

 YEAR 2026

LEGAL OBLIGATIONS

Complete guide to tax, labor, and corporate obligations for the year 2026 in Colombia.



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REGISTRATION

COMMERCIAL REGISTRY

March 31

Expiration: March 31, 2026

Renew the company's registration in the Commercial Registry of the Chamber of Commerce where it is registered.

- ❑ **Procedure:** 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-Consultas>

Deadline: Within the first three (3) months of the year. This deadline cannot be extended.



REGULAR MEETING OF THE HIGHEST CORPORATE BODY

01

Notice

The notice must contain the date, time, place of the meeting, and the agenda.

In accordance with the provisions of the bylaws. If the bylaws do not refer to the matter, a personal summons must be sent to all members.

03

Meeting by right

If not convened, the Assembly/Meeting shall meet by right on the first business day of April at 10:00 a.m., at the offices of the registered office.

02

Deadline

Within the first three (3) months of the year.

With the advance notice established in the company's bylaws, not counting the days of the notice and the meeting.

04

Deadline

No later than March 31, 2026.

Single Registry of Final Beneficiaries



Step 1: Log in

Log in to Muisca Online Services with your DIAN username and password at: <https://muisca.dian.gov.co>



Step 2: Update

In the Options Menu, update your Tax ID Number (RUT) with tax obligation number 55 or go directly to the Single Registry of Final Beneficiaries option.



Step 3: Respond

Fill out form 2688 with the required information on the natural person(s) considered to be the Final Beneficiary(ies).

Update Deadlines

New Companies

All legal entities or structures without legal personality that are incorporated on or after June 1, 2023, will have two (2) months to register.

2026 Updates

If there are any changes, the respective update must be made on the following dates in 2026: February 2, May 4, August 3, and November 3.

- ❑ Criteria for determining the Ultimate Beneficial Owner: An Ultimate Beneficial Owner is a natural person who owns or holds 5% or more of the capital, voting rights, and/or benefits from that same percentage or more of the assets, returns, or profits of a company, trust, or similar structure.

 DATA PROTECTION

PERSONAL DATA PROTECTION



Databases

According to Decree 090 of 2018 and Circular 003 of 2018, those required to comply with the National Database Registry (RNBD) are companies and non-profit entities with total assets exceeding 100,000 UVT (COP \$5,237,400,000/USD \$1,429,678).



Updates

The RNBD must be updated within the first 10 business days of the following month when substantial changes are made. It must also be updated annually, between January 2 and March 31 of each year.



Incidents

Personal data regulations establish the obligation to report incidents that pose a risk to the security of personal data to the SIC within 15 business days of becoming aware of the incident.



Complaints: Within the first 15 business days of February and August of each year, starting from the date of registration, those responsible must update the information on complaints filed by data subjects.

 SUPERSOCIEDADES

REPORTS TO THE SUPERINTENDENCY OF COMPANIES

Obligation: Send the required financial information to the Superintendency of Companies.

Official letter 2025-01-813866 dated November 25, 2025: request for financial information as of December 31, 2025.

[Consultar CURIF](#)

[Más información](#)

Financial Statements as of December 31, 2025

The general-purpose financial statements as of December 31, 2025, together with the additional required documents, must be submitted through: **Integrated Financial Reporting System —SIRFIN**.

Report 01

Year-End Financial Statements

- 10 Full IFRS Individual Group 1
- 20 Full IFRS Separate Group 1
- 40 IFRS "SMEs" Individual Group 2
- 50 IFRS "SMEs" Separate Group 2

Report 01A

Year-End Financial Statements Group 3

- 70 - NIF Simplified Accounting Group 3

 **Important:** Financial information must be reported in thousands of pesos.

Mandatory completion and submission

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, 2025, 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 registry.

Deadlines for submitting 2025 Financial Statements

Separate and individual financial statements as of December 31, 2025, 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):

Last two digits of the NIT	Maximum submission
01-05	Monday, April 13
06-10	Tuesday, April 14
11-15	Wednesday, April 15
4:00 p.m. to 8:00	Thursday, April 16
9:00 p.m. to 1:00 a.m.	Friday, April 17
26-30	Monday, April 20
31-35	Tuesday, April 21
36-40	Wednesday, April 22
41-45	Thursday, April 23
46-50	Friday, April 24
51-55	Monday, April 27
56-60	Tuesday, April 28

Last two digits of the NIT	Maximum submission
61-65	Wednesday, April 29
66-70	Thursday, April 30
71-75	Monday, May 4
76-80	Tuesday, May 5
81-85	Wednesday, May 6
86-90	Thursday, May 7
91-95	Friday, May 8
96-00	Monday, May 11

Additional Required Documents

All business entities must accompany their general-purpose financial statements with the following documents:

1

Certification

The document by which the legal representative and the accountant certify that the financial statements submitted to the entity comply with 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.

