%        | A         |
| 2513200000 | 5%        | A         |
| 2514000000 | 5%        | A         |
| 2515110000 | 5%        | A         |
| 2515120000 | 5%        | A         |
| 2515200000 | 5%        | A         |
| 2516110000 | 5%        | A         |
| 2516120000 | 5%        | A         |
| 2516200000 | 5%        | A         |
| 2516900000 | 5%        | A         |
| 2517100000 | 5%        | A         |
| 2517200000 | 5%        | A         |
| 2517300000 | 5%        | A         |
| 2517410000 | 5%        | A         |
| 2517490000 | 5%        | A         |
| 2518100000 | 5%        | A         |
| 2518200000 | 5%        | A         |
| 2518300000 | 5%        | A         |
| 2519100000 | 5%        | A         |
| 2519901000 | 5%        | A         |
| 2519902000 | 5%        | A         |
| 2519903000 | 5%        | A         |
| 2520100000 | 5%        | A         |
| 2520200000 | 5%        | A         |
| 2521000000 | 5%        | A         |
| 2522100000 | 5%        | A         |
| 2522200000 | 5%        | A         |

Continuación del Decreto "Por el cual se da cumplimiento a los compromisos arancelarios adquiridos por Colombia en virtud del Acuerdo de Promoción Comercial entre la República de Colombia y los Estados Unidos de América."

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2522300000 | 5%        | A         |
| 2523100000 | 10%       | C         |
| 2523210000 | 10%       | C         |
| 2523290000 | 10%       | C         |
| 2523300000 | 5%        | A         |
| 2523900000 | 10%       | C         |
| 2524101000 | 5%        | A         |
| 2524109000 | 5%        | A         |
| 2524900000 | 5%        | A         |
| 2525100000 | 5%        | A         |
| 2525200000 | 5%        | A         |
| 2525300000 | 5%        | A         |
| 2526100000 | 5%        | A         |
| 2526200000 | 5%        | A         |
| 2528001000 | 5%        | A         |
| 2528009000 | 5%        | A         |
| 2529100000 | 5%        | A         |
| 2529210000 | 5%        | A         |
| 2529220000 | 5%        | A         |
| 2529300000 | 5%        | A         |
| 2530100000 | 5%        | A         |
| 2530200000 | 5%        | A         |
| 2530900000 | 5%        | A         |
| 2601110000 | 5%        | A         |
| 2601120000 | 5%        | A         |
| 2601200000 | 5%        | A         |
| 2602000000 | 5%        | A         |
| 2603000000 | 5%        | A         |
| 2604000000 | 5%        | A         |
| 2605000000 | 5%        | A         |
| 2606000000 | 5%        | A         |
| 2607000000 | 5%        | A         |
| 2608000000 | 5%        | A         |
| 2609000000 | 5%        | A         |
| 2610000000 | 5%        | A         |
| 2611000000 | 5%        | A         |
| 2612100000 | 5%        | A         |
| 2612200000 | 5%        | A         |
| 2613100000 | 5%        | A         |
| 2613900000 | 5%        | A         |
| 2614000000 | 5%        | A         |
| 2615100000 | 5%        | A         |
| 2615900000 | 5%        | A         |
| 2616100000 | 5%        | A         |
| 2616901000 | 5%        | A         |
| 2616909000 | 5%        | A         |
| 2617100000 | 5%        | A         |
| 2617900000 | 5%        | A         |
| 2618000000 | 5%        | A         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2619000000 | 5%        | A         |
| 2620110000 | 5%        | A         |
| 2620190000 | 5%        | A         |
| 2620210000 | 5%        | A         |
| 2620290000 | 5%        | A         |
| 2620300000 | 5%        | A         |
| 2620400000 | 5%        | A         |
| 2620600000 | 5%        | A         |
| 2620910000 | 5%        | A         |
| 2620990000 | 5%        | A         |
| 2621100000 | 5%        | A         |
| 2621900000 | 5%        | A         |
| 2701110000 | 5%        | A         |
| 2701120010 | 5%        | A         |
| 2701120090 | 5%        | A         |
| 2701190000 | 5%        | A         |
| 2701200000 | 5%        | A         |
| 2702100000 | 5%        | A         |
| 2702200000 | 5%        | A         |
| 2703000000 | 5%        | A         |
| 2704001000 | 5%        | A         |
| 2704002000 | 5%        | A         |
| 2704003000 | 5%        | A         |
| 2705000000 | 5%        | A         |
| 2706000000 | 5%        | A         |
| 2707100000 | 5%        | A         |
| 2707200000 | 5%        | A         |
| 2707300000 | 5%        | A         |
| 2707400000 | 5%        | A         |
| 2707501000 | 5%        | A         |
| 2707509000 | 5%        | A         |
| 2707910000 | 5%        | A         |
| 2707991000 | 5%        | A         |
| 2707999000 | 5%        | A         |
| 2708100000 | 10%       | C         |
| 2708200000 | 5%        | A         |
| 2709000000 | 10%       | C         |
| 2710121100 | 15%       | C         |
| 2710121300 | 15%       | C         |
| 2710121900 | 15%       | C         |
| 2710122000 | 15%       | A         |
| 2710129100 | 10%       | C         |
| 2710129200 | 10%       | A         |
| 2710129300 | 10%       | A         |
| 2710129400 | 5%        | A         |
| 2710129500 | 10%       | A         |
| 2710129900 | 10%       | C         |
| 2710191200 | 5%        | A         |
| 2710191300 | 10%       | A         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2710191400 | 10%       | A         |
| 2710191500 | 10%       | A         |
| 2710191900 | 10%       | C         |
| 2710192100 | 10%       | C         |
| 2710192200 | 10%       | C         |
| 2710192900 | 10%       | C         |
| 2710193100 | 5%        | A         |
| 2710193200 | 10%       | A         |
| 2710193300 | 10%       | C         |
| 2710193400 | 10%       | C         |
| 2710193500 | 5%        | B         |
| 2710193600 | 10%       | C         |
| 2710193700 | 10%       | C         |
| 2710193800 | 10%       | C         |
| 2710193900 | 10%       | C         |
| 2710200000 | 15%       | C         |
| 2710910000 | 10%       | A         |
| 2710990000 | 10%       | C         |
| 2711110000 | 5%        | A         |
| 2711120000 | 5%        | A         |
| 2711130000 | 5%        | A         |
| 2711140000 | 5%        | A         |
| 2711190000 | 5%        | A         |
| 2711210000 | 5%        | A         |
| 2711290000 | 5%        | A         |
| 2712101000 | 5%        | A         |
| 2712109000 | 10%       | C         |
| 2712200000 | 10%       | C         |
| 2712901000 | 10%       | A         |
| 2712902000 | 5%        | A         |
| 2712903000 | 10%       | C         |
| 2712909000 | 10%       | C         |
| 2713110000 | 10%       | A         |
| 2713120000 | 10%       | A         |
| 2713200000 | 10%       | C         |
| 2713900000 | 10%       | A         |
| 2714100000 | 10%       | A         |
| 2714900000 | 10%       | A         |
| 2715001000 | 10%       | C         |
| 2715009000 | 10%       | C         |
| 2716000000 | 0%        | F         |
| 2801100000 | 5%        | A         |
| 2801200000 | 5%        | A         |
| 2801300000 | 5%        | A         |
| 2802000000 | 5%        | A         |
| 2803001000 | 10%       | A         |
| 2803009000 | 10%       | A         |
| 2804100000 | 5%        | A         |
| 2804210000 | 5%        | A         |

Continuación del Decreto "Por el cual se da cumplimiento a los compromisos arancelarios adquiridos por Colombia en virtud del Acuerdo de Promoción Comercial entre la República de Colombia y los Estados Unidos de América."

