



LEGAL OBLIGATIONS YEAR 2023

TABLE OF CONTENTS S

Corporate obligations

Obligations laborales

Obligaciones tributarias

New legislationativas y

Case law s

A nighttime cityscape featuring several illuminated skyscrapers. A prominent blue laser beam cuts diagonally across the upper half of the image, while several red laser beams crisscross the scene. The buildings are lit up with various colors, including white, blue, and red. The sky is dark with some clouds.

OBLIGACIONES SOCIETARIAS



Commercial Registry

Due date: **March 31, 2023**

OBLIGATION	PROCEDURE	DEADLINE
Renew the company's registration in the Commercial Registry of the Chamber of Commerce where it is registered.	Fill out a Chamber of Commerce form and pay the fee established by the Chamber by visiting the website: www.ccb.org.co with the password assigned to each company. Please note that in order to renew, you must have a virtual services password. If you do not have one or have forgotten it, request it here: https://www.ccb.org.co/Tramites-y-Questions or https://www.ccb.org.co/Inscripcion-es-y-renovaciones /Matricula-Commercial	Within the first three (3) months of the year. Non-extendable deadline.

Ordinary meeting of the highest corporate body

<u>OBLIGATION</u>	<u>PROCEDURE</u>	<u>DEADLINE</u>	<u>PROCEDURE</u>	<u>TERM</u>
Convene and carry the meeting ordinary highest body company.	Within first three (3) months of the is not called, the Assembly/Board will meet for own right on the first day	The call must contain the date, time, place of the meeting and the agenda.	In accordance with the provisions of the statutes. If these do not refer the subject matter, send a summons staff to all partners, which must be sent	With the prior established in the statutes of the company, count the days of the call and the meeting.



OBLIGATION	PROCEDURE	DEADLINE	PROCEDURE	TERM
	business day of the month of April at 10:00 a.m., at the offices of the registered office.		to the address registered address, or by notice published in a circulating newspaper at the of the company.	

Reports to the Superintendency of Companies

Obligation: Send the required financial information to the Superintendency of Companies. To do so, it is important to take into account the following rules:

External Circular 100-000012 of November 22, 2022: request for financial information as of December 31, 2022. It can be consulted at the following link:

<https://docs.google.com/viewerng/viewer?url=https://cdn.actualicese.com/normatividad/2022/Circulares/CE100-000012-22.pdf>

1. Financial statements as of December 31, 2022, and additional documents

The general purpose financial statements as of December 31, 2022, together with the required additional documents, must be submitted through: **Integrated Financial Reporting System** —SIRFIN. To this end, Business Entities must select "one of the following entry points, according to the applicable regulatory framework, fill in and submit the financial information contained therein, as follows":

Report 01: General Purpose Financial Statements as of December 31, 2022

- 10 Full IFRS Individual Group 1.
- 20 Full IFRS Separate Group 1.
- 40 IFRS "SMEs" Individual Group 2.
- 50 IFRS "SMEs" Separate Group 2.
- 70 - Simplified Accounting Tax ID Number Group 3.

Financial information must be reported in thousands of pesos.



1.1. Mandatory completion and submission of financial information

Pursuant to Article 289 of the Commercial Code, business entities subject to supervision or control by the Superintendency of Companies are required to report their year-end financial statements, in this case as of December 31, 2022, certified and audited, within the scope provided for in Articles 37 and 38 of Law 222 of 1995, without the need for an express order of a specific nature issued by this entity.

Likewise, business entities subject to inspection by this Superintendency are required to submit the same information, to which the respective order is issued, by means of a specific administrative act addressed to the judicial notification address or email address registered in the commercial register. All of the above is in exercise of the power contained in Article 83 of Law 222 of 1995.

Business entities that make up Group 3¹ that are under supervision, control, or those inspected that are given the order by means of a specific administrative act must complete the financial information in the XBRL Express application and submit it through SIRFIN. "The financial information of this type of entity corresponding to the December 31, 2022 cutoff date may not be filed in physical or paper form, as it will be considered not submitted."

"Inspected business entities that have been required and are monitored by another superintendency and are in the process of voluntary liquidation or those that determine that they do NOT comply with the Hypothesis

¹ The entities that make up group 3 in accordance with Article 1.1.3.1. of Decree 2420 of 2015 are as follows:

"...Group 3 corresponds to natural and legal persons required to keep accounts, those who, without being required to do so, intend to use them as evidence, and micro-enterprises classified as such, in accordance with the provisions of Chapter 13, Title 1, Part 2, Book 2 of Decree 1074 of 2015, Single Regulatory Decree for the Commerce, Industry, and Tourism Sector; provided that they meet all of the following requirements:

- 1. Not holding investments in equity instruments in subsidiaries, joint ventures, or associates;*
- 2. Not be required to present combined, consolidated, or separate financial statements;*
- 3. Do not engage in transactions related to share-based payments;*
- 4. Not maintain defined benefit post-employment benefit plans;*
- 5. Not be a savings and credit cooperative; and*
- 6. Not obtain income from ordinary activities that exceed the limits for microenterprises according to the sector to which they belong, as established in Decree 1074 of 2015, Single Regulatory Decree for the Commerce, Industry, and Tourism Sector...*



Businesses in operation as of December 31, 2022, must report this situation to the Business Reports Group at webmaster@supersociedades.gov.co prior to the deadlines established by the Superintendency of Companies (see financial information schedule table) so that the Superintendency may excuse them from the obligation to submit financial information.

1.2. Deadlines for submitting separate and individual financial statements as of December 31, 2022, for Full IFRS or SMEs.

The separate and individual financial statements as of December 31, 2022, certified and audited, must be submitted during the current year, within the dates indicated in the financial information submission schedule table below, according to the last two digits of the business entity's Tax Identification Number (NIT), not including the verification digit (DV):

Financial Information Submission Schedule

LAST TWO DIGITS OF THE TIN	MAXIMUM DEADLINE FOR SUBMITTING INFORMATION	LAST TWO DIGITS OF THE TIN	MAXIMUM DEADLINE FOR SUBMITTING INFORMATION
01-05	Tuesday, April 11	51-55	Tuesday, April 25
06-10	Wednesday, April 12	56-60	Wednesday, April 26
11-15	Thursday, April 13	61-65	Thursday, April 27
16-20	Friday, April 14	66-70	Friday, April 28
21-25	Monday, April 17	71-75	Tuesday, May 2
26-30	Tuesday, April 18	76-80	Wednesday, May 3
31-35	Wednesday, April 19	81-85	Thursday, May 4
36-40	Thursday, April 20	86-90	Friday, May 5
41-45	Friday, April 21	91-95	Monday, May 8
46-50	Monday, April 24	96-00	Tuesday, May 9

Business entities that have more than one accounting close during the year must complete the information corresponding to each fiscal year independently and submit it on the dates indicated above, after requesting authorization to send it, addressed to the Business Reports Group at the email address efinancieros@supersociedades.gov.co. The year-end financial statements must be certified and



audited, in accordance with the provisions of Articles 37 and 38 of Law 222 of 1995.

1.3. Additional Documents

The year-end financial statements will only be considered received when the additional documents listed below have also been submitted. These must be provided within two (2) business days of the deadline for sending the financial information according to your NIT number.

In the event that the additional documents are not provided within the established deadline, the financial statements shall be deemed to have been received late, which may give rise to the relevant penalties.

The additional documents must be sent as scanned copies of the original in .pdf format, through the "Presentación Informes Empresariales" (Submission of Business Reports) section, subsection "Envío de documentos adicionales" (Submission of Additional Documents) of the Superintendency of Companies' website: **www.supersociedades.gov.co**, once the filing number provided by the system is available, after sending the file with **the .XBRL extension**.

Each document must be a file with a .pdf extension, which must be named with a single word. The size of each file must not exceed 2 MB.

Once the documents have been sent correctly, the system will create a filing number for each file submitted. Only when this number is generated will the requirement to submit complete financial information be deemed to have been met. For all purposes, the filing number will be the only proof of compliance with the order issued.

All Business Entities must accompany the General Purpose Financial Statements with the following documents:

- a) The document by which the legal representative and the accountant certify that the financial statements submitted to the entity comply



the provisions of Article 37 of Law 222 of 1995. This document must also be signed by the statutory auditor who reviews them in compliance with Article 38 of Law 222 of 1995.

The certification must contain the identity document number, as well as the signatures of the legal representative and accountant, and the professional card number in the case of the latter.

