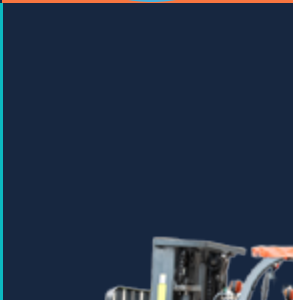
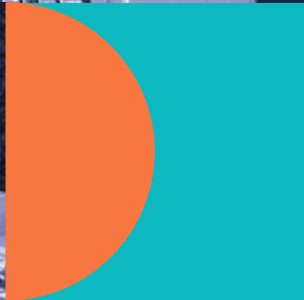
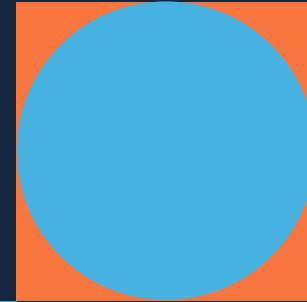
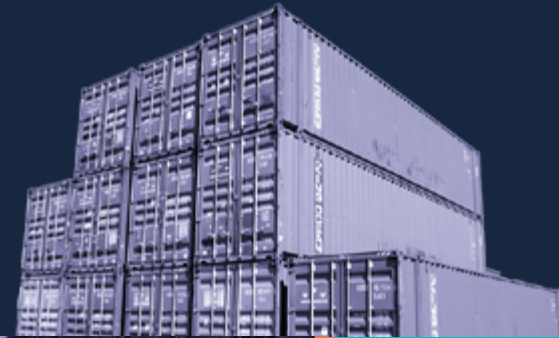


# INVESTMENT GUIDE 2026



BARRANQUILLA AND THE ATLANTICO DEPARTMENT



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EDITORIAL

## Barranquilla and Atlántico: Colombia's Logistics and Export Hub

Barranquilla and Atlántico have been the gateway for major historical advances in Colombia's international trade, such as river navigation, aviation, and the country's first free trade zone. These milestones have defined the region's entrepreneurial and port vocation. The Department's strategic location has allowed for the development of a competitive port and logistics infrastructure, which includes eight public service port terminals, four permanent free trade zones, more than 30 industrial parks, and 20 business centers.

Atlántico has experienced significant growth in non-mining and energy exports, rising from USD 560 million in 2004 to USD 2.129 billion in 2024, an increase of almost four times. In addition, it is the Department with the largest share of GDP

in the Colombian Caribbean region, contributing 29% of total production. Its diverse economy is reflected in one of the most varied productive apparatuses in the country, backed by high-potential local human talent: in the last 10 years, Atlántico has registered 240,000 graduates from higher education programs, representing 38% of graduates in the Caribbean region (Rank 1) and 4% of the national total (Rank 5) during the same period.

These advantages, among many others, are the pillars that ProBarranquilla, as an Investment Promotion Agency, highlights in its work to attract and retain direct investment in the Department.



In the last decade, ProBarranquilla has supported the settlement and expansion of more than 390 investment projects.

Representing more than:  
**USD 3.9 billion**

The creation of more than :  
**29,000 formal jobs**

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Recently, the outlook for direct investment, both domestic and foreign, has been very positive. In 2024, investments of more than USD 550 million were registered, of which 57% corresponded to industrial projects.

This result continues the positive trend seen since 2023, when the city was recognized by the international magazine *fDi Intelligence*, part of the *Financial Times* group, as one of the 100 cities with the highest growth in attracting Foreign Direct Investment (FDI), ranking 27<sup>th</sup> globally and 3<sup>rd</sup> in Latin America and the Caribbean.

**IN 2024 WERE REGISTERED  
INVESTMENTS FOR MORE THAN**

**550 USD  
MILLION**



At ProBarranquilla, we understand the importance of closely accompanying investors, from the stage of exploring the territory as a potential destination for their project, to aftercare or post-investment once they are operating in the Department.

Our mission is to facilitate all the powerful connections they need to successfully establish their investment in Barranquilla and Atlántico.

**This Investor's  
Guide is an  
essential tool for  
learning in detail  
about all the  
competitive  
advantages of the  
territory.**

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# ProBarranquilla Services for investors



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- Introduction to BAQ/ATL
- Tailored sector information
- Socialization of tax incentives and free trade zone regime in Atlántico
- Understanding real estate and logistics corridors
- Relationships with the local environment

## DECISION-MAKING



- Tailored visit schedule and logistical support
- Search for land/warehouse/office for the project
- Validation of public utility connections
- Generation of comparative information with other destinations
- Relationships with the public and private sectors
- Validation of available human resources and salary ranges

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- Search for and relationship building with local suppliers
- Relationships with legal advisory firms for company incorporation and investment registration.
- Facilitation of procedures for certificates and permits
- Establishing relationships with human resources firms

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- Support for reinvestment projects in the Department
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# Exploring the territory

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## Barranquilla and the Atlántico department

Located in northern Colombia, in the Caribbean region and along the banks of the Magdalena River, lies Barranquilla, the capital of the Atlántico Department. Barranquilla has established itself as one

of Colombia's most significant cities, standing out for its cultural richness, social dynamism, and strong economic presence.

**It is the leading city of the Colombian Caribbean in terms of Gross Domestic Product and the fifth nationwide, reaffirming its role as a driver of development and an attractive destination for investment.**

### CHARACTERIZATION OF THE TERRITORY

The Atlántico Department covers a territorial extension of 3,386 km<sup>2</sup>, making it the second smallest continental department in Colombia.

It has 23 municipalities and a population of 2,845,169 inhabitants, representing 23% of the population of the Colombian Caribbean region. For its part, Barranquilla is the fourth most populated city in Colombia and the main urban center of the Caribbean region. Known as Colombia's Golden Gate, it has played a key role in the country's history due to its pioneering role to navigation, aviation, and foreign trade, establishing itself as an economic and logistical driver at the national level.

Located between the departments of Bolívar and Magdalena, Atlántico forms part of the so-called Caribbean Triangle, a regional integration strategy aimed to enhance the joint economic development of these three departments.

This territorial coordination becomes even more meaningful when considering Atlántico's strategic location, favored by the presence of the Magdalena River and the Caribbean Sea.

The Magdalena River, the country's main inland navigation artery, and the Caribbean Sea have been fundamental pillars in the history and transformation of Atlántico and Barranquilla, supporting their logistical, industrial, and touristic vocation. This strategic location, less than 100 km from its neighboring main cities, has enabled the consolidation of a regional platform with strong potential for commerce, connectivity, and investment.

The territorial development of the city is not unrelated to the rest of the department, which, due to geographic, economic, and social conditions, the formation of conurbations exist, such as the Barranquilla Metropolitan Area. This area is composed not only of the departmental capital but also the municipalities of Soledad, Puerto Colombia, Galapa, and Malambo.

It is the first conurbation of the Caribbean region, the most densely populated, and the fourth largest in the country.

**The population of the Barranquilla Metropolitan Area is estimated at 2,298,897 inhabitants, equivalent to 81% of the population of the Atlántico Department.**

TERRITORIAL  
EXTENSION**3.386 KM<sup>2</sup>****23 MUNICIPALITIES****2.845.169 INHABITANTS**

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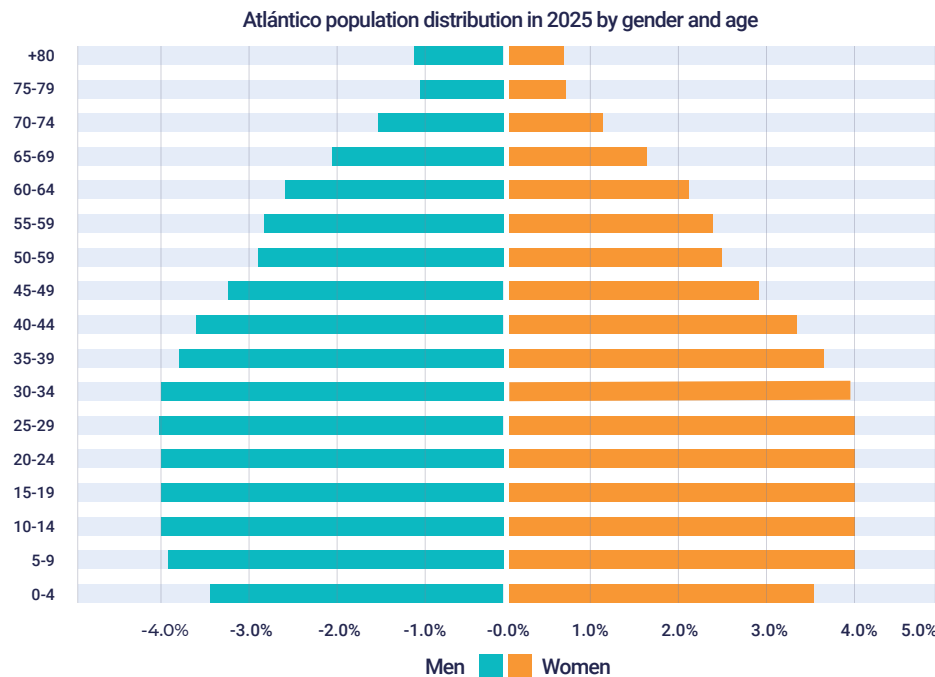
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## POPULATION

In terms of population, Atlántico is the fourth most populated department in the country, with more than 2.8 million inhabitants, which represents over 23% of the total population of the Caribbean Region and 5.4% at the national level. Internally, its population is distributed as 51% women and 49% men.

According to the population pyramid classification, the department is identified as a territory with regressive growth, indicating a projected trend towards a larger adult population compared to the youth population.

|                                | 2025 Population | Participation of Caribbean Region | National Participation |
|--------------------------------|-----------------|-----------------------------------|------------------------|
| Barranquilla                   | 1.342.818       | 11%                               | 3%                     |
| Barranquilla Metropolitan Area | 2.298.897       | 19%                               | 4%                     |
| Department of Atlántico        | 2.845.169       | 23%                               | 5%                     |



**2.8 MILLION INHABITANTS**

Fourth most populous department in the country.

**23%**

of the total population of the Caribbean Region resides in Atlántico.

**5.4%**

of the population nationwide

**51%**

Women

**49%**

Men

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## Productive structure of Atlántico

Atlántico represents an important share of the economic structure of both the region and the country. In 2024, the department's GDP at current prices reached COP 76.8 trillion (USD 18.704 billion). In real terms, GDP grew by 1.03%, and over the past 10 years it has recorded an average growth rate of 3.1%, above the national average, positioning itself as the leading economy of the Colombian Caribbean region.

The Atlántico Department accounts for 30% of the GDP of the Caribbean region and 4.5% of the national GDP. At the municipal level, it is important to highlight the significant contribution of Barranquilla and the municipalities of the metropolitan area to the department's economic dynamics, as they represent 89% of the total added value.

**30%**

of the GDP of the Caribbean region .

**4.5%**

of the national GDP

**89%**

of the total departmental added value by Barranquilla and its metropolitan area.

The Atlántico economy is distinguished by its strategic fronts that outline the region's productive capacity. The department exhibits a notable sectoral composition, led by Trade and vehicle repair (21.8%), followed by Public administration and defense (15%) and Manufacturing industries (13%).

In the Atlántico Department, the manufacturing industry sector has experienced a notable rise in its relevance at the national level. In 2013, this sector

represented 5.72% of total manufacturing production, increasing its share to 6.20% by 2023, reflecting a rise of 0.57 percentage points. On the other hand, the segment with the highest national participation within the department is Electricity, Gas, and Water, accounting for approximately 9.58% of the total produced in this economic sector nationwide.

## Distribution of Atlántico's Gross Domestic Product by economic activity

|   |              |
|---|--------------|
| Wholesale and retail trade; repair of motor vehicles and motorcycles; transportation and storage; accommodation and food services     | <b>20.9%</b> |
| Public Administration and Defense; Mandatory social security plans; Education; Human health care activities and other social services | <b>16.7%</b> |
| Manufacturing Industries  | <b>11.2%</b> |
| Agriculture, livestock farming, hunting, forestry, and fishing  | <b>10.3%</b> |
| Real Estate activities  | <b>8.2%</b>  |
| Professional, scientific, and technical activities; Administrative and support service activities                                     | <b>7.2%</b>  |
| Mining and quarrying  | <b>4.9%</b>  |
| Supply of electricity, gas, steam, and air conditioning; water distribution; wastewater disposal and treatment, waste management      | <b>4.8%</b>  |
| Insurance and financial activities  | <b>4.6%</b>  |
| Construction  | <b>4.6%</b>  |
| Artistic entertainment and recreational activities and other service, activities  | <b>4.2%</b>  |
| Information and Communications  | <b>2.5%</b>  |

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## Export Overview

The Atlántico Department has increased its exports by 78.7% over the past five years (2020–2024), reflecting its export vocation. In 2024, its exports totaled USD 2.164 billion.

### BASIC INDUSTRY

With the basic industry sector standing out as the main export driver, accounting for 63.8% of total exports. This sector comprises products derived from fundamental industrial processes such as metallurgy, energy production, and intermediate goods, which are essential for other industries. Within this segment, well-known companies such as C.I. Energía Solar S.A.E.S. Windows, Corpacero S.A.S., and Relianz Mining Solutions S.A.S. stand out, collectively registering exports of more than USD 2.341 billion over the past five years.



# 78.7%

the Atlántico Department exports have increased over the past five years (2020-2024), reflecting its export vocation.

# USD\$ 2.164 billion

was the amount of exports from the Atlántico Department during 2024.

### LIGHT INDUSTRY

The light industry sector, which includes value-added manufacturing and finished goods, represents another important line of exports, with notable companies such as Tecnoglass S.A., C.I. Procaps S.A., and Baterías Willard S.A., whose exports totaled USD 830 million during the same period.

### AGRIBUSINESS

For its part, the agribusiness sector maintains a solid presence in foreign trade, with companies such as Molinos del Atlántico S.A.S., Frigorífico de la Costa S.A.S., and Fertilía Agro S.A.S., contributing more than USD 20 million in exports over the past five years.

On the other hand, the department's imports during the last year, 2024, were of USD 2.922 billion. The largest share of imports is likewise concentrated in basic industry products, accounting for 46% of the total.

98.9% of the territory's exports and 97.1% of its imports are non-mining and non-energy, demonstrating a diversified economy with strong industrial and agrobusiness participation.

**For 2024, the Atlántico Department accounts for approximately 17.9% of the Caribbean region's exports, moving more than 1,500 products across 37 different sectors to over 120 countries.**

### Exports

**63.8%**  
Basic industry

 **41.09%**  
EE.UU

**15.5%**  
Light industry

 **7.9%**  
Brazil

**15%**  
Agribusiness

 **6.9%**  
Mexico

### Main Products

Construction Materials **27.8%**

Vegetable and animal oils and fats **23.4%**

Waste and industrial recycling **14%**

### Imports

**46%**  
Basic industry

 **26.2%**  
China

**10.8%**  
Agribusiness

 **24.1%**  
EE.UU

**9.32%**  
Light industry

 **5.5%**  
Brazil

### Main Products

Steel and Metal Products **28%**

Chemical Products and Fertilizers **19%**

Agri-food Products and Derivatives **15%**

**Basic and Light Industry:** This refers to the industries that are essential for the functioning of a country's economy. These industries provide basic goods and services and are generally classified as extractive, mining, chemical, and steel industries. Light industry differs from heavy or basic industry in that it is dedicated to the manufacturing or production of consumer goods-items that go directly to the final consumer.

## Conectivity and Infrastructure

Barranquilla and the Atlántico Department have a strong logistical vocation supported by a port zone with eight public terminals in operation. In addition, the department is located at the center of the port region of the Colombian Caribbean, less than 100 kilometers from the ports of Cartagena and Santa Marta, two of the main of the country, and this allows to complement the city's port offer, enabling the movement of cargo to more than 120 countries around the world.

Ernesto Cortissoz International Airport is located in the department of Atlántico, just a one-hour flight from the hub of the Americas in Panama and three hours from Miami. Locally, it has direct routes to the country's main cities with around 189 weekly flights.

The Atlántico region is positioned as a strategic hub for Colombia's digital connectivity. It is currently the landing point for several international submarine cables, and new connections are expected to come online in the short term, further strengthening its connectivity capacity.

This infrastructure has enabled the department to enjoy high service redundancy and outstanding internet access quality. In addition, it is home to four major global telecommunications infrastructure operators: iFX, Globenet, Cable & Wireless, and Ufinet.


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Its geographical location, far from hurricane-prone areas, significantly reduces the risk of service interruptions, making it a reliable environment for digital operations. It also has a direct connection to the Network Access Point (NAP) of the Americas, which improves data transmission security, facilitates fast information transfers, and contributes to higher service quality and user experience.

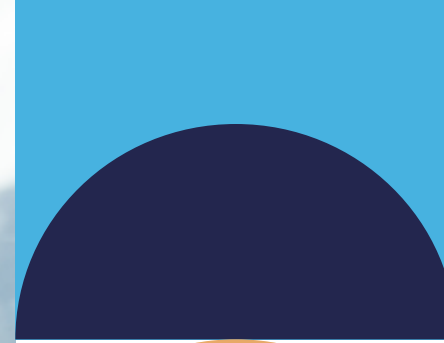
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The comprehensive business infrastructure offering for the development of industrial, commercial, and service activities also includes:

#### FREE TRADE ZONES AND INDUSTRIAL PARKS

Four permanent free trade zones are available, currently hosting more than 180 companies. The free trade zone regime is designed to attract investment by offering tax, customs, and operational benefits. These are complemented by the availability of around 30 industrial parks, including PIMSA Malambo, which is in the process of becoming a certified eco-industrial park supported by the United Nations Industrial Development Organization (UNIDO). It is one of three projects of this type in the country and the only one in the Caribbean region. It will be implemented in the medium term, including sustainable development actions focused on combating climate change and strengthening institutional capacities.



#### BUSINESS CENTERS AND SHARED WORKSPACES

Availability of more than 20 business centers, offering Class A+ buildings, less than 10 years old, with superior design features and located in strategic areas. In addition, there are more than twenty co-working spaces available in response to the growing local entrepreneurial community and to accommodate companies that want flexibility in their initial operating costs.

#### ROAD INFRASTRUCTURE

In terms of road infrastructure, the department has a fourth-generation coastal highway, which aims to streamline traffic flow between the cities of Cartagena and Barranquilla, as well as the Circunvalar de la Prosperidad beltway, designed to strengthen connectivity between the Barranquilla Metropolitan Area and the municipalities of southern Atlántico, passing through key locations such as PIMSA in Malambo (the largest industrial park in the department), the Zofia Free Trade Zone in Galapa, the La Cayena Free Trade Zone in Juan Mina, and Vía 40 highway, among others.

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## Barranquilla: A destination to live in and visit

In recent years, Barranquilla and Atlántico have positioned themselves as a multipurpose destination offering a wide variety of services and spaces for all their inhabitants. Beyond its geographical position and natural resources, the region has designed a comprehensive strategy to strengthen quality of life and expand opportunities. Although this has involved great effort and a series of challenges,

today the capital of Atlántico is perceived as a destination on par with the country's and the world's major cities.

Below, we present a brief overview of the aspects that are taken into account when assessing the well-being and attractiveness of a territory.

### HIGHER EDUCATION

The Atlántico region is one of the most important areas in the Caribbean in terms of higher education, the department has a total of 17 institutions accredited by the Ministry of Education, of which 7 are universities and the other 10 are technological institutions, university corporations, and technical institutions. In perspective, this means that 38% of the institutional higher education offerings in the Colombian Caribbean region are located in Atlántico.

Over the last 10 years, Atlántico has recorded around 287,000 graduates from higher education programs, representing 37.75% of the total number of graduates in the Caribbean region (Rank 1) and 5.37% of the total number of graduates nationwide during the same period.

Graduates in technical, technological, and professional engineering programs in Atlántico increased by around 30% between 2018 and 2023. There are also programs accredited by the Engineering Accreditation Commission (EAC) of the Accreditation Board of Engineering and Technology (ABET).

Similarly, Atlántico is the department with the highest coverage of the National Learning Service (SENA) in Colombia, with 19 new technical and technological education centers built in different municipalities throughout the territory, taking into account their sectoral vocations.



### BILINGUALISM

The Atlántico region has the second highest proportion of bilingual people in the country, and more than 90,000 students are being educated in English thanks to the district policy Barranquilla Bilingual. This program, which is present in 154 district educational institutions (IED), aims to transform Barranquilla's public schools into 100% bilingual institutions.