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2804290000 | 5%        | A         |
| 2804300000 | 5%        | A         |
| 2804400000 | 5%        | A         |
| 2804501000 | 5%        | A         |
| 2804502000 | 5%        | A         |
| 2804610000 | 5%        | A         |
| 2804690000 | 5%        | A         |
| 2804701000 | 5%        | A         |
| 2804709000 | 5%        | A         |
| 2804800000 | 5%        | A         |
| 2804901000 | 5%        | A         |
| 2804909000 | 5%        | A         |
| 2805110000 | 5%        | A         |
| 2805120000 | 5%        | A         |
| 2805190000 | 5%        | A         |
| 2805300000 | 5%        | A         |
| 2805400000 | 5%        | A         |
| 2806100000 | 10%       | C         |
| 2806200000 | 5%        | A         |
| 2807001000 | 10%       | C         |
| 2807002000 | 10%       | C         |
| 2808001000 | 10%       | C         |
| 2808002000 | 10%       | C         |
| 2809100000 | 5%        | A         |
| 2809201010 | 10%       | A         |
| 2809201090 | 5%        | A         |
| 2809202000 | 5%        | A         |
| 2810001000 | 5%        | A         |
| 2810009000 | 5%        | A         |
| 2811110000 | 5%        | A         |
| 2811191000 | 5%        | A         |
| 2811193000 | 5%        | A         |
| 2811194000 | 5%        | A         |
| 2811199000 | 5%        | A         |
| 2811210000 | 10%       | C         |
| 2811221000 | 10%       | C         |
| 2811229000 | 10%       | C         |
| 2811292000 | 10%       | C         |
| 2811294000 | 10%       | A         |
| 2811299010 | 10%       | A         |
| 2811299090 | 5%        | A         |
| 2812101000 | 5%        | A         |
| 2812102000 | 5%        | A         |
| 2812103100 | 5%        | A         |
| 2812103200 | 5%        | A         |
| 2812103300 | 5%        | A         |
| 2812103900 | 5%        | A         |
| 2812104100 | 5%        | A         |
| 2812104200 | 5%        | A         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2812104900 | 5%        | A         |
| 2812105000 | 5%        | A         |
| 2812109000 | 5%        | A         |
| 2812900000 | 5%        | A         |
| 2813100000 | 10%       | C         |
| 2813902000 | 5%        | A         |
| 2813909000 | 5%        | A         |
| 2814100000 | 5%        | A         |
| 2814200000 | 5%        | A         |
| 2815110000 | 5%        | A         |
| 2815120000 | 5%        | A         |
| 2815200000 | 5%        | A         |
| 2815300000 | 5%        | A         |
| 2816100000 | 10%       | A         |
| 2816400000 | 5%        | A         |
| 2817001000 | 10%       | C         |
| 2817002000 | 5%        | A         |
| 2818100000 | 10%       | A         |
| 2818200000 | 10%       | A         |
| 2818300000 | 10%       | C         |
| 2819100000 | 5%        | A         |
| 2819901000 | 10%       | C         |
| 2819909000 | 5%        | A         |
| 2820100000 | 5%        | A         |
| 2820900000 | 5%        | A         |
| 2821101000 | 10%       | C         |
| 2821102000 | 10%       | A         |
| 2821200000 | 5%        | A         |
| 2822000000 | 10%       | C         |
| 2823001000 | 5%        | A         |
| 2823009000 | 5%        | A         |
| 2824100000 | 10%       | A         |
| 2824900010 | 10%       | A         |
| 2824900090 | 5%        | A         |
| 2825100000 | 10%       | C         |
| 2825200000 | 5%        | A         |
| 2825300000 | 5%        | A         |
| 2825400000 | 5%        | A         |
| 2825500000 | 10%       | C         |
| 2825600000 | 5%        | A         |
| 2825700000 | 5%        | A         |
| 2825800000 | 10%       | A         |
| 2825901000 | 10%       | A         |
| 2825904000 | 10%       | A         |
| 2825909000 | 5%        | A         |
| 2826120000 | 5%        | A         |
| 2826191000 | 5%        | A         |
| 2826199000 | 5%        | A         |
| 2826300000 | 5%        | A         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2826900000 | 5%        | A         |
| 2827100000 | 10%       | A         |
| 2827200000 | 10%       | A         |
| 2827310000 | 5%        | A         |
| 2827320000 | 5%        | A         |
| 2827350000 | 5%        | A         |
| 2827391000 | 5%        | A         |
| 2827393000 | 10%       | A         |
| 2827394000 | 10%       | C         |
| 2827395000 | 10%       | A         |
| 2827399010 | 10%       | C         |
| 2827399090 | 5%        | A         |
| 2827410000 | 10%       | C         |
| 2827491000 | 10%       | A         |
| 2827499000 | 5%        | A         |
| 2827510000 | 5%        | A         |
| 2827590000 | 5%        | A         |
| 2827601000 | 5%        | A         |
| 2827609000 | 5%        | A         |
| 2828100000 | 5%        | A         |
| 2828901100 | 10%       | C         |
| 2828901900 | 10%       | A         |
| 2828902000 | 5%        | A         |
| 2828903000 | 5%        | A         |
| 2829110000 | 5%        | A         |
| 2829191000 | 5%        | A         |
| 2829199000 | 5%        | A         |
| 2829901000 | 5%        | A         |
| 2829902000 | 5%        | A         |
| 2829909000 | 5%        | A         |
| 2830101000 | 10%       | C         |
| 2830102000 | 5%        | A         |
| 2830901000 | 5%        | A         |
| 2830909000 | 5%        | A         |
| 2831100000 | 10%       | A         |
| 2831900000 | 5%        | A         |
| 2832100000 | 10%       | A         |
| 2832201000 | 10%       | A         |
| 2832209000 | 5%        | A         |
| 2832301000 | 10%       | A         |
| 2832309000 | 5%        | A         |
| 2833110000 | 10%       | C         |
| 2833190000 | 5%        | A         |
| 2833210000 | 10%       | C         |
| 2833220000 | 10%       | C         |
| 2833240000 | 10%       | A         |
| 2833250000 | 10%       | C         |
| 2833270000 | 10%       | A         |
| 2833291000 | 10%       | C         |

Continuación del Decreto "Por el cual se da cumplimiento a los compromisos arancelarios adquiridos por Colombia en virtud del Acuerdo de Promoción Comercial entre la República de Colombia y los Estados Unidos de América."