- b) Copy of the management report that administrators must submit to the shareholders' meeting or board of directors for approval or disapproval, in accordance with Article 46 of Law 222 of 1995, which must also contain the status of compliance with intellectual property and copyright regulations by the Business Entity. It must also contain proof that the free circulation of invoices issued by sellers or suppliers was not hindered, in accordance with Article 87 of Law 1676 of 2013. This obligation does not apply to branches of foreign companies.
- c) Statutory auditor's report.
- d) Notes to the General Purpose Financial Statements, which must contain disclosures of the statements of: (i) financial position, (ii) comprehensive income for the year, (iii) components of other comprehensive income (OCI), (iv) changes in equity, and (v) cash flows, as an integral part thereof.
- e) Copy of the extract from the minutes of the meeting at which the General Purpose Financial Statements and the Management Report were approved. This obligation does not apply to branches of foreign companies.

The additional documents listed in paragraphs a, b, c, and d must be submitted within two business days after the deadline for submitting financial information, as indicated in the Financial Information Submission Schedule table. The additional document listed in paragraph e must be submitted by May 26, 2022.



It should be emphasized that failure to provide the additional documents within the established deadlines will result in the applicable penalties, as the General Purpose Financial Statements will only be considered received upon submission of all the additional documents listed.

2. Deadlines for submitting reports

Report 42 on business practices for the year 2022 must be submitted by business entities under surveillance or control on the dates indicated below, according to the last two digits of the company's Tax Identification Number (TIN) (not including the verification digit):

Schedule for submission of Business Practices Report

LAST TWO DIGITS OF THE TIN	DEADLINE FOR SUBMITTING INFORMATION IN 2023	LAST TWO DIGITS OF THE TIN	DEADLINE FOR SUBMITTING INFORMATION IN 2023
May 1	Tuesday, May 16	51 - 60	Wednesday, May 24
11-20	Wednesday, May 17	61 - 70	Thursday, May 25
21	Thursday, May 18	71	Friday, May 26
31	Friday, May 19	81	Monday, May 29
41	Tuesday, May 23	91 - 00	Tuesday, May 30

This report does not require the submission or forwarding of additional supporting documents.

Companies with more than one accounting close during the year must submit information on business practices for the entire year 2022 in a single report.

The "Report 42 - Business Practices" must be submitted only through the portal www.supersociedades.gov.co by accessing the "Business Reports Submission" section, "Web Applications" button.

Once the report has been completed, a PDF document will be generated with the information recorded, the date, time, and filing number. Only when this number is generated will the requirement be considered to have been fully met. For all purposes, the number



The filing date shall be the sole proof of compliance with the order issued.

3. Submission of financial statements and additional documents

Business entities that are parent or controlling companies and are required to report year-end financial information under the terms of the first paragraph above must submit, in addition to separate financial statements, consolidated and combined financial statements no later than **May 3, 2023**.

To this end, they must complete Report 01-Financial Statements for the Fiscal Year-Cut-off 2022-30 Full IFRS Consolidated Group 1 or 60 IFRS SMEs Consolidated Group 2, using the XBRL Express tool or any other tool that supports the standard XBRL language. The figures must be completed in thousands of pesos and submitted through the Integrated Financial Reporting System (SIRFIN).

Business entities required to submit combined financial statements must report this information through Report 01-Year-End Financial Statements- Cut-off 2022 - 30 Full IFRS Consolidated Group 1 or 60 NIIFPymes - Consolidated Group 2, no later than **May 31, 2023**.

Along with the consolidated financial statements, the additional documents listed below must be submitted within two (2) business days of the date established for the submission of consolidated financial information:

- a) Certification of the consolidated financial statements, signed by the legal representative, accountant, and statutory auditor of the consolidating entity;
- b) Notes to the consolidated financial statements;
- c) Special report pursuant to Article 29 of Law 222 of 1995;
- d) Opinion of the statutory auditor who audits them, in compliance with Article 38 of Law 222 of 1994 with respect to the consolidating entity.



Additional documents must be sent as scanned copies of the original in .pdf format, through the "Submission of additional documents" section of the Superintendency of Companies' website:

www.supersociedades.gov.co. For this purpose, you must have the filing number provided by the system after sending the file with the .XBRL extension.

Each document must be a file with a .pdf extension, which must be assigned a name consisting of a single word. The size of each file must not exceed 2 MB.

Once correctly submitted, the system will assign a reference number to each file sent. Only when this number is generated will the requirement to submit complete financial information be deemed to have been fulfilled. For all purposes, the reference number will be the only proof of compliance with the order issued.

Consolidated financial statements will only be considered to have been received in a timely manner if the additional documents that complement them have also been submitted. If they are not submitted within the established deadline, they will be considered to have been submitted late, which may result in the relevant penalties.

4. Submission of financial statements for business entities in restructuring, abbreviated reorganization, or reorganization agreements

Business entities that: (i) are in the process of negotiating or executing a restructuring agreement under the terms of Law 550 of 1999, whose promoter is appointed by the Superintendency or by any chamber of commerce in the country; and (or) are admitted to a reorganization process, procedure, or proceeding in accordance with Law 1116 of 2006 or Legislative Decrees 560 and 772 of 2020, whether they are pending or in progress, they must report General Purpose Financial Statements for the period from January 1 to December 31, certified and audited, if applicable, within the scope provided for in Articles 37 and 38 of Law 222 of 1995.



The General Purpose Financial Statements must be submitted in 2023 on the dates indicated in the Financial Information Submission Schedule, according to the last two digits of the Business Entity's Tax Identification Number (NIT).

The following reports must be submitted together with these statements:

- Report 01 - Year-End Financial Statements - 2022 Cut-off, according to the entry points set forth in the first paragraph and the additional documents mentioned in this circular.
- Report 03A - Annual Information on Recovery Agreements and other additional documents covered by the following External Circulars: V CE-100-000004 of August 8, 2016 (Submission of periodic information on restructuring agreements), paragraph 3, subparagraphs c) certification of the debtor's compliance with payments and d) information relevant to assessing the debtor's situation.
- V CE-100-000005 of August 8, 2016 (Submission of quarterly information in business reorganization processes), section 5, paragraphs c) certification of the debtor's payment compliance and d) information relevant to assessing the debtor's situation.

Please note that the year-end financial information mentioned herein does not replace or exclude the obligation to report periodic financial information, in accordance with the provisions of External Circulars Nos. 100-000003/2022 and 100-000005/2016.

5. Presentation of financial statements of companies in the process of judicial liquidation or liquidation by adjudication.

Business entities admitted to judicial liquidation proceedings as of January 2018 must comply with the provisions of External Circular 100-000004 of 2018 to submit their financial information, and Business Entities admitted up to December 31, 2017, must comply with External Circular 100-000001 of 2010 to submit their financial information.



6. Submission of financial statements of companies in voluntary liquidation as of December 31, 2022.

Business entities subject to supervision or control that, as of December 31, 2022, determine that they do not comply with the Going Concern Assumption or are undergoing a voluntary liquidation process, must comply with the provisions of External Circular 100-000006 of November 9, 2018.

With this in mind, these business entities must submit their year-end financial statements in Report 16 (Voluntary Liquidation Statement) of the STORM application no later than May 30, 2023. The aforementioned financial statements must be accompanied by the notes to the financial statements and the certification signed by the liquidator, the accountant, and the statutory auditor, if any.

Instructions for installing and using the application are available on the website www.supersociedades.gov.co in the section - Presentation of Business Reports - STORM.

Once the installation procedure for using the STORM application has been completed, a file with the extension .str will be generated, which must be attached and sent as indicated in the same section of the portal.

As soon as the .str file is sent through the web portal, the system will provide a filing number that will be used to send the additional documents. For all intents and purposes, the filing number will be the only proof of compliance with the order issued.

Once this filing number is available, the aforementioned additional documents, scanned from the original in .pdf format, must be uploaded through the "Submission of additional documents" section of the portal www.supersociedades.gov.co

Each file with a .pdf extension must be assigned a name, which must consist of a single word. The size of each file must not exceed 2MB.



7. Submission of financial information by legal entities that meet the going concern assumption and those that do not meet the going concern assumption applied in the context of the judicial intervention process.

The Superintendency of Companies issued External Circular No. 100-000013 on December 22, 2022, requesting financial information from entities that meet and do not meet the going concern assumption.

- 7.1.** Intervention process: Within the powers of the Superintendency of Companies, it may request information regarding intervention processes. This is in accordance with Decree 2101 of 2016, which added Title 5 to Part 1 of Book 1 of Decree 2420 of 2015, which established the rules to be observed by entities that do not comply with the Going Concern Assumption, applied within the framework of the judicial intervention process.

Accordingly, interveners must inform the judge, within one month of the seizure of books and accounting documents, whether the going concern assumption principle is being complied with in relation to the intervened entities required to keep accounts.

If no accounting records are found after the seizure of the books, they must be reconstructed in accordance with the terms indicated by law, and an assessment must be made based on the information available to the intervening agent.

- 7.2.** When the audited entities comply with the going concern assumption, the auditors must prepare and submit the year-end financial and accounting information annually, which must be sent to the Superintendency of Companies through report 01 General Purpose Financial Statements.