At the regional level, the SENA Multilingualism strategy also stands out, offering free training in different languages. Through its WorldTalk SENA 2025 initiative, 1,500 places are available for courses in English, Colombian sign language, French, and German for young people over the age of 17. In addition, Barranquilla has a new SENA Multilingualism center with the capacity to serve up to 22,000 people a year in courses in English, French, Portuguese, and Spanish for foreigners. The English Does Work program, also run by SENA, complements this offering with virtual English training based on a

13-level model aligned with the Common European Framework of Reference for Languages (CEFR), enabling participants to reach a functional intermediate level.

In addition, Barranquilla has complementary programs focused on developing English language and digital skills. Crack the Code is an initiative that promotes teaching programming in English, integrating training in computational thinking, logic, and problem solving, which contributes to strengthening digital skills in young people in the city while strengthening their command of the English language. For its part, RIWI, through a partnership with the Mayor's Office of Barranquilla, provides intensive training in software development, conversational English, and social-emotional skills for young people from socioeconomic levels 2 to 4, with direct access to job opportunities in the technology sector.

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### PUBLIC SPACE PER INHABITANT AND PARKS RECOVERY PROGRAM

Barranquilla has more than 3.7 million square meters of parks, squares, plazas, and green areas in the city, with an effective public space ratio of 2.88 square meters per person. With regard to the open space involved in the “Todos al Parque” (Everyone to the Park) program, more than 1,641,943 square meters of public space have been recovered, with 285 active parks to date. These interventions are distributed throughout the city and have been an equitable program, targeting the majority of the population of Barranquilla.

Furthermore, it is the only city in South America that is a member of the World Association of Energy Cities, has been recognized by the FAO and the Arbor Day Foundation as one of the most treed cities on the planet, and also benefits



from public sector efforts aimed at making Barranquilla Colombia's first biodiverse-city.

### HEALT CARE OFFER

Barranquilla is positioned as a benchmark in healthcare services in the Colombian Caribbean region. The city has more than 40 formally authorized healthcare institutions (hospitals, clinics, and major medical centers), serving both the public and private systems with highly qualified professionals and a wide range of medical specialties. It was the first city in the country to have a Health Free Trade Zone, and currently receives international patients mainly in specialties such as cardiology, dentistry, ophthalmology, oncology, and plastic surgery.



### TOURIST ATTRACTIONS OR PRODUCTS

Barranquilla and Atlántico are a multicultural region with significant natural and tourist attractions. They also stand out for their entrepreneurial vocation, which positions them as a corporate destination conducive to hosting large-scale national and international events. In this regard, the region offers a comprehensive range of tourism and leisure activities, combining culture, business, and entertainment to create unforgettable experiences.

### MICE tourism

meetings, incentives, conferences, and exhibitions tourism: Barranquilla has a wide range of hotels, 80% of which are dedicated to corporate, event, and business tourism, with a capacity of more than 190 event rooms. Events are facilitated by a hotel infrastructure comprising 47 high-quality hotels (3, 4, and 5 stars) with international chains, more than 5,000 beds, and 4,200 rooms, each hotel with a unique design that creates a one-of-a-kind experience for its visitors.

### Gastronomic offer

Barranquilla enjoys a diverse cuisine thanks to the influence of the cultures it has welcomed throughout its history as a result of migration. According to the Barranquilla Mayor's Office Tourist Information System, the city offers more than 160 top-rated restaurants, as well as gastronomic tours.

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### Cultural offerings

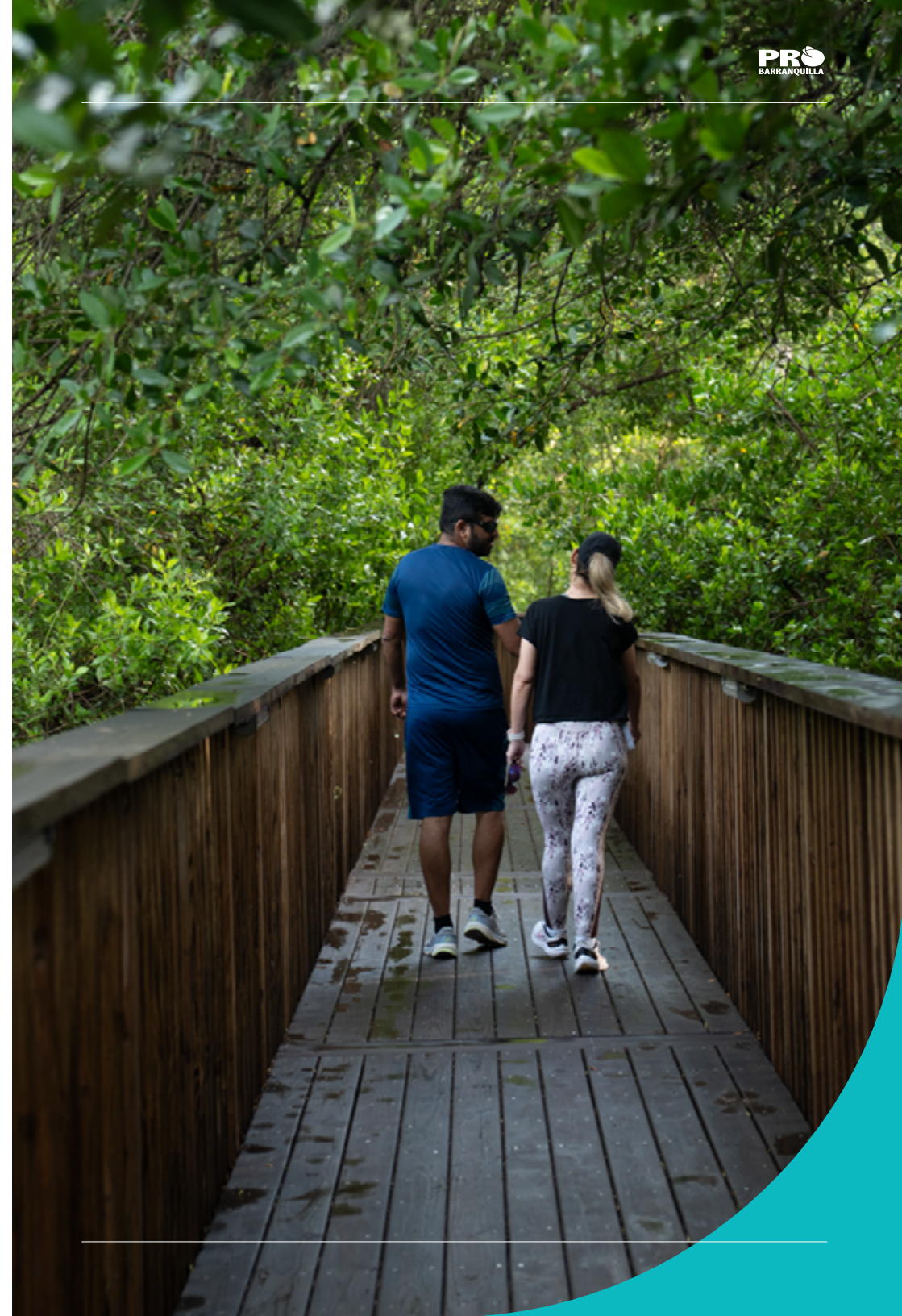
The Barranquilla Carnival is a festive season with countless events, a celebration with its own identity resulting from the mix of different cultures that have influenced the region. In addition, there are places such as the Malecón del Río (River Promenade) in Barranquilla and the Malecón del Mar (Sea Promenade) in Puerto Colombia, which offer cuisine and walking trails to enjoy the local nature.

### Sports and adventure tourism

The Atlántico region is establishing itself internationally as the ideal destination for water sports such as kitesurfing, windsurfing, and wakeboarding, among others, which benefit from the department's privileged geographical location, offering perfect weather conditions and constant waves on its beaches. The city also has world-class golf courses, an MLB-standard baseball stadium, and one of the most complete nautical clubs in the country.

### Nature tourism

The Atlántico coast offers a wealth of natural attractions, with four protected areas covering 5,536 hectares of tropical dry forest, home to five endemic species, 32 species of flora, 141 species of vertebrate fauna, and 108 species of invertebrate fauna. Barranquilla has the Ciénaga de Mallorquín (Mallorquín Swamp) Ecopark, a 1,200-hectare mangrove ecosystem for the enjoyment of locals and visitors alike. There are 153 species of birds, as well as aquatic fauna, mammals, reptiles, crustaceans, and diverse flora. The master plan for the recovery of the "Mallorquín Wetland" aims to protect the ecosystem from pollution, soil erosion, and river sedimentation, while integrating a sustainable and educational public space.



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# Business creation and corporate affairs

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## Types of companies and most commonly used investment vehicles

To start a business in Colombia, the regulations establish two possible options: commercial companies or branches of foreign companies.



The most commonly used commercial companies are

### SAS

Simplified Joint Stock Companies

### SA

Corporations

### LTDA

Limited Liability Companies

Branches of foreign companies are commercial establishments opened in Colombia by foreign company for the development of its corporate purpose, which is why they do not have a legal entity status separate from the foreign company.

This means that the branch and the foreign company are the same legal entity and the foreign company will be liable for all obligations acquired through its branch in the country. However, the branch of the

foreign company is assigned a tax identification number (NIT) for the fulfillment of its tax obligations in Colombia, without this implying the acquisition of a legal entity status distinct from the foreign company.

On the other hand, in the case of companies, when a company is registered in Colombia, an entity with a legal personality distinct from that of its shareholders or partners is created.



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## MAIN CHARACTERISTICS OF THE INVESTMENT VEHICLES

|   | Simplified Joint Stock Company SAS  | Corporation SA   | Limited Liability Company LTDA   | Branch of a Foreign Company  |
|---|---|--|--|--|
| <b>Company Name</b>                       | Company name followed by the abbreviation S.A.S.  | Company name followed by the abbreviation S.A.   | Company name followed by the abbreviation Ltda.  | The same name as the parent company must be used, adding the phrase "Colombian Branch."  |
| <b>Shareholders /Partners</b>             | At least one (1) shareholder, natural or legal person, national or foreign.   | Minimum of five (5) shareholders, natural or legal persons, national or foreign.   | Minimum of two (2), maximum of twenty-five (25) partners, natural or legal persons, national or foreign.   | The foreign company is the sole owner. The branch of a foreign company is considered a commercial establishment.   |
| <b>Incorporation</b>                      | It is incorporated by means of a contract or unilateral act recorded in a private document, with personal recognition, registered in the commercial register of the Chamber of Commerce of the place where the company establishes its principal place of business. | It is constituted by means of a public deed, registered in the commercial register of the Chamber of Commerce of the place where the company establishes its principal place of business.                                | It is constituted by means of a public deed, registered in the commercial register of the Chamber of Commerce of the place where the company establishes its main domicile.  | The resolution to open a branch of a foreign company must be recorded in a public deed and registered in the commercial register of the Chamber of Commerce of the place where the company establishes its principal place of business.  |
| <b>Corporate purpose</b>                  | The corporate purpose may be indeterminate in order to carry out any lawful commercial activity.  | The corporate purpose must be specific and a description of the activities to be carried out by the company must be provided.  | The corporate purpose must be specific and a description of the activities to be carried out by the company must be provided.  | The corporate purpose must be specific and a description must be provided of the activities to be carried out by the branch, which will depend on those established by the parent company.   |
| <b>Capital</b>                            | The subscription and payment of capital is established by the shareholders in the Articles of Association. In any case, the term for payment of the shares may not exceed two years.  | At the time of incorporation, shareholders must subscribe to at least 50% of the authorized capital and pay at least 1/3 of the value of each share. The remaining 2/3 must be paid within a maximum period of one year. | The share capital must be paid in full when the company is incorporated, as well as when any increase in the share capital is formalized.                                    | It consists of the allocated capital and the supplementary capital of the investment. The allocated capital must be paid in full, and any increase requires authorization from the respective body at the head office and an amendment to the articles of association. An increase in the supplementary investment does not require such an amendment and may be made in cash from abroad. |
| <b>Duration</b>                           | The term of duration may be indefinite.   | The term of duration must be defined and may be extended by the shareholders.  | The term must be defined and may be extended by the partners.  | The term must be defined and may be extended by decision of the parent company.  |
| <b>Liability of shareholder /partners</b> | Shareholders are liable up to the amount of their respective contributions, except in cases of fraud or abuse of the company to the detriment of third parties.   | Shareholders are liable up to the amount of their respective contributions.  | Partners are liable up to the amount of their contributions, but they are jointly and severally liable without limitation for labor, tax, customs, and exchange obligations. | A branch is a commercial establishment owned by the parent company. The parent company is jointly and severally liable for its activities in the country. If the branch's capital is insufficient, the foreign company is jointly and severally liable.  |

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The Simplified Joint Stock Company is a type of company adopted from French law that has existed in Colombia since 2008, following the issuance of Law 1258 of 2008. According to its rapporteur, Dr. Francisco Reyes Villamizar, former Superintendent of Companies, 98% of companies registered in Colombia are SAS companies.

### The benefits of forming an SAS

- It is incorporated by means of a private document with personal recognition, registering it with the Chamber of Commerce of the registered office. The registration process is quick and can be completed in a few days.
- It can be incorporated by a single shareholder, whether a natural or legal person, without restrictions on nationality or domicile. In this sense, it allows foreign investors to maintain share control without the need for local shareholders.
- The bylaws can be designed with great freedom, including provisions on corporate governance, classes of shares, rights and limitations on shares, among others.
- The capital can be paid up within a period of two years, facilitating the gradual fulfillment of the payment of contributions.
- The immediate appointment of a statutory auditor is not mandatory.

In Colombia, the Simplified Joint Stock Company allows for the structuring of solid and efficient relationships with all stakeholders (shareholders, employees, customers, suppliers, authorities, and communities) through flexible corporate governance adapted to international standards.

The possibility of incorporating shareholder agreements, customized

internal structures, and ethical relationship practices makes it easier for S.A.S. companies to build environments of trust and stability. This strategic relationship with stakeholders not only reduces legal and reputational risks but also strengthens corporate reputation, improves crisis response capabilities, and creates conditions conducive to company growth.

### STEPS AND/OR DOCUMENTS FOR THE REGISTRATION OF INVESTMENT VEHICLES

Below is a list of the steps and/or documents required to set up investment vehicles. It is important to note that this is a general list of the steps and/or documents that are usually required;

however, it is essential to consider the specific requirements and details of each particular case when setting up any of the aforementioned investment vehicles.

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### Simplified Joint Stock Company

1. Preparation of a private incorporation document together with its bylaws.
2. Registration of the private incorporation document with the Chamber of Commerce of the city where the company will have its principal place of business, together with the following documents:
  - Registration forms.
  - If the shareholders are natural persons, copies of their identification documents.
  - If the shareholders are legal entities, documents proving their existence and showing the information of their legal representative.
  - Powers of attorney if representation is exercised by a third party.
  - Letters of acceptance of the positions to be appointed.
3. Payment of the corresponding registration fees and taxes.
4. Application for a Single Tax Registry (RUT) from the DIAN, which can be done directly by the corresponding Chamber of Commerce.
5. Once the company is registered, a Certificate of Existence and Legal Representation (CERL) can be purchased to verify the records.
6. Registration of the company books.

### Corporation and Limited Liability Company

1. Preparation of the articles of incorporation together with the bylaws and submission of the same to a notary public.
2. Registration of the public deed at the Chamber of Commerce of the company's main domicile, together with the following documents:
  - Registration forms.
  - If the shareholders/partners are natural persons, copies of their identification documents.
  - If the shareholders/partners are legal entities, documents proving their existence and providing information on their legal representative.
  - Powers of attorney if representation is exercised by a third party.
  - Letters of acceptance of the positions to be appointed.
3. Payment of the corresponding registration fees and taxes.
4. Application for a Single Tax Registry (RUT) from the DIAN, which can be submitted directly by the corresponding Chamber of Commerce.
5. Once the company has been registered, a Certificate of Existence and Legal Representation (CERL) can be purchased to verify the records.
6. Registration of company books.

### Branch of a Foreign Company

1. Submit authentic copies of the foreign company's articles of incorporation, bylaws, the resolution deciding on its establishment in Colombia, and documents proving the company's existence and the identity of its representatives to a notary public.
2. Register the public deed with the Chamber of Commerce of the chosen domicile.
3. Payment of the corresponding registration fees and taxes.
4. Apply for a Single Tax Registry (RUT) from the DIAN, which can be done directly by the corresponding Chamber of Commerce.
5. Once the branch is registered, a Certificate of Existence and Legal Representation (CERL) can be purchased to verify the corresponding records.
6. Registration of the company's books.

References: Commercial Code.



Documents issued in other countries must be apostilled or legalized to be valid in Colombia. Additionally, if they are in a language other than Spanish, they must be translated by a certified translator authorized in Colombia, who is duly registered on the list of certified translators of the Colombian Ministry of Foreign Affairs.

## Authorities responsible for registration

In the process of incorporating and registering investment vehicles in the country, certain authorities are involved in supervising compliance with legal and regulatory requirements, among which the most important are:



### CHAMBERS OF COMMERCE

According to Confecámaras, "Chambers of Commerce are non-profit legal entities, of a corporate and guild nature, subject in the execution of all their acts of administration, management, and contracting to private law, whose purpose is to defend and stimulate the general interests of the business community in Colombia, and to keep commercial registers of non-profit entities and the single register of legally delegated bidders, without being an integral part of the public administration or the legal regime applicable to the entities that form part of it."

The Barranquilla Chamber of Commerce exercises all the functions set forth in Article 86 of the Commercial Code.

[Click for more information](#)

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### NATIONAL TAX AND CUSTOMS DIRECTORATE (DIAN)

In accordance with Decree 1071 of 1999, the Special Administrative Unit of the National Tax and Customs Directorate (DIAN) "aims to help guarantee the fiscal security of the Colombian State and the protection of the national economic public order through the administration and control of due compliance with tax, customs, and exchange obligations, and the facilitation of foreign trade operations under conditions of fairness, transparency, and legality."

References: Commercial Code.

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Each particular case must be analyzed, as depending on the industry in which the company operates, other authorities may be involved in the registration process.

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## Importance of corporate affairs management in companies

In Colombia, proper management of corporate affairs is essential to ensure the sustainability and success of any organization. This area is responsible for strategically understanding the environment, evaluating opportunities, mitigating risks, and managing communications. The management of a company's corporate affairs has become a fundamental pillar for facilitating the alignment of initiatives and products with the company's mission and vision, avoiding decisions that could generate

conflicts and affect the sustainability of the business.

This function goes beyond the administration of legal matters; its strategic approach contributes directly to achieving competitive advantages and mitigating risks. In this context, timely and rigorous compliance with corporate obligations is particularly important, through adequate document and corporate management that guarantees legality and transparency in business operations.

### CORPORATE OBLIGATIONS

Compliance with the obligations imposed by law on companies in Colombia is essential to ensure their transparency and proper functioning. Such compliance not only prevents legal sanctions but also strengthens the confidence of investors, shareholders/partners, and other stakeholders. Some of these obligations and their importance are highlighted below:

#### Commercial Registry

Commercial companies and branches of foreign companies must be registered in the commercial register kept by the Chamber of Commerce. This registration

must be renewed each year before March 31.

#### Company Books

It is vital for companies to keep accurate and orderly records of all operations and decisions. Depending on the type of company and its corporate bodies, these books may include the Minutes Book of the General Shareholder's Meeting, the Minutes Book of the Board of Directors, the Shareholder's Register Book, among others. Keeping these records up to date ensures transparency in management and facilitates decision-making.



#### Holding Ordinary and Extraordinary Meetings

Holding meetings of corporate bodies, in compliance with all formal and substantive requirements, is vital for the legitimacy of business decisions. In particular, the Ordinary Meeting to present the results of the Shareholder's Meeting or Partner's Meeting, which must usually be held no later than March 31 of each year, and at which the following are discussed: (i) the management report of the administrators, (ii) the review and approval of the Financial Statements, (iii) the opinion of the Statutory Auditor (if applicable), (iv) the distribution of profits, among other important aspects.

#### Registration of share capital

Companies must ensure that all transactions related to share capital are duly authorized by the competent corporate body and registered with the Chamber of Commerce of the registered office.

#### Single Registry of Final Beneficiaries

We emphasize the importance of complying with the legal obligation related to the Single Registry of Final Beneficiaries (RUB) before the DIAN, which consists of providing, updating, and maintaining information on final beneficiaries through the platform provided by that entity for this purpose.

In this regard, the aforementioned report must be submitted no later than two (2) months after registration in the Single Tax Registry (RUT). Likewise, updates to the final beneficiaries must be made in accordance with the provisions of current legislation.