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2833293000 | 10%       | A         |
| 2833295000 | 10%       | C         |
| 2833296000 | 10%       | C         |
| 2833299000 | 10%       | C         |
| 2833301000 | 10%       | C         |
| 2833309000 | 5%        | A         |
| 2833401000 | 5%        | A         |
| 2833409000 | 5%        | A         |
| 2834100000 | 5%        | A         |
| 2834210000 | 10%       | C         |
| 2834291000 | 10%       | C         |
| 2834299000 | 5%        | A         |
| 2835100000 | 5%        | A         |
| 2835220000 | 10%       | C         |
| 2835240000 | 10%       | C         |
| 2835250000 | 10%       | C         |
| 2835260000 | 10%       | C         |
| 2835291000 | 5%        | A         |
| 2835292000 | 5%        | A         |
| 2835299000 | 10%       | A         |
| 2835310000 | 10%       | A         |
| 2835391000 | 10%       | A         |
| 2835399000 | 5%        | A         |
| 2836200000 | 5%        | A         |
| 2836300000 | 10%       | C         |
| 2836400000 | 5%        | A         |
| 2836500000 | 10%       | B         |
| 2836600000 | 5%        | A         |
| 2836910000 | 5%        | A         |
| 2836920000 | 5%        | A         |
| 2836991000 | 5%        | A         |
| 2836992000 | 5%        | A         |
| 2836993000 | 10%       | C         |
| 2836994000 | 5%        | A         |
| 2836995000 | 5%        | A         |
| 2836999000 | 5%        | A         |
| 2837111000 | 5%        | A         |
| 2837112000 | 5%        | A         |
| 2837190000 | 5%        | A         |
| 2837200000 | 5%        | A         |
| 2839110000 | 10%       | C         |
| 2839190000 | 10%       | C         |
| 2839901000 | 10%       | C         |
| 2839902000 | 5%        | A         |
| 2839903000 | 10%       | C         |
| 2839904000 | 10%       | C         |
| 2839909000 | 5%        | A         |
| 2840110000 | 5%        | A         |
| 2840190000 | 5%        | A         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2840200000 | 5%        | A         |
| 2840300000 | 5%        | A         |
| 2841300000 | 5%        | A         |
| 2841501000 | 10%       | C         |
| 2841502000 | 5%        | A         |
| 2841503000 | 5%        | A         |
| 2841504000 | 5%        | A         |
| 2841505000 | 5%        | A         |
| 2841509000 | 5%        | A         |
| 2841610000 | 5%        | A         |
| 2841690000 | 5%        | A         |
| 2841700000 | 10%       | A         |
| 2841800000 | 5%        | A         |
| 2841901000 | 10%       | A         |
| 2841909000 | 5%        | A         |
| 2842100000 | 5%        | A         |
| 2842901000 | 5%        | A         |
| 2842902100 | 10%       | A         |
| 2842902900 | 5%        | A         |
| 2842903000 | 5%        | A         |
| 2842909000 | 5%        | A         |
| 2843100000 | 5%        | A         |
| 2843210000 | 10%       | C         |
| 2843290000 | 5%        | A         |
| 2843300000 | 5%        | A         |
| 2843900000 | 5%        | A         |
| 2844100000 | 5%        | A         |
| 2844200000 | 5%        | A         |
| 2844300000 | 5%        | A         |
| 2844401000 | 5%        | A         |
| 2844409000 | 5%        | A         |
| 2844500000 | 5%        | A         |
| 2845100000 | 5%        | A         |
| 2845900000 | 5%        | A         |
| 2846100000 | 5%        | A         |
| 2846900000 | 5%        | A         |
| 2847000000 | 10%       | A         |
| 2848000000 | 5%        | A         |
| 2849100000 | 10%       | A         |
| 2849200000 | 10%       | A         |
| 2849901000 | 5%        | A         |
| 2849909000 | 5%        | A         |
| 2850001000 | 5%        | A         |
| 2850002000 | 5%        | A         |
| 2850009000 | 5%        | A         |
| 2852101000 | 10%       | C         |
| 2852102100 | 10%       | A         |
| 2852102900 | 10%       | A         |
| 2852109000 | 10%       | A         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2852901000 | 10%       | A         |
| 2852909000 | 10%       | A         |
| 2853001000 | 5%        | A         |
| 2853003000 | 10%       | A         |
| 2853009000 | 5%        | A         |
| 2901100000 | 5%        | A         |
| 2901210000 | 5%        | A         |
| 2901220000 | 5%        | A         |
| 2901230000 | 5%        | A         |
| 2901240000 | 5%        | A         |
| 2901290000 | 5%        | A         |
| 2902110000 | 5%        | A         |
| 2902190000 | 5%        | A         |
| 2902200000 | 5%        | A         |
| 2902300000 | 5%        | A         |
| 2902410000 | 5%        | A         |
| 2902420000 | 5%        | A         |
| 2902430000 | 5%        | A         |
| 2902440000 | 5%        | A         |
| 2902500000 | 5%        | A         |
| 2902600000 | 5%        | A         |
| 2902700000 | 10%       | A         |
| 2902901000 | 5%        | A         |
| 2902909000 | 5%        | A         |
| 2903111000 | 5%        | A         |
| 2903112000 | 5%        | A         |
| 2903120000 | 5%        | A         |
| 2903130000 | 5%        | A         |
| 2903140000 | 5%        | A         |
| 2903150000 | 10%       | A         |
| 2903191000 | 5%        | A         |
| 2903199000 | 5%        | A         |
| 2903210000 | 5%        | A         |
| 2903220000 | 5%        | A         |
| 2903230000 | 5%        | A         |
| 2903291000 | 5%        | A         |
| 2903299000 | 5%        | A         |
| 2903310000 | 5%        | A         |
| 2903391000 | 5%        | A         |
| 2903392100 | 5%        | A         |
| 2903392200 | 5%        | A         |
| 2903392300 | 5%        | A         |
| 2903392400 | 5%        | A         |
| 2903392500 | 5%        | A         |
| 2903392600 | 5%        | A         |
| 2903393000 | 10%       | A         |
| 2903399000 | 5%        | A         |
| 2903710000 | 5%        | A         |
| 2903720000 | 5%        | A         |

Continuación del Decreto "Por el cual se da cumplimiento a los compromisos arancelarios adquiridos por Colombia en virtud del Acuerdo de Promoción Comercial entre la República de Colombia y los Estados Unidos de América."