The types of financial information reports and reports must be completed and submitted on the dates indicated below:

(i) Types of reports.

- 1. REPORT 63 - Inventory, Intervened Assets, and Transition:** The cut-off date for this report is one day before the order



ordering the intervention of legal entities.

2. **REPORT 65 - Information for Judicial Intervention:** The cut-off date is June 30 and December 31 of each year.

(ii) Submission date.

1. **Report 63:** Within the month following the appointment of the intervener.
2. **Report 65:** Year-end financial statements must be submitted no later than the last business day of May of each year. Financial statements as of June 30 must be submitted no later than the last business day of August of each year.

8. Special due process

The deadlines for submitting the information are non-extendable.

The Superintendency of Companies requests the certified and audited financial statements for the end of the fiscal year (if there is a statutory auditor), with additional documents, within the deadlines indicated above.

Failure to comply with the deadlines or obligations set forth herein may give rise, after the formulation of a statement of charges and after the opportunity to exercise the right of defense has been granted, to the sanctions provided for in paragraph 3 of Article 86 of Law 222 of 1995, regardless of whether the business entity is inspected, supervised, or controlled.

9. Registration and submission of information in SIRFIN

In the "Presentación Informes Empresariales" (Business Report Filing) section of the www.supersociedades.gov.co portal, users can find the information necessary for filing reports in XBRL and, in particular, on how to comply with the following procedures:

- Registering business entities.
- Create, change, or generate a new password.
- Download and install the software and application manuals for XBRLExpress and STORM User.
- Send files with the .XBRL extension.
- Send any additional scanned documents in .pdf format.



- Check the status of your submission.
- Check and download manuals, training videos, and instructions.
- Download files from previous years.
- Check answers to possible submission errors.
- Participate in virtual training sessions.

The presentation of year-end financial statements and additional documents must be made through the "Presentation" section. Business Reports" section. Business Reports" section of the portal www.supersociedades.gov.co

As soon as the file with the .XBRL extension is sent through the web portal, the system will provide you with a filing number. This number must be used to upload the additional documents in .pdf format through the "Submission of additional documents" subsection of the aforementioned portal. For all purposes, the filing number will be the only proof of compliance with the order issued.

10. Update information in the Commercial Registry

Ensure that your company's information registered with the Chamber of Commerce is properly updated.

- 1.2. Request an electronic certificate** and verify that the information you have registered (economic activity, location data, name, among others) is up to date.
- 1.3.** If the information is out of date, you can modify or change your data immediately **using the Chamber of Commerce's online service** at www.ccb.org.co.

You can also download the document in PDF format, where you will find the fees for business registrations and renewals, fees for registering establishments, branches, and agencies, as well as fees for cancellations or changes, fees for registering books and documents, certifications from the Commercial Registry and Non-Profit Entities (ESALES), and fees for forms, registering bidders, and 2023 membership fees.



11. Single Registry of Final Beneficiaries

OBLIGATION	PROCEDURE	DEADLINE
Update (if the DIAN has not done so ex officio) obligation number 55 in the Single Tax Registry (RUT) so that all legal entities and structures without legal personality register their Final Beneficiaries.	<ol style="list-style-type: none"> 1. Log in to Muisca Online Services with your DIAN username and password at the following link: https://muisca.dian.gov.co 2. In the Options Menu, update the RUT with tax obligation number 55 or go directly to the Single Registry of Ultimate Beneficiaries option. 3. Fill out form 2688 with the required information on the natural person(s) considered to be the Ultimate Beneficiaries. 	<p>For all legal entities and structures without legal personality established before May 31, 2023, the deadline for registration is July 31, 2023.</p> <p>All legal entities or structures without legal personality established on or after June 1, 2023, will have two months to register the registry.</p>

Criteria for determining the Beneficial Owner:

A Final Beneficiary is a natural person who owns or holds 5% or more of the capital, voting rights, and/or benefits from the same percentage or more of the assets, returns, or profits of a company, trust, or similar structure.

If this person cannot be identified, the Legal Representative of the controlling entity of the corporate entity shall be the Ultimate Beneficiary. If this company has no controlling entity or it was impossible to locate the Ultimate Beneficiary, the Legal Representative of the company shall be the Ultimate Beneficiary.

Required information

It is important to note that it is not necessary to upload any type of file, only to fill in the following fields with accurate information:



- Type of document
- Identification number and country of issue
- Tax ID number or functional equivalent and country of issue
- First and last names
- Date and country of birth
- Country of nationality
- Location: Country of residence, department or state, city, postal code, email
- Criteria for determining the beneficial owner
- Percentage of shareholding in the legal entity
- Percentage of profit in the returns, results, or profits of the legal entity, unincorporated entity, or similar
- Date from which the person has been the beneficial owner or the condition has existed

A yellow hard hat is positioned on the left side of the frame, resting on a dark, textured suit jacket. The background is a solid, bright yellow. A semi-transparent yellow rectangular box is centered over the hard hat, containing the text "OBLIGACIONES LABORALES" in white, bold, sans-serif capital letters.

OBLIGACIONES LABORALES



Current monthly minimum wage (SMLMV) for 2023, Decree 2613 of December 28, 2022.

The decree mentioned in this title set the SMLMV for Colombian workers in 2023 at COP 1,160,000, which will take effect on January 1, 2023. Therefore, no worker who works the maximum legal working hours, that is, eight (8) hours per day and (47) hours per week, may earn a salary lower than this amount.

Monthly transportation or digital connectivity allowance for 2023, Decree 2614 of December 28, 2022.

Corresponding to COP 140,606. Public servants and private workers who earn up to twice the SMLMV are entitled to this allowance.

Comprehensive Salary

In addition to compensating for ordinary work, the comprehensive salary also compensates for the value of allowances, surcharges, and benefits for night work, overtime, Sunday and holiday work, legal and extralegal bonuses, severance pay, and interest on severance pay, except for vacations. It is essential that this type of salary be agreed upon in writing. Only workers who earn a basic salary equal to or greater than thirteen (13) times the current legal monthly minimum wage, i.e., COP 15,080,000 for the year 2023, are eligible for this salary.

Severance pay

Under the annual and definitive severance pay settlement system, the severance pay accrued as of December 31, 2022, must be paid for the corresponding year or fraction thereof. It must be deposited before February 14, 2023, into each worker's individual account in the severance pay fund.

Severance pay interest

Severance pay interest must be paid directly to the worker in January 2023 and not deposited in the severance fund designated by the worker.



Bonus

The service bonus equivalent to one (1) monthly salary, payable in two (2) installments: half (1/2) of the monthly salary must be paid on the last day of June and the other half (1/2) during the first twenty (20) days of December. If the employee has not worked for the entire calendar year, the service bonus is calculated proportionally for the time worked during each semester.

Vacation

In accordance with Colombian labor legislation, all employers must grant all employees who have worked for the company for a full year 15 consecutive working days of paid leave for each year of service. In any case, employees shall be entitled to at least 6 consecutive working days of vacation per year, which cannot be accumulated. The employee and employer may agree to accumulate the remaining vacation days.

Vacation time may be compensated in cash in two cases: a) upon termination of the contract; and b) at the request of the employee, who may ask the employer to pay up to half of the vacation time owed. This payment does not require authorization from the labor authority in Colombia.

Mandatory pension contributions

The pension contribution for 2023 is 16% of the base contribution income. Employers are responsible for 12% (which is 75% of the 16% contribution) and employees for the remaining 4% (which is 25% of the 16% contribution).

Contributory health insurance contribution

In 2023, the contribution to the contributory health regime will remain at 12.5% of the self-employed worker's base income; for employers with fewer than two employees, their contribution will be 8.5% and an additional 4% will be paid by the worker, for a total of 12.5%.



The following persons are exempt from paying parafiscal contributions to the National Learning Service (SENA), the Colombian Family Welfare Institute (ICBF), and contributions to the Contributory Health System:

- a) Companies and legal entities and similar taxpayers who file income tax and supplementary tax returns for their workers who earn up to 10 SMLMV (COP 10,000,000).
- b) Individuals who have two or more employees under their responsibility are not required to pay social security contributions for workers earning less than 10 SMMLV (COP 10,000,000). (Article 114-1 Tax Statute)

Contribution to the pension solidarity system

Members of the General Pension System who earn more than 4 SMLMV (COP 4,000,000) contribute to the Pension Solidarity Fund at the following rates:

Salary range (minimum monthly legal wage)	Additional percentage
>=4 to <16	1
≥16 to 17	1.2
From 17 to 18	1.4
From 19 to 20	1.8
Over 20	2

The entire contribution percentage is payable by the worker.

Contribution to the Occupational Risk System

All companies with employees must be affiliated with an Occupational Risk Management Company (ARL), and each of their employees must also be affiliated with it. The contribution percentage will depend on the risk to which the employee is exposed and is associated with the company's workplaces.

