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## COLOMBIA – MEASURES CONCERNING IMPORTED SPIRITS

### REQUEST FOR THE ESTABLISHMENT OF A PANEL BY THE EUROPEAN UNION

The following communication, dated 22 August 2016, from the delegation of the European Union to the Chairperson of the Dispute Settlement Body, is circulated pursuant to Article 6.2 of the DSU.

My authorities have instructed me to request the establishment of a panel pursuant to Articles 4 and 6 of the *Understanding on Rules and Procedures Governing the Settlement of Disputes* ("DSU") and Article XXIII of the *General Agreement on Tariffs and Trade 1994* ("GATT 1994") with respect to the discriminatory and other WTO-inconsistent treatment that Colombia accords, without justification, to imported alcoholic beverages at national and departmental level. These measures adversely affect exports of spirits from the European Union to Colombia. The spirits covered under this dispute are classified under HS 22.08.

On 13 January 2016, the European Union requested consultations with Colombia, pursuant to Articles 1 and 4 of the DSU and Article XXII of the GATT 1994. The request was circulated on 18 January 2016 as document WT/DS502/1 and G/L/1142, and a technical correction introduced on 21 January 2016 as document WT/DS502/1/Corr.1 and G/L/1142/Corr.1. The European Union held consultations with Colombia on 8 and 9 March 2016 with a view to reaching a mutually satisfactory solution. Unfortunately, the consultations failed to settle the dispute.

As a result, the European Union requests that a Panel be established pursuant to Articles 4 and 6 of the DSU and Article XXIII of the GATT 1994 to examine this matter with the standard terms of reference as set out in Article 7.1 of the DSU, subject to the provisions of Articles 6.2 and 7 of the DSU, and the other specific terms of reference set out in this Panel Request or otherwise agreed.

In the sections below, the European Union will identify the specific measures at issue and summarize the legal basis and the reasons for the complaint. For ease of reference, it will do so by grouping the measures at issue into two sets<sup>1</sup>: measures relating to the application of discriminatory taxation of imported spirits in Colombia form the first set of measures at issue; other WTO-inconsistent measures relating to the introduction and sale of spirits in the departments form the second set of measures at issue.

## 1 DISCRIMINATORY TAXATION OF IMPORTED SPIRITS

### 1.1 Introduction

Discriminatory taxation of imported spirits is the first set of measures at issue. Under the Colombian fiscal regime, all spirits are subject to a national excise tax on consumption, except in departments or other regional or local subdivisions ("departments") exercising the so-called fiscal monopoly over spirits. These departments levy instead a charge or "participation" (*participación*) connected to the exercise of their fiscal monopoly. Both the tax and the charge are levied per degree of alcohol. The amounts of the tax and of the charge increase for spirits containing more than 35% ABV (alcohol by volume). In addition, it appears that in certain departments

<sup>1</sup> The European Union's complaint addresses each of those measures in its own right. A complaint is brought individually for each measure, including when the measure at issue forms part of one "set".

domestically produced spirits destined for promotional use are exempt from the payment of the charge or participation, whilst no such exemption is available for imported spirits.

## **1.2 Identification of the specific measures at issue**

The first set of measures at issue, related to the discriminatory taxation of imported spirits in the Colombian market, consists of two specific measures at issue. The documents that together constitute or evidence the existence and content of those two measures at issue are listed in the annex to this request for the establishment of a panel.

### **(1) The first measure at issue**

The first measure at issue is the application by Colombia, including by the authorities of the departments, of a set of facially origin-neutral taxes or charges, imposing higher rates on spirits with an ABV of more than 35%, and lower rates on spirits with an ABV equal to or less than 35%.

The products that are taxed or charged at the higher rates are spirits, including whiskey, gin, vodka, aniseed vodka, liqueur and rum, whether imported or domestic, with an ABV of more than 35%. The products that are taxed or charged at the lower rates are spirits, including aguardientes and rum, whether imported or domestic, with an ABV equal to or less than 35%.