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2903730000 | 5%        | A         |
| 2903740000 | 5%        | A         |
| 2903750000 | 5%        | A         |
| 2903760000 | 5%        | A         |
| 2903771100 | 10%       | A         |
| 2903771200 | 10%       | C         |
| 2903771300 | 10%       | A         |
| 2903772100 | 5%        | A         |
| 2903772200 | 5%        | A         |
| 2903772300 | 5%        | A         |
| 2903772400 | 5%        | A         |
| 2903772500 | 5%        | A         |
| 2903773100 | 5%        | A         |
| 2903773200 | 5%        | A         |
| 2903773300 | 5%        | A         |
| 2903773400 | 5%        | A         |
| 2903773500 | 5%        | A         |
| 2903773600 | 5%        | A         |
| 2903773700 | 5%        | A         |
| 2903779000 | 10%       | C         |
| 2903780000 | 5%        | A         |
| 2903791100 | 5%        | A         |
| 2903791200 | 5%        | A         |
| 2903791900 | 5%        | A         |
| 2903792000 | 5%        | A         |
| 2903799000 | 5%        | A         |
| 2903811000 | 0%        | F         |
| 2903812000 | 0%        | F         |
| 2903819000 | 0%        | F         |
| 2903821000 | 5%        | A         |
| 2903822000 | 5%        | A         |
| 2903823000 | 0%        | F         |
| 2903891000 | 5%        | A         |
| 2903892000 | 5%        | A         |
| 2903899000 | 0%        | F         |
| 2903910000 | 5%        | A         |
| 2903921000 | 5%        | A         |
| 2903922000 | 5%        | A         |
| 2903990000 | 5%        | A         |
| 2904101000 | 10%       | C         |
| 2904109000 | 10%       | C         |
| 2904201000 | 10%       | A         |
| 2904202000 | 10%       | A         |
| 2904203000 | 5%        | A         |
| 2904204000 | 5%        | A         |
| 2904209000 | 5%        | A         |
| 2904901000 | 0%        | F         |
| 2904909000 | 0%        | F         |
| 2905110000 | 5%        | A         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2905121000 | 5%        | A         |
| 2905122000 | 5%        | A         |
| 2905130000 | 5%        | A         |
| 2905141000 | 5%        | A         |
| 2905149000 | 5%        | A         |
| 2905161000 | 0%        | F         |
| 2905169000 | 5%        | A         |
| 2905170000 | 5%        | A         |
| 2905191000 | 5%        | A         |
| 2905192000 | 5%        | A         |
| 2905193000 | 5%        | A         |
| 2905194000 | 5%        | A         |
| 2905195000 | 5%        | A         |
| 2905196000 | 5%        | A         |
| 2905199000 | 5%        | A         |
| 2905220000 | 5%        | A         |
| 2905290000 | 5%        | A         |
| 2905310000 | 5%        | A         |
| 2905320000 | 5%        | A         |
| 2905391000 | 5%        | A         |
| 2905399000 | 5%        | A         |
| 2905410000 | 5%        | A         |
| 2905420000 | 5%        | A         |
| 2905450000 | 10%       | C         |
| 2905490000 | 5%        | A         |
| 2905510000 | 5%        | A         |
| 2905590000 | 5%        | A         |
| 2906110000 | 5%        | A         |
| 2906120000 | 10%       | C         |
| 2906130000 | 5%        | A         |
| 2906190000 | 5%        | A         |
| 2906210000 | 5%        | A         |
| 2906290000 | 5%        | A         |
| 2907111000 | 5%        | A         |
| 2907112000 | 5%        | A         |
| 2907120000 | 5%        | A         |
| 2907131000 | 10%       | A         |
| 2907139000 | 5%        | A         |
| 2907150000 | 5%        | A         |
| 2907190000 | 5%        | A         |
| 2907210000 | 5%        | A         |
| 2907220000 | 5%        | A         |
| 2907230000 | 5%        | A         |
| 2907291000 | 5%        | A         |
| 2907299000 | 5%        | A         |
| 2908110000 | 5%        | A         |
| 2908190000 | 5%        | A         |
| 2908910000 | 5%        | A         |
| 2908920000 | 5%        | A         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2908991000 | 10%       | A         |
| 2908992200 | 5%        | A         |
| 2908992300 | 5%        | A         |
| 2908992900 | 5%        | A         |
| 2908999000 | 5%        | A         |
| 2909110000 | 5%        | A         |
| 2909191000 | 10%       | A         |
| 2909199000 | 5%        | A         |
| 2909200000 | 5%        | A         |
| 2909301000 | 5%        | A         |
| 2909309000 | 5%        | A         |
| 2909410000 | 5%        | A         |
| 2909430000 | 5%        | A         |
| 2909440000 | 5%        | A         |
| 2909491000 | 15%       | A         |
| 2909492000 | 5%        | A         |
| 2909493000 | 5%        | A         |
| 2909494000 | 5%        | A         |
| 2909495000 | 5%        | A         |
| 2909496000 | 5%        | A         |
| 2909499000 | 5%        | A         |
| 2909501000 | 5%        | A         |
| 2909509000 | 0%        | F         |
| 2909601000 | 10%       | C         |
| 2909609000 | 5%        | A         |
| 2910100000 | 10%       | A         |
| 2910200000 | 5%        | A         |
| 2910300000 | 0%        | F         |
| 2910400000 | 5%        | A         |
| 2910902000 | 5%        | A         |
| 2910909000 | 5%        | A         |
| 2911000000 | 5%        | A         |
| 2912110000 | 10%       | C         |
| 2912120000 | 5%        | A         |
| 2912192000 | 5%        | A         |
| 2912193000 | 10%       | C         |
| 2912199000 | 5%        | A         |
| 2912210000 | 5%        | A         |
| 2912291000 | 5%        | A         |
| 2912299000 | 5%        | A         |
| 2912410000 | 5%        | A         |
| 2912420000 | 5%        | A         |
| 2912491000 | 5%        | A         |
| 2912499000 | 5%        | A         |
| 2912500000 | 5%        | A         |
| 2912600000 | 5%        | A         |
| 2913000000 | 5%        | A         |
| 2914110000 | 10%       | A         |
| 2914120000 | 5%        | A         |

Continuación del Decreto "Por el cual se da cumplimiento a los compromisos arancelarios adquiridos por Colombia en virtud del Acuerdo de Promoción Comercial entre la República de Colombia y los Estados Unidos de América."

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2914130000 | 0%        | F         |
| 2914190000 | 5%        | A         |
| 2914221000 | 5%        | A         |
| 2914222000 | 5%        | A         |
| 2914230000 | 5%        | A         |
| 2914292000 | 0%        | F         |
| 2914293000 | 5%        | A         |
| 2914299000 | 5%        | A         |
| 2914310000 | 5%        | A         |
| 2914390000 | 5%        | A         |
| 2914401000 | 5%        | A         |
| 2914409000 | 5%        | A         |
| 2914500000 | 5%        | A         |
| 2914610000 | 5%        | A         |
| 2914690000 | 5%        | A         |
| 2914700000 | 5%        | A         |
| 2915110000 | 5%        | A         |
| 2915121000 | 5%        | A         |
| 2915129000 | 5%        | A         |
| 2915130000 | 5%        | A         |
| 2915210000 | 10%       | A         |
| 2915240000 | 0%        | F         |
| 2915291000 | 10%       | C         |
| 2915292000 | 10%       | C         |
| 2915299010 | 10%       | A         |
| 2915299090 | 5%        | A         |
| 2915310000 | 10%       | B         |
| 2915320000 | 5%        | A         |
| 2915330000 | 10%       | C         |
| 2915360000 | 10%       | C         |
| 2915391000 | 5%        | A         |
| 2915392100 | 10%       | C         |
| 2915392200 | 10%       | A         |
| 2915393000 | 10%       | C         |
| 2915399010 | 10%       | C         |
| 2915399090 | 10%       | C         |
| 2915401000 | 5%        | A         |
| 2915402000 | 5%        | A         |
| 2915501000 | 0%        | F         |
| 2915502100 | 10%       | C         |
| 2915502200 | 5%        | A         |
| 2915601100 | 5%        | A         |
| 2915601900 | 5%        | A         |
| 2915602000 | 5%        | A         |
| 2915701000 | 10%       | A         |
| 2915702100 | 10%       | C         |
| 2915702200 | 10%       | C         |
| 2915702900 | 10%       | C         |
| 2915902000 | 5%        | A         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2915903100 | 5%        | A         |
| 2915903900 | 5%        | A         |
| 2915904000 | 10%       | A         |
| 2915905000 | 5%        | A         |
| 2915909000 | 5%        | A         |
| 2916111000 | 5%        | A         |
| 2916112000 | 5%        | A         |
| 2916121000 | 5%        | A         |
| 2916129000 | 5%        | A         |
| 2916130000 | 5%        | A         |
| 2916141000 | 5%        | A         |
| 2916149000 | 5%        | A         |
| 2916151000 | 10%       | A         |
| 2916152000 | 10%       | A         |
| 2916159000 | 5%        | A         |
| 2916160000 | 5%        | A         |
| 2916191000 | 5%        | A         |
| 2916192000 | 5%        | A         |
| 2916199000 | 5%        | A         |
| 2916201000 | 10%       | A         |
| 2916202000 | 10%       | A         |
| 2916209000 | 0%        | F         |
| 2916311000 | 10%       | A         |
| 2916313000 | 10%       | A         |
| 2916314000 | 5%        | A         |
| 2916319000 | 0%        | F         |
| 2916321000 | 10%       | C         |
| 2916322000 | 5%        | A         |
| 2916340000 | 5%        | A         |
| 2916390000 | 5%        | A         |
| 2917111000 | 10%       | A         |
| 2917112000 | 5%        | A         |
| 2917121000 | 5%        | A         |
| 2917122000 | 10%       | C         |
| 2917131000 | 5%        | A         |
| 2917132000 | 5%        | A         |
| 2917140000 | 5%        | A         |
| 2917191000 | 5%        | A         |
| 2917192000 | 10%       | C         |
| 2917193000 | 10%       | C         |
| 2917199000 | 5%        | A         |
| 2917200000 | 5%        | A         |
| 2917320000 | 15%       | C         |
| 2917330000 | 15%       | K         |
| 2917341000 | 15%       | C         |
| 2917342000 | 15%       | C         |
| 2917349000 | 15%       | C         |
| 2917350000 | 15%       | C         |
| 2917361000 | 5%        | A         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2917362000 | 5%        | A         |
| 2917370000 | 5%        | A         |
| 2917392000 | 10%       | A         |
| 2917393000 | 5%        | A         |
| 2917394000 | 5%        | A         |
| 2917399000 | 10%       | C         |
| 2918111000 | 5%        | A         |
| 2918112000 | 5%        | A         |
| 2918119000 | 5%        | A         |
| 2918120000 | 5%        | A         |
| 2918130000 | 5%        | A         |
| 2918140000 | 10%       | B         |
| 2918153000 | 10%       | C         |
| 2918159000 | 5%        | A         |
| 2918161000 | 5%        | A         |
| 2918162000 | 5%        | A         |
| 2918163000 | 5%        | A         |
| 2918169000 | 5%        | A         |
| 2918180000 | 0%        | F         |
| 2918191000 | 0%        | F         |
| 2918192000 | 5%        | A         |
| 2918199000 | 0%        | F         |
| 2918211000 | 10%       | C         |
| 2918212000 | 5%        | A         |
| 2918221000 | 10%       | C         |
| 2918222000 | 5%        | A         |
| 2918230000 | 10%       | C         |
| 2918291100 | 10%       | A         |
| 2918291200 | 10%       | A         |
| 2918291900 | 5%        | A         |
| 2918299000 | 5%        | A         |
| 2918300000 | 5%        | A         |
| 2918910000 | 5%        | A         |
| 2918991100 | 0%        | F         |
| 2918991200 | 0%        | F         |
| 2918992000 | 10%       | A         |
| 2918993000 | 0%        | F         |
| 2918994000 | 5%        | A         |
| 2918995000 | 5%        | A         |
| 2918996000 | 0%        | F         |
| 2918997000 | 10%       | A         |
| 2918999100 | 10%       | A         |
| 2918999200 | 10%       | A         |
| 2918999900 | 10%       | A         |
| 2919100000 | 5%        | A         |
| 2919901100 | 10%       | A         |
| 2919901900 | 5%        | A         |
| 2919902000 | 5%        | A         |
| 2919903000 | 0%        | F         |