Type of risk	Initial value
I	0.522%



II	1.044%
III	2.436%
IV	4.350%
V	6.690

The entire contribution to the Occupational Risk System is paid by the employer.

Working hours

Starting in 2023, working hours will be gradually reduced in accordance with the following schedule:

1. From July 15, 2023, the ordinary working week will be reduced to 47 hours.
2. After July 15, 2024, the standard working week will be reduced to 46 hours.
3. From July 15, 2025, it will be 44 hours per week.
4. From July 15, 2026, the working week will be definitively set at 42 hours.

Standard working hours for adolescents between 15 and 17 years of age and those over 17.

The maximum normal working hours for adolescents over 15 and under 17 years of age are limited to a maximum of six hours per day and thirty hours per week, ending no later than 6:00 p.m.

Adolescents over the age of 17 may only work a maximum of 8 hours per day and 40 hours per week, until 8:00 p.m.

All of the above applies unless otherwise agreed.



OBLIGACIONES TRIBUTARY S



2023 NATIONAL TAX CALENDAR

The Ministry of Finance and Public Credit issued the national tax calendar for **2023** through the publication of Decree 2487 of December 16, 2022, with the deadlines for filing and/or paying national taxes for 2023. Below is the **2023 National Tax Calendar**:

1. Income Tax and Supplementary Tax

Large taxpayers

For the 2022 tax year, large taxpayers must file their income and supplementary tax returns using the form provided by the DIAN within the following deadlines:

FILING AND PAYMENT OF THE FIRST INSTALLMENT

LAST DIGIT OF THE NIT (WITHOUT TAKE INTO ACCOUNT THE CHECK DIGIT)	UNTIL THE DAY
February 1	February 7, 2023
2	February 8, 2023
3	February 9, 2023
4	February 10, 2023
5	February 13, 2023
6	February 14, 2023
7	February 15, 2023
8	February 16, 2023
9	February 17, 2023
0	February 20, 2023

SECOND INSTALLMENT DECLARATION AND PAYMENT

LAST DIGIT OF THE TIN (WITHOUT TAKING INTO ACCOUNT THE VERIFICATION DIGIT)	UNTIL THE DAY
1	April 10, 2023
2	April 11, 2023



3	April 12, 2023
4	April 13, 2023
5	April 14, 2023
6	April 17, 2023
7	April 18, 2023
8	April 19, 2023
9	April 20, 2023
0	April 21, 2023

DECLARATION AND PAYMENT OF THE THIRD INSTALLMENT

LAST DIGIT OF THE TIN (NOT INCLUDING THE VERIFICATION DIGIT)	UNTIL
1	June 7, 2023
2	June 8, 2023
3	June 9, 2023
4	June 13, 2023
5	June 14, 2023
6	June 15, 2023
7	June 16, 2023
8	June 20, 2023
9	June 21, 2023
0	June 22, 2023

Legal entities and other taxpayers

Legal entities and other taxpayers must file their income tax returns and pay their income tax and supplementary tax within the following deadlines:

RETURN AND PAYMENT OF THE FIRST INSTALLMENT

LAST TWO DIGITS OF THE TIN (NOT INCLUDING THE VERIFICATION DIGIT)	UNTIL THE DAY
01 to 05	April 10, 2023
06 to 10	April 11, 2023
11 to 15	April 12, 2023



April 16 to 20	April 13, 2023
April 21 to 25	April 14, 2023
April 26 to 30	April 17, 2023
31 to 35	April 18, 2023
36 to 40	April 19, 2023
41 to 45	April 20, 2023
46 to 50	April 21, 2023
51 to 55	April 24, 2023
56 to 60	April 25, 2023
61 to 65	April 26, 2023
66 to 70	April 27, 2023
71 to 75	April 28, 2023
76 to 80	May 2, 2023
81 to 85	May 3, 2023
86 to 90	May 4, 2023
91 to 95	May 5, 2023
96 to 00	May 6, 2023

SECOND INSTALLMENT PAYMENT

LAST DIGIT OF THE TIN (NOT INCLUDING THE VERIFICATION DIGIT))	UNTIL
1	July 7, 2023
2	July 10, 2023
3	July 11, 2023
4	July 12, 2023
5	July 13, 2023
6	July 14, 2023
7	July 17, 2023
8	July 18, 2023
9	July 19, 2023
0	July 21, 2023

Branches and other permanent establishments of foreign companies and entities and individuals not resident in the country, which do not qualify as Large Taxpayers, that regularly provide air, sea, land, or river transport services between Colombian and foreign locations, may file their income tax return



for the 2022 tax year and pay the tax due and the income tax advance in a single installment by October 21, 2023, regardless of the last digit of their Tax Identification Number (NIT). The foregoing shall be understood without prejudice to the provisions of international treaties signed by Colombia with the country of residence of the company, foreign entity, or non-resident natural person.

Companies and entities incorporated under foreign laws that have their effective place of management in Colombian territory and that have branches of foreign companies in Colombia must file a single tax return for each of the taxes payable, in which the tax information of the head office and the branch of the foreign company in Colombia is presented in a consolidated manner. In such cases, the main office, in its capacity as a company or entity with its effective place of management in Colombian territory, shall be required to file a consolidated tax return for each of the taxes payable.

Individuals and Undistributed Estates:

The deadline for filing the return and paying, in a single installment, the amount due for income tax and supplementary tax and the advance payment will be based on the last two digits of the taxpayer's Tax Identification Number (NIT) as recorded in the Single Tax Registry (RUT) certificate, without taking into account the verification digit, and will be as follows:

LAST TWO DIGITS OF THE NIT (NOT TAKING INTO ACCOUNT THE VERIFICATION DIGIT)	UNTIL THE DAY
01 and 02	August 9, 2023
August 3 and 4	August 10, 2023
05 and 06	August 11, 2023
07 and 08	August 14, 2023
09 and 10	August 15, 2025
11 and 12	August 16, 2023
13 and 14	August 17, 2023
August 15 and 16	August 18, 2023
17 and 18	August 22, 2023



19 and 20	August 23, 2023
21 and 22	August 24, 2023
August 23 and 24	August 25, 2023
August 25 and 26	August 28, 2023
27 and 28	August 29, 2023
August 29 and 30	August 30, 2023
August 31 and 32	August 31, 2023
33 and 34	September 1, 2023
35 and 36	September 4, 2023
37 and 38	September 5, 2023
39 and 40	September 6, 2023
41 and 42	September 7, 2023
43 and 44	September 8, 2023
45 and 46	September 11, 2023
47 and 48	September 12, 2023
49 and 50	September 13, 2023
51 and 52	September 14, 2023
53 and 54	September 15, 2023
55 and 56	September 18, 2023
59 and 60	September 20, 2023
61 and 62	September 21, 2023
63 and 64	September 22, 2023
65 and 66	September 25, 2023
67 and 68	September 26, 2023
LAST TWO DIGITS OF THE TIN (NOT INCLUDING THE CHECK DIGIT))	UNTIL DAY
69 and 70	September 27, 2023
71 and 72	September 28, 2023
73 and 74	September 29, 2023
75 and 76	October 2, 2023
77 and 78	October 3, 2023
79 and 80	October 4, 2023
81 and 82	October 5, 2023
83 and 84	October 6, 2023
85 and 86	October 9, 2023
87 and 88	October 10, 2023
89 and 90	October 11, 2023
91 and 92	October 12, 2023



93 and 94	October 13, 2023
95 and 96	October 17, 2023
97 and 98	October 18, 2023
99 and 00	October 19, 2023

2. Transfer Pricing Information Returns

The following are required to file a transfer pricing information return for the 2022 tax year:

Income tax and supplementary tax payers who are required to apply the rules governing the transfer pricing regime and whose gross assets on the last day of the year or taxable period are equal to or greater than the equivalent of 100,000 UVT (COP 4,241,200,000) or whose gross income for the respective year is equal to or greater than the equivalent of 61,000 UVT (COP 2,587,132,000) who enter into transactions with related parties in accordance with the provisions of Articles 260-1 and 260-2 of the Tax Statute.

Income tax and supplementary tax payers resident or domiciled in Colombia who, in the said taxable year, have carried out transactions with persons, companies, entities, or businesses located, resident, or domiciled in non-cooperative jurisdictions, with low or no taxation, and preferential tax regimes, even if their gross assets as of December 31, 2022, or their gross income in the same year, were less than the amounts indicated in the previous paragraph. (Paragraph 2, Article 260-7 of the Tax Statute).