All or most of the spirits that the European Union imports or aims to import into Colombia are subject to the higher rate of the tax or charge, whilst all or most of the spirits that are produced and sold in Colombia are subject to the lower rate.

All imported and domestic spirits at issue are either like (for instance, in the case of rum; or in the case of aniseed vodka liqueur and aguardiente) or directly competitive or substitutable products in the Colombian market. Thus, this fiscal regime results in the unjustified imposition of a higher fiscal burden on like or directly competitive and substitutable imported spirits than the one applied on domestically produced spirits, mostly rums and aguardientes.

### **(2) The second measure at issue**

The second measure at issue is the exemption enacted by certain departments, in particular the Department of Quindío, from the payment of the local charge or participation for spirits produced by the local or official distillery that are destined for promotional use. No such exemption is available for imported spirits introduced in the same department, thereby placing imports at a competitive disadvantage relative to domestic products, in particular those that are produced in the department.

## **1.3 Summary of the legal basis of the complaint and reasons for this panel request**

With respect to the first set of measures at issue, the European Union refers to paragraphs 1 and 2 of Article III, including the three related Notes and Supplementary Provisions, as well as to paragraph 12 of Article XXIV of the GATT 1994.

### **(1) The first measure at issue**

The first measure at issue is inconsistent with Colombia's obligations under the second sentence of Article III:2 of the GATT 1994, because Colombia applies dissimilar internal taxes or charges on imported spirits and on directly competitive or substitutable domestic spirits, so as to afford protection to the domestic production of spirits.

Colombia applies *de facto* higher internal taxes or charges on imported spirits than those applied to domestically produced spirits in a manner so as to afford protection to domestic production, contrary to the principles set forth in Article III:1 of the GATT 1994.

In the Colombian market, spirits, including whiskey, gin, vodka, aniseed vodka, liqueur and rum, whether imported or domestic and irrespective of their degree of alcohol, are directly competitive or substitutable products within the meaning of Article III:2, second sentence, of the GATT 1994. However, all or most of the spirits that the European Union imports or aims to import into

Colombia are taxed or charged at the higher rate, whilst all or most of the spirits that are produced and sold in Colombia are taxed or charged at the lower rate. This is the case whether or not the comparison is made with respect to all of the spirits at issue, or with respect to each spirit considered individually. This dissimilar taxation has a detrimental impact on the competitive conditions or opportunities for imported spirits in the Colombian market. The national consumption tax and departmental participation charges do not apply in an even-handed manner, but rather apply so as to afford protection to the domestic production of spirits in Colombia.

Furthermore, the first measure at issue did not exist on the date of the entry into force of the GATT 1994 for Colombia, and in any event is both technically inconsistent with the letter of Article III and in fact inconsistent with its spirit. Thus, Colombia is obliged to take such reasonable measures, as are available to it to ensure observance of the provisions of the GATT 1994 by the departments, including the repeal of existing legislation authorizing the departments to levy internal charges in contravention of Article III of the GATT 1994, as required by Article XXIV:12 of the GATT 1994. In this respect, bringing the measure into conformity with Colombia's WTO obligations (notably by removing the discrimination) would not result in a serious financial hardship for the local governments or authorities concerned or create serious administrative and financial difficulties. In any event, Colombia has already had ample opportunity to eliminate the inconsistent taxation gradually over a transitional period. This is all the more apparent since Colombia had committed to remove the inconsistency of its regime on spirits with the national treatment provisions of the Trade Agreement between the European Union and its Member States, of the one part, and Colombia and Peru, of the other part, which incorporate Colombia's GATT national treatment obligations, within a transitional period of two years from the date of application of the Agreement, which ended on 1 August 2015.

In addition, the first measure at issue is inconsistent with Colombia's obligations under the first sentence of Article III:2 of the GATT 1994 because Colombia applies taxes or charges to imported spirits that are in excess of those applied, directly or indirectly, to like domestic spirits within the meaning of that provision. This is particularly the case with respect to rum; and with respect to aniseed vodka liqueur and aguardiente.