Continuación del Decreto "Por el cual se da cumplimiento a los compromisos arancelarios adquiridos por Colombia en virtud del Acuerdo de Promoción Comercial entre la República de Colombia y los Estados Unidos de América."

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2919909000 | 5%        | A         |
| 2920111000 | 0%        | F         |
| 2920112000 | 0%        | F         |
| 2920192000 | 5%        | A         |
| 2920199000 | 0%        | F         |
| 2920901000 | 10%       | A         |
| 2920902000 | 5%        | A         |
| 2920903100 | 0%        | F         |
| 2920903200 | 0%        | F         |
| 2920903900 | 0%        | F         |
| 2920909000 | 0%        | F         |
| 2921110000 | 5%        | A         |
| 2921191000 | 5%        | A         |
| 2921192000 | 5%        | A         |
| 2921193000 | 5%        | A         |
| 2921194000 | 5%        | A         |
| 2921195000 | 5%        | A         |
| 2921199000 | 5%        | A         |
| 2921210000 | 0%        | F         |
| 2921220000 | 5%        | A         |
| 2921290000 | 5%        | A         |
| 2921300000 | 5%        | A         |
| 2921410000 | 5%        | A         |
| 2921421000 | 0%        | F         |
| 2921422000 | 0%        | F         |
| 2921429000 | 0%        | F         |
| 2921430000 | 0%        | F         |
| 2921440000 | 5%        | A         |
| 2921450000 | 5%        | A         |
| 2921461000 | 0%        | F         |
| 2921462000 | 0%        | F         |
| 2921463000 | 0%        | F         |
| 2921469000 | 0%        | F         |
| 2921491000 | 5%        | A         |
| 2921499000 | 0%        | F         |
| 2921510000 | 5%        | A         |
| 2921590000 | 5%        | A         |
| 2922111000 | 5%        | A         |
| 2922112000 | 5%        | A         |
| 2922121000 | 0%        | F         |
| 2922122000 | 5%        | A         |
| 2922131000 | 0%        | F         |
| 2922132000 | 5%        | A         |
| 2922141000 | 0%        | F         |
| 2922142000 | 0%        | F         |
| 2922192100 | 0%        | F         |
| 2922192200 | 0%        | F         |
| 2922192900 | 0%        | F         |
| 2922193000 | 0%        | F         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2922194000 | 0%        | F         |
| 2922199000 | 0%        | F         |
| 2922210000 | 5%        | A         |
| 2922290000 | 5%        | A         |
| 2922311000 | 5%        | A         |
| 2922312000 | 5%        | A         |
| 2922313000 | 5%        | A         |
| 2922319000 | 5%        | A         |
| 2922390000 | 5%        | A         |
| 2922410000 | 5%        | A         |
| 2922421000 | 10%       | A         |
| 2922429000 | 5%        | A         |
| 2922430000 | 5%        | A         |
| 2922441000 | 0%        | F         |
| 2922449000 | 0%        | F         |
| 2922491000 | 5%        | A         |
| 2922493000 | 5%        | A         |
| 2922494100 | 0%        | F         |
| 2922494200 | 10%       | A         |
| 2922499000 | 0%        | F         |
| 2922503000 | 0%        | F         |
| 2922504000 | 5%        | A         |
| 2922509000 | 5%        | A         |
| 2923100000 | 5%        | A         |
| 2923200000 | 10%       | C         |
| 2923901000 | 5%        | A         |
| 2923909000 | 10%       | A         |
| 2924110000 | 5%        | A         |
| 2924120000 | 0%        | F         |
| 2924190000 | 0%        | F         |
| 2924211000 | 10%       | A         |
| 2924219000 | 0%        | F         |
| 2924230000 | 5%        | A         |
| 2924240000 | 0%        | F         |
| 2924291000 | 10%       | A         |
| 2924292000 | 5%        | A         |
| 2924293000 | 0%        | F         |
| 2924294000 | 10%       | A         |
| 2924295000 | 0%        | F         |
| 2924296000 | 0%        | F         |
| 2924297000 | 0%        | F         |
| 2924298000 | 0%        | F         |
| 2924299100 | 0%        | F         |
| 2924299900 | 0%        | F         |
| 2925110000 | 10%       | A         |
| 2925120000 | 5%        | A         |
| 2925190000 | 5%        | A         |
| 2925210000 | 5%        | A         |
| 2925291000 | 5%        | A         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2925299000 | 0%        | F         |
| 2926100000 | 5%        | A         |
| 2926200000 | 5%        | A         |
| 2926301000 | 0%        | F         |
| 2926302000 | 0%        | F         |
| 2926902000 | 5%        | A         |
| 2926903000 | 5%        | A         |
| 2926904000 | 5%        | A         |
| 2926905000 | 10%       | A         |
| 2926909000 | 0%        | F         |
| 2927000000 | 5%        | A         |
| 2928001000 | 10%       | C         |
| 2928002000 | 5%        | A         |
| 2928009000 | 5%        | A         |
| 2929101000 | 5%        | A         |
| 2929109000 | 0%        | F         |
| 2929901000 | 5%        | A         |
| 2929902000 | 5%        | A         |
| 2929903000 | 5%        | A         |
| 2929909000 | 5%        | A         |
| 2930201000 | 0%        | F         |
| 2930202000 | 0%        | F         |
| 2930209000 | 0%        | F         |
| 2930301000 | 0%        | F         |
| 2930309000 | 5%        | A         |
| 2930400000 | 5%        | A         |
| 2930500000 | 0%        | F         |
| 2930901100 | 0%        | F         |
| 2930901900 | 5%        | A         |
| 2930902100 | 5%        | A         |
| 2930902900 | 5%        | A         |
| 2930903000 | 0%        | F         |
| 2930905100 | 10%       | A         |
| 2930905900 | 10%       | A         |
| 2930906000 | 0%        | F         |
| 2930907000 | 0%        | F         |
| 2930908000 | 0%        | F         |
| 2930909200 | 5%        | A         |
| 2930909300 | 0%        | F         |
| 2930909400 | 0%        | F         |
| 2930909500 | 0%        | F         |
| 2930909600 | 0%        | F         |
| 2930909700 | 0%        | F         |
| 2930909800 | 0%        | F         |
| 2930909900 | 0%        | F         |
| 2931100000 | 5%        | A         |
| 2931200000 | 0%        | F         |
| 2931901100 | 0%        | F         |
| 2931901200 | 0%        | F         |