The transfer pricing information return shall be filed electronically through the electronic services of the Special Administrative Unit of the National Tax and Customs Directorate (DIAN), using the last digit of the taxpayer's Tax Identification Number (NIT) as recorded in the Single Tax Registry (RUT) certificate, without the verification digit, taking into account the deadlines established below:



LAST DIGIT OF THE NIT (NOT TAKING INTO ACCOUNT THE VERIFICATION DIGIT)	UNTIL THE DAY
September 1	September 27, 2023
2	September 8, 2023
3	September 11, 2023
4	September 12, 2023
5	September 13, 2023
6	September 14, 2023
7	September 15, 2023
8	September 18, 2023
9	September 19, 2023
0	September 20, 2023

2.1. Supporting Documentation:

For the 2022 tax year, taxpayers who enter into transactions with related parties in accordance with Articles 260-1 and 260-2 of the Tax Statute or with persons, companies, entities, or businesses located, resident, or domiciled in non-cooperative jurisdictions, with low or no taxation, and preferential tax regimes in accordance with the provisions of Article 2607 of the Tax Statute, must submit the Local Report virtually through the DIAN's computer services within the following deadlines:

LAST DIGIT OF THE NIT (NOT TAKING INTO ACCOUNT THE VERIFICATION DIGIT) VERIFICATION DIGIT)	UNTIL THE DAY
September 1	September 27, 2023
2	September 8, 2023
3	September 11, 2023
4	September 12, 2023
5	September 13, 2023
6	September 14, 2023
7	September 15, 2023
8	September 18, 2023
9	September 19, 2023
0	September 20, 202e



Taxpayers who enter into transactions with related parties in accordance with the provisions of Articles 260-1 and 260-2 of the Tax Statute or with persons, companies, entities, or businesses located, resident, or domiciled in non-cooperative jurisdictions, with low or no taxation, and preferential tax regimes in accordance with the provisions of Article 260-7 of the Tax Statute and belonging to multinational groups, must submit the Master Report virtually through the DIAN's computer services, taking into account the following deadlines:

LAST DIGIT OF THE NIT (WITHOUT TAKING INTO ACCOUNT THE VERIFICATION DIGIT)	UNTIL THE DAY
1	December 11, 2023
2	December 12, 2023
3	December 13, 2023
LAST DIGIT OF THE TIN (WITHOUT THE VERIFICATION DIGIT)	UNTIL THE DAY
4	December 14, 2023
5	December 15, 2023
6	December 18, 2023
7	December 19, 2023
8	December 20, 2023
9	December 21, 2023
0	December 22, 2022

Income tax and supplementary tax payers who fall under any of the circumstances set forth in paragraph 2 of Article 260-5 of the Tax Statute and Section 3 of Chapter 2 of Title 2 of Part 2 of Book 1 of Decree 1625 of 2016 must submit the country-by-country report containing information on the global allocation of income and taxes paid by the multinational group, together with certain indicators relating to its global economic activity, virtually through the DIAN's IT services, taking into account the following deadlines:

LAST DIGIT OF THE NIT (NOT INCLUDING THE VERIFICATION DIGIT)	UNTIL THE DAY
1-2	December 11, 2023
3-4	December 12, 2023
5-6	December 13, 2023
7-8	December 14, 2023
9-0	December 15, 2023



3. Required to file a consolidated information return.

In cases of subordination, control, or business group situations in accordance with the provisions of Articles 260 and 261 of the Commercial Code and Article 28 of Law 222 of 1995, the following are required to file a consolidated information return: the controlling or parent entity, when the controlling or parent entity or any of the subordinate or controlled companies or entities is required to file the individual information return referred to in the previous article.

The obligation to file the consolidated information return is without prejudice to the obligation of each of the subordinated or controlled entities to file the individual information return. In cases of joint control, the obligation referred to in this article falls on all controlling entities.

However, the consolidated information return may be filed by the affiliate designated by the group for such purposes, in which case written notification of such designation must be provided to the Tax and Customs Directorate's Tax Audit Management Department or its equivalent.

When the foreign controlling entity or parent company has a branch and one or more subsidiaries in Colombian territory, the branch is responsible for complying with the obligation referred to in the preceding paragraphs.

When the foreign controlling or parent company does not have a branch in Colombia, the consolidated information return must be filed through the subsidiary with the largest net worth in the country as of December 31, 2022.

4. Annual declaration of assets abroad

The filing dates for this return are the same as those for the income tax returns of large taxpayers, legal entities, and individuals.

The obligation to file the foreign asset declaration will apply when the net worth of foreign assets owned as of January 1, 2023, exceeds 2,000 Tax Value Units (UVT) (COP 84,824,000)



in 2023).

5. Exogenous information

In accordance with Resolution 124 of October 28, 2022, those required to submit exogenous information must do so within the following deadlines:

Large taxpayers:

LAST DIGIT OF THE TIN (NOT INCLUDING THE VERIFICATION DIGIT)	UNTIL THE DAY
May 1	May 2, 2023
2	May 3, 2023
3	May 4, 2023
4	May 5, 2023
5	May 8, 2023
LAST DIGIT OF THE TIN (NOT INCLUDING THE CHECK DIGIT)	UNTIL THE DAY
6	May 9, 2023
7	May 10, 2023
8	May 11, 2023
9	May 12, 2023
0	May 15, 2023

Legal entities and individuals:

LAST DIGIT OF THE TIN (NOT INCLUDING THE CHECK DIGIT)	UNTIL THE DAY
01 to 05	May 16, 2023
May 6 to 10	May 17, 2023



May 11 to 15	May 18, 2023
May 16 to 20	May 19, 2023
May 21 to 25	May 23, 2023
May 26 to 30	May 24, 2023
May 31 to 35	May 25, 2023
36 to 40	May 26, 2023
41 to 45	May 29, 2023
46 to 50	May 30, 2023
51 to 55	May 31, 2023
56 to 60	June 1, 2023
61 to 65	June 2, 2023
66 to 70	June 5, 2023
LAST DIGIT OF THE NIT (WITHOUT TAKE INTO ACCOUNT THE DIGIT UNTIL THE DAY OF VERIFICATION)	
71 to 75	June 6, 2023
76 to 80	June 7, 2023
81 to 85	June 8, 2023
86 to 90	June 9, 2023
91 to 95	June 13, 2023
96 to 00	June 14, 2023

6. Bimonthly sales tax return:

Those liable for this tax, large taxpayers, and those legal entities and individuals whose gross income as of December 31 of the 2022 tax year is equal to or greater than 92,000 UVT (COP 3,901,904,000), as well as those liable under Articles 477 and 481 of the Tax Statute, must file a sales tax return



on sales - VAT and pay it every two months using the form prescribed by DIAN in the following two-month periods:

- January-February;
- March-April;
- May-June;
- July-August;
- September-October; and
- November-December.

The dates for filing returns according to the verification digit are as follows:

LAST DIGIT OF THE TIN (NOT INCLUDING THE VERIFICATION DIGIT))	JANUARY – FEBRUARY 2023 UNTIL	MARCH – APRIL 2023 UNTIL THE DAY	MAY – JUNE 2023 UNTIL THE DAY
1	March 7, 2023	May 9, 2023	July 7, 2023
2	March 8, 2023	May 10, 2023	July 10, 2023
3	March 9, 2023	May 11, 2023	July 11, 2023
4	March 10, 2023	May 12, 2023	July 12, 2023
5	March 13, 2023	May 15, 2023	July 13, 2023
6	March 14, 2022	May 16, 2022	July 14, 2023
7	March 15, 2023	May 17, 2023	July 17, 2023
8	March 16, 2023	May 18, 2023	July 18, 2023
9	March 17, 2023	May 19, 2023	July 19, 2023
0	March 21, 2023	May 23, 2023	July 21, 2023



LAST DIGIT OF THE NIT (NOT INCLUDING THE VERIFICATION DIGIT))	JULY – AUGUST 2023 UNTIL THE DAY	SEPTEMBER – OCTOBER 2023 UNTIL THE DAY	NOVEMBER – DECEMBER 2023 UNTIL THE DAY
1	September 7 2023	November 8 2023	January 10, 2024
2	September 8 2023	November 9 2023	January 11, 2024
3	September 11 2023	November 10 2023	January 12, 2024
4	September 12 2023	November 14 2023	January 15, 2024
5	September 13 2023	November 15 2023	January 16, 2024
6	September 14 2023	November 16 2023	January 17, 2024
7	September 15 2023	November 17 of 2023	January 18, 2024
8	September 18 2023	November 20 2023	January 19, 2024
9	September 19 2023	November 21 2023	January 22, 2024
0	September 20 2023	November 22 2023	January 23, 2024

In accordance with our tax regulations, "those responsible for sales tax (VAT) are not required to file a sales tax return for periods in which they have not carried out transactions subject to tax, nor transactions that give rise to deductible taxes, adjustments, or deductions under the terms of Articles 484 and 486 of the Tax Statute.

In the event of liquidation or termination of activities during the fiscal year, the taxable period shall be counted from its commencement until the dates indicated in Article 595 of the Tax Statute.