Entities that do not provide the information in the RUB will be subject to penalties, in accordance with the provisions of the legislation, which may include the closure of their establishment, headquarters, premises, business, or office for one day for each month or fraction of a month of delay, or fines.

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## Foreign investment

In the case of Foreign Direct Investment (FDI), it is important to note that, in Colombia, there are no exchange controls, but in order to channel foreign currency, a procedure has been established whereby minimum information must be provided on the operation classified as mandatorily channeled to the Foreign Exchange Market Intermediary (IMC), so that the operation can be registered with the Bank of the Republic through the IMC. Companies must ensure that all transactions are duly registered with the Bank of the Republic.



**This procedure  
is mandatory, under  
penalty of applicable  
sanctions.**




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# Foreign Investment Registration

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## Why is foreign Investment registration Required?

**Colombia is one of the countries that maintains regulations on the foreign exchange market, solely for statistical purposes.**

Although the market flows freely, there are foreign exchange regulations that determine that some transactions must be channeled through the foreign exchange market, indicating the procedures and penalties for violations of these regulations under current legislation.

The regulations are issued by Congress, the Government, and the Banco de la

República (Bank of the Republic). The latter is Colombia's Central Bank and is the highest authority on credit, monetary, and exchange matters and, therefore, is the competent authority to regulate foreign exchange activities.

Investment transactions, both foreign in Colombia and Colombian abroad, their reinvestment, and the distribution of the corresponding profits, are mandatory channeling transactions. This means that they must be carried out through a foreign exchange market intermediary and/or through a clearing account.

### WHAT MUST BE REGISTERED IN RELATION TO FOREIGN INVESTMENT?

As it is a mandatory channeling transaction, it is necessary to report the initial inflow of money into Colombia and any capitalizations made. Likewise, the payment of dividends must also be reported. When the foreign investment is sold, the company has a period of six months to report the cancellation or replacement of the investment through the Foreign Exchange Information System.



### WHAT REGULATIONS GOVERN FOREIGN INVESTMENT (FI)?

Foreign capital investments are allowed in Colombia in accordance with Decree No. 1735 of 1993 and Decree No. 1068 of 2015. However, certain specific sectors are prohibited for foreign investment, such as those related to national security and defense activities or activities related to the processing and disposal of toxic, hazardous, or radioactive waste produced abroad.

However, the Central Bank, in its External Resolution No. 1 of 2018, stipulates that foreign currency intended for foreign capital investments in Colombia must be channeled through foreign exchange market intermediaries or clearing accounts and must be registered with the Central Bank in accordance with the general regulations issued by that entity. In the case of investments that require prior authorization or approval, the number, date, and conditions of the authorization or approval must be indicated.

Finally, there is External Circular DCIP-83 of 2021 of the Central Bank, which refers to the general functioning of foreign exchange market operations.



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## WHAT PROCEDURE MUST BE FOLLOWED TO REGISTER FOREIGN INVESTMENT WITH THE CENTRAL BANK?

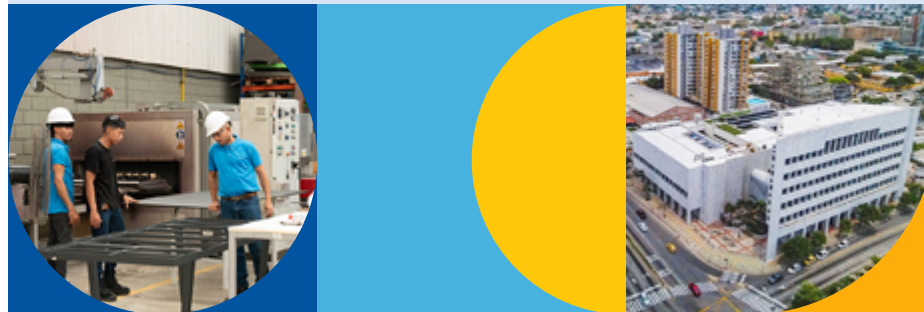
Foreign investment must be reported in the following ways:

### When there is an effective currency transfer through a declaration of exchange for international investments (formerly Form No. 4).

This type of registration applies to foreign currency submitted to Colombia for direct and portfolio investment, provided that the transaction is carried out through the foreign exchange market. That is, through a Foreign Exchange Market Intermediary (IMC) or a clearing account.

### When there is no actual currency transfer, it is done by submitting an International Investment Registration Declaration (formerly Form No. 11) through the Central Bank's Foreign Exchange Information System.

This type of registration is applicable to investments in the form of sums eligible for transfer, whether direct or portfolio investments. This method is also applicable to investments that derive their registration from transfers of shares due to mergers or spin-offs.



## WHAT IS A FOREIGN EXCHANGE MARKET INTERMEDIARY?

Foreign Exchange Market Intermediaries (IMC) are commercial banks, mortgage banks, financial companies, commercial financial companies, Banco de Comercio Exterior de Colombia S.A. (BANCOLDEX), financial cooperatives, stock exchange

companies, and currency exchange agents who have been designated to act as intermediaries, establishing contact between the investor and the Central Bank.

## WHAT IS A CLEARING ACCOUNT?

A clearing account is a foreign currency account used to carry out mandatory channeling operations, where the account holder is a Colombian resident.



**It is important to note that transactions through clearing accounts are prohibited on behalf of third parties.**

### These accounts are subject to the following requirements

They must be registered with the Central Bank within one month of the first transaction carried out through the exchange market that is subject to mandatory channeling.

Every month, account holders must report the consolidated movement of transactions carried out through the account to the Central Bank by submitting a Movement Report through the Foreign Exchange Information System.

Additionally, there is a quarterly obligation to report to the DIAN (national tax authority) the transactions carried out through the account that fall under the jurisdiction of this entity. This is known as the exogenous exchange information report.

The reporting of exogenous information will have a different filing schedule. With the entry into force of the new prevalidador (pre-validator) 3.0, holders of clearing accounts must submit quarters I, II, III, and IV of 2024 before October 31, 2025, and quarters I, II, III, and IV of 2025 before January 31, 2026. Starting in the first quarter of 2026, filing will be normalized according to the last digit of the NIT.

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**WHAT IS THE EXCHANGE INFORMATION SYSTEM?**

It is a system managed by the Central Bank. In this system, individuals will create a profile, which will be linked to the company as its legal representative.

**Click to access the system**

**WHAT OTHER TRANSACTIONS MUST BE REPORTED?**

In addition to investment transactions, all mandatory channeling transactions must involve an actual transfer of foreign currency, these are:



**DOES NONCOMPLIANCE WITH THE REGIME RESULT IN PENALTIES?**

Failure to comply with the foreign exchange regime does result in financial penalties. Depending on the time frame of the obligation, one entity or another will monitor compliance and penalize non-compliance.

accordance with Decree 1746 of 1991.

Other transactions, meaning, those involving imports and exports, derivatives, the free market, or clearing accounts, will be investigated and penalized by the DIAN under the terms set forth in Decree 2245 of 2011.

Transactions related to international investments and indebtedness will be investigated and penalized by the Superintendence of Companies, in

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# General guidelines for proper real estate management due diligence

Chapter in collaboration with:

**VALL DE RUTÉN & JUBIZ**

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## General guidelines for proper real estate management due diligence

Below, we provide some guidelines or recommendations for proper real estate management in the city of Barranquilla and the Department of Atlántico in

general, based on considerations of (i) legal issues and (ii) technical and urban planning issues.

### LEGAL AFFAIRS

#### Real estate title search

This is a legal analysis process that consists of reviewing the documents that make up the legal history of a property and account for its identity, in order to determine its legal status. To this end, property titles, public deeds, administrative acts, and other records that prove ownership and the legal and physical conditions of the property are examined.

In addition, the title search must cover at least the last ten (10) years of registration records, counting back from the date on which the property is planned to be acquired. This period allows for verification of continuity in the chain of title, the validity of transfers of ownership, and the existence of any encumbrances, liens, limitations on ownership, or legal situations that may affect the right of ownership or free disposal.

#### Promissory purchase agreement

The promise of sale agreement is a preliminary contract whereby the parties mutually agree to enter into a definitive

contract of sale for a property in the future. Its main function is to ensure that the legal transaction is carried out under the agreed terms, providing stability and commitment to the parties. In this way, and in general terms, the seller undertakes not to dispose of the property in favor of third parties or unilaterally modify conditions such as the price or delivery date. This agreement precedes the formalization of the transaction - purchase/sale - by means of a public deed, in which the transfer of ownership is completed.

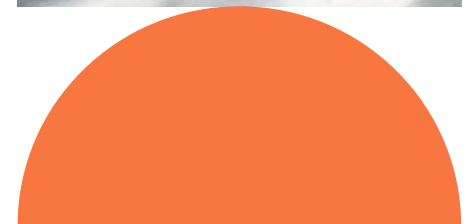
The promise must always be in writing and comply with the essential requirements for its validity: The parties must have full legal capacity to contract, express their consent freely and expressly, and the property subject to the promise must be in a condition to be sold, that is, it must be legally available and free of restrictions that prevent its sale.

#### Public deed of purchase/sale

The deed of sale is a public instrument by which the transfer of ownership rights over a property is formalized, giving full validity and legal force to the transaction between the parties. As it is executed before a notary, it provides certainty as to the identity of the contracting parties, the existence of the property, the agreed conditions, and the express will to sell and purchase the property.

This formality not only guarantees legal certainty for both the buyer and the seller, but is also an essential requirement for the contract to be registered in the property registry, thus ensuring its enforceability against third parties.

In this process, the notary exercises a double control: one of legality, over the content of the contract, and another of form, over the public instrument itself. By law, all contracts for the sale of real estate must be recorded in a public deed, a requirement that can be fulfilled at any of the notary offices that make up the notarial circle of Barranquilla, thus guaranteeing compliance with the principles of publicity, authenticity, and legal certainty.



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## The real estate registry

### • What is the public real estate registry?

The real estate registry is a public service whose purpose is to record, in the real estate registration folio, the acts, contracts, administrative acts, judicial or arbitral decisions subject to registration, as well as those ordering their cancellation. Its purpose is to ensure that any interested party can ascertain the legal status of real estate at any time.

### • Who maintains the public real estate registry?

The public registry service is provided by the country's Public Registry Offices (ORIP), which are supervised by the Delegate Superintendence for the Registry (SDR), part of the Superintendence of Notaries and Registration (SNR) [www.supernotariado.gov.co](http://www.supernotariado.gov.co), a national entity responsible for safeguarding the security and legal protection of real estate in Colombia.


[Visit the SNR website](#)

### What is the real estate registration?

It is a folio intended for the registration of acts, contracts, and provisions related to real estate, which will be distinguished by an alphanumeric code indicating the internal order of each

office and the sequence in which it is filed. In addition, it will indicate, with distinctive numbers, the registry office, the department and the municipality, district or village where the real estate is located, and the unique property identification number in municipalities that have it, or the cadastral identification number in municipalities where this identifier has not been implemented. It shall also indicate whether the property is urban or rural, designating it by its number, name, or address, respectively, and describing it by its boundaries, perimeter, size, administrative act data, and plan containing the boundaries, its update or modification, and other identifying elements that may be obtained.

The real estate registry shall record the legal nature of each of the acts submitted for registration, as follows: transfer, encumbrances, limitations and restrictions, precautionary measures, possession, false transfer, cancellations, and others.

### • What is a certificate of ownership history?

It is a public document issued by the public registry offices, which contains the identification, ownership history, and legal status of a property, through a faithful and complete reproduction of the entries contained in the property registration folio.


[Click to obtain certificate](#)

### • Where can this certificate be obtained?

This certificate costs COP \$21,900 and is available on the website of the Superintendence of Notaries and Registries and at the Public Instruments Offices of the registry district where the real estate property is located. Currently, the Department of Atlántico has three (3) registry districts distributed as follows:

| Registry Circle    | Municipalities   | Addresses   |
|--------------------|--|---|
| Barranquilla (040) | Barranquilla, Puerto Colombia, Baranoa, Galapa y Tubará  | Carrera 42D1 No. 80 A-136.<br><a href="mailto:ofiregisbarranquilla@supernotariado.gov.co">ofiregisbarranquilla@supernotariado.gov.co</a>  |
| Soledad (041)      | Soledad, Santo Tomas, Sabanagrande, Malambo, Palmar de Varela.   | Autopista Aeropuerto # 23 No. 135 Plaza de la Arboleda Shopping Center - 2nd Floor.<br><a href="mailto:ofiregissoledad@supernotariado.gov.co">ofiregissoledad@supernotariado.gov.co</a> |
| Sabanalarga (045)  | Repelón, Manatí, Polonuevo, Candelaria, Suan, Ponedera, Campo de la Cruz, Juan de acosta, Luruaco, Usiacurí, Santa Lucía, Piojó. | Corner of Calle 26 and Carrera 27<br><a href="mailto:ofiregissabanalarga@supernotariado.gov.co">ofiregissabanalarga@supernotariado.gov.co</a>   |



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- **What is the registration process?**

Once the public deed has been authorized by the notary and the corresponding registration fees and taxes have been paid to the Governor's Office, the public deeds are filed, either physically or electronically (REL).

- **What is the deadline for the registration process?**

It is important to note that the public deed must be submitted for registration within two (2) months of its execution; once this period has expired, default interest will be charged on the registration fees. In the case of acts such as the creation of mortgages or the creation of family patrimony, the deadline is ninety (90) business days from the date of execution, after which a new public deed must be executed if registration is desired.

The terms of registration are strictly determined by law. This must be complied within a maximum period of five (5) business days from the date of filing, except for acts involving more than ten real estate units, for which an additional period of five (5) business days will be available.

### The real estate land registry

- **What is the land registry?**

The land registry is the inventory or census of real estate located in the national territory, whether public or private, regardless of its type of

ownership, which must be updated and classified in order to achieve its legal, physical, and economic identification based on technical and objective criteria.

- **What is the national property number?**

It is a numerical code assigned to each property that allows for its unambiguous location in the respective cadastral documents according to the model determined by the Agustín Codazzi Geographic Institute. For the purposes of creating the national cadastral database, the Agustín Codazzi Geographic Institute will adopt a unique identifier for each property.

- **Interrelation between the Land Registry - Registry within the framework of the LADM\_COL model**

The domain model for land administration, LADM\_COL, is the application of the LADM (Land Administration Domain Model) standard (ISO 19152:2012) in the Colombian context, and especially in cadastral and registry management. It establishes the ontological and semantic basis for land administration in Colombia and defines a common language for its different entities. In addition to the above, it contains the minimum elements necessary to define the reality of the territory in Colombia, which are common to all land administration issues that generate their own territorial objects.

Based on the LADM\_COL Core Model, the LADM\_COL Extended Land Registry and Registry Model is adopted, jointly approved by the Agustín Codazzi Geographic Institute and the Superintendence of Notaries and Registries, as the highest national authorities on land registry and registry, respectively. This model is established as the standard for the integration and interoperability of cadastral information with a multipurpose approach and the registry.

The extended LADM\_COL Land Registry and Registry model is designed to improve the administration of cadastral information in Colombia. The information contained in the model includes the physical, legal, and economic components of the properties. The physical information corresponds to the area as such, its shape, boundaries, space, and buildings. The economic information corresponds to the cadastral value of the property, that is, the cadastral appraisal. The legal information corresponds to the identification of ownership, meaning, the formal and informal owners of the properties. The land registry registers both formal and informal properties, identifying whether the informality is due to possession or occupation.

- **What is the property record?**

It is the document, in analog or digital form, in which the information

corresponding to each of the properties of the cadastral unit is recorded according to the model determined by the Agustín Codazzi Geographic Institute, in accordance with the variables of the LADM Model. Once the property record has been completed, it constitutes the property identification certificate.

- **What is the special cadastral certificate?**

It is a document containing information at the municipal level, issued by the cadastral authority at the request of the owner or possessor, which certifies the cadastral registration of the property or improvement, indicating the location of the property or improvement, property number, name and identification of the owner and/or possessor, land area, built area, cadastral appraisal, real estate registration, address or name of the property, certificate number, date of issue, information contained in the property file such as measurements and boundaries, and geo-economic zone values.

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### • What is the special cadastral certificate for?

1. To demonstrate the actual and official nomenclature of the property to public service entities.
2. To prove the property information (appraisal, areas, registration, etc.) to notaries, registrars, and urban curators.
3. To corroborate the property information for the purposes of paying property tax and filing income tax returns (with the DIAN).

### • Cadastral Managers

Cadastral management is a public service provided by the Agustín Codazzi Geographic Institute, which involves the creation, updating, maintenance, and dissemination of cadastral information, as well as the application of the multipurpose land registry. However, some local authorities have taken on their own cadastral management, such as the District of Barranquilla and the municipalities of Soledad and Sabanalarga. In the case of the municipalities of Malambo, Galapa, and Puerto Colombia, this management is carried out by the Barranquilla Metropolitan Area.



### Environmental affairs

#### • What is an environmental license?

It is the authorization granted by the environmental authority for the execution of a project, work, or activity that, in accordance with the law and its regulations (Decree 1076 of 2015), has the potential to generate significant environmental impacts.

#### • Competent authorities for granting or denying an environmental license

The environmental authorities competent to grant, deny, suspend, or revoke environmental licenses are the National Environmental Licensing Authority (ANLA), the Regional Autonomous Corporations and Sustainable Development Corporations, municipalities, districts, and metropolitan areas with a population of more than one million inhabitants within their urban perimeter, and the environmental authorities created by Law 768 of 2002. Decree 1076 of 2015, in its article 2.2.2.3.1.2., defines the powers of these authorities.

## TECHNICAL AND URBAN PLANNING AFFAIRS

### Land use

#### • What is it?

It is the designated use of land, subject to the activities that are permitted to be carried out. Land uses are established in the Land Use Plan (POT) of the respective municipality, which is adopted in accordance with the legal framework established in Law 388 of 1997 and Decree 1077 of 2015. Therefore, when a use is not contemplated in the POT, it shall be understood as prohibited, and no urban planning actions and/or omissions may be carried out in this regard.

#### • How many types of land are there?

Land use plans classify the territory of municipalities and districts into urban, rural, and urban expansion land. Within these classes, suburban and protected categories may be established, in accordance with the general criteria established in Law 388 of 1997, in accordance with the provisions that regulate it.

### Urban planning licenses

This is the authorization issued by an urban curator or the competent municipal authority specifically authorizing the urbanization and subdivision of land, the construction, expansion, modification, adaptation, structural reinforcement,

restoration, reconstruction, enclosure, and demolition of buildings, the intervention and occupation of public space, and the subdivision of land. The act of building recognition will also be carried out before these authorities. Currently, there are two (2) curators in Barranquilla, one (1) in Puerto Colombia, two (2) in Soledad, and in the other municipalities, the respective planning secretaries have jurisdiction.

#### • What restrictions on subdivision licenses apply to rural properties?

In the case of rural properties, the subdivision license is subject to a fundamental restriction established to protect the integrity of rural land and its agricultural function. Thus, under penalty of absolute nullity, it is prohibited to carry out any legal action or transaction that results in the division of a rural property into areas smaller than that determined as a Family Agricultural Unit (UAF) for the respective municipality or zone. The purpose of this measure is to prevent the fragmentation of rural properties below the minimum standards established to ensure their productive viability and their use in accordance with rural development objectives.



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However, the rule provides for certain exceptions. In duly justified circumstances, the subdivision of rural properties below the UAF threshold may be authorized, provided that such authorization is expressly stated in the corresponding subdivision license, granted by the urban curator or by the municipal or district authority competent for the study and issuance of urban planning licenses.

In these cases, the resulting properties must be used only for the purposes permitted by the Land Use Plan (POT) or by the instruments that develop or complement it. In addition, any construction on such properties must respect the rural nature of the land, preventing the introduction of urban uses or the formation of new population centers, in order to preserve the nature of the territory and its function within the framework of rural planning.

### News about rural properties

Decree 033 of 2025 establishes criteria and parameters that allow the National Land Agency (ANT) to promote, streamline, and coordinate direct negotiation procedures for the acquisition of rural properties, in accordance with the provisions of Law 160 of 1994. Similarly, the decree seeks to consolidate mechanisms for coordination with the public registry service, in order to ensure greater transparency and efficiency in the processes of transferring ownership of properties located in areas prioritized for agrarian reform.

