

 YEAR 2026

# LEGAL OBLIGATIONS

## NON-PROFIT ORGANIZATIONS (ESALES) 2026

### Regulatory compliance guide



# Corporate Obligations

Non-profit entities (ESALES) must comply with a series of fundamental corporate obligations in order to maintain their legal operation in Colombia. These obligations include registrations, renewals, and meetings that must be carried out within specific time frames.

## 01

### Commercial Registry

**Deadline:** March 31, 2026

Renewal of registration of Non-Profit Entities (ESALES): Common Regime (Associations, Foundations, and Corporations) and Solidarity Economy Entities (Cooperatives, Pre-Cooperatives, Employee Funds, and Mutual Associations). Procedure online or at any of the CCB offices.

**Responsible party:** Legal Representative (RL), Certified Public Accountant, and Statutory Auditor (the latter, if applicable).

## 02

### Maintain the Registry

**Term:** Permanent

ESALES must maintain a valid commercial registry and registry of foreign non-profit entities with secondary domicile in Colombia.

**Note:** In case of non-compliance, fines amount to sixteen (17) times the current legal monthly minimum wage (SMLMV).

# Reinvestment of Surpluses and Ordinary Meetings

## Reinvestment of surplus

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**Deadline:** Before the end of each fiscal year

Reinvest the surpluses obtained during the fiscal year in the corporate purpose of the ESAL.

**Important observations:**

- To verify the allocation of surpluses, entities with annual revenues exceeding 160,000 UVT (2026 COP\$ 8,379,840,000) must submit a financial report to the DIAN's Tax Management Directorate by June 30.
- Surpluses may not be distributed directly or indirectly. Failure to comply with this obligation may result in the ESAL being excluded from the Special Tax Regime.

## Regular Meeting

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**Deadline:** March 31, 2026

Convene and hold the regular meeting of the highest corporate body (General Assembly of members, Board of Directors, etc.).

**Responsible:** Legal Representative (RL), Certified Public Accountant, and Statutory Auditor (the latter, if applicable).

**Topics to be considered:**

- Approval of financial statements for fiscal year 2025
- Reinvestment of net profit or surplus
- Appointment of founding or associate members
- Authorization for the legal representative to request an update in the RTE



# Inspection, Surveillance, and Control

## District Entities and Others

**Regulation:** Decree 848 of 2019 of the Mayor's Office of Bogotá

**Term:** Permanent

Submit to the entity that exercises IVC over the ESAL, updates of the entity's documents that were subject to reforms, financial statements, appointments of new members or management, minutes printed in the ESAL's books and duly registered with the Chamber of Commerce, the Statutory Auditor's report, and the annual report of the Legal Representative or Director of the ESAL.

**Responsible:** Legal Representative (RL), Certified Public Accountant, and Statutory Auditor (the latter, if applicable).

## ESALES Abroad

**Regulation:** Decree 0326 of 2023 of the Superintendency of Companies

**Deadline:** According to the last two digits of the NIT.

Submit financial information as of December 31, 2025. As of 2023, the Superintendency of Companies assumed supervision of foreign ESALs with permanent activities in Colombia.

**Responsible party:** Legal representative (RL)/attorney-in-fact, accountant, and statutory auditor, if applicable.

### Submission schedule according to NIT

Last 2 digits of the NIT	Deadline for submitting financial information 2026
00	Monday, April 6
21-40	Tuesday, April 7
41	Wednesday, April 8
61-80	Thursday, April 9
81-99	Friday, April 10

# SAGRILAF and PTEE for Foreign ESALES

Compliance for foreign non-profit entities operating in Colombia



## Who must comply?

Foreign **ESALES** with permanent activities in Colombia



## What must be implemented?

**SAGRILAF** (self-management system against money laundering and terrorist financing risks) and **PTEE** (business transparency and ethics program)



## Compliance deadline

May 31, 2026

## Required documentation

- Notes to the Financial Statements
- Certification of Financial Statements
- Statutory Auditor's Report (if applicable)
- Management Report

# Financial Statements



## Legal Regulation

**Articles 34** and 38 of Law 222 of 1995, Decree 0326 of 2023.

**Article 166** Decree 019 of 2012 (for a different fiscal year).



## Key Deadline

Preparation and disclosure of audited financial statements: **December 31, 2025.**

Submission of financial information as of December 31, 2025: by **December 31, 2025.**

Different fiscal year: Before the end of each fiscal year.



## Main Obligation

Prepare and disclose audited financial statements as of December 31, 2025, together with the required additional documents.

**Disclosure:** Through [supersociedades.gov.co](https://supersociedades.gov.co)

**Submission:** To the email address [webmasterfts supersociedades.gov.co](mailto:webmasterfts supersociedades.gov.co)



## Required documents

In addition to the financial statements, the following must be submitted:

ADDITIONAL DOCUMENT	PROCEDURE CODE
Notes to the Financial Statements	182018
Certification of Financial Statements	182016
Statutory Auditor's Report (if applicable)	182017
Management Report	182019

**Responsible:** Legal Representative (RL) and Certified Public Accountant

**Note:** These should refer only to the Colombia office..

If you have a different fiscal year, you may issue financial statements according to that year's period. Although you may account for and issue financial statements in your own fiscal year, you must still comply with the requirements of the Colombian fiscal year.