2

Management Report

The management report that administrators must submit to the shareholders' meeting or partners' meeting for approval or disapproval, in accordance with Article 46 of Law 222 of 1995.

3

Opinion

Opinion of the statutory auditor.

4

Notes

Notes to the General-Purpose Financial Statements, which must contain, among other things, 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.

5

Approval Minutes

Copy of the extract from the minutes of the meeting at which the Financial Statements and Management Report were approved or disapproved. This obligation does not apply to branches of foreign companies.

Deadlines: Additional documents 1, 2, 3, and 4 must be submitted within two business days of the deadline for submitting Report 01, while additional document 5 must be submitted by May 29, 2026, at the latest.

Important: If the additional documents are not provided within the established deadline, the financial statements will be considered to have been received late.

Consolidated Financial Statements

Business entities that are parent companies or controlling entities and are required to report year-end financial information must submit, in addition to separate financial statements, consolidated and combined financial statements no later than the **last business day of May (May 29, 2026)**. The deadline is non-extendable.

Entry points:

- 30 Full IFRS Consolidated Group 1
- 60 IFRS SMEs Consolidated Group 2
- 35 IFRS Full Combined Group 1
- 65 IFRS SMEs Combined Group 2

Additional documents:

1. Certification of consolidated or combined financial statements
2. Notes to the consolidated or combined financial statements
3. Special report pursuant to Article 29 of Law 222 of 1995
4. Statutory auditor's report

Additional documents must be sent within two (2) business days of the deadline for submitting the Consolidated or Combined Financial Statements.



Additional Reports

In accordance with the provisions of External Circular 100-000002 issued on March 14, 2025, by the Superintendency of Companies, the following reports must be submitted:

Report 75 SAGRILIFT and PTEE

Annual submission

Must be submitted annually within the specified deadlines, according to the last two (2) digits of the NIT. These deadlines are non-extendable.

Report 58 Compliance Officer

Within 15 business days

It must be submitted by the Compliance Officers of the obligated parties (both companies and non-profit entities) within 15 business days following the respective appointment or change.

Report 08 Sustainability Report

Voluntary submission

Business entities are required to submit this report voluntarily:

- Supervised or controlled.
- With total income or assets equal to or greater than forty thousand (40,000) SMLMV, or 30,000 SMMLV that are part of the Mining-Energy, Manufacturing, Construction, Tourism, ICT, and New Technologies sectors.

Important note: External Circular 100-000002 of March 14, 2025, eliminated the obligation to submit Report 42 on Business Practices.



Report 75 Submission Schedule

Deadlines according to the last two digits of the NIT

Last two (2) digits of the NIT	Deadline for submission
01-10	Eleventh business day of July (07/15/2026)
11	Twelfth business day of July (07/16/2026)
21	Thirteenth working day of July (07/17/2026)
31	Fourteenth business day of July (07/21/2026)
41	Fifteenth business day of July (07/22/2026)
51	Sixteenth working day of July (07/23/2026)
61	Seventeenth business day of July (07/24/2026)
71	Eighteenth working day of July (07/27/2026)
81	Nineteenth business day of July (07/28/2026)
91	Twentieth business day of July (07/29/2026)

Report 08 Submission Calendar

Last two (2) digits of the NIT	Deadline for submitting the information
01-10	First business day of July (07/01/2026)
11-20	Second business day of July (July 2, 2026)
21-30	Third business day of July (July 3, 2026)
31-40	Fourth business day of July (7/6/2026)
41	Fifth business day of July (7/07/2026)
51	Sixth business day of July (7/8/2026)
61	Seventh business day of July (July 9, 2026)
71	Eighth business day of July (July 10, 2026)
81-90	Ninth business day of July (07/13/2026)
91-00	Tenth business day of July (07/14/2026)

 YEAR 2026

EMPLOYMENT OBLIGATIONS



EMPLOYMENT OBLIGATIONS 2026

\$1,750,905

Minimum wage

SMLMV for 2026 according to Decree 1469 of December 29, 2024

\$249,905

Transportation allowance

or monthly digital connectivity allowance according to Decree 1470 of 2024

\$22,761,765

Total salary

Minimum for comprehensive salary (13 SMLMV)

Social benefits



Severance

Payment of the accumulated value as of December 31, 2024. To be deposited before **February 14, 2026**, in the severance pay fund.