When activities commence during the fiscal year, the taxable period shall be the period between the date of commencement of activities and the end date of the respective period.

Quarterly:

Those liable for this tax, legal entities and individuals whose gross income as of December 31 of the 2022 tax year is less than 92,000 UVT (COP 3,901,904,000) must file their



sales tax return (VAT) and pay quarterly using the form prescribed by the DIAN. The quarterly periods will be as follows:

- January-April;
- May-August; and
- September-December.

The dates for filing the return according to the verification digit are as follows:

LAST DIGIT OF THE NIT (NOT INCLUDING THE VERIFICATION DIGIT)	JANUARY – APRIL 2021 UNTIL THE DAY	MAY - AUGUST 2021 UNTIL SEPTEMBER	SEPTEMBER – DECEMBER 2021 UNTIL THE DAY
MAY 9	May 9, 2023	September 7, 2023	January 10, 2024
2	May 10, 2023	September 8, 2023	January 11, 2024
3	May 11, 2023	September 10, 2023	January 12, 2024
4	May 12, 2023	September 12, 2023	January 15, 2024
5	May 15, 2023	September 13, 2023	January 16, 2024
6	May 16, 2023	September 14, 2023	January 17, 2024
May 7	May 17, 2023	September 15, 2023	January 18, 2024
LAST DIGIT OF THE TIN (EXCLUDING THE VERIFICATION DIGIT)	JANUARY – APRIL 2021 UP TO THE DAY	MAY - AUGUST 2021 UNTIL THE DAY	SEPTEMBER – DECEMBER 2021 UNTIL THE DAY
8	May 18, 2023	September 18, 2023	January 19, 2024
9	May 19, 2023	September 19, 2023	January 22, 2024
0	May 23, 2023	September 20, 2023	January 23, 2024

As with the bi-monthly return, our tax legislation establishes that "those liable for sales tax (VAT) are not required to file a sales tax return in periods in which they have not carried out transactions subject to tax, or transactions giving rise to deductible taxes, adjustments, or deductions under the terms of Articles 484 and 486 of the Tax Statute.



In the event of liquidation or termination of activities during the fiscal year, the taxable period shall be counted from its inception to the dates indicated in Article 595 of the Tax Statute.

When activities commence during the fiscal year, the taxable period shall be the period between the date of commencement of activities and the end date of the respective period.

7. Simple Taxation Regime

In accordance with Article 74 of Law 2010 of 2019, which amended Article 903 et seq. of the Tax Statute, a unified tax was created under the Simple Taxation Regime (RST) for the formalization and generation of employment. Access to this regime is optional and is available to both individuals and legal entities that meet the following requirements, established in Article 905 of the Tax Statute:

- a) Individuals who run a business or legal entities whose partners, participants, or shareholders are individuals, whether Colombian or foreign nationals, residing in Colombia.
- b) Individuals or legal entities that in the previous tax year obtained gross income, ordinary or extraordinary, of less than 80,000 UVT (COP 3,392,600,000). In the case of new companies or legal entities, registration for the unified tax under the simple taxation regime (SIMPLE) will be conditional on the year's income not exceeding these limits. ⁽²⁾
- c) Individuals or legal entities that are up to date with their national, departmental, and municipal tax obligations, as well as their obligations to pay contributions to the Comprehensive Social Security System, and that are registered in the Single Tax Registry (RUT) and have all the electronic compliance mechanisms, electronic signature, and electronic invoicing in place.

Individuals or legal entities that meet the above requirements

² If one of the natural person partners has one or more companies or participates in one or more companies registered for the unified tax under the simple taxation regime (SIMPLE), the maximum gross income limits will be reviewed on a consolidated basis and in proportion to their participation in said companies.

If one of the natural person partners has a stake of more than 10% in one or more companies not registered for the simplified tax regime (SIMPLE), the maximum gross income limits will be reviewed on a consolidated basis and in proportion to their stake in those companies.

If one of the natural person partners is a manager or administrator of other companies or corporations, the maximum gross income limits will be reviewed on a consolidated basis with those of the companies or corporations they manage.



and who have registered with the DIAN Special Administrative Unit as taxpayers under the Simple Taxation Regime must file the consolidated annual return for the unified tax under the simple taxation regime (which includes and integrates income tax, national consumption tax, and consolidated industry and commerce tax) and the Consolidated Annual Return for Sales Tax (VAT).

Taxpayers who choose to opt for the simple taxation regime must register with the RUT as RST taxpayers and may do so between **January 1 and February 28, 2023**.

Once the option has been exercised, it must be maintained for the entire taxable year. However, individuals who wish to opt back into the ordinary regime for the following taxable year may do so before the last business day of January of the taxable year for which the option is exercised.

7.1. Consolidated Annual Return

Taxpayers under the simplified tax regime must file their consolidated annual return within the following deadlines:

LAST DIGIT OF THE TIN (WITHOUT VERIFICATION NUMBER)	UNTIL THE DAY
1	April 10, 2023
2	April 11, 2023
3	April 12, 2023
4	April 13, 2023
5	April 14, 2023
6	April 17, 2023
7	April 18, 2023
8	April 19, 2023
9	April 20, 2023
0	April 21, 2023

In the unified tax return, taxpayers must report the territoriality of the income obtained in order to distribute the consolidated industry and commerce tax collected in the municipality or municipalities where the taxable event occurred and the advance payments made to each of those territorial entities.



7.2. Consolidated Annual Sales Tax Return (VAT)

Taxpayers under the simplified taxation regime (RST) must file their consolidated annual sales tax (VAT) **return** within the following deadlines:

LAST DIGIT OF THE TIN (WITHOUT VERIFICATION NUMBER)	UNTIL THE DAY
1-2	February 20, 2023
3-4	February 21, 2023
5-6	February 22, 2023
7-8	February 23, 2023
9-0	February 24, 2023

7.3. Withholding tax

Taxpayers subject to the simplified tax regime (RST) are not subject to withholding tax and are not required to make withholdings or self-withholdings, except for those corresponding to labor payments.

7.4. National consumption tax return

Those responsible for national consumption tax must file and pay the tax return every two months, using the form prescribed by the DIAN, with the following deadlines:

LAST DIGIT OF THE TIN (EXCLUDING THE VERIFICATION DIGIT))	JANUARY – FEBRUARY 2023 UNTIL THE DAY	MARCH – APRIL 2023 UNTIL THE DAY	MAY – JUNE 2023 UNTIL THE DAY
1	March 7, 2023	May 9, 2023	July 7, 2023
2	March 8 2023	May 10, 2023	July 10, 2023
3	March 9, 2023	May 11, 2023	July 11, 2023
4	March 10 2023	May 12, 2023	July 12, 2023
5	March 13, 2023	May 15, 2023	July 13, 2023



6	March 14, 2022	May 16, 2022	July 14, 2023
7	March 15, 2023	May 17, 2023	July 17, 2023
8	March 16, 2023	May 18, 2023	July 18, 2023
9	March 17, 2023	May 19, 2023	July 19, 2023
0	March 21, 2023	May 23, 2023	July 21, 2023

LAST DIGIT OF THE NIT (NOT INCLUDING THE VERIFICATION DIGIT))	JULY – AUGUST 2023 UNTIL THE DAY	SEPTEMBER – OCTOBER 2023 UNTIL THE DAY	NOVEMBER – DECEMBER 2023 UNTIL THE DAY
1	September 7, 2023	November 8, 2023	January 10, 2024
2	September 8, 2023	November 9, 2023	January 11, 2024
3	September 11, 2023	November 10, 2023	January 12, 2024
4	September 12, 2023	November 14, 2023	January 15, 2024
5	September 13, 2023	November 15, 2023	January 16, 2024
6	September 14, 2023	November 16, 2023	January 17, 2024
7	September 15, 2023	November 17, 2023	January 18, 2024
8	September 18, 2023	November 20, 2023	January 19, 2024
9	September 19, 2023	November 21, 2023	January 22, 2024
0	September 20, 2023	November 22, 2023	January 23, 2024

8. Withholding tax return and payment.

Withholding agents for income tax and supplementary tax and/or stamp duty, and/or sales tax referred to in Articles 368, 437, and 518 of the Tax Statute, as well as self-withholding agents for income tax and supplementary tax, must declare and pay the withholdings and self-withholdings made each month using the form prescribed by the Special Administrative Unit of the National Tax and Customs Directorate (DIAN).