# Tax Obligations

1

## Sales Tax (VAT)

**Regulation:** Article 420 of the Tax Statute, Article 173 of Law 1819 of 2016

**Obligation:** File a return and pay value added tax (VAT)

**Deadline:**

- **Bimonthly:** if gross income as of December 31, 2025, was equal to or greater than 92,000 UVT (COP 4,581,508,000)
- **Quarterly:** if gross income as of December 31, 2025, was less than 92,000 UVT (COP 4,581,508,000)

**Note:** Only when ESALES issue invoices with VAT.

2

## Income Tax and Supplementary Taxes

**Regulation:** Article 356 of the Tax Statute (RTE), Article 591 of the Tax Statute (Ordinary Regime)

**Obligation:** File an income tax return and pay tax for the 2025 fiscal year.

**Deadline:**

- **Return and first installment payment:** May 12 to 23 (the date is determined by the last digit of the NIT, not including the verification digit)
- **Second installment payment:** July 9 to 22 (the date is determined according to the last digit of the NIT, excluding the verification digit)

**Note:** Taxpayers under the Special Tax Regime will pay a single rate of 20% unless all their surpluses are reinvested in the qualifying activity.

3

## External Information

**Regulation:** Article 631 of the Tax Statute and Resolution 000188 of 2024

**Deadline:** report annually to the DIAN between May 14 and June 12, 2025. The date for submitting the information is determined by the last digit of the ESAL's NIT (excluding the verification digit)

**Cooperation agreements:** report for 2025 between April 27 and May 6, 2025 (according to the last digit of the NIT) for large taxpayers, and between May 14 and 28, 2026 (according to the last digits of the NIT) for legal entities and individuals not classified as large taxpayers.



# Withholding Tax and RUB

## Withholding Tax

**Regulation:** Articles 365 and 366 of the Tax Statute

**Obligation:** File returns and pay withholdings and self-withholdings made each month

**Deadline:** Monthly (the filing and payment dates depend on the last digit of the Tax Identification Number (NIT))

- **January:** between February 10 and 23
- **February:** between March 10 and 24
- **March:** between April 13 and 24
- **April:** between May 12 and 26
- **May:** between June 10 and 24
- **June:** between July 9 and 23
- **July:** between August 12 and 26
- **August:** between September 9 and 22
- **September:** between October 9 and 23
- **October:** between November 11 and 25
- **November:** between December 10 and 23
- **December:** between January 13 and 26, 2027

**Note:** Payments made to third parties for industrial activities, marketing, and financial returns.

## Single Registry of Final Beneficiaries (RUB)

**Regulation:** Arts. 631-5 and 631-6 Tax Statute, Resolution 000164 of 2021 DIAN, Resolution 000108 of July 14, 2023 DIAN

**Obligation:** 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

**Deadline:** On the following dates: February 2, May 4, August 3, and November 3

### Steps:

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 Final Beneficiary(ies).

## District Industry and Commerce Tax (ICA)

**Regulation:** Article 196 of Decree 1333 of 1986

Municipal tax levied on all industrial, commercial, or service activities carried out within the jurisdiction of the Capital District of Bogotá.

**Deadline:** The ICA must be filed every two months in the city of Bogotá, on the third business Friday of March, May, July, September, November, and January of each year.

**Note:** The tax is calculated on the total ordinary and extraordinary income received during the taxable year.

# Employment obligations



## Minimum wage 2026

**SMLMV:** \$1,750,423.90

**Transportation allowance:**  
\$249,095



## Severance Pay

**Deposit:** Before February 14, 2026

**Settlement:** Annual and final on  
December 31



## Severance Pay Interest

**Payment:** January 2026

**Form:** Direct to the worker (not into a fund)



## Pension contributions

**Total:** 16%

**Employer:** 12%

**Employee:** 4%



## Health contributions

**Total:** 12.5%

**Employer:** 8.5%

**Employee:** 4%



## Other Benefits

**Vacation:** 15 working days/year (min.  
6 consecutive days)

**Bonus:** 1 salary/year (2 installments:  
June and December)

**ARL:** 0.522% to 6.960% depending  
on risk

# Special Tax Regime - RTE

## RTE obligations



### Web Registry Update

**Regulation:** Article 1.2.1.5.1.3 of Decree 1625 of 2016, Article 2 of Decree 2345 of 2019

**Deadline:** Annually, no later than June 30, 2026, regardless of the last digit of the NIT

Update the information on the ESAL registered in the RTE. It must contain at least the information indicated in paragraph 2 of Article 364-5 of the Tax Statute. Failure to comply with this requirement may lead to exclusion from the RTE, and you must update your RUT indicating your status as an ordinary taxpayer.



### Submission of the Economic Report

**Regulation:** Article 1.2.1.5.1.15 Decree 1625 of 2016, Article 356-3 of the Tax Statute

**Deadline:** Annually, no later than June 30, 2026, regardless of the last digit of the NIT

ESALES that have obtained income exceeding 160,000 UVT (COP 8,379,840,000) in the immediately preceding year (2024) must submit a financial report on their management to the DIAN. The financial report must be accompanied by a statement from the legal representative (or special attorney-in-fact) and the statutory auditor, accompanied by the income tax return, stating that during the year to which the income tax return refers, all the legal requirements of the RTE have been met.

 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"> <li>- working hours and surcharges</li> <li>- Fixed-term contracts</li> <li>- Apprenticeship contracts become special fixed-term employment contracts.</li> <li>- Outsourcing and temporary employment agencies</li> </ul>	Effective as of its enactment.

STANDARD	ISSUING BODY	NEW	VALIDITY AND/OR TERM
<b>Resolution No. 000004 of 2025</b>	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.
<b>Decree 062 of 2025</b>	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.
<b>Decree 175 of February 14, 2025</b>	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.
<b>Decree 467 of April 25, 2025</b>	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
<b>Law 2452 of April 2, 2025</b>	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 <b><u>February 26, 2026</u></b> .
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	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



Su aliado de negocios

For further information or assistance on these matters, please contact us:

[info@pmabogados.co](mailto:info@pmabogados.co)

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