Severance pay interest

Must be paid directly to the worker in **January 2026**; not deposited in the fund.



Service bonus

Equivalent to one month's salary. Half on the last day of June and half during the first 20 days of December.



Vacation

15 consecutive working days for each year of service. Minimum of 6 consecutive working days, not cumulative.

Social Security Contributions 2026

Health



12.5% of the base income for contributions

- Employers with fewer than 2 employees: 8.5%
- Worker: 4%

Exemption: No payment of parafiscal contributions (SENA, ICBF) and health contributions for workers earning up to 10 SMLMV (COP \$17,509,050).

Occupational Risks (ARL)



All companies must be affiliated with an ARL. The percentage depends on the risk:

Risk class	Initial value
I	0.522%
II	1.044%
III	2.436%
IV	4.350%
V	6.690%

The entire contribution is paid by the employer.

Pensions



16% of the contribution base income

- Employers: 12% (75% of the total)
- Employees: 4% (25% of the total)

Pension Solidarity Fund

Contributions are made by members earning more than 4 SMLMV (COP \$7,003,620):



Salary range (SMLMV)	Percentage
≥4 to <16	1
≥16 to 17	1.2
17 to 18	1.4
18 to 19	1.6
19 to 20	1.8
Over 20	2



Important: Law 2381 of 2024 (Pension Reform) was recently enacted, according to which contributions to Colpensiones are mandatory in the average premium component of the contributory pillar on the first 2.3 SMLMV of the IBC. Contributions on income exceeding that amount will be deposited with the individual savings component administrators. However, its application was suspended by the Constitutional Court, and no final decision has been issued.

 **WORKING HOURS**

Gradual Reduction of Working Hours

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

- 1 July 15, 2023**
Regular working hours: **47 hours per week**
- 2 July 15, 2024**
Standard working week: **46 hours**
- 3 July 15, 2025**
Standard working week: **44 hours**
- 4 July 15, 2026**
Final standard working week: **42 hours per week**

Working hours for adolescents

15 to 17 years

Maximum **6 hours per day**
and **30 hours per week**

Until 6:00 p.m.

Over 17 years old

Maximum **8 hours per day**
and **40 hours per week**

Until 8:00 p.m.



📅 YEAR 2026

TAX OBLIGATIONS



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2026 NATIONAL TAX CALENDAR

The Ministry of Finance and Public Credit issued the national tax calendar through Decree 2229 of December 22, 2023, with the deadlines for compliance with tax obligations. **See the tax calendar here: [Calendar](#)**

Income Tax and Supplementary Taxes

Large Taxpayers

Taxable year 2025
April 2026

According to the last digits of the NIT

Legal Entities

Tax year 2025
May 2026

According to the last digits of the NIT

Individuals

Tax year 2025
August - October 2026

According to the last digits of the NIT

Transfer Pricing Information Returns

Income tax and supplementary taxpayers are required to apply the rules governing the transfer pricing regime if their 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 \$5.237.400.000)** or whose gross income for the respective year is equal to or greater than the equivalent of **61,000 UVT (COP \$3.194.814.000)** and who carry out transactions with related parties.

Also, taxpayers who have carried out transactions with persons located in non-cooperative jurisdictions, with low or no taxation, and preferential tax regimes.