## (2) The second measure at issue

The second measure at issue is inconsistent with the first sentence of Article III:2 of the GATT 1994 because Colombia exempts from the departmental participation charge spirits produced by the local or official distillery of the Department of Quindío, while imported like spirits are not exempted from the participation charge. Hence, imported like spirits are subject, directly or indirectly, to internal charges that are in excess of those applied, directly or indirectly, to like domestic spirits in contravention of Article III: 2, first sentence, of the GATT 1994. With respect to the second measure at issue, Colombia has also failed to take such reasonable measures as may be available to it to ensure observance of the provisions of the GATT 1994 by the regional and local governments and authorities within its territories, as required by Article XXIV:12 of the GATT 1994.

## 2 OTHER WTO INCONSISTENT MEASURES APPLIED TO IMPORTED SPIRITS

### 2.1 Introduction

Other WTO inconsistent measures applied to imported spirits constitute the second set of measures at issue.

In addition to fiscal measures, Colombia subjects imported spirits to a number of unjustified marketing restrictions connected to the administration and implementation of the so-called fiscal monopolies over the introduction and sale of spirits ("the fiscal monopoly") in Colombian departments. It is the European Union's understanding that, as of the date of this request for the establishment of a panel, 30 out of the 32 Colombian departments (the two exceptions being the departments of *Casanere y San Andrés* and *Providencia*) have decided, through a local "ordinance" or similar legal instrument, to exercise the fiscal monopoly.

Colombian departments are empowered by the Political Constitution of Colombia of 1991 to establish fiscal monopolies over the production, introduction and commercialization of spirits in the

territory of their jurisdiction. Departments exercising the fiscal monopoly hold exclusive control over the supply and/or trade in spirits in their jurisdiction, and can regulate the introduction, distribution and production of spirits. The European Union understands that, ostensibly, one of the purposes of the monopoly is fiscal, i.e. to secure departmental income.

Each department exercising the fiscal monopoly decides which spirits may be produced in its territory and who may produce them. In some cases, the department owns a local or official distillery that produces spirits. In other cases, the department authorizes third parties to produce spirits within the department through a concession contract with the producer in question. Departments exercising the fiscal monopoly can also conclude exchange contracts ("*convenios de intercambio*") with other departments for the production of spirits that will be introduced and sold in its territory.

Once a department establishes the fiscal monopoly over the introduction or sales of spirits in the territory of its jurisdiction, the introduction or marketing of any imported spirits in that department is made subject to an authorization or license ("authorization"). Without an authorization, traders cannot introduce imported spirits into the territory of the department. Authorizations are granted through a multiplicity of legal instruments (contracts of introduction, permits, etc.). In the majority of cases, the authorization to introduce spirits is subject to the conclusion of a contract of introduction (*convenio de introducción*) with the department. Introduction contracts are concluded with the departments for a period of several months to a number of years. These contracts are concluded in accordance with the conditions and requirements stipulated in departmental ordinances, tax codes, resolutions, circulars or other instruments. In concluding those contracts, however, the departments enjoy significant discretion, including as regards the clauses the contract contains. In addition, prior to granting an authorization or concluding an introduction contract, the departments carry out a study or analysis of the economic and/or fiscal suitability ("*conveniencia económica y rentística*") of granting the authorization or concluding the contract.

While the content of introduction contracts appears to differ per department in some respects, they contain certain typical clauses, such as the authorization to introduce spirits in the department, lists of products, minimum introduction quotas (the obligation to sell a pre-established volume or value of imported spirits), minimum prices at which imported spirits can be sold, the amount of the participation charge that is owed, additional charges, the obligation to contract an insurance policy to guarantee *inter alia* the payment of the charges (or value of the contract) for the duration of the contract, and stipulate sanctions and/or fines for lack of compliance with the terms and conditions of the contracts. Traders are bound to accept such clauses and stipulations before spirits can be introduced and commercialized.