The deadlines for filing returns for this tax are as follows:

LAST DIGIT OF THE NIT (NOT TAKING INTO ACCOUNT THE VERIFICATION DIGIT) VERIFICATION DIGIT)	JANUARY 2023 UNTIL	FEBRUARY 2023 UNTIL	MARCH 2023 UNTIL THE DAY
1	February 7, 2023	March 7, 2023	April 10, 2023
2	February 8, 2023	March 8, 2023	April 11, 2023
3	February 9, 2023	March 9, 2023	April 12, 2023
4	February 10, 2023	March 10, 2023	April 13, 2023
5	February 13 2023	March 13, 2023	April 14, 2023
6	February 14, 2023	March 14, 2023	April 17, 2023
7	February 15 2023	March 15, 2023	April 18, 2023
8	February 16, 2023	March 16, 2023	April 19, 2023
LAST DIGIT OF THE TIN (NOT INCLUDING THE VERIFICATION DIGIT) VERIFICATION DIGIT)	JANUARY 2023 UNTIL	FEBRUARY 2023 UNTIL THE DAY	MARCH 2023 UNTIL THE DAY
9	February 17, 2023	March 17, 2023	April 20, 2023
0	February 20, 2023	March 21, 2023	April 21, 2023
LAST DIGIT OF THE TIN (NOT INCLUDING THE VERIFICATION DIGIT))	APRIL 2023 UNTIL MAY	MAY 2023 UNTIL THE DAY	JUNE 2023 UNTIL THE DAY
1	May 9, 2023	June 7, 2023	July 7, 2023
2	May 10, 2023	June 8, 2023	July 10, 2023
3	May 11, 2023	June 9, 2023	July 11, 2023
4	May 12 2023	June 13, 2023	July 12, 2023
5	May 15, 2023	June 14, 2023	July 13, 2023
6	May 16, 2023	June 15, 2023	July 14, 2023



7	May 17, 2023	June 16, 2023	July 17, 2023
8	May 18, 2023	June 20, 2023	July 18, 2023
9	May 19, 2023	June 21, 2023	July 19, 2023
0	May 23, 2023	June 22, 2023	July 21, 2023
LAST DIGIT OF THE TIN (NOT INCLUDING THE VERIFICATION DIGIT))	JULY 2023 UNTIL	AUGUST 2023 UNTIL THE DAY	SEPTEMBER 2023 UNTIL THE DAY
1	August 9, 2023	September 7, 2023	October 10, 2023
2	August 10, 2023	September 8, 2023	October 11, 2023
3	August 11, 2023	September 11, 2023	October 12, 2023
4	August 14, 2023	September 12, 2023	October 13, 2023
LAST DIGIT OF THE TIN (NOT INCLUDING THE VERIFICATION DIGIT))	JULY 2022 TO	AUGUST 2022 TO THE DAY	SEPTEMBER 2022 UNTIL THE DAY
5	August 15, 2023	September 13, 2023	October 17, 2023
6	August 16, 2023	September 14, 2023	October 18, 2023
7	August 17, 2023	September 15, 2023	October 19, 2023
8	August 18, 2023	September 18, 2023	October 20, 2023
9	August 22, 2023	September 19, 2023	October 23, 2023
0	August 23, 2023	September 20, 2023	October 24, 2023
LAST DIGIT OF THE TIN (NOT INCLUDING THE VERIFICATION DIGIT)	OCTOBER 2022 UNTIL	NOVEMBER 2022 UNTIL THE DAY	DECEMBER 2022 UNTIL THE DAY
1	November 8, 2023	December 11, 2023	January 10, 2024
2	November 9, 2023	December 12, 2023	January 11, 2024
3	November 10, 2023	December 13, 2023	January 12, 2024
4	November 14, 2023	December 14, 2023	January 15, 2024
5	November 15	December 15,	January 16, 2024



	2023	2023	
6	November 16 2023	December 18 2023	January 17, 2024
7	November 17 2023	December 19 2023	January 18, 2024
8	November 20 2023	December 20, 2023	January 19, 2024
9	November 21 2023	December 21 2023	January 22, 2024
0	November 22 2023	December 22 2023	January 23, 2024

9. District Industry and Commerce Tax (ICA)

The industry and commerce tax is a direct municipal tax levied on all industrial, commercial, or service activities carried out within the jurisdiction of the Capital District of Bogotá.

The taxable event consists of the direct or indirect exercise or performance of any industrial, commercial, or service activity within the jurisdiction of the Capital District of Bogotá, whether carried out on a permanent or occasional basis, in a specific property, with or without a commercial establishment. This changes with the tax reform:

Interest and financial returns are included in the tax base. This tax will no longer be calculated on the monthly average gross income of the previous year, but on the total ordinary and extraordinary income received in the taxable year.

Taxpayers belonging to the common regime and paying the Industry and Commerce Tax (ICA) every two months will once again have a single deadline for each payment, starting on April 14, for the payment of the first two months. The same will apply to RetelCA, whose withholding agents will begin their bi-monthly payments on March 17 next year.

Taxpayers under the Simplified and Common Regimes of Withholding Agents for said tax for the taxable periods of 2022

JANUARY-FEBRUARY 2023 UNTIL THE FIRST TWO-MONTH PERIOD	MARCH-APRIL 2023 UNTIL THE SECOND BIDECEMBER	MAY-JUNE 2023 UNTIL THE THIRD Bimonthly Day
March 17, 2023	May 19, 2023	July 21, 2023



JULY-AUGUST 2023 UNTIL THE FOURTH BIMESTER DAY	SEPTEMBER- OCTOBER 2023 UNTIL DAY 5 OF THE TWO- MONTH PERIOD	NOVEMBER- DECEMBER 2023 UNTIL DAY 6 OF THE TWO- MONTH PERIOD
September 15 of 2023	November 17, 2023	January 19, 2024

Annual ICA – Taxpayers under the Common Regime

Taxpayers subject to industry and commerce tax under the common regime who, in the 2022 tax year, had a tax liability (FU) of up to 391 UVT, i.e., COP 14,196,428, will be required to file a single annual return for the 2023 tax year, no later than February 23, 2024, using the virtual means adopted by the District Finance Secretariat.

JANUARY-FEBRUARY 2023 UNTIL THE FIRST BIMESTER	MARCH-APRIL 2023 UNTIL THE SECOND BIMESTER	MAY-JUNE 2023 UNTIL THE THIRD Bimonthly Period
April 14, 2023	June 16, 2023	August 18, 2023
JULY-AUGUST 2023 UNTIL THE DAY BIMESTER 4	SEPTEMBER-OCTOBER 2023 UNTIL THE DAY BIMESTER 5	NOVEMBER-DECEMBER 2023 UNTIL THE DAY BIMESTER 6
October 20, 2023	December 15, 2023	February 16, 2024

Commercial Activity

This refers to the sale, purchase, or distribution of goods and merchandise, both wholesale and retail, and other activities defined as such by the Commercial Code, provided that they are not considered by law to be industrial or service activities.

Service Activity

This is any task, labor, or work performed by a natural person, legal entity, or de facto partnership, without an employment relationship with the person who hires them, which generates compensation in cash or in kind and which takes the form of an obligation to perform, regardless of whether the material or intellectual factor predominates.

Industrial activity



This is the production, extraction, fabrication, manufacture, preparation, repair, or assembly of any kind of materials, goods, and in general, any transformation process, however elementary it may be.

The natural or legal person or de facto partnership that carries out the activity giving rise to the tax obligation, consisting of the exercise of industrial, commercial, or service activities in the jurisdiction of the Capital District, is required to register with the RIT (Tax Information Registry) and declare and pay the industry tax according to the regime to which it belongs.

Electronic invoicing

Through Resolution 1092 of July 1, 2022, the National Tax and Customs Directorate established the schedule for implementing the limit of 5 UVT (212,000 COP for 2023) as the maximum amount for issuing documents equivalent to those generated by POS cash registers and issuing electronic invoices for the sale of goods or services.

Those required to issue sales invoices who choose to issue documents equivalent to the so-called POS cash register receipt must apply the maximum limit for each document, not including the amount of any tax, in accordance with the following schedule:

Group	Maximum date for application of the 5 uvt limit	Status of parties required to issue sales invoices/equivalent documents
1	February 1, 2023	Large taxpayers
2	April 1, 2023	Income tax and supplementary tax filers or income and wealth filers who are not considered large taxpayers
3	May 1, 2023	Non-filers of income tax and supplementary taxes



NOVE DADES

LEGISLATIVE

JURISPRUDENCE@ S





We share the content of legislative and jurisprudential developments, selecting those events that have been in the news in the legal field during 2022 and that may be useful for you and your company during 2023. After the table, you will find more detailed information on the most important developments:

REGULATION	ISSUING AUTHORITY	DEVELOPMENT	VALIDITY AND/OR TERM
Law 2189 of January 6, 2022	Congress of the Republic	Law 915 of 2004 is partially amended, regulating e-commerce in the Archipelago Department of San Andrés.	Effective as of the date of its enactment.
Law 2191 of January 6 January 2022	Congress of the Republic	Regulates work disconnection - work disconnection law	Effective as of its publication.
Law 2195 of January 18, 2022	Congress of the Republic	Measures are adopted in the areas of transparency, prevention, and the fight against corruption.	Effective as of the date of its enactment.
Law 2197 of January 25, 2022	Congress of the Republic	Regulations are enacted to strengthen citizen security.	Effective as of the date of enactment
Law 2199 February 8, 2022	Congress of the Republic	Article 325 of the Constitution is developed and the special regime for the metropolitan region is enacted. Bogotá-Cundinamarca.	Effective as of the date of its enactment
Law 2200 of February 8, 2022	Congress of the Republic	Provisions are enacted to modernize the organization and operation of department s,	It shall take effect on the date of its publication and repeals the provisions of Decree 1222 of 1986, Law 3 of 1986, and any contrary provisions in Law 617 of 2000. The articles of Law 617 of 2000 and Decree 1222 of 1986 that are currently in force relating to departmental assets, contracts, and revenues shall continue to apply until Congress legislates on Article 147 of the this Law.
Law 2208 of December 17	Congress of the Republic	Establishes economic incentives to strengthen access and	Effective as of the date of its enactment.