Deadlines: July - August 2026, according to the last digits of the NIT

Declaration - VAT

IVA - Bimestral		Último dígito del NT									
Hasta Marzo <small>enero - febrero</small> Declaración y pago	1 2 3 4 5 6 7 8 9 0	10	11	12	13	16	17	18	19	20	24
Hasta Mayo <small>marzo - abril</small> Declaración y pago	1 2 3 4 5 6 7 8 9 0	12	13	14	15	19	20	21	22	25	26
Hasta Julio <small>mayo - junio</small> Declaración y pago	1 2 3 4 5 6 7 8 9 0	9	10	13	14	15	16	17	21	22	23
Hasta Septiembre <small>julio - agosto</small> Declaración y pago	1 2 3 4 5 6 7 8 9 0	9	10	11	14	15	16	17	18	21	22
Hasta Noviembre <small>septiembre - octubre</small> Declaración y pago	1 2 3 4 5 6 7 8 9 0	11	12	13	17	18	19	20	23	24	25
Hasta Enero 2027 <small>noviembre - diciembre</small> Declaración y pago	1 2 3 4 5 6 7 8 9 0	13	14	15	18	19	20	21	22	25	26

IVA - Cuatrimestral		Último dígito del NT									
Hasta Mayo <small>enero - abril</small> Declaración y pago	1 2 3 4 5 6 7 8 9 0	12	13	14	15	19	20	21	22	25	26
Hasta Septiembre <small>mayo - agosto</small> Declaración y pago	1 2 3 4 5 6 7 8 9 0	9	10	11	14	15	16	17	18	21	22
Hasta Enero 2027 <small>septiembre - diciembre</small> Declaración y pago	1 2 3 4 5 6 7 8 9 0	13	14	15	18	19	20	21	22	25	26

Declaration and payment – withholding

Retención en la fuente		Último dígito del NT									
Hasta Febrero <small>enero</small> Declaración y pago mensual	1 2 3 4 5 6 7 8 9 0	10	11	12	13	16	17	18	19	20	23
Hasta Marzo <small>febrero</small> Declaración y pago mensual	1 2 3 4 5 6 7 8 9 0	10	11	12	13	16	17	18	19	20	24
Hasta Abril <small>marzo</small> Declaración y pago mensual	1 2 3 4 5 6 7 8 9 0	13	14	15	16	17	20	21	22	23	24
Hasta Mayo <small>abril</small> Declaración y pago mensual	1 2 3 4 5 6 7 8 9 0	12	13	14	15	19	20	21	22	25	26
Hasta Junio <small>mayo</small> Declaración y pago mensual	1 2 3 4 5 6 7 8 9 0	10	11	12	16	17	18	19	22	23	24
Hasta Julio <small>junio</small> Declaración y pago mensual	1 2 3 4 5 6 7 8 9 0	9	10	13	14	15	16	17	21	22	23
Hasta Agosto <small>julio</small> Declaración y pago mensual	1 2 3 4 5 6 7 8 9 0	12	13	14	18	19	20	21	24	25	26
Hasta Septiembre <small>agosto</small> Declaración y pago mensual	1 2 3 4 5 6 7 8 9 0	9	10	11	14	15	16	17	18	21	22
Hasta Octubre <small>septiembre</small> Declaración y pago mensual	1 2 3 4 5 6 7 8 9 0	9	13	14	15	16	19	20	21	22	23
Hasta Noviembre <small>octubre</small> Declaración y pago mensual	1 2 3 4 5 6 7 8 9 0	11	12	13	17	18	19	20	23	24	25
Hasta Diciembre <small>noviembre</small> Declaración y pago mensual	1 2 3 4 5 6 7 8 9 0	10	11	14	15	16	17	18	21	22	23
Hasta Enero 2027 <small>diciembre</small> Declaración y pago mensual	1 2 3 4 5 6 7 8 9 0	13	14	15	18	19	20	21	22	25	26

District Industry and Commerce Tax (ICA)



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.



Service Activity

This refers to any task, labor, or work performed by a natural person, legal entity, or de facto partnership, without an employment relationship with the contracting party, 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.

Taxable event

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.



ICA

Impuesto de Industria y Comercio

Pago Bimestral - Con impuesto a cargo en la vigencia 2025 superior a 391 UVT, (\$19.471.409*)

2026

Ene - Feb	Mar - Abr	May - Jun	Jul - Ago	Sep - Oct	Nov - Dic
10 de abril	12 de junio	21 de agosto	9 de octubre	11 de diciembre	12 de febrero de 2027
Bimestre 1	Bimestre 2	Bimestre 3	Bimestre 4	Bimestre 5	Bimestre 6



RetelCA

Retención del impuesto de Industria y Comercio

2026

Ene - Feb	Mar - Abr	May - Jun	Jul - Ago	Sep - Oct	Nov - Dic
20 de marzo	22 de mayo	17 de julio	18 de septiembre	20 de noviembre	15 de enero de 2027
Bimestre 1	Bimestre 2	Bimestre 3	Bimestre 4	Bimestre 5	Bimestre 6

 DIAN

EXOGENOUS EXCHANGE INFORMATION

The National Tax and Customs Directorate (DIAN), through Resolution 000230 of October 20, 2025, extended the deadlines for the submission of exogenous exchange information corresponding to the fourth quarter of 2023, and the first, second, third, and fourth quarters of 2024 and 2025, applicable to Foreign Exchange Market Intermediaries (IMC), clearing account holders, and postal service concessionaires that provide financial services.