Furthermore, before imported spirits can be marketed in the department, importers must pay the consumption tax, at importation, to the *Fondo-Cuenta*, and later declare and pay the participation charge to the department where they are introduced, in an amount equivalent to the difference between the consumption tax already paid and the amount of the participation charge that is due, if this is higher than the consumption tax. In this way, the consumption tax paid on importation constitutes an advance payment of the participation charge. In addition, a strip stamp must be affixed to imported spirits. These requirements do not apply to spirits produced in the department in question.

Once introduced into a department, imported spirits cannot circulate freely between the departments.

The requirement to obtain authorization to introduce imported spirits in the departments, as well as the operation and application of introduction contracts and the requirements to pay the participation charge in advance and affix strip stamps, place imported spirits at a competitive disadvantage in the Colombian market in comparison with domestically produced spirits, in contravention of Colombia's obligations under the GATT 1994, as detailed below.

## 2.2 Identification of the specific measures at issue

The second set of measures at issue relates to the introduction of spirits in the departments exercising the fiscal monopoly, and consists of the following seven additional measures at issue.

The documents that together constitute or evidence the existence and content of the second set of measures at issue are listed in the annex to this request for the establishment of a panel.

(1) The third measure at issue

The third measure at issue consists of the existence and administration of the requirement to obtain an authorization to introduce spirits into the territory of the department. This authorization takes the form of, *inter alia*, a permit or a contract of introduction to be concluded by the importer with the relevant department. The authorization is generally made subject to the prior conclusion of a study of economic or fiscal suitability by the department.

The authorization is granted only if the criteria of economic and fiscal suitability are satisfied, as decided on a discretionary basis by each department. As a result, the granting of the authorization, or the conclusion of the contract, is not based on the fulfilment of any clear predefined criteria, but left to the discretion of departmental authorities. In fact, no criteria for the authorization, or for economic and fiscal suitability, are specified in the legislation of Colombia, in the local ordinances of the departments, or in any relevant legal instruments. Departmental authorities have availed themselves of this discretion to refuse entry of certain imported spirits on arbitrary grounds incompatible with the GATT 1994, such as the need to protect local producers from competition, or to unreasonably delay or decline the extension of introduction contracts, so as to afford protection to domestic production in Colombia. The European Union seeks review of this measure "as such", and additionally seeks review of the application of the third measure in individual cases (that is, "as applied"), as distinct measures.

(2) Fourth to seventh measures at issue

The following terms and conditions, as stipulated in departmental ordinances, tax codes, resolutions, circulars or other instruments, or implemented by the departments through contracts of introduction, constitute additional four measures at issue in this dispute:

- a. the requirement to contract an insurance policy (*póliza de seguro*) to guarantee, *inter alia*, the payment of the departmental charges for the duration of the contract (or value of the contract), regardless of whether the spirits in question will actually be introduced in the department;
- b. the possibility for departments to impose sanctions and fines, or to revoke the contract of introduction, because of an alleged lack of compliance with contractual obligations such as minimum introduction quotas, minimum prices, or the payment of the departmental charges regardless of whether the spirits are actually introduced in the department;
- c. minimum introduction quotas, i.e. the obligation to sell a pre-established volume or value of imported spirits in the territory of the department; and
- d. minimum prices, i.e. the obligation to sell imported spirits at prices no lower than the minimum sale prices fixed by the Colombian or departmental authorities and which would, in some or most cases, be benchmarked on the prices of the competing local or official distillery owned by the department.<sup>2</sup>

The European Union seeks review of the fourth to seventh measures "as such", and additionally seeks review of their application in individual cases (that is, "as applied"), as distinct measures.

(3) Eighth measure at issue

The eighth measure at issue consists of the requirement to advance the payment of the departmental charge or participation at the moment of importation of spirits, in the amount corresponding to the national consumption tax. The payment corresponding to the national tax must be done to the Fund-Account for Taxes on Consumption of Foreign Products (*Fondo-Cuenta de Impuestos al Consumo de Productos Extranjeros*; "Fondo-Cuenta"). The *Fondo-Cuenta* is a fund overseen by the National Federation of Departments which collects the payments of the consumption tax and transfers the collected revenue to the respective department and Bogotá DC

