



Tax Alert

Administrative Provision for the Creation and Implementation of Interinstitutional Checkpoints -PCI-



On 26 October 2021, Resolution Number SAT-DSI-1100-2021 of the Superintendency of Tax Administration was published in the official gazette, which rules to create Interinstitutional Checkpoints in areas of the country's highway system where modes of transportation, goods and people pass through. Such checkpoints will be implemented gradually and strategically at locations determined by the Customs Service, since they have the purpose of strengthening control over the secondary zone of the customs territory and countering customs fraud and smuggling, through the review, inspection and seizure of goods.

The Interinstitutional Checkpoints will be implemented under the coordination of the Superintendency of Tax Administration and must have delegates of the institutions that form part of COINCON.

Furthermore, it is important to consider that the Customs Service is authorized to perform verifications, checks and oversight after the release of the goods.

The resolution went into effect on **27 October 2021**.

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Ana Lucía Santacruz

Tax and Global Trade Partner
alsantacruz@deloitte.com



Daniela Velásquez

Tax Manager
dbvelasquez@deloitte.com

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