REGULATION	ISSUING ENTITY	NEW	VALIDITY AND/OR TERM
May 2022		Opportunities in employment and training for the post-release population and other provisions are enacted Second Chance Law	
Law 2213 of June 13, 2022	Congress of the Republic	Establishes the permanent validity of Legislative Decree 806 of 2020 and adopts measures to implement information and communications technologies in judicial proceedings, streamline judicial processes, and make the attention to the users of the justice system	Effective as of the date of enactment
Law 2214 of June 22, 2022	Congress of the Republic	Whereby Article 196 of Law 1955 of 2019 is regulated, measures are taken to strengthen measures that promote youth employment	Effective as of the date of its enactment
Law 2220 of June 30, 2022	Congress of the Republic	Issues the Conciliation Statute	It shall be fully effective and shall enter into force six months after its enactment (it entered into force on December 30, 2022)
Law 2225 of June 30, 2022	Congress of the Republic	Laws 1636 of 2013 and 789 of 2002 are amended, and job creation is promoted	Effective as of the date of enactment
Law 2231 July 1, 2022	Congress of the Republic	Establishes the "sacúdete" state policy for youth development	Effective as of the date of its enactment
Law 2232 of July 7, 2022	Congress of the Republic	Whereby measures are established aimed at the gradual reduction of the production and consumption of certain single-use plastic products single use	This law shall take effect on the date of its enactment and repeals any provisions that contradict it, with the exception Law 1973 of 2019.
Law 2234 of July 8, 2022	Congress of the Republic	Promoting social entrepreneurship policy	Effective as of the date of its enactment
Law 2239 July 8, 2022	Congress of the Republic	Regulating agrotourism activities in Colombia	This Law shall come into force upon its enactment and amends the provisions of Law 115 of 1994 dealing with this matter



REGULATION	ISSUING ENTITY	NEW	VALIDITY AND/OR TERM
Law 2254 of July 15, 2022	Congress of the Republic	Creates the formality ladder, reactivates the business sector in Colombia	Effective as of the date of its enactment
Law 2274 of November 5, 2022	Congress of the Republic	Framework cooperation agreement between the Republic of Colombia and the Kingdom of Spain	Effective as of its publication, pending constitutional review by the Constitutional Court
Law 2277 of December 13, 2022	Congress of the Republic	"Whereby a Tax Reform for equality and social justice is adopted and other provisions are enacted"	Effective as of January 1, 2023
Law 2101 of 2021	Congress of the Republic	"Whereby the weekly working hours are gradually reduced, without decreasing workers' wages, and other provisions are enacted."	This law shall enter into force on the date of its publication and repeals all provisions contrary to it.
Decree 207 of February 8, 2022	Ministry of the Interior	Errors in Law 2197 of 2022 are corrected, rules are enacted to strengthen citizen security, and other provisions are enacted. other provisions	Effective as of the date of its enactment
Decree 255 of February 23, 2022	Ministry of Commerce, Industry, and Tourism	Section 7 is added to Chapter 25 of Title 2 of Part 2 of Book 2 of Decree 1074 of 2015, the Single Regulatory Decree for the Trade, Industry, and Tourism Sector, on binding corporate rules for the certification of good practices in the protection of personal data and its transfer to third parties countries	This decree shall take effect upon its publication and adds Section 7 to Chapter 25 of Title 2 of Part 2 of Book 2 of Decree 1074 of 2015.
Decree 335 of 03 2022	Ministry of Health and Social Protection	The procedure for obtaining certificates of compliance with good manufacturing, laboratory, and manufacturing practices from the National Institute for Food and Drug Surveillance (INVIMA) is hereby established.	This decree shall take effect on the date of its publication and shall enter into force on June 30, 2022, except for the provisions of Article 7, which shall apply from the publication of this Decree. On June 30, 2022, the following shall be repealed Articles 7, 8, 9, 11, and 12 of Decree 2266 of 2004, Decree 549 of 2001 and its



REGULATION	ISSUING ENTITY	NEW	VALIDITY AND/OR TERM
			amendments, Decrees 162 of 2004 and 900 of 2018, except for Decree 2086 of 2010, which will remain in force.
Decree 649 of April 27, 2022	Ministry of Labor	Section 7 is added to Chapter 6 of Title 1 of Part 2 of Book 2 of Decree 1072 of 2015, Sole Regulatory Decree of the Labor Sector, related to the authorization of work from home.	Effective as of the date of enactment
Decree 656 of April 28, 2022	Ministry of Commerce, Industry, and Tourism	An Integrated Risk Management System is developed and implemented in the Single Window for Foreign Trade (VUCE).	This Decree shall take effect fifteen (15) calendar days after its promulgation. following its publication in the Official Gazette, in accordance with the provisions of Paragraph 2, Article 2 of Law 1609 of 2013.
Decree 1227 of July 18 2022	Ministry of Labor	Establishes rules to promote and regulate teleworking and other provisions	Effective as of its date of publication in the Official Gazette
Decree 1459 of August 3, 2022	National Tax and Customs Directorate	Amends Decree 2555 of 2010 in relation to leasing, low-value credit, network use agreements, and other provisions	This decree shall take effect upon publication and adds a paragraph to Article 2.28.2.1.1. of Decree 2555 of 2010; modifies the paragraph of Article 2.1.15.1.2, the first and second paragraphs of Article 2.1.16.1.1, letter c) of Article 2.28.2.1.2., Article 2.31.2.2.2., Article 2.31.2.2.4., Article 2.34.1.1.4., and Article 2.36.9.1.18. of Decree 2555 of 2010.
Decree 1611 of August 5, 2022	Ministry of Commerce, Industry, and Tourism	Amends the technical annex of the Financial Reporting Standards for Group 1 of the Single Regulatory Decree on Accounting, Financial Reporting, and Information Assurance Standards, Decree 2420 of 2015 and se dictan otras provisions	Effective as of its publication in the Official Gazette



REGULATION	ISSUING ENTITY	NEW	VALIDITY AND/OR TERM
Decree 2613 of November 28, 2022	Ministry of Labor	Whereby the legal minimum monthly wage is set at 1,160,000 COP	Effective as of January 1, 2023
Decree 2614 of November 28, 2022	Ministry of Labor	Whereby the transportation allowance / Connectivity allowance is set at 140,000 COP	Effective as of January 1, 2023
Resolution 1092 of 2022	National Tax and Customs Directorate	The calendar is established for the enforceability of the maximum limit of 5 UVT in the issuance of the r equivalent generated by a cash register machine with a POS system with a POS system	February 1, April, May, June 2023.
Resolution 1240 of 2022	National Tax and Customs Directorate	By the which it amends Resolution 164 of 2021 and 37 of 2022	The deadline for registering beneficial owners is two months from the date of incorporation for companies or ESPJs after May 1, 2023, or until July 31, 2023, for those incorporated before that date.
Resolution 5477 of July 22 2022	Ministry of Foreign Affairs	New Resolution with absolutely everything agreed upon regarding visas	2-year transition period.

© PM Abogados

2023

For more information or assistance on these issues, please contact us:

info@pmabogados.co





PM Abogados

Legal Notice

The information and materials in this booklet are not intended to be, nor should they be interpreted as, legal opinion, legal recommendation, or legal advice of any kind. This 2023 legal obligations booklet, access to and use of it, as well as its information and use, do not imply or create an attorney-client relationship or any other type of relationship. Peña Mancero Abogados and the 2023 Obligations Booklet do not constitute the provision of legal services of any kind. Under no circumstances should you understand that this newsletter replaces consultation with an attorney.

If you require legal advice, Peña Mancero Abogados recommends that you immediately consult with a professional lawyer to review your case and provide you with an assessment. Please note that the information contained in this booklet is not exhaustive.

The 2023 Obligations Booklet is prepared by:
Gabriela Mancero—Partner and Editorial Director.

Juan Simón Larrea Cáceres -
Contents