<sup>2</sup> Minimum prices may be statutorily imposed, ex. Ordinance 674 of 2011 of the Department of Caldas, or Ordinance 216 of 2014 of the Department of Cundinamarca, or based upon a discretionary decision of the department as, for example, in the case of some contracts of introduction between distributors and the Departments of Antioquia, Santander or Valle del Cauca.

in proportion to the consumption of spirits in each department and Bogotá DC. The advance payment to the *Fondo-Cuenta* is required even if imported spirits are destined for consumption in a department exercising the fiscal monopoly over spirits and will need to be declared again in the department of destination, where the difference between the national consumption tax and the amount of the participation must be declared and levied before the product can enter the market in that department. By contrast, the departmental charge is levied on spirits produced in the relevant department only at the time of exiting the facility, and no advance payment is required.

Through the payment of the consumption tax to the *Fondo-Cuenta*, importers are required to advance the payment of the departmental charge for a considerable time interval before the participation charge is actually triggered by the declaration for entry of the imported spirits into the department in question ("*departmentalización*").

(4) Ninth measure at issue

Finally, the ninth measure at issue in this dispute consists of the requirement imposed by the departments that importers, or producers and distributors introducing imported spirits from other departments, affix the departmental strip stamps to imported spirits. The strip stamps are distributed, and the affixing authorized, by the Fiscal Secretary in the department. The strip stamps attest that the local charge or participation has been paid and is a pre-requisite for the spirits in question to be marketed in the territory of the department. Such a requirement is not imposed on like spirits produced in that department.

### 2.3 Summary of the legal basis of the complaint and reasons for this panel request

For the second set of measures, the European Union refers to the text of paragraphs 1, 2 and 4 of Article III and the three related Notes and Supplementary Provisions, as well as to paragraphs 1 and 3 of Article X and paragraph 12 of Article XXIV of the GATT 1994.

Each of the measures at issue in the second set, as embodied and developed in the instruments listed in the annex to this request and as applied by the Colombian or departmental authorities, is inconsistent with Article III:4 of the GATT 1994. With respect to each of those measures, Colombia has also failed to take such reasonable measures as may be available to it to ensure observance of the provisions of the GATT 1994 by the regional and local governments and authorities within its territories, as required by Article XXIV:12 of the GATT 1994.

Spirits, including whiskey, gin, vodka, aniseed vodka, liqueur and rum, whether imported or domestic, and irrespective of their alcohol content, are like products within the meaning of Article III:4 of the GATT 1994. Each of the measures at issue included in the second set takes the form of laws, regulations or requirements that affect the sale and distribution of spirits in the Colombian departments, modifying the conditions of competition in the Colombian market to the detriment of imported products. Each of those measures contravenes Article III:4 of the GATT 1994 because they provide less favourable treatment for imported spirits than for like domestic spirits. Each of them is also applied to imported or to domestic products so as to afford protection to domestic production in a manner that is inconsistent with the principles set forth in Article III:1 of the GATT 1994.

To further clarify, the third measure at issue treats imported spirits less favourably than like domestic spirits because it conditions their sale and distribution on the departmental market on the grant of an authorization (that may take the form of an introduction contract), preceded by a prior study of economic and fiscal feasibility. These requirements are not imposed on the sale and distribution of like domestic spirits, in particular those produced in the relevant department. The third measure at issue further accords less favourable treatment to like imported spirits because of the discretionary use of the authority to grant, conclude or extend authorizations or introduction contracts, the absence of clear predefined criteria for doing so, and repeated instances of unreasonable and arbitrary refusals to do so, at times even expressly justified by the need to protect domestic producers from competition. The fourth to ninth measures at issue treat imported spirits less favourably than like domestic spirits because they consist in the imposition of terms, conditions and requirements on the sale and distribution of imported spirits on the departmental market which are not imposed on like domestic spirits, in particular on those produced in the relevant department.