Continuación del Decreto "Por el cual se da cumplimiento a los compromisos arancelarios adquiridos por Colombia en virtud del Acuerdo de Promoción Comercial entre la República de Colombia y los Estados Unidos de América."

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2931902000 | 0%        | F         |
| 2931909100 | 0%        | F         |
| 2931909200 | 0%        | F         |
| 2931909300 | 0%        | F         |
| 2931909400 | 0%        | F         |
| 2931909500 | 0%        | F         |
| 2931909600 | 0%        | F         |
| 2931909700 | 0%        | F         |
| 2931909900 | 0%        | F         |
| 2932110000 | 5%        | A         |
| 2932120000 | 5%        | A         |
| 2932131000 | 5%        | A         |
| 2932132000 | 5%        | A         |
| 2932190000 | 5%        | A         |
| 2932201000 | 5%        | A         |
| 2932209100 | 5%        | A         |
| 2932209900 | 5%        | A         |
| 2932910000 | 5%        | A         |
| 2932920000 | 5%        | A         |
| 2932930000 | 5%        | A         |
| 2932940000 | 5%        | A         |
| 2932950000 | 0%        | F         |
| 2932991000 | 5%        | A         |
| 2932992000 | 10%       | A         |
| 2932994000 | 0%        | F         |
| 2932999000 | 0%        | F         |
| 2933111000 | 5%        | A         |
| 2933113000 | 5%        | A         |
| 2933119000 | 5%        | A         |
| 2933191000 | 5%        | A         |
| 2933199000 | 5%        | A         |
| 2933210000 | 5%        | A         |
| 2933290000 | 0%        | F         |
| 2933310000 | 5%        | A         |
| 2933320000 | 10%       | A         |
| 2933331000 | 0%        | F         |
| 2933332000 | 0%        | F         |
| 2933333000 | 0%        | F         |
| 2933334000 | 0%        | F         |
| 2933335000 | 0%        | F         |
| 2933339000 | 0%        | F         |
| 2933391100 | 0%        | F         |
| 2933391200 | 0%        | F         |
| 2933392000 | 0%        | F         |
| 2933393000 | 0%        | F         |
| 2933396000 | 0%        | F         |
| 2933397000 | 0%        | F         |
| 2933399000 | 0%        | F         |
| 2933410000 | 0%        | F         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2933491000 | 0%        | F         |
| 2933499000 | 0%        | F         |
| 2933520000 | 5%        | A         |
| 2933531000 | 5%        | A         |
| 2933532000 | 5%        | A         |
| 2933533000 | 5%        | A         |
| 2933534000 | 5%        | A         |
| 2933539000 | 5%        | A         |
| 2933540000 | 5%        | A         |
| 2933551000 | 5%        | A         |
| 2933552000 | 10%       | A         |
| 2933553000 | 0%        | F         |
| 2933554000 | 5%        | A         |
| 2933559000 | 5%        | A         |
| 2933591000 | 5%        | A         |
| 2933592000 | 5%        | A         |
| 2933593000 | 5%        | A         |
| 2933594000 | 0%        | F         |
| 2933595000 | 0%        | F         |
| 2933596000 | 0%        | F         |
| 2933599000 | 0%        | F         |
| 2933610000 | 5%        | A         |
| 2933691000 | 0%        | F         |
| 2933699000 | 0%        | F         |
| 2933710000 | 10%       | C         |
| 2933720000 | 0%        | F         |
| 2933791000 | 0%        | F         |
| 2933799000 | 0%        | F         |
| 2933911000 | 0%        | F         |
| 2933912000 | 0%        | F         |
| 2933913000 | 0%        | F         |
| 2933914000 | 0%        | F         |
| 2933915000 | 0%        | F         |
| 2933916000 | 0%        | F         |
| 2933917000 | 0%        | F         |
| 2933919000 | 0%        | F         |
| 2933991000 | 5%        | A         |
| 2933992000 | 5%        | A         |
| 2933999000 | 0%        | F         |
| 2934101000 | 0%        | F         |
| 2934109000 | 5%        | A         |
| 2934200000 | 5%        | A         |
| 2934300000 | 5%        | A         |
| 2934911000 | 0%        | F         |
| 2934912000 | 0%        | F         |
| 2934913000 | 0%        | F         |
| 2934919000 | 0%        | F         |
| 2934991000 | 5%        | A         |
| 2934992000 | 5%        | A         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2934993000 | 0%        | F         |
| 2934994000 | 5%        | A         |
| 2934999000 | 0%        | F         |
| 2935001000 | 0%        | F         |
| 2935009000 | 0%        | F         |
| 2936210000 | 5%        | A         |
| 2936220000 | 5%        | A         |
| 2936230000 | 5%        | A         |
| 2936240000 | 5%        | A         |
| 2936250000 | 5%        | A         |
| 2936260000 | 5%        | A         |
| 2936270000 | 5%        | A         |
| 2936280000 | 5%        | A         |
| 2936291000 | 5%        | A         |
| 2936292000 | 5%        | A         |
| 2936293000 | 5%        | A         |
| 2936299000 | 5%        | A         |
| 2936900000 | 5%        | A         |
| 2937110000 | 5%        | A         |
| 2937120000 | 0%        | F         |
| 2937191000 | 5%        | A         |
| 2937199000 | 5%        | A         |
| 2937211000 | 5%        | A         |
| 2937212000 | 5%        | A         |
| 2937219000 | 5%        | A         |
| 2937221000 | 5%        | A         |
| 2937222000 | 5%        | A         |
| 2937223000 | 5%        | A         |
| 2937224000 | 5%        | A         |
| 2937229000 | 5%        | A         |
| 2937231000 | 5%        | A         |
| 2937232000 | 5%        | A         |
| 2937239000 | 5%        | A         |
| 2937291000 | 5%        | A         |
| 2937292000 | 5%        | A         |
| 2937299000 | 5%        | A         |
| 2937500000 | 5%        | A         |
| 2937900000 | 5%        | A         |
| 2938100000 | 5%        | A         |
| 2938902000 | 5%        | A         |
| 2938909000 | 5%        | A         |
| 2939111000 | 5%        | A         |
| 2939112000 | 5%        | A         |
| 2939113000 | 5%        | A         |
| 2939114000 | 5%        | A         |
| 2939115000 | 5%        | A         |
| 2939116000 | 5%        | A         |
| 2939117000 | 5%        | A         |
| 2939191000 | 5%        | A         |

Continuación del Decreto "Por el cual se da cumplimiento a los compromisos arancelarios adquiridos por Colombia en virtud del Acuerdo de Promoción Comercial entre la República de Colombia y los Estados Unidos de América."