Resolution 000204 of 2025 brought into operation the computer application '**Foreign Exchange Prevalidation Program version 3.0.0**', a tool that allows XML file formats to be processed.

Reporting period	Reporting deadline
Fourth quarter of 2023	Until January 31, 2026
First, second, third, and fourth quarters of 2024	Until January 31, 2026
First, second, third, and fourth quarters of 2025	Until April 30, 2026
First quarter of 2026	Until April 30, 2026
II, III, and IV quarters of 2026	According to the calendar Resolution 000180 of 2024

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.

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).

Requirements for Accessing the RST

1

Type of Person

Individuals who run a business or legal entities whose partners, participants, or shareholders are individuals, whether Colombian or foreign, residing in Colombia.

2

Income Limit

Individuals or legal entities that in the previous taxable year obtained gross income, ordinary or extraordinary, of less than 80,000 UVT (COP 4,189,920,000). 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.

3

Current Obligations

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.

RST		Consolidada					Consolidada de IVA				
Declaración anual y pago		Hasta Abril					Hasta Febrero				
		1-2	3-4	5-6	7-8	9-0	1-2	3-4	5-6	7-8	9-0
		17	20	21	22	23	16	17	18	19	20
RST - Anticipo bimestral											
Hasta Mayo	enero - febrero	Último día del ICFR									
Declaración y pago		1	2	3	4	5	6	7	8	9	0
		12	13	14	15	19	20	21	22	25	26
Hasta Junio	marzo - abril	Último día del ICFR									
Declaración y pago		1	2	3	4	5	6	7	8	9	0
		10	11	12	16	17	18	19	22	23	24
Hasta Julio	mayo - junio	Último día del ICFR									
Declaración y pago		1	2	3	4	5	6	7	8	9	0
		9	10	13	14	15	16	17	21	22	23
Hasta Septiembre	julio - agosto	Último día del ICFR									
Declaración y pago		1	2	3	4	5	6	7	8	9	0
		9	10	11	14	15	16	17	18	21	22
Hasta Noviembre	septiembre - octubre	Último día del ICFR									
Declaración y pago		1	2	3	4	5	6	7	8	9	0
		11	12	13	17	18	19	20	23	24	25
Hasta Enero 2027	noviembre - diciembre	Último día del ICFR									
Declaración y pago		1	2	3	4	5	6	7	8	9	0
		13	14	15	18	19	20	21	22	25	26

Withholding at source

Taxpayers under the unified tax under the simple taxation regime (RST) are not subject to withholding at source and are not required to make withholdings and self-withholdings at source, except for those corresponding to labor payments.

 YEAR 2026

Regulatory Updates



STANDARD	ISSUING BODY	NEW	VALIDITY AND/OR TERM
External Circular 100-000002 of March 14, 2025	Superintendency of Companies	Eliminated the obligation to submit Report 42 on Business Practices.	Effective as of its enactment.
Resolution 000204 of 2025	DIAN	The computer application "Exchange Prevalidation Program version 3.0.0" came into operation, a tool that allows the processing of XML file formats for the submission of exogenous exchange information.	Effective as of its enactment.
Resolution 000230 of October 20, 2025	DIAN	Amends Article 2.2.5 of Resolution 000180 of 2024*, extending the terms for the submission of exogenous exchange information by foreign exchange market intermediaries (IMC), clearing account holders, and postal service concessionaires that provide financial services.	Effective as of its enactment.
Law 2466 of 2025	Congress of the Republic	Partially modifies labor regulations and adopts a Labor Reform for decent and dignified work in Colombia. Among the main adjustments, the following stand out: <ul style="list-style-type: none"> - working hours and surcharges - Fixed-term contracts - Apprenticeship contracts become special fixed-term employment contracts. - Outsourcing and temporary employment agencies. 	Effective as of its enactment.