Additionally, the authorization requirement (the third measure at issue) also contravenes Article X:3 (a) of the GATT 1994. The requirement to obtain an authorization for imported spirits to enter the territory of a department exercising the fiscal monopoly over spirits, as embodied and developed in the instruments listed in the annex to this request and as applied by the Colombian or departmental authorities, falls within the scope of "laws, regulations and administrative rulings of general application" made effective by Colombia, pertaining to taxes or other charges, or to requirements, restrictions or prohibitions on imports, or affecting the sale and distribution of imports, within the meaning of Article X:1 of the GATT 1994. This requirement is administered in an opaque manner that lacks uniformity, impartiality and reasonableness, as evidenced by the level of discretion the authorities have in order to grant or refuse the authorization, and by various communications or official letters addressed to operators that justify the refusal to grant or extend the authorization on arbitrary or unjustified grounds, such as the need to protect local production from competition. Each such refusal individually, as well the overall administration of the authorization requirement (including through the contracts of introduction), amounts to partial and unreasonable administration contrary to Colombia's obligations under Article X:3(a) of the GATT 1994.

The eighth measure at issue, which does not equally apply to domestic spirits, imposes a higher tax burden on imported spirits than the one borne by domestic spirits, because of the considerable time interval between the advance payment to the *Fondo-Cuenta* and the moment in which payment of the departmental charge would be due if imported spirits were treated equally to spirits produced in the relevant department. This contravenes Colombia's obligations under Article III:2, first and second sentences, of the GATT 1994, including the related Notes and Supplementary Provisions. In this respect, as already explained above, in the Colombian market, spirits, including whiskey, gin, vodka, aniseed vodka, liqueur and rum, whether imported or domestic and irrespective of their degree of alcohol, are directly competitive or substitutable products within the meaning of Article III:2, second sentence, of the GATT 1994. Moreover, certain domestic or imported spirits are like products within the meaning of Article III:2, first sentence, of the GATT 1994. This is particularly the case with respect to rum; and with respect to aniseed vodka liqueur and aguardiente.

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The measures at issue described above nullify or impair the benefits accruing to the European Union directly or indirectly under the covered agreements<sup>3</sup>.

The EU asks that this request be placed on the agenda for the meeting of the Dispute Settlement Body scheduled for 2 September 2016.

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<sup>3</sup> In addition, the European Union especially refers the Panel to the fact that, under the *Trade Agreement between the European Union and its Member States, of the one part, and Colombia and Peru, of the other part* ("Trade Agreement"), Colombia committed to remove the inconsistency of its regime on spirits with the national treatment provisions under the Trade Agreement, which incorporate Colombia's GATT obligations, by 1 August 2015. Colombia has not fulfilled that obligation (Trade Agreement, Joint Declaration of the Parties concerning certain measures covered under Title III (Trade in Goods), paragraph (b), and Article 21, paragraph 1).



## ANNEX

Colombia's legal regime on spirits is regulated through, *inter alia*, the following instruments:

- Colombian Constitution of 4 July 1991;
- Law no 14 of 6 July 1983;
- Law no 223 of 20 December 1995, as amended by Law no 788 of 27 December 2002 and Law no 1393 of 12 July 2010.
- Implementing Decrees, *inter alia*:
  - Decree no 1640 of 10 September 1996;
  - Decree no 2141 of 25 November 1996;
  - Decree no 3071 of 23 December 1997;
  - Decree no 1150 of 8 May 2003;
  - Decree no 1222 of 18 April 1986;
  - Decree no 4692 of 21 December 2005; etc.
- Local Ordinances, including the Departmental Tax Codes ("*Estatutos de Rentas*") and Resolutions ("*Resoluciones*") or Circulars, *inter alia*:
  - *Ordenanza* no 22 of 16 December 2012 (**Amazonas**);
  - *Ordenanza* no 62 of 19 December 2014 and Decision of 31 December 2014 (**Antioquia**);
  - *Ordenanza* no 5E of 8 May 2011 (**Arauca**);
  - *Ordenanza* no 253 of 23 January 2015 and Circular no 0019 of 29 December 2014 (**Atlántico**);
  - *Ordenanza* no 11 of 19 August 2006, *Ordenanza* no 17 of 10 August 2011 and *Resolución* 1641 of 2014 (**Bolívar**);
  - *Ordenanza* no 54 of 8 November 2004, *Ordenanza* no 22 of 28 December 2012, *Ordenanza* no 57 of 8 February 2013, *Ordenanza* 2 of 8 May 2013 and *Resolución* no 989 of 22 December of 2014 (**Boyacá**);
  - *Ordenanza* no 77 of 29 December 2009, *Ordenanza* no 12 of 27 January 2010 and *Resolución* no 9797 of 24 December 2014 (**Cauca**);
  - *Ordenanza* no 674 of July 2011, *Ordenanza* no 710 de of May 2013 and Circular no 19 of 22 December 2014 (**Caldas**);
  - *Compiled departmental tax code* of 6 May 2015 compiling all amendments to the basic *Ordenanza* no 35 of 25 November 2004 and Decree no 1103 of 29 December 2014 (**Caquetá**);
  - *Ordenanza* no 66 of 28 December 2012 and *Resolución* 005098 of 24 December 2014 (**Cesar**);
  - *Ordenanza* no 21 of 24 December 2004, *Ordenanza* no 7 of 31 December 2012 and *Resolución* 248 of 29 December 2014 (**Córdoba**);
  - *Ordenanza* no 216 of 3 June 2014 and *Resolución* no 4975 of 29 December 2014 (**Cundinamarca**);



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- *Ordenanza* no 37 of 2009 (**Chocó**);
  - *Ordenanza* no 330 of 2011 (**La Guajira**);
  - *Ordenanza* no 55 of 25 November 2009 (**Guainía**);
  - *Ordenanza* no 14 of 3 March 1997, *Ordenanza* no 14 of 2003, *Ordenanza* no 31 of 31 July 2006 and *Resolución* no 791 of 30 December 2014 (**Huila**);
  - *Ordenanza* no 466 of 31 July 2001 and *Ordenanza* no 508 of 8 May 2003 (**Meta**);
  - *Ordenanza* no 28 of 21 December 2010 and *Resolución* no 1093 of 22 December 2014 (**Nariño**);
  - *Ordenanza* no 14 of 19 December 2008 (**Norte de Santander**);
  - *Ordenanza* no 195 of 26 June 1997, *Ordenanza* no 469 of 29 January 2006 and *Ordenanza* no 498 of 27 May 2007 and *Resolución* no 1419 of 22 December 2014 (**Putumayo**);
  - *Ordenanza* no 24 of 23 August 2005 and *Ordenanza* no 43 of 26 November 2008 and *Resolución* no 11656 of 22 December 2014 (**Quindío**);
  - *Ordenanza* no 11 of 12 August 1983, *Ordenanza* no 23 of 20 October 2005, *Ordenanza* no 9 of 18 July 2006 and *Ordenanza* no 8 of 17 July 2008, and Circular no 4 of 22 December 2014 (**Risaralda**);
  - *Ordenanza* no 1 of 22 April 2010, *Ordenanza* no 77 of 23 December 2014 and Circular no 2 of 5 January 2015 (**Santander**);
  - *Ordenanza* no 130 of 2 December 2014 (**Sucre**);
  - *Ordenanza* no 26 of 30 December 2009 (**Tolima**);
  - *Ordenanza* 397 of 18 December 2014 and *Certificación* no 162898 of 5 January 2015 (**Valle del Cauca**);
  - *Ordenanza* no 08 of 1996 (**Vaupés**);
- *Certificaciones* of the Fiscal Support Directorate of the Ministry of Finance (*Dirección de Apoyo Fiscal del Ministerio de Hacienda*) indexing the annual rates of the *participación* for inflation, inter alia, *Certificación* no 5 of 17 December 2014 and *Certificación* no 3 of 21 December 2015.
  - Contracts of introduction ("*convenios de introducción*").
  - Letters to operators issued by departmental authorities in relation to the introduction or commercialization of spirits.
  - Any additional measures that prolong, replace, amend, implement, extend or apply the measures at issue, as well as other related measures adopted by Colombia at national, regional, local or departmental level.
-