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 2939199000 | 5%        | A         |
| 2939200000 | 5%        | A         |
| 2939300000 | 5%        | A         |
| 2939410000 | 5%        | A         |
| 2939420000 | 5%        | A         |
| 2939430000 | 5%        | A         |
| 2939440000 | 5%        | A         |
| 2939490000 | 5%        | A         |
| 2939510000 | 5%        | A         |
| 2939590000 | 5%        | A         |
| 2939610000 | 5%        | A         |
| 2939620000 | 5%        | A         |
| 2939630000 | 5%        | A         |
| 2939690000 | 5%        | A         |
| 2939911000 | 5%        | A         |
| 2939912000 | 5%        | A         |
| 2939914000 | 5%        | A         |
| 2939915000 | 5%        | A         |
| 2939916000 | 5%        | A         |
| 2939991000 | 10%       | A         |
| 2939999000 | 5%        | A         |
| 2940000000 | 5%        | A         |
| 2941101000 | 10%       | A         |
| 2941102000 | 10%       | A         |
| 2941103000 | 10%       | A         |
| 2941104000 | 10%       | A         |
| 2941109000 | 5%        | A         |
| 2941200000 | 5%        | A         |
| 2941301000 | 5%        | A         |
| 2941302000 | 5%        | A         |
| 2941309000 | 5%        | A         |
| 2941400000 | 5%        | A         |
| 2941500000 | 5%        | A         |
| 2941901000 | 5%        | A         |
| 2941902000 | 5%        | A         |
| 2941903000 | 5%        | A         |
| 2941904000 | 5%        | A         |
| 2941905010 | 0%        | F         |
| 2941905090 | 0%        | F         |
| 2941906000 | 10%       | A         |
| 2941909000 | 5%        | A         |
| 2942000000 | 5%        | A         |
| 3001201000 | 5%        | A         |
| 3001202000 | 10%       | A         |
| 3001209000 | 5%        | A         |
| 3001901000 | 5%        | A         |
| 3001909000 | 5%        | A         |
| 3002101100 | 5%        | A         |
| 3002101200 | 5%        | A         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 3002101300 | 5%        | A         |
| 3002101900 | 5%        | A         |
| 3002103100 | 5%        | A         |
| 3002103200 | 5%        | A         |
| 3002103300 | 5%        | A         |
| 3002103900 | 15%       | A         |
| 3002201000 | 5%        | A         |
| 3002202000 | 5%        | A         |
| 3002203000 | 5%        | A         |
| 3002209000 | 5%        | A         |
| 3002301000 | 5%        | A         |
| 3002309000 | 5%        | A         |
| 3002901000 | 5%        | A         |
| 3002902000 | 5%        | A         |
| 3002903000 | 5%        | A         |
| 3002904000 | 5%        | A         |
| 3002905000 | 5%        | A         |
| 3002909000 | 5%        | A         |
| 3003100000 | 5%        | A         |
| 3003200000 | 5%        | A         |
| 3003310000 | 5%        | A         |
| 3003390000 | 5%        | A         |
| 3003400000 | 5%        | A         |
| 3003901000 | 5%        | A         |
| 3003902000 | 5%        | A         |
| 3004101000 | 10%       | A         |
| 3004102000 | 10%       | A         |
| 3004201100 | 5%        | A         |
| 3004201900 | 10%       | A         |
| 3004202000 | 10%       | A         |
| 3004310000 | 0%        | F         |
| 3004321100 | 5%        | A         |
| 3004321900 | 10%       | A         |
| 3004322000 | 10%       | A         |
| 3004391100 | 5%        | A         |
| 3004391900 | 10%       | A         |
| 3004392000 | 10%       | A         |
| 3004401100 | 10%       | A         |
| 3004401200 | 5%        | A         |
| 3004401900 | 10%       | A         |
| 3004402000 | 10%       | A         |
| 3004501000 | 10%       | A         |
| 3004502000 | 10%       | A         |
| 3004901000 | 5%        | A         |
| 3004902100 | 10%       | A         |
| 3004902200 | 10%       | A         |
| 3004902300 | 5%        | A         |
| 3004902400 | 5%        | A         |
| 3004902900 | 5%        | A         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 3004903000 | 10%       | A         |
| 3005101000 | 10%       | A         |
| 3005109000 | 10%       | A         |
| 3005901000 | 15%       | C         |
| 3005902000 | 15%       | C         |
| 3005903100 | 15%       | C         |
| 3005903900 | 15%       | C         |
| 3005909000 | 15%       | C         |
| 3006101000 | 15%       | C         |
| 3006102000 | 15%       | C         |
| 3006109000 | 5%        | A         |
| 3006200000 | 5%        | A         |
| 3006301000 | 10%       | A         |
| 3006302000 | 5%        | A         |
| 3006303000 | 5%        | A         |
| 3006401000 | 15%       | C         |
| 3006402000 | 10%       | A         |
| 3006500000 | 15%       | C         |
| 3006600000 | 10%       | A         |
| 3006700000 | 10%       | A         |
| 3006910000 | 5%        | A         |
| 3006920000 | 15%       | C         |
| 3101001000 | 5%        | A         |
| 3101009000 | 5%        | A         |
| 3102101000 | 5%        | A         |
| 3102109000 | 5%        | A         |
| 3102210000 | 5%        | A         |
| 3102290000 | 5%        | A         |
| 3102300000 | 5%        | A         |
| 3102400000 | 5%        | A         |
| 3102500000 | 5%        | A         |
| 3102600000 | 5%        | A         |
| 3102800000 | 5%        | A         |
| 3102901000 | 5%        | A         |
| 3102909000 | 5%        | A         |
| 3103100000 | 5%        | A         |
| 3103900000 | 5%        | A         |
| 3104201000 | 5%        | A         |
| 3104209000 | 5%        | A         |
| 3104300000 | 5%        | A         |
| 3104901000 | 5%        | A         |
| 3104909000 | 5%        | A         |
| 3105100000 | 5%        | A         |
| 3105200000 | 10%       | A         |
| 3105300000 | 5%        | A         |
| 3105400000 | 5%        | A         |
| 3105510000 | 10%       | A         |
| 3105590000 | 5%        | A         |
| 3105600000 | 5%        | A         |

Continuación del Decreto "Por el cual se da cumplimiento a los compromisos arancelarios adquiridos por Colombia en virtud del Acuerdo de Promoción Comercial entre la República de Colombia y los Estados Unidos de América."