One of the main new features of Decree 033 of 2025 is the imposition of a new obligation: any natural or legal person who acquires, promises, or transfers rights over rural properties located in prioritized areas must notify the ANT in advance of such a transaction. This obligation is triggered when the property involved in the transaction exceeds two (2)

Family Agricultural Units (UAF) or when the property was awarded more than fifteen (15) years ago, in accordance with the provisions of Articles 32 and 39 of Law 160 of 1994.

The ANT is the competent entity to determine whether it will exercise the privileged purchase option, in which case it must express its interest within a period of fifteen (15) business days, counted from the notification of the legal transaction. If, after this period, the entity does not issue a response, it will be understood that it will not make use of this option, and the interested party may continue with the corresponding notarial procedures.

The ANT will send its decision directly to the applicant by email, and all inquiries, requests, complaints, or claims related to this procedure should be addressed to this entity.

Consequently, those who intend to transfer ownership of properties located in the municipalities indicated in Circular 184 of 2025 of the Superintendence of Notaries and Registries must submit, at the time of initiating the deed process, one of the documents proving compliance with this requirement.

These documents are proof that the ANT's privileged purchase option has been exhausted, thus constituting a guarantee of legality and adherence to the principles governing public policy on access to land in the country.

 [Click to visit the ANT website](#)

 [Download Circular 184 of 2025](#)

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# Mergers and acquisitions

Chapter in collaboration with:

**Brigard**  
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## Mergers and acquisitions

The Colombian market remains among the top five markets for mergers and acquisitions in Latin America, as shown in the 2024 annual report by TTR Data.



**Colombia ranked fourth**

in both the number of transactions and their aggregate value at the regional level, as in previous years.

**281**  
transactions recorded in 2024

Down 5%

**USD 6.738**  
billion in capital mobilized

Up 35%

### Transactions recorded in 2024



**62**  
transactions

Leading investor in Colombia



**24**  
transactions

### Aggregate value invested



**USD 1.249**  
billion



**USD 775**  
million

The software industry sector stands out the most, with 38 transactions, followed by banking and investment with 31 transactions. In both cases, there were increases in the number of transactions in

these industries during 2023. Other sectors of interest were Internet and Technology Services, and Financial Services.



### GENERAL FRAMEWORK

Company acquisitions in Colombia are mainly governed by contract and corporate law. In practice, it is common for acquisition agreements to be based on the Anglo-American model, including clauses containing representations and warranties, closing conditions, limits on indemnification obligations, and foreign

law agreements, often closely following the applicable laws and standards of the State of New York. Notwithstanding the above, Colombian companies will normally be subject, but with some degree of flexibility, to Colombian law.

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## The Colombian Commercial Code

**The Colombian Commercial Code will govern most Mergers and Acquisitions transactions. These are usually structured to a greater extent as acquisitions of shares or assets and, to a lesser extent, as mergers.**

The Colombian Commercial Code establishes that, as a general rule, the shares of a company's capital stock are freely transferable. This default rule will apply to most share acquisitions, unless the shareholders agree on preemptive rights in the company's bylaws or articles of incorporation, or in private agreements. There are also preemptive rights in the transfer of shares established by law for very specific cases, such as the transfer of shares owned by the Colombian State.

Asset acquisitions, on the other hand, according to the prevailing interpretation of the provisions included in the Colombian Commercial Code, can be structured as direct sales of assets, or as sales of what the Colombian Commercial Code refers to as a "Commercial Establishment." In the first case, the buyer receives ownership of the assets while the seller remains solely responsible for the liabilities associated with the business carried out with those assets. In the second case, both the assets and liabilities are transferred to the buyer, which means that the seller's business is transferred to the buyer as a going concern. In view of the above, (i) different rules will apply regarding notifications intended to protect the creditors of the seller or the going concern, and (ii) the

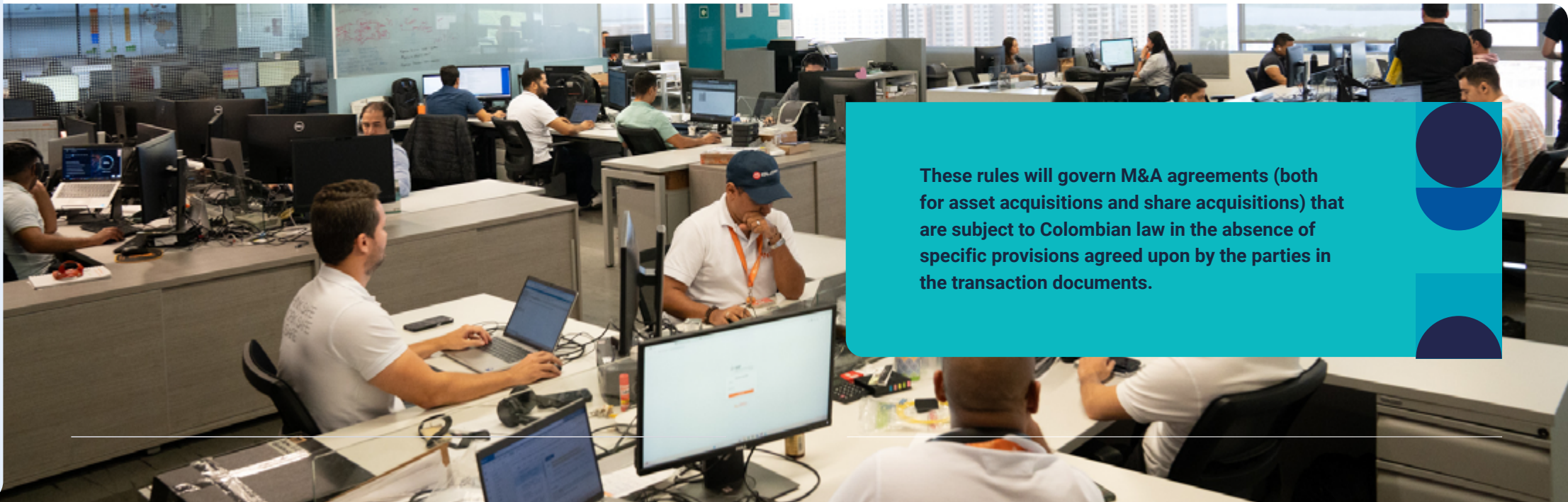
buyer will be entitled to certain special protections with respect to the accuracy of the information contained in the balance sheet of the going concern.

With respect to mergers, the Commercial Code focuses on regulating: (i) the approval of the merger plan by the shareholders; (ii) rights and notification to the creditors of the companies involved; (iii) rights related to the valuation of the transaction; and (iv) authorization procedures before the relevant authorities (usually the Superintendence of Companies).

On the other hand, the Commercial Code also establishes the rules applicable to companies, including certain matters related to a merger and acquisition

transaction, such as, among others, the distribution of dividends, capital increases, amendments to the bylaws, and authorizations by the board of directors.

Finally, the Commercial Code establishes specific rules applicable to purchase agreements, including the rights and obligations of the parties, implied warranties, and other supplementary or default rules.



**These rules will govern M&A agreements (both for asset acquisitions and share acquisitions) that are subject to Colombian law in the absence of specific provisions agreed upon by the parties in the transaction documents.**

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### The Colombian Civil Code

Unless otherwise provided by the Colombian Commercial Code, the Colombian Civil Code shall govern the requirements for the validity and enforceability of contracts, and the general rules governing obligations and their performance, as well as provisions relating to the legal capacity of persons.

It also contains specific provisions applicable to purchase agreements, which shall govern both share acquisitions and asset acquisitions in the absence of specific provisions established in the respective purchase agreement and supplementary rules of the Commercial Code.

### Law 222 of 1995

Law 222 of 1995 amends several articles of the Commercial Code and establishes the rules applicable to spin-offs (which are generally the same as those applicable to mergers), and also includes the right of withdrawal and the purchase option in the context of mergers and spin-offs.

Law 222 also amended the provisions of the Colombian Commercial Code relating to the fiduciary duties of administrators and executives and their liability for breach of those duties. The "Corporate Jurisdiction Directorates," administered by the Superintendence of Companies, have issued several rulings on the fiduciary duties of administrators in the context of

mergers and acquisitions. Although these decisions have not developed special or "intermediate" standards of review applicable to decisions made in connection with acquisitions under market conditions, they have applied general fiduciary principles in relation to transactions between related parties, thus creating standards similar to the entire fairness standard applied in Anglo-Saxon law (common law jurisdictions) that must be taken into account in Mergers and Acquisitions transactions.

### Law 1258 of 2008

Law 1258 of 2008 created the simplified joint stock company (hereinafter "SAS"), which offers useful tools for Mergers and Acquisitions practice that were not permitted for other types of companies. Thus, the SAS Law (i) gives greater recognition and enforceability to shareholder agreements, as it includes a legal mandate that the administrators of an SAS must disregard any decision that conflicts with a shareholder agreement validly registered with the company; and (ii) establishes rules on the exclusion of shareholders; (iii) establishes restrictions on the transfer of shares for up to 10 years (extendable successively for the same period); (iv) allows shareholders of an SAS to agree on the obligation to report any change of control and the right to exclude shareholders who do not comply with this obligation; (v) allows mergers and spin-offs involving the exit of one of the shareholders with the payment

of their shares (cash-out mergers); and (vi) allows abbreviated mergers when the absorbing company owns more than 90% of the capital stock of the absorbed company.

### Law 1340 of 2009

La Ley 1340 of 2009 establishes the rules applicable to antitrust clearance procedures in the context of Mergers and Acquisitions transactions. The Colombian antitrust authority is the Superintendence of Industry and Commerce (hereinafter, the "SIC"). Whenever a transaction could result in a company controlling a competitor (horizontal integration) or an important customer or supplier (vertical integration), either (1) a notification must be filed with the SIC, or (b) authorization must be obtained from the SIC to carry out the transaction. Whether simple notification or authorization is required depends on the combined market share of the parties involved in the transaction.

### Decree 2555 of 2010

Decree 2555 of 2010 regulates, among other matters related to securities, the public offering process for acquiring a substantial stake in a publicly traded company. According to the Decree, a "substantial interest" is defined as 25% or more of the voting capital stock of a company, and establishes a mandatory offer process whereby the buyer is required to make an offer to all shareholders of the company. This Decree also regulates "subsequent" takeover bids. These are

required in specific cases set forth in the Decree, including those required as a result of an indirect change of control and a delisting decision.

### Decree 1074 of 2015

Decree 1074 of 2015 establishes the criteria to determine which companies are subject to supervision by the Superintendence of Companies. These companies, in accordance with External Circular 001 of 2007, require authorization from the Superintendence of Companies to complete a merger or spin-off. In addition, the Decree also contains rules governing conflicts of interest of managers and establishes, among other things, the procedure necessary to resolve the conflict - which requires shareholder authorization in all cases - the disclosure duties of managers and board members in a conflict-of-interest situation, the remedies applicable when the duty of loyalty is breached, and certain procedural rules. These rules are particularly relevant in the context of transactions between related parties.

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### Law 1564 of 2012

The enactment of the General Code of Procedure represented a significant advance in the legal framework for mergers and acquisitions, mainly because it strengthens the enforceability of shareholder agreements and assigns judicial powers to the Superintendence of Companies in relation to disputes concerning compliance with such agreements and the enforcement of the agreements and obligations contained therein. This is even more important considering that administrative, and judicial authorities are increasingly aware of the importance of shareholder agreements in mergers and acquisitions and in corporate activity.

The general rule in Colombia is that shareholder agreements of companies other than simplified joint stock companies are enforceable between the parties, but not against the company or third parties if they do not meet all the requirements set forth in Article 70 of Law 222 of 1995. Additionally, the Superintendence of Companies has recognized that only shareholder agreements that include voting agreements are required by law to be filed. This interpretation makes other agreements valid between the parties but unenforceable against the company. Finally, it has been widely recognized that shareholder agreements entered into with respect to a simplified joint stock company are enforceable against the company and all its shareholders.



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proyectos industriales  
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Diseños de  
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### Decree 663 of 1993 Financial Institutions

Transactions involving financial institutions are subject to the rules of the Organic Statute of the Financial System ("OSFS"), which establish the following:

- a. The transfer of 25% or more of the assets, liabilities, and contracts of a financial institution requires prior approval from the Financial Superintendence. Once the transfer has been made, both the seller and the buyer must comply with the applicable solvency rules. The OSFS also contains rules to facilitate the transfer of agreements and liabilities through a constructive consent process.
- b. In Colombia, a financial institution cannot be the parent company of another financial institution, except in specific cases contemplated in the applicable regulations. If this is the case, after the acquisition of shares, the acquiring entity must merge with

- c. The merger of companies supervised by the Financial Superintendence is subject to special rules, which prevail over the generally applicable rules explained above. This is a highly regulated process that requires notification to all creditors and avoids the objection procedure that applies to mergers of non-financial institutions.
- d. The acquisition of 10% or more of the shares of a financial institution requires prior approval from the Financial Superintendence. The operation may be carried out in a single transaction or in successive transactions.



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## 2Decree 2555 of 2010

### Listed Companies

Acquisitions of listed companies must comply, in addition to commercial and civil legislation, with the rules applicable to the securities market, which establish the following:

- a. If a person or group of persons constituting the same beneficial owner wishes to acquire or become the beneficial owner of 25% or more of the voting securities of a listed company, such person or group of persons must launch a public tender offer for the securities exceeding the indicated threshold. A public tender offer is also required if the buyer is already the beneficial owner of 25% or more of the voting securities of a listed company and wishes to increase its stake by more than 5%. A person or group of persons is considered to be the beneficial owner of a share to the extent that it can (i) vote with that share and (ii) transfer that share.
- b. Public tender offers are heavily regulated. In addition, Colombian securities regulations allow third parties to launch competing bids after a takeover bid has been launched, so the risk of an interloper is always on the table in public Mergers and Acquisitions transactions. This is one of the biggest challenges in this type of transaction and has on several occasions led to the delisting of the

company in order to prevent the application of these rules.

- c. In addition to the above, transactions involving publicly traded companies that involve acquisitions, mergers, transformations, spin-offs, etc., must be approved by the Financial Superintendence.

### Law 226 of 1995 Privatizations

All sales of shares (or any other form of participation in a company's capital stock) and convertible securities owned by the State are governed by Law 226 of 1995, provided that the buyer is not another government entity. This legal framework is based on two rules that significantly hinder mergers and acquisitions involving state-owned companies: (1) the right of first refusal for employees, unions, and pension funds, among others (the "solidarity sector"), to acquire the securities under special conditions, including a fixed price established by decree, access to loans under specific conditions, and grace periods; (2) the Colombian Constitution requires the government to promote the democratization of property, so that any person who meets the objective qualification requirements must have the right to participate in the second phase of the sale. Consequently, this type of sale must be carried out through a public auction process that allows the general public to participate.

### Applicable tax regime

Colombian tax regulations vary depending on the structure of the transaction. Mergers and spin-offs are tax neutral provided that the shareholders, partners, or participants who (together) own at least 75% of the shares or quotas of each of the merged companies or who participate in the spin-off (or 85% in the case of a transaction between related parties) receive an economically equivalent stake in the resulting entity as a result of the merger or spin-off; and the shares or quotas in the resulting company constitute at least 99% of the consideration received by the shareholders of the companies participating in the spin-off or split-up in the resulting company, on a reasonable commercial basis.

On the other hand, sales of shares and assets are subject to income tax on the difference between the sale price and the adjusted tax base of the shares or assets. Rates vary depending on whether the seller is a domestic entity, a non-Colombian entity, a non-resident foreign individual, or a Colombian individual, among others. For example, the applicable rate for non-Colombian entities and permanent establishments, and for non-resident foreign individuals, is 35%, and for resident Colombian individuals, the rates vary according to the taxable base from 0% to 39%, provided that the income item is not attributable to a permanent establishment in Colombia.

However, the sale of shares, holdings, or assets that have been owned for two (2) years or more produces a capital gain (as opposed to ordinary income) and is subject to 15%, regardless of the seller's status. Please note that taxes may also apply depending on the type of transaction and asset, such as VAT, registration tax, and industry and commerce tax. For example, the sale of inventory may be subject to VAT at a general rate of 19%, while the sale of fixed and intangible assets (for example, shares) is not subject to VAT.

Generally, the transfer of funds deposited in Colombian bank accounts is subject to the Financial Transaction Tax (GMF) at a rate of 0.4%.

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# Employment regime

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## Hiring of local and foreign human talent



### HUMAN RESOURCES SUPPLY

The Department of Atlántico had  
**2.865.000**  
 Inhabitants in 2024 <sup>1</sup>

Working-age population (over 15 years old)  
**2.190.000**  
 76.43%

**1.378.000**  
 Working or looking for work

**145.000**  
 Growth potential in 2025

**1.248.000**  
 Have a job and are mainly employed

**59.5%** Are men  
**40.5%** Are women

| Sector  | Employed |
|---|----------|
| Vehicle trade and repair  | 263.000  |
| Manufacturing   | 145.000  |
| Arts, entertainment, recreation, and other service activities       | 143.000  |
| Public administration and defense, education, and human health care | 139.000  |
| Transportation and storage  | 123.000  |
| Other   | 435.000  |

Own elaboration. Source: DANE. Large Integrated Household Survey - Historical Departments. 2024

1. Departamento Administrativo Nacional de Estadística (DANE). Large Integrated Household Survey - GEIH. Historical Departments. 2024.

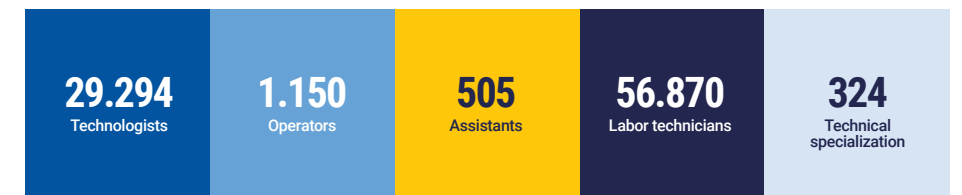


### In 2024

**465.159**  
 people residing in Atlántico received comprehensive vocational training

**88.143**  
 received certified training

**377.016**  
 received complementary training



Own elaboration. Source: National Learning Service (SENA). Statistical Report: December 2024.

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## EMPLOYMENT CONTRACTS AND THEIR TYPES

An employment contract is a voluntary agreement whereby one person joins another to provide personal services under the authority of the beneficiary of the service. It is presumed that an employment contract exists simply by providing the service, and it is up to the employer to prove that there is no subordination in order to refute this nature <sup>2</sup>.