STANDARD	ISSUING BODY	NEW	VALIDITY AND/OR TERM
Resolution No. 000004 of 2025	DIAN	Form No. 115 'Income Tax Return and Supplementary Returns for Taxpayers with Significant Economic Presence (PES) in Colombia' is prescribed for the 2024 tax year and subsequent years.	Effective as of its enactment.
Decree 062 of 2025	Presidency of the Republic	Decree declaring a state of internal unrest in the Catatumbo region, the municipalities of the Cúcuta metropolitan area, and the municipalities of Río de Oro and González in the department of Cesar.	90 days from January 24, 2025.
Decree 175 of February 14, 2025	Ministry of Health and Social Protection	Tax measures are adopted to cover the expenses of the General National Budget necessary to deal with the state of internal unrest decreed in the Catatumbo region, the metropolitan area of Cúcuta, and the municipalities of Rio de Oro and González in the department of Cesar.	The provisions contained in this Decree shall be applicable once the fifth business day following its publication has elapsed and until December 31, 2025.
Decree 467 of April 25, 2025	Presidency of the Republic	Whereby the state of internal unrest declared in the Catatumbo region, the municipalities of the metropolitan area of Cúcuta, and the municipalities of Rio de Oro and González in the department of Cesar is lifted, and the validity of certain provisions is extended.	April 24, 2025
Law 2452 of April 2, 2025	Congress of the Republic	The Labor and Social Security Procedural Code is hereby issued.	It shall enter into force one (1) year after its publication.

STANDARD	ISSUING BODY	NEW	VALIDITY AND/OR TERM
Law 2495 of July 28, 2025	Congress of the Republic	Seeks to encourage the creation and consolidation of family businesses through the creation of the "Made in the Family Seal," whose purpose is to recognize products and services produced by family businesses, which will be accompanied by awareness campaigns by national and territorial authorities.	Effective as of its enactment.
Circular 075 of 2025	Ministry of Labor	Provides instructions for preventing, identifying, and addressing situations of workplace harassment, sexual harassment, and discrimination against transgender people, non-binary people, and people with non-hegemonic gender identities.	Effective as of its enactment.
Law 2540 of 2025	Congress of the Republic	Introduces arbitration for executive proceedings, with the aim of helping to relieve congestion in the judicial system.	It will come into force six (6) months after its enactment, i.e., on <u>February 26, 2026</u> .
OFFICIAL LETTER 220-149634 OF OCTOBER 21, 2025	Superintendency of Companies	Challenging decisions of shareholders' meetings in SAS: Claims of nullity (due to violation of the law or the bylaws), unenforceability, or recognition of the ineffectiveness of the decisions of the highest corporate body must be processed through the corporate decision challenge process provided for in Article 191 of the Commercial Code and Article 382 of the General Code of Procedure, which has a two-month expiration period.	N/A
Order 841 of June 17, 2025 (file D-15989)	Constitutional Court	The Court provisionally suspended the entry into force of the pension reform, pointing out possible irregularities in the legislative process, in particular a procedural flaw in the House of Representatives. It ordered the law to be returned to the Plenary of the House of Representatives so that the detected defect could be corrected.	N/A

STANDARD	ISSUING BODY	NEW	VALIDITY AND/OR TERM
Judgment SL2600-2025 of November 26, 2025	Supreme Court of Justice	The Supreme Court of Justice recognizes that enhanced job security for pre-retirees applies to both the public and private sectors. It protects those who are three years or less away from meeting age or week requirements, preventing arbitrary dismissals and guaranteeing continuity until they become eligible for retirement.	N/A
Decree 1390 of December 22, 2025	Presidency of the Republic	A state of economic and social emergency is declared throughout the national territory.	It is declared for a period of 30 calendar days, starting from the date of entry into force.
Decree 1474 of December 29, 2025	Presidency of the Republic	Adopting tax measures to cover the expenses of the General National Budget necessary to address the State of Emergency declared by Decree 1390 of 2025.	Effective as of its enactment.
Order 082 of 2026	Constitutional Court	Provisionally suspends Legislative Decree 1390 of December 22, 2025, <i>“by which a state of economic and social emergency is declared throughout the national territory,”</i> and provisionally suspends Legislative Decree 1474 of December 29, 2025, issued in implementation of the parent decree.	It shall remain in force from the date of its enactment until the Constitutional Court issues a final decision .

 CONTACT



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