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 3105901000 | 5%        | A         |
| 3105902000 | 5%        | A         |
| 3105909000 | 5%        | A         |
| 3201100000 | 5%        | A         |
| 3201200000 | 5%        | A         |
| 3201902000 | 5%        | A         |
| 3201903000 | 5%        | A         |
| 3201909000 | 10%       | A         |
| 3202100000 | 10%       | B         |
| 3202901000 | 10%       | B         |
| 3202909000 | 10%       | B         |
| 3203001100 | 5%        | A         |
| 3203001200 | 5%        | A         |
| 3203001300 | 5%        | A         |
| 3203001400 | 10%       | A         |
| 3203001500 | 10%       | A         |
| 3203001600 | 10%       | A         |
| 3203001700 | 10%       | A         |
| 3203001900 | 10%       | A         |
| 3203002100 | 10%       | A         |
| 3203002900 | 5%        | A         |
| 3204110000 | 10%       | A         |
| 3204120000 | 5%        | A         |
| 3204130000 | 5%        | A         |
| 3204140000 | 5%        | A         |
| 3204151000 | 0%        | F         |
| 3204159000 | 0%        | F         |
| 3204160000 | 0%        | F         |
| 3204170000 | 10%       | B         |
| 3204191000 | 5%        | A         |
| 3204199000 | 10%       | B         |
| 3204200000 | 5%        | A         |
| 3204900000 | 10%       | A         |
| 3205000000 | 10%       | A         |
| 3206110000 | 5%        | A         |
| 3206190000 | 10%       | B         |
| 3206200000 | 10%       | B         |
| 3206410000 | 10%       | C         |
| 3206420000 | 5%        | A         |
| 3206491000 | 10%       | B         |
| 3206492000 | 5%        | A         |
| 3206493000 | 5%        | A         |
| 3206499100 | 5%        | A         |
| 3206499900 | 10%       | A         |
| 3206500000 | 10%       | A         |
| 3207100000 | 10%       | C         |
| 3207201000 | 10%       | C         |
| 3207209000 | 10%       | C         |
| 3207300000 | 10%       | C         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 3207401000 | 10%       | C         |
| 3207409000 | 10%       | A         |
| 3208100000 | 15%       | K         |
| 3208200000 | 15%       | K         |
| 3208900000 | 15%       | K         |
| 3209100000 | 15%       | C         |
| 3209900000 | 15%       | C         |
| 3210001000 | 15%       | A         |
| 3210002000 | 15%       | C         |
| 3210009000 | 15%       | C         |
| 3211000000 | 15%       | C         |
| 3212100000 | 5%        | A         |
| 3212901000 | 10%       | C         |
| 3212902000 | 15%       | C         |
| 3213101000 | 15%       | C         |
| 3213109000 | 15%       | C         |
| 3213900000 | 15%       | C         |
| 3214101000 | 15%       | C         |
| 3214102000 | 15%       | C         |
| 3214900000 | 15%       | C         |
| 3215110000 | 15%       | B         |
| 3215190000 | 15%       | B         |
| 3215901000 | 15%       | A         |
| 3215902000 | 15%       | A         |
| 3215909000 | 15%       | B         |
| 3302101000 | 10%       | A         |
| 3302109000 | 10%       | A         |
| 3302900000 | 10%       | A         |
| 3303000000 | 20%       | B         |
| 3304100000 | 20%       | C         |
| 3304200000 | 20%       | C         |
| 3304300000 | 20%       | C         |
| 3304910000 | 20%       | C         |
| 3304990000 | 20%       | A         |
| 3305100000 | 20%       | A         |
| 3305200000 | 20%       | C         |
| 3305300000 | 20%       | B         |
| 3305900000 | 20%       | A         |
| 3306100000 | 20%       | C         |
| 3306200000 | 20%       | C         |
| 3306900000 | 20%       | C         |
| 3307100000 | 20%       | A         |
| 3307200000 | 20%       | A         |
| 3307300000 | 20%       | C         |
| 3307410000 | 20%       | C         |
| 3307490000 | 20%       | A         |
| 3307901000 | 20%       | C         |
| 3307909000 | 20%       | C         |
| 3401110000 | 20%       | B         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 3401191000 | 20%       | C         |
| 3401199000 | 20%       | C         |
| 3401200000 | 20%       | C         |
| 3401300000 | 20%       | C         |
| 3402111000 | 15%       | B         |
| 3402119000 | 15%       | B         |
| 3402121000 | 15%       | A         |
| 3402129000 | 15%       | A         |
| 3402131000 | 15%       | A         |
| 3402139000 | 15%       | A         |
| 3402191000 | 15%       | A         |
| 3402199000 | 15%       | C         |
| 3402200000 | 20%       | A         |
| 3402901000 | 15%       | C         |
| 3402909100 | 5%        | A         |
| 3402909900 | 15%       | C         |
| 3403110000 | 15%       | B         |
| 3403190000 | 15%       | C         |
| 3403910000 | 15%       | B         |
| 3403990000 | 15%       | C         |
| 3404200000 | 10%       | A         |
| 3404903000 | 10%       | A         |
| 3404904010 | 5%        | A         |
| 3404904020 | 10%       | C         |
| 3404909000 | 10%       | C         |
| 3405100000 | 20%       | C         |
| 3405200000 | 15%       | A         |
| 3405300000 | 15%       | C         |
| 3405400000 | 15%       | B         |
| 3405900000 | 15%       | C         |
| 3406000000 | 20%       | A         |
| 3407001000 | 20%       | C         |
| 3407002000 | 15%       | C         |
| 3407009000 | 10%       | A         |
| 3506100000 | 15%       | C         |
| 3506910000 | 15%       | C         |
| 3506990000 | 15%       | C         |
| 3507100000 | 10%       | C         |
| 3507901300 | 10%       | A         |
| 3507901900 | 5%        | A         |
| 3507903000 | 5%        | A         |
| 3507904000 | 5%        | A         |
| 3507905000 | 10%       | A         |
| 3507906000 | 10%       | B         |
| 3507909000 | 5%        | A         |
| 3601000000 | 10%       | C         |
| 3602001100 | 10%       | A         |
| 3602001900 | 10%       | C         |
| 3602002000 | 10%       | A         |

| Subpartida | Tasa Base | Categoría |
|------------|-----------|-----------|
| 3808949900 | 10%       | A         |
| 3808991100 | 10%       | A         |
| 3808991900 | 10%       | A         |
| 3808999100 | 10%       | A         |
| 3808999900 | 10%       | A         |
| 3809910000 | 10%       | A         |
| 3809920000 | 10%       | B         |
| 3809930000 | 10%       | B         |
| 3810101000 | 10%       | A         |
| 3810102000 | 10%       | A         |
| 3810109000 | 10%       | C         |
| 3810901000 | 10%       | A         |
| 3810902000 | 10%       | A         |
| 3811110000 | 10%       | A         |
| 3811190000 | 10%       | A         |
| 3811211000 | 10%       | A         |
| 3811212000 | 10%       | A         |
| 3811219000 | 10%       | A         |
| 3811290000 | 10%       | C         |
| 3811900000 | 10%       | A         |
| 3812100000 | 5%        | A         |
| 3812200000 | 15%       | C         |
| 3812301000 | 10%       | A         |
| 3812309000 | 15%       | C         |
| 3813001200 | 10%       | A         |
| 3813001300 | 10%       | A         |
| 3813001400 | 10%       | A         |
| 3813001500 | 10%       | A         |
| 3813001900 | 10%       | A         |
| 3813002000 | 10%       | A         |
| 3814001000 | 10%       | C         |
| 3814002000 | 10%       | C         |
| 3814003000 | 10%       | C         |
| 3814009000 | 10%       | C         |
| 3815110000 | 5%        | A         |
| 3815120000 | 5%        | A         |
| 3815191000 | 5%        | A         |
| 3815199000 | 10%       | C         |
| 3815900000 | 10%       | C         |
| 3816000000 | 10%       | C         |
| 3817001000 | 15%       | A         |
| 3817002000 | 5%        | A         |
| 3817009000 | 15%       | A         |
| 3818000000 | 5%        | A         |
| 3819000000 | 10%       | C         |
| 3820000000 | 10%       | C         |
| 3821000000 | 5%        | A         |
| 3822003000 | 5%        | A         |
| 3822009000 | 5%        | A         |