### Types of employment contracts based on their duration

| Type of contract  | Definition  | Formalities or requirements   |
|---|---|---|
| <b>Indefinite term (Article 47 of the C.S.T.)</b>                                 | No end date for the employment contract   | No formalities. It may be concluded in writing or verbally  |
| <b>Fixed term (Article 46 of the C.S.T.)</b>                                      | With a specific contract termination date   | <ul style="list-style-type: none"> <li>Must be concluded in writing. Otherwise, it is indefinite.</li> <li>The maximum term of the contract, including all extensions, cannot exceed 4 years. Otherwise, it is indefinite.</li> <li>If the term is less than 1 year, it may only be extended for 4 additional periods, equal to or less than the initial term, becoming, after the last extension, equal to 1 year.</li> <li>In no case may the initial term and extensions exceed 4 years. Otherwise, it is indefinite.</li> </ul> |
| <b>For the duration of the contracted work or task (Article 45 of the C.S.T.)</b> | To perform a specific task or work, with the contract ending when said work or task is completed  | It must be concluded in writing, clearly and precisely specifying the work or task for which the employee is hired. Otherwise, it is indefinite   |
| <b>Temporary, occasional, or accidental (Article 6 of the C.S.T.)</b>             | To meet an occasional, accidental, or temporary need lasting no more than 30 days, whose tasks are different from the employer's ordinary activities  | No formalities. It may be concluded verbally or in writing  |
| <b>Apprenticeship (Article 81 of the C.S.T.)</b>                                  | For a natural person to develop theoretical and practical training in an authorized entity in exchange for a sponsoring company providing the means to acquire the methodical and comprehensive professional training required in the trade, activity, occupation, or profession. | No formalities. It may be concluded in writing or verbally, but it is recommended that it be in writing for evidentiary purposes in relation to the work or project referred to in the contract.  |

### LABOR COSTS

In addition to the salary, whose minimum monthly value is COP 1,423,500 for 2025 <sup>3</sup> the employer assumes various labor costs, whose monthly impact is estimated as follows:

2. Article 24 of the C.S.T. 3. Hereinafter SMLMV. 4. According to Article 114-1 of the Tax Statute, employers that are companies and legal entities and similar taxpayers who file income tax returns are exempt from paying contributions to the Health Contribution System and parafiscal contributions for workers who earn less than 10 CMLMW (current minimum legal monthly wage).

| Item   | What does it cover?   |   | % of salary (monthly)   |
|--|---|---|---|
| <b>Social benefits</b>                             | <b>Service bonus</b>  | Employee share of employer profits  | 8.33%   |
|  | <b>Severance pay</b>  | Support for workers in the event of unemployment or for the purchase or improvement of housing and/or education for the worker or their family                  | 8.33%   |
|  | <b>Interest on severance pay</b>  | Interest on severance pay saved by the worker during the year.  | 1.00%   |
| <b>Vacation</b>                                    | 15 days of paid leave per year of service or proportional to time worked .  |   | 4.17%   |
| <b>Transportation allowance</b>                    | Money paid by the company to the employee, up to 2 CMLMW (current minimum legal monthly wage), to contribute to their transportation to and from the workplace.   |   | 200.000 COP *   |
| <b>Allowance</b>                                   | Benefit in kind (footwear and clothing) provided by the company to workers earning less than 2 CMLMW so that they can perform their work. It is provided every 4 months, provided that the worker has been employed by the employer for more than 3 months. |   | It will depend on the type of allowance provided by the company.  |
| <b>Contributions to the Social Security System</b> | <b>Health</b>   | Healthcare and financial benefits for common illnesses.   | 8.5% <sup>4</sup><br>* In this case, the worker must also contribute 4% of their salary   |
|  | <b>Pension</b>  | Healthcare and financial benefits for old age, disability, or death of the employee.  | 12%<br>* In this case, the worker must also contribute 4% of their salary   |
|  | <b>Occupational hazards</b>   | Social and financial benefits resulting from work-related illnesses or accidents.   | Between 0.5222% and 6.90% depending on the company's hazards  |
| <b>Parafiscal</b>                                  | <b>Colombian Institute of Family Welfare</b>  | Tax contribution on payroll paid to the institution that cares for children and adolescents in Colombia.  | 3%  |
|  | <b>National Learning Service</b>  | Tax contribution on payroll paid to the entity responsible for the training and technical education of Colombians.  | 2%  |
|  | <b>Family Compensation Fund</b>   | Tax contribution on payroll paid to the entity responsible for covering family subsidies for workers, among other welfare benefits for them and their families. | 4%  |
| <b>Salary</b>                                      | <b>Overtime</b>   | Hour or fraction of an hour of additional work performed by the employee beyond the agreed working day or maximum daily working hours (8 hours).                | A 25% surcharge on the value of the ordinary working hour if performed between 6:00 a.m. and 9:00 p.m. (daytime). If performed between 9:00 p.m. and 6:00 a.m. (nighttime) <sup>5</sup> the surcharge will be 75% |
|  | <b>Night work</b>   | Hour or fraction of an hour worked by the employee between 9:00 p.m. and 6:00 a.m. <sup>6</sup>   | Surcharge of 35% on the value of the ordinary working hour.   |
|  | <b>Work on a mandatory day off</b>  | Hour or fraction of an hour worked by the employee on a mandatory rest day.   | Surcharge of 80% of the value of the ordinary working hour. <sup>7</sup>  |

\*Value set from January 1 to December 31, 2025.

5. With the entry into force of Law 2466 of 2025, labor reform, as of December 25, 2025, the night shift will begin at 7:00 p.m. and not at 9:00 p.m.  
6. Ibid.

7. As provided for in Article 14 of Law 2466 of 2025, labor reform, on July 1, 2026, this surcharge will be 90%, and as of July 1, 2027, it will be 100%. In any case, if companies wish to pay the 100% surcharge for work on mandatory rest days before that date, they may do so.

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## OBLIGATIONS AND PROHIBITIONS OF THE PARTIES

The employment contract must be executed in good faith, which suggests that it not only binds the parties to what is expressed therein, but also to all matters arising from the nature of the legal relationship or that belong to it by law.<sup>8</sup>

Similarly, as a general rule, the employer has an obligation to protect and ensure the safety of the employee, and the employee has an obligation of obedience and loyalty to the employer.<sup>9</sup>

|   | Employer  | Employee   |
|---|---|--|
| <p><b>General and specific obligations</b></p> <p><b>(Articles 57 and 58 of the C.S.T.)</b></p> | <ul style="list-style-type: none"> <li>Provide workers with adequate tools to perform their tasks.</li> <li>Provide workers with adequate protection against accidents and occupational diseases.</li> <li>Provide immediate first aid in the event of an accident or illness.</li> <li>Pay remuneration under the agreed conditions and at the agreed intervals.</li> <li>Show absolute respect for the personal dignity, beliefs, and feelings of workers.</li> <li>Grant workers the following leave: to exercise their right to vote; to perform temporary official duties that are compulsory or ; in the event of a serious domestic calamity; to attend emergency medical appointments or scheduled medical appointments with specialists; to attend school obligations as a guardian when required by the educational institution; to attend judicial, administrative, and legal summonses; to perform union duties inherent to the organization; to attend the funeral of their colleagues.</li> <li>Upon expiration of the contract, provide the worker with a certificate stating the length of service and, if requested by the worker, arrange for a medical examination upon departure.</li> <li>Pay the worker reasonable travel expenses to and from work if they had to change their place of residence in order to perform their duties. Travel expenses include those of family members living with them.</li> <li>Comply with regulations, maintain order, morality, and respect for the law.</li> <li>Grant the worker five working days of bereavement leave in the event of the death</li> </ul> | <ul style="list-style-type: none"> <li>Perform the work personally, in accordance with the stipulated terms; observe the regulations, obey and comply with the orders and instructions of the employer.</li> <li>Not communicate information about their work to third parties, unless expressly authorized to do so.</li> <li>Maintain and return in good condition, except for natural wear and tear, the instruments and tools provided to them for the performance of their duties.</li> <li>Maintain high moral standards in their relationships with their superiors and colleagues.</li> <li>Timely communicate to the employer any observations that they deem appropriate to avoid damage or harm.</li> <li>Provide all possible assistance in cases of accident or imminent risk affecting or threatening the people or property of the company or establishment.</li> <li>Observe the preventive health measures prescribed by the employer's doctor or by the relevant authorities.</li> <li>Observe with the utmost diligence and care the instructions and orders for the prevention of accidents or occupational diseases.</li> <li>Pregnant workers must begin to take paid leave at least one week before the expected date of delivery.</li> </ul> |

8. Article 55 of the C.S.T.

9. Article 56 of the C.S.T.

|   | Empleador   | Trabajador |
|---|---|------------|
| <p><b>Obligaciones generales y específicas</b></p> <p><b>(artículos 57 y 58 del C.S.T.)</b></p> | <ul style="list-style-type: none"> <li>of their spouse, permanent partner, or a family member up to the second degree of consanguinity, first degree of affinity, or first degree of civil relationship.</li> <li>Grant pregnant workers maternity leave 1 or 2 weeks before the expected date of delivery, at the worker's discretion.</li> <li>Grant 10 working days of leave to workers who are fathers, mothers, or guardians of minors suffering from a terminal illness or severe clinical condition resulting from a serious accident and requiring permanent care or palliative care for pain and other symptoms.</li> <li>Implement reasonable adjustments to ensure that persons with disabilities enjoy their rights on an equal basis with other workers.</li> <li>Implement actions guided by the Public Employment Service to eliminate barriers to access and permanence in employment and to promote hiring without any type of discrimination, especially of women, young people, migrants, and victims of conflict.</li> <li>Respond with due diligence and to the extent possible to orders issued by authorities in favor of victims of gender-based violence and against the alleged perpetrator.</li> <li>Grant, to the extent possible, preferential relocation rights within the company to female workers who are victims of intimate partner violence, domestic violence, and attempted homicide.</li> <li>Hire or maintain employment of two persons with disabilities for every 100 workers. For companies with 500 or more employees, the obligation shall be to hire or maintain employment of one worker with a disability for every 100 workers in excess of the first 500.<sup>10</sup></li> </ul> |            |

10. This obligation was introduced by Article 15 of Law 2466 of 2025, labor reform, indicating that it must be complied with by companies by June 25, 2026, at the latest. In any case, if the company wishes to comply with this hiring quota before that date, it may do so.

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|   | Employer  | Employee   |
|---|---|--|
| <b>Special prohibitions</b><br><br>(Articles 59 and 60 of the C.S.T.) | <ul style="list-style-type: none"> <li>• Deducting, withholding, or offsetting any amount from the wages and monetary benefits due to workers without prior written authorization.</li> <li>• Forcing workers to purchase goods or supplies from stores designated by the employer.</li> <li>• Demanding or accepting money from workers in exchange for admission to work.</li> <li>• Restricting or pressuring workers in the exercise of their right of association.</li> <li>• Imposing religious or political obligations on workers, or preventing them from exercising their right to vote.</li> <li>• Engaging in, authorizing, or tolerating political propaganda in the workplace.</li> <li>• Conducting or allowing any type of raffles, collections, or subscriptions in the workplace.</li> <li>• Using conventional signs in certifications that tend to harm the employee or adopting a blacklist system to prevent workers from being employed by other companies when they leave or are dismissed from service.</li> <li>• Performing or authorizing any act that violates or restricts the rights of workers or offends their dignity.</li> </ul> | <ul style="list-style-type: none"> <li>• Stealing work tools, raw materials, or finished products without the employer's permission.</li> <li>• Reporting to work while intoxicated or under the influence of narcotics or drugs.</li> <li>• Keeping weapons of any kind at the workplace, except for those that are legally authorized to carry by security guards.</li> <li>• Missing work without just cause or without the employer's permission, except in cases of strike.</li> <li>• Intentionally slowing down the pace of work, suspending work, or promoting untimely work stoppages.</li> <li>• Conducting collections, raffles, subscriptions, or any kind of propaganda in the workplace.</li> <li>• Restricting the freedom to work or not to work, or to join or not to join a union, or to remain in or withdraw from it.</li> <li>• Using the tools or equipment provided by the employer for purposes other than the contracted work.</li> </ul> |

## HIRING FOREIGNERS IN COLOMBIA

### To hire a foreigner in Colombia, the following is required

- The employee must have one of the following documents:
  1. A Visitor, Migrant, or Resident visa with an open work permit, as provided for in Resolution 5477 of 2022 of the Ministry of Foreign Affairs.
  2. Foreign ID card.
  3. Temporary Protection Permit (PPT), applicable only to Venezuelans.
- Enroll the foreigner in the General Social Security System (Health, Pensions, and Occupational Risks).
- If the profession or trade being hired is one of those known as "regulated," the corresponding license, professional card, or permit must be processed with the competent authority. For example, in the case of engineers, they must have a license issued by the National Professional Council of Engineering (COPNIA).
- Register the employment contract in the Ministry of Labor's Single Registry of Foreign Workers in Colombia (RUTECH), as well as its termination.
- Report the hiring of the foreigner in the Information System for the Reporting of Foreigners (SIRE) of Migration Colombia, as well as its termination.



Once the foreigner is hired in the country, they have the same rights and obligations as Colombian workers, including those listed above.

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**TERMINATION OF EMPLOYMENT CONTRACTS AND JOB SECURITY**

In accordance with the Substantive Labor Code, companies may terminate the employment contract with or without just

cause, in which case they must pay compensation to the worker, according to the following table:

| Type of contract  |   | Compensation   |  |  |
|---|---|--|--|--|
| <b>Indefinite term</b>                                  | <b>Employee</b>   | Workers who earn less than 10 CMLMW:   | Workers who earn 10 CMLMW or more:   |  |
|   | <b>Seniority</b>  |  |  |  |
|   | 1 year or less  | 30 days of salary  | 20 days of salary  |  |
|   | More than 1 year  | 20 days of salary for each year of service, in addition to the 30 days for the first year. | 15 days of salary for each year of service, in addition to the 20 days for the first year. |  |
| <b>Fixed term</b>                                       | Salaries corresponding to the time remaining to fulfill the term stipulated in the contract.  |  |  |  |
| <b>For the duration of the contracted work or labor</b> | Salaries corresponding to the time remaining to fulfill the period determined by the duration of the contracted work or task. This cannot be less than 15 days of salary. |  |  |  |

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However, in Colombia there are also some enhanced job security protections (special labor protections) that limit the exercise

of the right to terminate, even for just cause. These are:

| Special Labor Protection                | Protected status  | Guarantee   |
|---|---|---|
| <b>Union</b>                            | Members of a union or its sub-branch who have positions such as directors, founders, adherents, or claimants, under the terms of Article 406 of the C.S.T.  | They cannot be dismissed, transferred, or have their working conditions worsened without just cause and the prior authorization of a labor judge.   |
| <b>Circumstantial</b>                   | Unionized workers who initiate a collective labor dispute. Also, for those who join a union with an ongoing collective dispute.   | They cannot be dismissed without just cause.  |
| <b>Maternity for mothers or fathers</b> | Pregnant workers or workers within 18 weeks of giving birth. This extends to workers when their spouse, permanent partner, or partner is in the above-mentioned conditions, whether or not they have formal employment. | They cannot be dismissed except for just cause and with the prior authorization of the labor inspector.   |
| <b>Health</b>                           | Workers who have a medium- or long-term physical, mental, intellectual, or sensory impairment that substantially prevents them from performing their duties under normal conditions.                                    | They cannot be dismissed without just cause and prior authorization from the labor inspector.   |
| <b>Pre-retirement</b>                   | Workers who are three years or less away from meeting the requirements for an old-age pension or minimum old-age pension, depending on the scheme to which they belong.   | They cannot be dismissed without just cause.  |
| <b>Workplace harassment</b>             | Workers who have filed a complaint for workplace harassment.  | They cannot be dismissed without just cause within 6 months of filing the complaint or until the date on which the workplace harassment proceedings are terminated.   |
| <b>Workplace sexual harassment</b>      | Workers who have filed a complaint for sexual harassment at work  | They cannot be dismissed without just cause within 6 months of filing the complaint or until the date on which the sexual harassment proceedings are terminated. This also applies to witnesses of incidents related to sexual harassment in the workplace in proceedings before the administrative or judicial authority handling the complaint or report. |

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Alianzas:



**Bogotá**  
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# Guidelines for hiring foreign workers

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## Guidelines for hiring foreign workers



In the era of globalization, hiring foreign workers has become a common practice for many companies in Colombia. The growing need for international talent, the diversification of the workforce, and the expansion of commercial operations have driven this phenomenon, which in turn poses a series of challenges and opportunities for both employers and foreign workers.

The hiring of foreigners in Colombia is governed by a clear legal and administrative framework that establishes the requirements, procedures, and responsibilities for both employers and foreign workers. In this context, the Special Administrative Unit of Migration Colombia, attached to the Ministry of

Foreign Affairs, plays a crucial role as the authority responsible for supervising and regulating the immigration and foreigner process in the country.

For this reason, we will now provide a summary and practical guide to the guidelines that employers must take into account when hiring foreign workers. One of the most important aspects to consider when hiring foreigners in Colombia is compliance with visa and work permit requirements.



**Depending on the type of work to be performed, foreign workers must obtain the appropriate visa that allows them to work in the country legally.**



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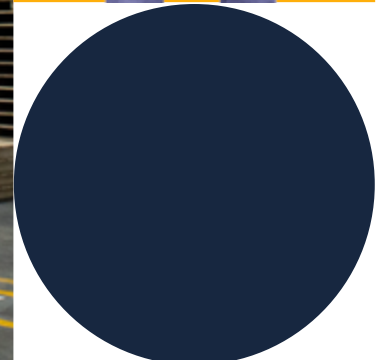
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### WHAT ARE THE REQUIREMENTS FOR FOREIGN WORKERS WHO WISH TO WORK IN COLOMBIA?

- They must obtain the corresponding work visa that allows them to practice their profession, occupation, work activity, or trade in the country. If this is the first time they are applying for a visa or if it has expired, they must apply through a Colombian Consulate abroad, requesting a temporary visa for the worker. It should be noted that entering the country as a tourist does not grant the right to work or obtain a temporary work visa in Colombian territory.
- In order to practice regulated professions or activities, it is necessary to meet the same requirements as Colombian citizens, which includes the homologation or validation of degrees, as well as obtaining permits, provisional licenses, registrations, professional cards, or proof of experience, issued by the Professional Councils or competent authorities, as applicable
- If you hold a spouse or permanent partner visa for a Colombian citizen,
  - you may work in the country after obtaining authorization on the corresponding visa.
  - Once the foreigner is hired, they must comply with their duty to i) renew their visa or foreigner's identity card in accordance with the validity period granted to them; ii) inform the Special Administrative Unit of Migration Colombia, attached to the Ministry of Foreign Affairs, of any changes of employer and/or contractor; iii) refrain from engaging in unauthorized activities or professions. Failure to do so may result in penalties imposed by

Migration Colombia in the exercise of its supervisory and control functions in matters of immigration and foreign nationals.



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## TYPES OF WORKING VISAS IN COLOMBIA

In accordance with the provisions of Decree 1067 of May 26, 2015, in order to work in Colombia, foreign citizens must

apply for one of the visa categories that best suits their particular situation.

These are the available options:

|                   |  |
|-------------------|--|
| <b>TP-4 Visa</b>  | Intended for foreigners who wish to enter Colombian territory for the purpose of working or providing services to individuals or legal entities domiciled in Colombia, as well as artistic, sports, or cultural groups visiting the country to offer public performances. This visa is valid for the duration of the employment or service contract, not to exceed three (3) years.  |
| <b>TP-7 Visa</b>  | Intended for foreigners seeking to enter Colombia to carry out various activities or occupations, such as being pensioners, rentiers, partners or owners of companies, receiving medical treatment, accompanying someone receiving medical treatment, owning real estate, practicing independent trades or activities, or performing occupations not covered by the decree. This visa is valid for one (1) year with multiple entries. |
| <b>TP-9 Visa</b>  | Designed for foreigners recognized as refugees or asylum seekers by the National Government, in accordance with the relevant international instruments. This type of visa allows the foreigner to engage in any legal occupation in Colombia and is valid for five (5) years.  |
| <b>TP-10 Visa</b> | Granted to foreigners who wish to enter Colombia as spouses or permanent partners of Colombian citizens. It is valid for three (3) years.  |
| <b>TP-12 Visa</b> | Intended for foreigners who plan to attend or participate in academic, scientific, artistic, cultural, or sporting events; job interviews; business training; commercial contacts; or cover journalistic events. This visa is valid for ninety (90) days with multiple entries.  |



**TP-13 Visa** Granted to foreigners who wish to provide specialized technical assistance to public or private entities in Colombia. It is valid for one hundred and eighty (180) days with multiple entries.

**TP-15 Visa** Intended for citizens of Mercosur member states and their associates who wish to reside temporarily in Colombia. This visa allows the foreigner to engage in any legal occupation in the country and is valid for two (2) years.

**TP-16 Visa** Designed for foreigners from countries with which Colombia has signed international agreements that include the Working Holiday program. This visa is valid for up to one (1) year with multiple entries and allows the holder to engage in paid activities for their livelihood while enjoying a period of rest or recreation in the country.

It is important to note that the Temporary TP Visa will be canceled if the foreigner is absent from the country for a period exceeding one hundred and eighty (180) consecutive days. In addition, according to the same Decree 1067, holders of TP4, TP7, and TP9 visas, among others, may opt for the Resident Visa (RE) after having held them for a minimum of five continuous and uninterrupted years, or two continuous and interrupted years in

the case of the TP15 Visa. The Resident Visa allows them to engage in any legal occupation in Colombia and is valid for five years, but they will lose their right to it if they are absent from the country for a period of two (2) years or more continuously.


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## WHAT ARE THE REQUIREMENTS FOR EMPLOYERS WHO WISH TO HIRE FOREIGN WORKERS IN COLOMBIA?

