

Tax Authority Modifies Official Forms to Include Payment Obligations for Non-Residents with Significant Economic Presence in Colombia

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The National Tax Authority (DIAN) has modified Form 490, which provides the receipt of payment for national taxes, to include additional concepts related to the payments to be made by non-residents that have a significant economic presence (SEP) in Colombia. The DIAN also included an additional concept for the payment of a penalty for non-compliance with the obligation to register in the Single Registry of Ultimate Beneficial Owners (RUB).

The DIAN introduced two additional concepts of payments as follows:

Code – Concept	Description	Period of payment
43	Income taxpayers subject to significant economic presence (SEP)	Bi-monthly 01 - January/February 02 - March/April 03 - May/June 04 - July/August 05 - September/October 06 - November/December
74	Penalty for information (RUB)	01

Tax obligations related to SEP and RUB are regulated in Decree 2039 of 2023 and Law 2155 of 2021, respectively. In this regard, Decree 2039 provides that non-residents with a SEP in Colombia that opt to file an income tax return directly must register in the National Tax Registry (RUT) and be responsible for the filing obligation. In this case, non-residents must make bimonthly payments.

The DIAN issued Resolution 000004 on 25 January 2024. The Resolution can be found [here](#).

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