- a. It is imperative to require the candidate to present a visa that includes an open or closed work permit, or to have a special work permit that enables the foreigner to perform the authorized activity, occupation, or trade.
  - The visa application can be processed through the following link. [Click here](#) 
  - The application for the foreigner's identity card is processed i) First, by filling out the Single Form for Procedures on the Colombia Migration website. ii) Then, the corresponding fee for the issuance of the Foreign ID Card must be paid; payment can be made online or directly at the Colombian Migration headquarters. iii) Finally, the physical Foreign ID Card must be claimed at the Migration headquarters, once indicated, within six (6) months from the date of issuance of the document.
- b. If the foreigner's visa has been granted for three months or more, and their stay in the country corresponds to this period, the candidate must apply for a Foreign ID Card within the following 15 days.
  - The visa application can be processed through the following link. [Click here](#) 
  - The application for the foreigner's identity card is processed i) First, by filling out the Single Form for Procedures on the Colombia Migration website. ii) Then, the corresponding fee for the issuance of the Foreign ID Card must be paid; payment can be made online or directly at the Colombian Migration headquarters. iii) Finally, the physical Foreign ID Card must be claimed at the Migration headquarters, once indicated, within six (6) months from the date of issuance of the document.
- c. The employer must comply with the obligation to inform the Colombian Migration Administrative Unit in writing of the hiring, contracting, or admission of the foreigner, as well as their dismissal or termination of contract, within a period of fifteen (15) calendar days from the start or end of work. The registration must be made through the SIRE platform - INFORMATION SYSTEM FOR THE REPORTING OF FOREIGNERS, at this link. [Click here](#) 
- d. Additionally, a report must be submitted to the Ministry of Labor within 120 days, through the RUTEC platform (Single Registry of Foreign Workers in Colombia), at the following link. [Click here](#) 
- e. It is essential to bear in mind as an employer that in Colombia there are certain regulated professions that require a Special Temporary License issued by the corresponding Professional Councils. The following link provides a list of professions that require this professional requirement. [Click here](#) 
- f. The employer or contractor must cover the return expenses of the foreign worker and their family or beneficiaries, provided that the worker has been hired abroad to carry out an activity in Colombia, as established in Article 2.2.1.11.5.7 of Decree 1067 of 2015.

As of June 26, 2025, the date of entry into force of Law 2466 of 2025 (new labor reform), Article 37 establishes that a person's immigration status does not constitute an impediment to the enforceability of labor and social security rights in

Colombia. Consequently, foreign workers, regardless of their immigration status, must receive the same labor guarantees as those recognized for national workers, unless the Constitution or the law establishes any limitations.

Likewise, once an employment contract has been signed with a natural or legal person, the immigration regularization process must be facilitated, which will be regulated by the Ministry of Foreign Affairs within a maximum period of six (6) months from the entry into force of the aforementioned law. In any case, migrant workers are guaranteed access to labor justice.

Additionally, all professions that are regulated for Colombian workers will also be regulated for foreigners, who must prove their academic and professional suitability in accordance with international standards before the Ministry of Education, which will also define the specific professions and requirements that will be subject to this requirement.

However, in the case of hiring Venezuelan workers, companies must comply with all the requirements already set forth, with the particularity that, with regard to the VISA requirement, there is the alternative of hiring the worker upon presentation of the Special Stay Permit (PEP).

In accordance with the creation of the Temporary Statute for Venezuelan Migrants (ETPV) as a protection mechanism for Venezuelan citizens in Colombia, these citizens have a Special Regime for their hiring, which in a certain way seeks to provide temporary benefits for the regulation of the immigration and labor

situation of the Venezuelan population in Colombian territory, given the special political and social situation in the neighboring country. The ETPV will be valid for 10 years and will be implemented in two phases:

- **Single Registry of Venezuelan Migrants (RUMV):** Its objective is to characterize the Venezuelan population in Colombia to facilitate decision-making.
- **Issuance of the Temporary Protection Permit (PPT):** This physical or electronic document regularizes the applicant's immigration status. It is important to note that registration in the RUMV does not guarantee the issuance of the PPT.

In order to access the temporary protection regime, Venezuelan migrants must meet one of the following conditions:

- Be in Colombian territory legally with one of the following permits: Entry and Stay Permit (PIP), Temporary Stay Permit (PTP), Special Stay Permit (PEP) in force (including the PEPFF and the Special Complementary Stay Permit (PECP).

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- Be in Colombian territory with an SC-2 safe-conduct pass as part of an application for refugee status.
- Be in Colombian territory irregularly as of January 31, 2021.
- Enter Colombian territory legally after January 31, 2021, and during the first two years of the Statute's validity, through an authorized immigration checkpoint, complying with the requirements established in immigration regulations.

For more information, please consult the Guide for the Employment of Venezuelan Refugees and Migrants in Colombia, created by the Ministry of Labor.

**Click to go to the guide**

The above guidelines refer to the conditions or requirements that companies must observe when hiring foreigners, which are additional to compliance with the legal framework surrounding the hiring of personnel itself. In other words, in addition to verifying visa conditions, permits, and compliance with the respective platforms' registries, the hiring must comply with the laws applicable to the

nature of the contract:

- If the hiring is done through civil and commercial contracts such as: service provision, freelance, agent, among others, the contracts entered into must comply with all the legal requirements for this type of hiring, as well as ensure that the foreigner complies with the contributions to Comprehensive Social Security and Occupational Health and Safety regulations, as applicable.
- If the relationship is established through employment contracts, the employer must respect the minimum rights and guarantees provided for in the legal system.

For further information, please refer to the chapter "Labor Regulations: Hiring Human Resources" in the current Guide.

**Click to go to the chapter**

## PRACTICAL ANNEX: REQUIREMENTS FOR EMPLOYERS

| Requirement   | Explanation   | Link for processing and/or consultation                                 |
|---|---|---|
| Work visa   | Verify that the worker presents the appropriate visa for the authorized activity.   | <b>Click here</b>   |
| Foreign ID card   | If the foreigner's stay will be 3 months or longer, they must apply for a Foreign ID Card.  | <b>Click here</b>   |
| Special Stay Permit (PEP)                                     | Special Case:<br>Only applies to Venezuelan workers.  | <b>Click here</b>   |
| Notify the Colombian Migration Administration Unit in writing | Notify Migration Colombia in writing within 15 days of the start or end of the work of a foreign worker hired in the country.   | SIRE - Information System For Reporting Foreigners<br><b>Click here</b> |
| Report to the Ministry of Labor                               | Report to the Ministry of Labor within 120 days, through the Single Registry of Foreign Workers in Colombia.  | RUTEC Platform<br><b>Click here</b>                                     |
| Regulated Professions   | It is important to note that in Colombia there are certain regulated professions that require a Special Temporary License issued by the respective Professional Councils in order to practice in their specific areas of expertise. | <b>Click here</b>   |
| Assuming the return expenses of the foreign worker            | The employer or contractor must cover the return costs of the foreign worker and their family or beneficiaries if they were hired abroad to bring them to work in Colombia.   | Decree 1067 of 2015   |

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# Main national tax obligations and benefits applicable at the national and local levels

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## Main national tax obligations

Below is a summary of the most relevant taxes for the 2024 tax period in Colombia.



### INCOME TAX

This tax is levied on the profits obtained by taxpayers in the course of their ordinary activities. In this case, the tax period is equal to the calendar year.

#### Applicability to Legal Entities

The income tax rate for corporations and other legal investment entities is 35%. There are some exceptions to this rate, such as in the case of companies considered to be industrial users and operators of goods or services in free

trade zones, for which the rate is 20%.

- **Sector surcharges:** The following industries will be subject to a surcharge on corporate income tax:

| Sector  |                    | Surcharge |
|---|--------------------|-----------|
| Financial sector (until 2027)                                   |                    | 5%        |
| Coal and coal mining<br>(based on the average<br>product price) | Percentil < 45     | 0%        |
|   | Percentil 45 to 60 | 5%        |
|   | Percentil > 60     | 10%       |
| Oil extraction<br>(Based on average<br>product price)           | Percentil < 30     | 0%        |
|   | Percentil 30 to 45 | 5%        |
|   | Percentil 45 to 60 | 10%       |
|   | Percentil > 60     | 15%       |
| Hydraulic power generators (until 2026)                         |                    | 3%        |

- **Minimum tax:** As a general rule, taxpayers must pay income tax on at least 15% of their accounting profit (with some adjustments allowed by tax regulations).
- **Limitation of benefits:** Some income tax benefits are limited to 3% of the taxpayer's ordinary net income. These include, among others, expenses associated with the deduction for

employee education and the discount for environmental investments.

- **Deductions:** As a general rule, expenses that are necessary, proportional, and related to the taxpayer's activity are tax deductible. For example, the following are deductible:

Salaries that (i) have complied with mandatory labor contributions; (ii) have been subject to withholding at source as appropriate, and (iii) have been reported in the DIAN's electronic payroll system.

#### Applicable deductions

Taxes, fees, and contributions paid, provided they are directly related to the taxpayer's economic activity. 50% of the financial transaction tax.

Expenses outside Colombia if they are directly related to the taxpayer's productive activity and withholding tax has been duly applied, if applicable.



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## Individuals

Individual investors who are tax residents in Colombia must pay income tax at a marginal and progressive rate between

0% and 39%, depending on the individual's income level.

| From                            | Up to                           | Rate |
|---------------------------------|---------------------------------|------|
| 0                               | COP 51.300.850 / USD 12.825     | 0%   |
| COP 51.300.850 / USD 12.825     | COP 80.010.500 / USD 20.000     | 19%  |
| COP 80.010.500 / USD 20.000     | COP 192.966.500 / USD 48.240    | 28%  |
| COP 192.966.500 / USD 48.240    | COP 408.053.550 / USD 102.000   | 33%  |
| COP 408.053.550 / USD 102.000   | COP 892.823.050 / USD 223.206   | 35%  |
| COP 892.823.050 / USD 223.206   | COP 1.459.015.000 / USD 364.750 | 37%  |
| COP 1.459.015.000 / USD 364.750 | Hereafter                       | 39%  |

- The tax rate for non-resident individual investors is **35%**.
- **General limit on special deductions:** Up to 40% or COP \$63,067,100 (approx. USD \$15,750) of adjusted income may be claimed as deductions and exempt income.

## Withholding at source as income tax

On May 28, 2025, the Ministry of Finance and Public Credit issued Decree 572, which has been in force since June 1.

This decree anticipates the withholding at source of income tax and supplementary

taxes payable in 2026, so that they must be paid in the second half of 2025. With this change, more than 270 economic activities will have to submit to this change at higher rates. We highlight the following changes:

| Activity   | Previous rate | Rate D. 572/25 |
|--|---------------|----------------|
| Crops and animal husbandry (CIU 111-145)                       | 0,55%         | 1,20%          |
| Internet retail trade (CIU 4791)                               | 1,10%         | 3,50%          |
| Telecommunications (CIU 6110, 6120, and 6130)                  | 2,20%         | 3,50%          |
| Civil engineering works (CIU 4330)                             | 1,10%         | 3,50%          |
| Electric power generation and distribution (CIU 3511 and 3514) | 2,20%         | 4,50%          |

## DIVIDEND TAX

### Non-residents

Dividends paid to foreign individuals and entities that are non-resident investors will be subject to a general withholding tax of 20%. In any case, the potential application of preferential rates under double taxation agreements should be analyzed.

### Distribution among Colombian companies

The withholding tax rate applicable to the distribution of dividends among Colombian companies will be 10%.

In the case of dividends distributed among domestic companies: (i) the tax is levied at the first level of distribution; and (ii) the tax is not levied when the distribution is among a business group duly

registered with the commercial registry or among companies with a duly registered control situation.

### Resident individuals

For resident individuals, the withholding rate is 15% when the amount to be distributed exceeds COP 51,300,850 or USD 12,825. Dividends distributed from profits that have not been taxed at the level of the domestic company that decrees them will be subject to the income tax rate applicable in the respective tax year plus the respective dividend tax.

## CAPITAL GAINS TAX

This tax is levied on profits not related to the taxpayer's ordinary economic activity. Some examples are:

- Profit from the sale of a fixed asset owned for at least two years.
- Liquidation of companies, determined by the excess of contributed capital, provided that they do not correspond to profits that can be distributed as untaxed dividends and that the company has existed for a term equal to or greater than two years.



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## SALES TAX (VAT)

The sale of goods, the provision of services, and imports are subject to sales tax (VAT) at the general rate of 19%. The general rate has certain exceptions with respect to certain goods or services. Exports are exempt from VAT and entitle the exporter to claim a refund of the VAT generated in the value chain of the respective exported goods or services. VAT returns are due

every two or four months, depending on the taxpayer's gross income or whether they are an exporter.

If no taxable transactions have been carried out in the respective period, there is no obligation to file a return.

## PATRIMONY TAX

With certain particularities and rules that differ from income tax, this tax is levied mainly on the net assets of resident

individuals and the net assets directly owned in Colombia by non-residents. The rates for 2024 are as follows:

| From                               | To                                 | Rate  |
|------------------------------------|------------------------------------|-------|
| 0                                  | COP 3.624.005.000 / USD 906.000    | 0%    |
| COP 3.624.005.000 / USD 906.000    | COP 5.741.930.000 / USD 1.435.483  | 0.5%  |
| COP 5.741.930.000 / USD 1.435.483  | COP 11.248.535.000 / USD 2.812.134 | 1.0%  |
| COP 11.248.535.000 / USD 2.812.134 | Hereafter                          | 1.5%* |

\* The 1.5% rate will be in effect only until 2026 inclusive

## TAX ON FINANCIAL TRANSACTIONS (GMF)

The tax on financial transactions (GMF), which is 0.4%, is a tax levied on financial transactions involving the transfer of

money in savings or credit accounts, among other cases.

## REGISTRATION TAX

Capital investments made in commercial companies are subject to registration tax, which is 0.7% for increases in subscribed

capital and 0.3% for any share placement premiums that may apply.

## STAMP DUTY DURING 2025

Between February 22 and December 31, 2025, stamp duty will be in effect at a rate of 1%. It will apply to documents, public instruments, or securities that meet the following requirements:

- **Taxable event:** the tax is levied on the subscription or execution of private documents, public instruments, or securities with a value exceeding 6,000 UVT (COP 298,794,000 base year 2025) and that meet the following conditions: (a) they are executed or accepted in the country, or outside the country but with effect in the national territory; (b) they involve public entities, legal entities, or merchants with gross income or gross assets exceeding 30,000 UVT (COP 1,493,970,000 base year 2025).
- **Passive taxpayers and collection:** natural or legal persons, their equivalents, and non-exempt public entities are taxpayers

of this tax. Although the tax may be borne financially by the parties signing the document, instrument, or security, the person responsible for collecting the tax for tax purposes will be the withholding agent.

- **Exemptions:** National tax regulations establish more than 54 exceptions for the tax. We highlight: (i) transactions carried out through commercial offers accepted via purchase orders, an exception that may apply to a large number of transactions; (ii) external credit; (iii) ancillary contracts to main contracts; (iv) documents subject to registration tax, which would not be subject to stamp duty.

## TAX ON THE EXTRACTION OF HYDROCARBONS AND COAL

The tax will be levied on the first sale within or from the national territory of hydrocarbons and coal of the following tariff items, or upon presentation and

acceptance of the application for authorization for their shipment to the rest of the world:

| Tariff item | Description   | Rate |
|-------------|---|------|
| 27.01       | Coal; briquettes, ovoids, and similar solid fuels obtained from coal. | 1%   |
| 27.09       | Crude oils obtained from petroleum or bituminous minerals.            | 1%*  |

In any case, the requirement to pay these taxes will depend on the decision taken by the Constitutional Court by virtue of the

automatic control it must exercise over decrees with the force of law adopted in states of internal unrest.

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## MOST RELEVANT NATIONAL TAX BENEFITS IN THE AREA OF INFLUENCE

Having outlined the main national tax obligations, we now report on the following tax benefits, which may have a greater impact in the region:



| Name   | Tax                      | Incentive                | Validity                      | Who can take advantage of the benefit?  |
|--|--------------------------|--------------------------|-------------------------------|---|
| <b>Investment in science and technology projects</b>   | Income tax               | 30% discount             | Annual                        | Any individual or legal entity wishing to invest in science, technology, and innovation projects, in partnership with an entity recognized by the Ministry of Science, Technology, and Innovation, taking into account the criteria and conditions defined by the National Council for Tax Benefits in Science, Technology, and Innovation (CNBT). Subject to validation of formal aspects.   |
| <b>Hospitality and tourism</b>   | Income tax               | Differential rate of 15% | 10 years                      | <p>The following services provided will be eligible for the special income tax rate:</p> <ul style="list-style-type: none"> <li>• New hotels (built, remodeled, or expanded).</li> <li>• New theme parks.</li> <li>• New ecotourism and agrotourism projects.</li> <li>• New marinas.</li> <li>• New assistance centers for senior tourists.</li> </ul> <p>Services provided in municipalities with up to 200,000 inhabitants will have a special rate for 10 years. These rental rates and conditions may also benefit remodeled and/or expanded hotels, provided that the value of the expansion is not less than 50% of the acquisition value of the property.</p> |
| <b>Investment in unconventional energy sources, efficient energy management, smart metering, and green and blue hydrogen</b> | Income tax               | Special deduction of 50% | Period not exceeding 15 years | <p>All companies or individuals that invest in research, development, and production of electricity from non-conventional sources (FNCE); and measures for efficient energy management, including smart metering.</p> <p>Certification issued by the UPME must be obtained in order to apply the benefit, and the deduction may not exceed 50% of net income before subtracting the value of the investment.</p>  |
|  | VAT                      | Exclusion                | Indefinite                    | <p>Companies or individuals that import or purchase equipment, components, machinery, and domestic or imported services for energy from non-conventional sources or efficient energy management.</p> <p>The VAT exclusion will apply to actions and measures for efficient energy management, including smart metering equipment (the project must be evaluated and certified by the UPME).</p>   |
|  | Tariff incentives        | Exemption                | Indefinite                    | <p>Exemption from import tariffs on machinery, equipment, materials, and supplies not produced domestically for energy from non-conventional sources or efficient energy management.</p> <p>The corresponding certificate from the UPME must be obtained.</p>   |
|  | Accelerated Depreciation | up to 33.33%             | Annual                        | <p>Accelerated depreciation up to 33.33% annually for machinery, equipment, and civil works for reinvestment, investment, and operation for energy from non-conventional sources or efficient energy management.</p> <p>The corresponding certificate from the UPME must be available.</p>  |

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### MOST RELEVANT NATIONAL TAX BENEFITS IN THE AREA OF INFLUENCE

| Name   | Tax        | Incentive  | Validity   | Who can take advantage of the benefit?   |
|--|------------|--|------------|--|
| Employment benefits  | Income tax | 120% of wages paid to workers under 28 years of age  | Indefinite | Employers may deduct 120% of the wages paid to workers under 28 years of age who are working for the first time from their income tax. The maximum deduction for each employee may not exceed one hundred fifteen (115) monthly UVTs and will apply in the taxable year in which the employee is hired by the taxpayer.<br><br>A certificate from the Ministry of Labor will be required to obtain the benefit.  |
|  |            | 200% deductibility of wages and social benefits paid to workers with disabilities  | Indefinite | Employers who hire workers with a proven disability of at least 25% and who are required to file income tax returns and supplementary returns are entitled to deduct 200% of the value of wages and social benefits paid during the taxable year or period to workers with disabilities from their income, for as long as the disability persists.   |
|  |            | 120% deductibility from income tax of the value of wages and social benefits paid to persons who are not beneficiaries of old-age, family, or survivor pensions and who have met the pension age requirement established by law. | Indefinite | Taxpaying employers who are required to file income tax returns and hire persons who are not beneficiaries of old-age, family, or survivor pensions and who have met the pension age requirement established by law are entitled to deduct 120% of the value of the wages and social benefits paid to these persons during the taxable years in which the employee remains employed by the contributing employer from their income tax, provided that they correspond to at least 2.5% of the workforce for employers with fewer than one hundred (100) employees. |
|  |            | 200% income tax deduction on wages and social benefits paid to female workers who are victims of proven violence   | Indefinite | Employers who hire female workers who are victims of proven violence and who are required to file income tax returns and supplementary returns shall be entitled to deduct 200% of the value of wages and social benefits paid during the taxable year or period from their income tax, provided that the employment relationship exists, and for a period of up to three years.   |
| VAT on the export of services  | VAT        | Exempt from VAT with right to refund   | Indefinite | Services provided from the national territory that are to be used exclusively abroad by a natural or legal person without business or activity in Colombia shall be exempt from VAT and shall be entitled to a refund. In order to apply for a refund, the conditions set forth in Article 1.6.1.21.15 of Decree 1625 of 2016 must be met.   |
| Importation, formation, and construction of productive real fixed assets | Income tax | Income tax deduction for VAT paid  | Indefinite | Those who import, form, and construct productive real fixed assets may deduct the total VAT paid, including the services necessary to put them into operation, from their income tax.  |

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## TAX EXEMPTIONS IN THE DEPARTMENT OF ATLÁNTICO

| Municipality | Tax                       | Exemption % | Validity | Who can take advantage of this benefit?  |
|--------------|---------------------------|-------------|----------|--|
| Barranquilla | Industry and Commerce Tax | 100%        | 10 years | New industrial, commercial, and service companies that set up on urban and urban expansion land located between Avenida Circunvalar and the district perimeter towards Puerto Colombia, Tubará, and Galapa, and on the eastern edge of the Corredor Portuario (Calle 6) towards the Magdalena River from the extension of Carrera 46 to Carrera 8B.  |
|              |                           | 100%        | 10 years | Existing industrial, commercial, and service companies located along the Via 40 corridor (from Carrera 50B to Calle 85) and voluntarily relocate to properties located on urban and urban expansion land between Avenida Circunvalar and the district perimeter towards Puerto Colombia, Tubará, and Galapa, and on the eastern edge of the Corredor Portuario (Calle 6) towards the Magdalena River from the extension of Carrera 46 to Carrera 8B.   |
|              |                           | 100%        | 10 years | New companies that develop industrial and commercial services belonging to the storage and warehousing group and all port use groups, according to the POT (Land Use Plan) classification, and are located on urban and urban expansion land between Avenida Circunvalar and the district perimeter towards Puerto Colombia, Tubará, and Galapa, and on the eastern edge of the Corredor Portuario (Calle 6) towards the Magdalena River.  |
|              | Property Tax              | 100%        | 10 years | Companies that in 2014 are located facing the Via 40 corridor on the western bank and on the eastern bank up to the Magdalena River of the same corridor, and voluntarily relocate to properties located on urban and urban expansion land between Avenida Circunvalar and the district perimeter towards Puerto Colombia, Tubará, and Galapa, and on the eastern edge of the Corredor Portuario (Calle 6) towards the Magdalena River, and develop industrial and commercial uses for services belonging to the transport, storage and warehousing, and vehicle maintenance and repair groups; and commercial uses for goods belonging to the consumer products and merchandise group and all port use groups, according to the POT (Land Use Plan) classification. |
| Soledad      | Industry and Commerce Tax | 100%        | 2 years  | New commercial and service companies that generate 10 or more permanent direct jobs, 70% of which must be local.   |
|              |                           | 100%        | 5 years  | New industrial companies that generate 10 or more permanent direct jobs, 70% of which must be local.   |

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## TAX EXEMPTIONS IN THE DEPARTMENT OF ATLÁNTICO

| Municipality | Tax                       | % Exemption | Validity              | Who can take advantage of the benefit?  |
|--------------|---------------------------|-------------|-----------------------|---|
| Malambo      |                           | 100%        | 10 years              | <p>Industrial companies that make a proven investment of no less than 30,000 UVT in the purchase of land or real estate, new construction, and improvements and adaptations to existing buildings. In addition, the company must comply with the following local hiring requirement:</p> <ul style="list-style-type: none"> <li>• More than 25% of its employees, technical and operational workers, and 5% of administrative, professional, and technical administrative personnel during the first four years.</li> <li>• 35% of its employees, technical and operational workers, and 5% of administrative, professional, and technical administrative personnel, from the fifth to the sixth year.</li> <li>• 45% of its employees, technical and operational workers, and 5% of administrative, professional, and technical administrative personnel, from the seventh to the eighth year.</li> <li>• 55% of its employees, technical and operational workers, and 5% of administrative, professional, and technical administrative staff, from the ninth to the tenth year.</li> </ul>  |
|              | Industry and commerce tax | 100%        | 10 years<br>Gradually | <p>Companies engaged in commercial or service activities that make a proven investment of no less than 30,000 UVT in the purchase of land or real estate, new construction, and improvements and adaptations to existing buildings, which will be applied as follows:</p> <ul style="list-style-type: none"> <li>• A 100% exemption for the first three years, with the requirement of local hiring of more than 25% of its employees, technical and operational workers, and 5% of administrative, professional, and technical administrative personnel.</li> <li>• A 90% exemption in the fourth year, with the requirement of hiring more than 25% of employees, technical and operational workers, and 5% of administrative, professional, and technical administrative personnel locally.</li> <li>• An 80% exemption in the fifth year, with the requirement to hire 35% of its employees, technical and operational workers, and 5% of administrative, professional, and technical administrative staff locally.</li> <li>• A 70% exemption in the sixth year, with the requirement to hire 35% of employees, technical operational workers, and 5% of administrative, professional, and technical administrative personnel locally.</li> <li>• A 50% exemption from the seventh to the tenth year, with the requirement to hire locally 45% of employees, technical operat s, and 5% of administrative, professional, and technical administrative staff from the seventh to the eighth year, and 55% of employees, technical operat s, and 5% of administrative, professional, and technical administrative staff from the ninth to the tenth year.</li> </ul> |

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## TAX EXEMPTIONS IN THE DEPARTMENT OF ATLÁNTICO

| Municipality     | Tax                       | % Exemption | Validity                    | Who can take advantage of the benefit?  |
|------------------|---------------------------|-------------|-----------------------------|---|
| Palmar de Varela | Industry and Commerce Tax | 50%         | 10 years Gradually          | <p>New industrial, commercial, or service companies that set up in Palmar de Varela. New companies wishing to take advantage of these benefits must ensure that at least 40% of their hired personnel come from the municipality. The exemption will be granted as follows:</p> <ul style="list-style-type: none"> <li>• A 50% exemption for the first two years</li> <li>• A 40% exemption in the third and fourth years</li> <li>• A 30% exemption in the fifth and sixth years</li> <li>• A 20% exemption in the seventh and eighth years</li> <li>• A 10% exemption in the ninth and tenth years</li> </ul> <p>Companies that do not comply with the above provision (40% employment) may be granted an exemption from paying industry and commerce tax of up to 50% of the gradual exemptions, provided that they can demonstrate the creation of direct jobs in Palmar de Varela.</p> |
|                  |                           | 100%        | 7 years                     | <p>Orange economy companies are exempted once, provided that their main activity is carried out in the municipality. According to the following CIU 4 A.C. 3210, 3220, 5820, 5911, 5912, 5913, 5914, 5920, 6010, 6020, 6391, 6399, and 7310.</p>  |
|                  | Property Tax              | 50%         | 10 years on a gradual basis | <p>New industrial, commercial, or service companies that set up in Palmar de Varela or are already established in the municipality within the industrial zone or move there and develop projects to expand their job creation capacity with an investment of more than 10,000 UVT. During the construction phase, priority in hiring shall be given to residents of the municipality of Palmar de Varela.</p> <p>The exemption will be granted as follows:</p> <ul style="list-style-type: none"> <li>• 50% exemption for the first two years</li> <li>• A 40% exemption in the third and fourth years.</li> <li>• A 30% exemption in the fifth and sixth years.</li> <li>• A 20% exemption in the seventh and eighth years.</li> <li>• A 10% exemption in the ninth and tenth years.</li> </ul>  |

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## TAX EXEMPTIONS IN THE DEPARTMENT OF ATLÁNTICO

| Municipality | Tax                       | % Exemption | Validity     | Who can take advantage of the benefit?   |
|--------------|---------------------------|-------------|--------------|--|
| Galapa       | Industry and Commerce Tax | 100%        | 10 years     | Industrial, commercial, and service companies that set up in the municipality and meet the following requirements: <ul style="list-style-type: none"> <li>• Hire 30% of their employees with permanent residence in the municipality of Galapa during the ten (10) years of exemption.</li> <li>• Establish themselves on rural, urban, or urban expansion land in accordance with the PBOT.</li> <li>• Declare and pay 15% of the value of the exempt tax as a contribution to finance the MUNICIPAL EDUCATION FUND.</li> <li>• Declare and pay the complementary Industry and Commerce taxes: Fire Department Surcharge and Signs and Billboards.</li> </ul> |
|              |                           | 100%        | 10 years     | Properties that have been developed as free trade zones and industrial parks attracting investment, and each new company that arrives or sets up shop in the industrial, commercial, or service sectors, will be entitled to a 100% exemption.   |
|              | Property Tax              | 100%        | for 10 years | Properties where industrial, commercial, and service companies are established.  |
|              |                           | 100%        | 10 years     | Companies established on rural land in accordance with the PBOT.   |

In view of the territorial autonomy of municipal entities, all tax benefits are constantly changing, so it is important that in each case a prior validation be carried out with respect to the validity of the applicable benefit.



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# 09

# Business sustainability and environmental regime

Chapter in collaboration with:



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## Business sustainability and environmental regime

### COMPETENT ENVIRONMENTAL AUTHORITIES

#### SINA - National Environmental System. Law 99 of 1993

This is the set of policies, regulations, activities, resources, programs, and institutions that enable the implementation of the general environmental principles established in the Constitution and laws. In addition, these are the authorities responsible for environmental policy, planning, and management in Colombia.



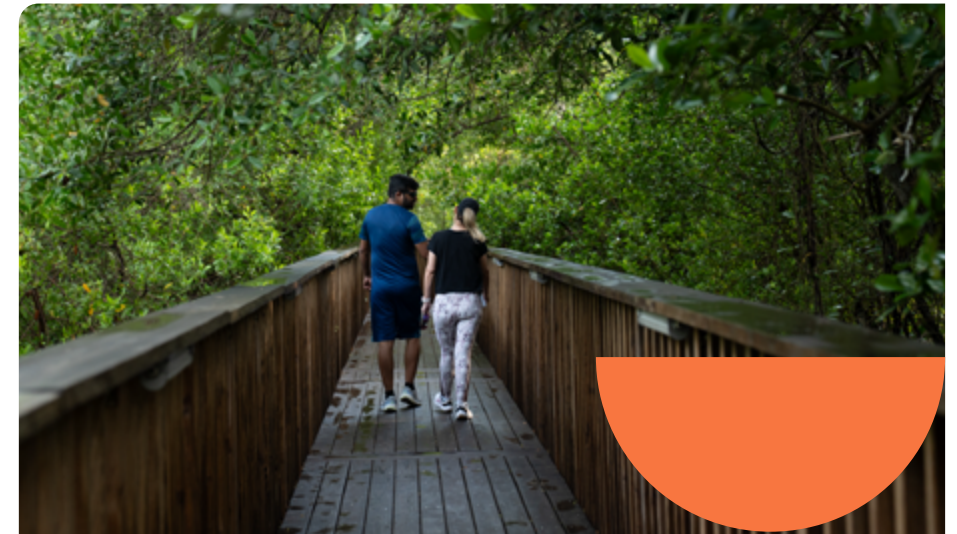
#### Ministry of Environment and Sustainable Development - MADS

The governing body of SINA, responsible for developing policies and issuing environmental standards and regulations for the entire national territory. Exceptionally, it grants certain environmental permits.



#### National Environmental Licensing Authority - ANLA

A body attached to the MADS, responsible for granting environmental licenses and other permits, concessions, and authorizations for projects, works, or activities with the greatest impact, as defined in the law and regulations.

#### Atlántico Regional Autonomous Corporation - CRA

Entity that administers renewable natural resources in the Department of Atlántico, except in the urban perimeter of the District of Barranquilla. It grants environmental licenses, permits, concessions, and authorizations and exercises environmental control and surveillance within its jurisdiction.



#### Public Environmental Establishment - Barranquilla Verde

Entity that manages renewable natural resources in the urban perimeter of the District of Barranquilla, except for rural land and the main water resource (Magdalena River). It grants licenses, permits, concessions, and environmental authorizations and exercises environmental control and surveillance within its jurisdiction.



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## LAND USE PLANNING AND ENVIRONMENTAL DETERMINANTS

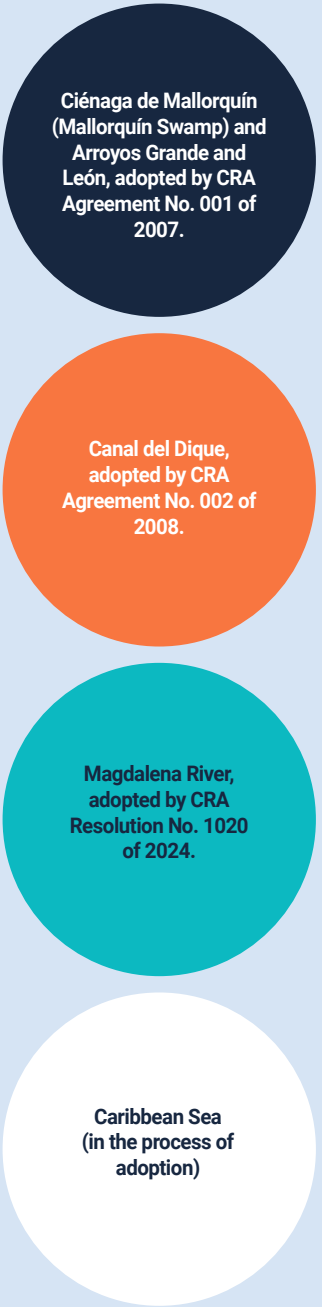
The regulations on land use and environmental determinants established in the Land Use Plans of the District of Barranquilla and other municipalities of the Department of Atlántico must be taken into account, all of which establish zoning and certain restrictions related to land use and/or protected areas, even though they generally favor the development of industrial and service activities.

### Land Use Plans (POT)

The POT of the District of Barranquilla, adopted by Decree 212 of 2014, delimits, within the different land uses, the protected land, based on the District's Main Ecological Structure Elements System (EPP), made up of the subsystem of watercourses and protection zones for water bodies, as well as the Environmental Management and Protection Zones (ZMPA).

### Watershed Management and Zoning Plans (POMCA)

The Watershed Management and Zoning Plans (POMCA) are environmental determinants to be taken into account for the development of projects, works, or activities. Currently, the following POMCA exist:



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## ENVIRONMENTAL LICENSES

The execution of Projects, Works, or Activities, hereinafter referred to as POA, which, in accordance with Law 99 of 1993 and the regulations (Decree 1076 of 2015), may cause serious damage to renewable natural resources or the environment or introduce significant or noticeable changes to the landscape, will require an Environmental License, understood as the authorization granted by the competent environmental authority, subject to compliance by the beneficiary with the requirements established by the authority in relation to the prevention, mitigation, correction, compensation, and management of environmental effects.

## Competencies

| Type of POA  | ANLA   | CRA or BARRANQUILLA VERDE   |
|--|--|---|
| <b>Hydrocarbons sector</b>                             | <ul style="list-style-type: none"> <li>a. Seismic exploration with road construction and in marine areas at depths of less than 200 meters.</li> <li>b. Exploratory drilling.</li> <li>c. Hydrocarbon exploitation.</li> <li>d. Transportation and conveyance of liquid and gaseous hydrocarbons with diameters equal to or greater than six (6) inches.</li> <li>e. Hydrocarbon delivery terminals and transfer stations.</li> <li>f. Construction and operation of refineries and petrochemical developments.</li> </ul> | N/A   |
| <b>Mining sector</b>                                   | <ul style="list-style-type: none"> <li>a. Coal: more than 800,000 tons/year.</li> <li>b. Construction materials: more than 600,000 tons/year.</li> <li>c. Clays and non-metallic industrial minerals: more than 250,000 tons/year.</li> <li>d. Metallic minerals and precious stones: removal of useful and sterile material greater than 2,000,000 tons/year.</li> <li>e. Other minerals and materials: more than 1,000,000 tons/year.</li> </ul>   | <ul style="list-style-type: none"> <li>a. Coal: less than 800,000 tons/year.</li> <li>b. Construction materials: less than 600,000 tons/year.</li> <li>c. Clays and non-metallic industrial minerals: less than 250,000 tons/year.</li> <li>d. Metallic minerals and precious stones: removal of useful and sterile material less than 2,000,000 tons/year.</li> <li>e. Other minerals and materials: less than 1,000,000 tons/year.</li> </ul>   |
| <b>Dams, reservoirs, and impoundments</b>              | With a capacity greater than 200 million cubic meters of water.  | With a capacity equal to or less than 200 million cubic meters of water.  |
| <b>Steel mills, concrete plants, and cement plants</b> | N/A  | Steel mills, cement plants, and fixed concrete plants with a concrete production capacity exceeding ten thousand (10,000) cubic meters/month.   |
| <b>Electricity sector</b>                              | <ul style="list-style-type: none"> <li>a. Construction and operation of power plants with a capacity equal to or greater than 100 MW.</li> <li>b. Exploration and use of virtually non-polluting alternative energy sources with an installed capacity greater than 50 MW.</li> <li>c. Laying of lines for the National Transmission System (STN), including substations, operating at voltages equal to or greater than 220 KV.</li> </ul>  | <ul style="list-style-type: none"> <li>a. Construction and operation of power plants with a capacity between 10 and 100 MW.</li> <li>b. Laying of Regional Transmission System (STR) lines, including substations, between 50 and 220 KV.</li> <li>c. Construction and operation of hydroelectric power plants with a capacity of less than 100 MW, except for small hydroelectric plants intended to operate in Non-Interconnected Zones (ZNI) and with a capacity equal to or less than ten (10) MW.</li> <li>d. Projects for the exploration and use of virtually non-polluting energy sources with an installed capacity between 10 and 50 MW.</li> </ul> |

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## Competencies

| Type of POA  | ANLA  | CRA or BARRANQUILLA VERDE   |
|--|---|---|
| <b>Nuclear power generation</b>                                  | Projects for nuclear power generation.  | N/A   |
| <b>Maritime and port sector</b>                                  | <ul style="list-style-type: none"> <li>a. Construction, expansion, and operation of deep-water maritime ports.</li> <li>b. Dredging to deepen access channels to deep-water seaports.</li> <li>c. Stabilization of beaches and coastal inlets.</li> </ul>   | <ul style="list-style-type: none"> <li>a. Construction, expansion, and operation of non-deep-draft seaports.</li> <li>b. Deepening dredging of access channels to ports that are not deep-water ports.</li> <li>c. The execution of private works related to the construction of hard works (breakwaters, jetty spurs, construction of dikes) and the regeneration of dunes and beaches.</li> </ul>       |
| <b>Airports</b>  | Construction and operation of international airports and new runways at such airports.  | Construction and operation of national airports and new runways at such airports.   |
| <b>Road network projects</b>                                     | National road network projects relating to: <ul style="list-style-type: none"> <li>a. The construction of roads, including bridges.</li> <li>b. The construction of second carriageways.</li> <li>c. The construction of tunnels and their accesses.</li> </ul>   | Secondary and tertiary road network projects: <ul style="list-style-type: none"> <li>a. The construction of roads, including bridges.</li> <li>b. The construction of second carriageways.</li> <li>c. The construction of tunnels with their accesses.</li> </ul>  |
| <b>River network projects</b>                                    | Execution of projects on the national river network relating to: <ul style="list-style-type: none"> <li>a. Construction and operation of public ports.</li> <li>b. Rectification of riverbeds, closure of branches, meanders, and oxbow lakes.</li> <li>c. Construction of jetty spurs.</li> <li>d. Diversion of riverbeds in the river network.</li> <li>e. Deepening dredging in navigable channels and delta areas.</li> </ul>   | Execution of private works in the national river network: <ul style="list-style-type: none"> <li>a. Construction and operation of ports.</li> <li>b. Rectification of riverbeds, closure of branches, meanders, and oxbow lakes.</li> <li>c. Construction of jetty spurs.</li> <li>d. Diversion of riverbeds in the river network.</li> <li>e. Deepening dredging in channels and delta areas.</li> </ul> |
| <b>Railways</b>  | The construction of railways and/or variants of the national railway network, both public and private.  | Construction of regional railways and/or variants thereof, both public and private.   |
| <b>Irrigation districts</b>                                      | Construction and operation of irrigation and/or drainage districts covering more than 20,000 hectares.  | Construction and operation of irrigation and/or drainage districts for areas between 5,000 and 20,000 hectares.   |
| <b>Production and importation of pesticides and insecticides</b> | Import: <ul style="list-style-type: none"> <li>a. Pesticides for agricultural use, with the exception of biological pesticides made from plant extracts.</li> <li>b. Pesticides for veterinary use, with the exception of products formulated for topical use on pets.</li> <li>c. Pesticides for public health use.</li> <li>d. Pesticides for industrial use.</li> <li>e. Pesticides for domestic use, except those in individual packaging or presentation.</li> </ul> | N/A   |

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## Competencies

| Type of POA                     | ANLA   | CRA or BARRANQUILLA VERDE   |
|---------------------------------|--|---|
| Solid Waste                     | N/A  | <ul style="list-style-type: none"> <li>a. Construction and operation of plants for the use and recovery of biodegradable organic waste exceeding 20,000 tons/year.</li> <li>b. Storage, treatment, and final disposal of RESPEL (hazardous industrial waste), RAEES (electrical and electronic waste), BIOSÓLIDOS (biosolids), and landfill waste.</li> </ul> |
| Chemical Manufacturing Industry | N/A  | Manufacture of: <ul style="list-style-type: none"> <li>a. Basic chemical substances of mineral origin.</li> <li>b. Alcohols.</li> <li>c. Inorganic acids and their oxygen compounds.</li> </ul>   |
| Gold processing plants          | N/A  | Construction and operation of gold processing plants.   |
| Introduction of foreign species | Introduction into the country of foreign parent species, species, subspecies, breeds, hybrids, or varieties for the purposes of cultivation, breeding, biological control, reproduction, and/or commercialization. | N/A   |
| Storage of hazardous substances | N/A  | Storage of hazardous substances, with the exception of hydrocarbons.  |
| Animal husbandry                | Species listed in the Appendices to the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).   | Commercial hunting and the establishment of zoos for commercial purposes.   |



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**Diagnóstico Ambiental de Alternativas – DAA**

En algunos casos, se debe solicitar previamente a la autoridad ambiental competente, pronunciamiento acerca del Diagnóstico Ambiental de Alternativas – DAA, para los siguientes tipos de POA:

- La exploración sísmica de hidrocarburos que requiera la construcción de vías.
- La construcción de puertos.
- El transporte y conducción de hidrocarburos líquidos o gaseosos, con diámetros iguales o superiores a seis (6) pulgadas.
- La construcción de aeropuertos.
- Los terminales de entrega de hidrocarburos líquidos, asociada al transporte por ductos.
- La construcción de carreteras, infraestructura y túneles asociada de la red vial nacional, secundaria y terciaria.
- La construcción de refinerías y desarrollos petroquímicos.
- La construcción de segundas calzadas.
- La construcción de presas, represas o embalses.
- La ejecución de obras en la red fluvial nacional, salvo los dragados de profundización.
- La construcción y operación de centrales generadoras de energía eléctrica.
- La construcción de vías férreas y variantes de estas.
- El tendido de líneas nuevas de transmisión del Sistema Nacional de Transmisión.
- Los proyectos que requieran trasvase de una cuenca a otra.

| Requisitos para obtener Licencia Ambiental  |
|---|
| Formato Único Nacional de solicitud de Licencia Ambiental   |
| Certificado de Existencia y Representación Legal  |
| Certificado de uso del suelo (cuando aplique)   |
| Autorización del propietario, arrendatario o tenedor (cuando aplique)   |
| Poder (cuando actúe por medio de apoderado)   |
| Costos de inversión y operación del POA   |
| Constancia de pago del servicio de evaluación   |
| Certificado de la Dirección Nacional de la Autoridad Nacional de Consulta Previa – DANCP del Ministerio del Interior, sobre presencia o no de comunidades étnicas |
| Constancia de radicación del Programa de Arqueología Preventiva ante el Instituto Colombiano de Antropología e Historia - ICANH (cuando aplique)                  |
| Planos del EIA en el modelo de almacenamiento geográfico - GEODATABASE  |
| Formato aprobado por la autoridad ambiental competente, para la verificación preliminar de la documentación   |
| Estudio de Impacto Ambiental – EIA, con su Plan de Manejo Ambiental   |
| Plan de Inversión Forzosa de no menos del 1% (cuando aplique)   |
| Plan de Compensación del Componente Biótico (cuando aplique)  |

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## PERMITS, CONCESSIONS, AUTHORIZATIONS, AND OTHER ENVIRONMENTAL MANAGEMENT AND CONTROL INSTRUMENTS

### Environmental Permits

| Type of permit  | Applies to   | Regulations                                       |
|---|--|---|
| <b>Surface water concession</b>   | Collection of water from natural surface sources for aqueducts, industry, hydrocarbons, mining, hydroelectric and thermal power plants, agriculture (irrigation), livestock, and recreational purposes | Decree 1076/2015, Art. 2.2.3.2.7.1                |
| <b>Groundwater exploration permit</b>   | Prospecting and exploration, including test drilling, with a view to subsequent use  | Decree 1076/2015, Art. 2.2.3.2.16.4               |
| <b>Groundwater concession</b>   | Collection of water from natural underground sources (aquifers) for the same purposes  | Decree 1076/2015, Art. 2.2.3.2.16.4               |
| <b>Authorization for the occupation and/or exploitation of beaches, riverbeds, and river channels</b> | Construction of works that temporarily or permanently occupy beaches, riverbeds, and water deposits  | Decree 1076/2015, Art. 2.2.3.2.12.1               |
| <b>Authorization for the forestry use of isolated trees</b>   | Felling or pruning of fallen or dead trees for health reasons, emergencies, relocation, or public or private works on urban and rural land   | Decree 1076/2015, Art. 2.2.1.1.9.1 to 2.2.1.1.9.6 |
| <b>Authorization for persistent forest use</b>  | Exploitation of forest resources, using sustainability criteria, in natural forests located on public or private land  | Decree 1076/2015, Art. 2.2.1.1.4.1 to 2.2.1.1.4.6 |
| <b>Single forest exploitation permit</b>  | Logging in natural and semi-natural ecosystems, secondary vegetation, and transformed ecosystems with or without environmental importance, always on rural land  | Decree 1076/2015, Art. 2.2.1.1.5.1 to 2.2.1.1.5.7 |



| Type of permit  | Applies to   | Regulations   |
|---|--|---|
| <b>Permit for Scientific Research on Biological Diversity</b>   | To carry out scientific research projects on biological diversity for commercial, industrial, or biological prospecting purposes, involving collection, gathering, capture, hunting, fishing, handling, and transportation | Decree 1076/2015, Art. 2.2.1.5.1.2                        |
| <b>Study Permit for the Collection of Wild Species Specimens of Biological Diversity for the Purpose of Preparing Environmental Studies</b> | To carry out studies requiring the collection of specimens of wild species of biological diversity for the purpose of preparing environmental studies to apply for licenses and other environmental permits                | Decree 1076/2015, Art. 2.2.2.9.2.2                        |
| <b>Atmospheric emissions permit</b>   | Discharge of gases, fumes, vapors, or other similar substances into the air from fixed sources, with the exception of boilers or furnaces that use natural gas as fuel   | Decree 1076/2015, Art. 2.2.5.1.7.2<br>Resolution 619/1997 |
| <b>Liquid discharge permit</b>  | Any commercial or industrial activity that generates discharges of domestic (ARD) and non-domestic wastewater into surface water, marine water, or soil, except for discharges into public sewers                          | Decree 1076/2015, Art. 2.2.3.3.5.1                        |

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## Environmental Plans and Programs

| Type of plan or program  | Applies to   | Regulation   |
|--|--|--|
| <b>Efficient Water Use and Conservation Program - PUEAA</b>  | All water resource users. Requires approval by the AAC when water is taken directly from a natural source  | Decree 1076/2015, Art. 2.2.3.2.1.1.1 to 2.2.3.2.1.1.7<br>Resolution 1257/2018    |
| <b>Rational and Efficient Energy Use Program - URE</b>   | All energy users. No submission or approval by the AAC required  | Law 697/2001<br>Decree 1073 of 2015, Article 2.2.3.6.2.1                         |
| <b>Comprehensive Management Plan for Waste Generated in Healthcare and Similar Activities - PGIRASA</b>                                  | All generators of waste generated in healthcare and similar activities (veterinary clinics, laboratories, mortuaries, animal processing, animal facilities, zoonoses, hospital laundry, beauty salons) | Decree 780/2016, Art. 2.8.10.1<br>Resolution 591/2024                            |
| <b>Environmental Management Plan for Construction and Demolition Waste - CDW</b>   | All CDW generators in construction and demolition activities. Requires submission and approval when the area exceeds 1000 m <sup>2</sup> (Barranquilla Verde) or 2000 m <sup>2</sup> (CRA).            | Resolution 472/2018<br>Resolution 1257/2021                                      |
| <b>Post-consumer Return Management Plan for Used Lead-Acid Batteries – BUPA (individual)</b>   | All producers (manufacturers and importers) of Used Lead Acid Batteries – BUPA must submit the plan for approval to the ANLA.  | Decree 1076/2015, Art. 2.2.6.1.4.1<br>Resolution 372/2009<br>Resolution 361/2011 |
| <b>Post-consumer Return Management Plan for Expired Drugs or Medicines and their Containers and Packaging (individual or collective)</b> | All producers (manufacturers and importers) of drugs or medicines must submit the plan for approval to the ANLA  | Decree 1076/2015, Art. 2.2.6.1.4.1<br>Resolution 371/2009                        |

| Type of plan or program   | Applies to   | Regulation  |
|---|--|---|
| <b>Post-consumer Return Management Plan for Pesticide Packaging (individual)</b>  | All producers (manufacturers and importers) of pesticides (domestic, industrial, veterinary, agricultural) must submit their plan to the ANLA for approval   | Decree 1076/2015, Art. 2.2.6.1.4.1<br>Resolution 1675/2013                  |
| <b>Environmental Management Plan for Paper, Plastic, Glass, Cardboard, and Metal Containers and Packaging – PGAREE (individual or collective)</b> | All producers (manufacturers or importers), understood as companies that place products or goods on the market in reusable paper, plastic, glass, cardboard, or metal containers or packaging, must submit the plan for approval to the ANLA                       | Resolution 1407/2018<br>Resolution 803/2024                                 |
| <b>Selective Collection System for Waste Electrical and Electronic Equipment – RAEES (individual or collective)</b>                               | All producers (manufacturers or importers) of electrical and electronic equipment (EEE) (including computers, lamps, batteries) for mass consumption, professional and industrial use must submit to the ANLA those for mass consumption that exceed the threshold | Decree 1076/2015, Art. 2.2.7A.1.1 to Art. 2.2.7A.4.6<br>Resolution 851/2022 |
| <b>Selective Collection System for Used Tires (individual or collective)</b>  | All tire producers (manufacturers or importers) must submit a report to ANLA if they exceed the threshold  | Resolution 1326/2017  |

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### Environmental registrations

| Type of registration  | Applies to   | Regulation   |
|---|--|--|
| <b>Single Environmental Registry (RUA)</b>  | All holders of environmental licenses, permits, concessions, or authorizations and/or generators of more than 10 kg/month of RESPEL. Includes the Mandatory Greenhouse Gas Report (ROE) and the Pollutant Release and Transfer Register (RETRC).                 | Resolution 839/2023  |
| <b>RESPEL Generator Registry</b>  | All non-manufacturing companies that generate more than 10 kg/month of RESPEL. From 2026 onwards, the RUA will apply to them.  | Decree 1076/2015, Art. 2.2.6.1.6.1<br>Resolution 1362/2009 |
| <b>Inventory of Polychlorinated Biphenyls - PCBs</b>  | All owners of equipment or waste containing mineral oils and/or consisting of, containing, or contaminated with polychlorinated biphenyls (PCBs).  | Resolution 222/2011<br>Resolution 1741/2016                |
| <b>National Registry for the Removal and Reduction of Greenhouse Gas Emissions (GHG) - RENARE</b> | Register of GHG mitigation initiatives that seek to qualify for payments for results or compensation, which contribute to the fulfillment of national climate change goals established under the United Nations Framework Convention on Climate Change (UNFCCC). | Resolution 1447/2018                                       |

### Disaster Risk Management

| Instrument  | Applies to  | Regulation  |
|---|---|---|
| <b>Disaster Risk Management Plan – DRMP</b>                   | Manufacturing industry, public service providers, cargo transportation and storage, highly complex construction projects, major civil works, and places with high public traffic                        | Decree 2157 of 2017<br>Decree 1081 of 2015                                  |
| <b>Contingency Plan for Oil Spills and Harmful Substances</b> | Users who explore, exploit, manufacture, refine, transform, process, transport, or store hydrocarbons or substances harmful to health and hydrobiological resources, which must be submitted to the AAC | Decree 1076/2015, Art. 2.2.3.3.4.14<br>Decree 1209/2018<br>Decree 1868/2021 |
| <b>Single Form for Reporting Environmental Contingencies</b>  | When an environmental contingency occurs (spill, fire, explosion, or leak), it must be reported to the AAC  | Resolution 1767/2016<br>Resolution 1486/2018                                |
| <b>Major Accident Prevention Program – PPAM</b>               | Classified facilities that exceed the fuel and substance storage threshold established in the annexes to the standard   | Decree 1347/2021  |



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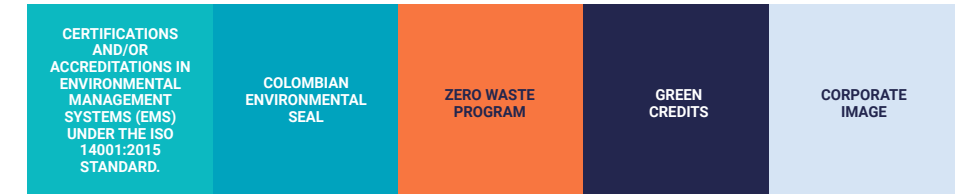
### ENVIRONMENTAL ECONOMIC CHARGES

| Type of obligation                          | Applies to   | Regulation  |
|---|--|---|
| Remunerative Fee                            | Any person who directly or indirectly uses water resources as a recipient of specific discharges   | Decree 1076/2015, Art. 2.2.9.7.1.1  |
| Water Use Fee                               | Any person who uses water resources under a water concession   | Decree 1076/2015, Art. 2.2.9.6.1.1  |
| Compensatory Fee for Timber Harvesting      | Holders of timber harvesting concessions who cut down trees to obtain timber resources in natural forests located on public and private land   | Decree 1076/2015, Art. 2.2.9.12.1.1   |
| Fees for assessment and monitoring services | Licenses, permits, concessions, authorizations, and other environmental management and control instruments   | ANLA: Resolution 1140/2022<br>CRA: Resolution 261/2023<br>BV: Resolution 543/2024 |
| Transfer of the electricity sector          | All companies, whether public, private, or mixed, that own hydroelectric or thermoelectric electric power plants with a total installed nominal capacity exceeding 10,000 kW, and on gross sales from their own generation | Decree 1076/2015, Art. 2.2.9.2.1.1  |
| Mandatory investment of no less than 1%     | All users who use water directly from natural sources and whose POA requires an environmental license  | Decree 1076/2015, Art. 2.2.9.3.1.1  |
| Compensation for the biotic component       | POAs that: a) require an Environmental License (listed in the annex to the regulation), b) Removal of Forest Reserve Areas, and c) Single Forest Use Permit  | Resolution 256/2018   |



### ENVIRONMENTAL TAX BENEFITS AND INCENTIVES

#### General benefits



#### Tax Incentives

| Type of investment                                   | Income deduction or discount | VAT Exclusion or Refund | Tariff Incentive | Accelerated Depreciation of Assets | Property Tax Discount |
|--|------------------------------|-------------------------|------------------|------------------------------------|-----------------------|
| Investments in Environmental Control and Improvement | ✗                            | ✗                       | ✗                | ✗                                  |                       |
| Non-Conventional Renewable Energy Sources - FNCER    | ✗                            | ✗                       | ✗                | ✗                                  |                       |
| Ecotourism   | ✗                            |                         |                  |                                    |                       |
| Donations (protected areas and foundations)          | ✗                            |                         |                  |                                    |                       |
| Science, technology, and environmental innovation    | ✗                            | ✗                       | ✗                |                                    |                       |
| Civil society nature reserves                        |                              |                         |                  |                                    | ✗                     |

#### Tax Incentives for Investments in Environmental Control and Improvement

- **Certifying authority:** Competent environmental authority (ANLA, CRA, or Barranquilla Verde).
- **Legal basis:** Tax Statute.
- **Requirements or conditions:** Decree 1625 of 2016 and Decree 2205 of 2017 (Ministry of Finance).
- **Procedure for obtaining the certificate:** Resolution No. 0509 of 2018 (Ministry of Environment and Sustainable Development).

#### Tax incentives for investments in FNCER

- **Certifying authority:** Mining and Energy Planning Unit (UPME).
- **Legal basis:** Law 1715 of 2014, amended by Law 2099 of 2021.
- **Requirements or conditions:** Decree 895 of 2022 (Ministry of Mines and Energy, Ministry of Finance).
- **Procedure for obtaining the certificate:** Resolution No. 000135 of 2025 (UPME).

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# The free trade zone regime: a tool for international trade

Chapter in collaboration with:

**ARAÚJO IBARRA**  
CONSULTORES EN NEGOCIOS INTERNACIONALES

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## The free trade zone regime and its benefits

### WHAT ARE FREE TRADE ZONES?

Free trade zones are defined as specific geographical areas within the national territory, established for the development of industrial activities involving the production of goods and the provision of services, or

commercial activities. These areas, which are designated for business activity, are covered by special tax, customs, and foreign trade regulations.

### WHAT IS THE FREE TRADE ZONE REGIME?

The current Free Trade Zone Regime was created by Law 1004 of 2005 and is regulated by Decree 2147 of 2016 and its amending decrees. Free trade zones are intended to be an instrument for the generation of formal and direct employment through the provision of incentives for new investments in productive real fixed assets, which in turn allow for the development of

economies of scale and increased competitiveness for productive activity and foreign trade.

More specifically, goods entering free trade zones are considered outside the national customs territory (TAN) for the purposes of taxes related to import activities.

### WHAT BENEFITS DOES THE FREE ZONE REGIME OFFER?

| Tax   | Customs   | Foreign Trade  |
|---|---|--|
| <p><b>Special income tax rate</b></p> <p>20% rate for income from the export of goods or services, compared to 35% in the National Customs Territory</p> <p>Some activities in free trade zones have a 20% rate without export requirements. This applies to port services, fuel refining, offshore free trade zones, logistics services, and user operators.</p> | <p><b>No customs duties or VAT</b></p> <p>The entry of goods from the rest of the world into a free trade zone is not considered an import, so no customs duties (tariffs and VAT) are generated or paid on goods entering the free trade zone, as long as they remain within it.</p> | <p><b>Export from free zone</b></p> <p>It is possible to export goods and services from free trade zones to third countries.</p> |
| <p><b>VAT exemption</b></p> <p>Raw materials, parts, inputs, and finished goods sold to industrial users of goods or services in free trade zones from the National Customs Territory or between these users shall be exempt from VAT, provided that they are intended for the development of the user's corporate purpose.</p>                                   |   | <p><b>Indefinite time for goods</b></p> <p>Foreign goods entering a free trade zone have no maximum period of stay.</p>          |



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## Types of users and free trade zones

### USERS

#### Permanent and Special Permanent Free Trade Zones

##### Operator user

Manages, administers, supervises, promotes, and develops the free trade zone; qualifies other users; monitors, controls, and authorizes the entry and exit of goods.

##### Industrial user

A company that sets up in the free trade zone to carry out productive activities or provide services.

##### Goods

Produces, transforms, or assembles goods by processing raw materials or semi-finished products.

#### Transitional Free Trade Zones

##### Administrator user

Administers the area declared as a transitional free trade zone. It is a legal entity with the legal capacity to organize national or international events, as well as to carry out activities related to the promotion, management, and administration of the area.

##### Services

Provides logistics (not storage), transportation, packaging, distribution, technical support, auditing, tourism, telecommunications, scientific and technological research, repair, cleaning or testing of goods, technical support, auditing, BPO services, among others.

**An industrial user may have both statuses.**

##### Commercial user

Engages in marketing, commercialization, storage, or preservation of goods – Cannot occupy more than 15% of the area – Cannot be a new legal entity – Does not have the benefits of the free trade zone regime.

##### Exhibitor user

This is the person who, on the occasion of a national or international event, acquires the status of exhibitor through a contractual relationship with the administrator user. In order to carry out their activities, the exhibitor user must sign a contract with the administrator user in which the terms and conditions of their relationship are determined.

### TYPES OF FREE ZONES

|                        | Permanent Multi-User Free Trade Zone   | Special Permanent Free Trade Zone   | Transitional Free Trade Zone   |
|------------------------|--|---|--|
| <b>Characteristics</b> | Multiple industrial or commercial users are established.<br>The operating user requests the declaration of the free zone, and industrial users are subsequently qualified. | A single industrial user is established, who requests the declaration of the free trade zone.   | Fairs, exhibitions, and national or international conferences of importance to the economy or international trade are held.                                      |
| <b>Modalities</b>      | <ul style="list-style-type: none"> <li>• Permanent</li> <li>• Technology parks</li> <li>• Offshore</li> </ul>  | <ul style="list-style-type: none"> <li>• Property</li> <li>• Services</li> <li>• Agro-industrial</li> <li>• Health services</li> <li>• Port services</li> <li>• Pre-existing</li> </ul> | N/A  |
| <b>Term</b>            | Maximum 30 years, extendable for an equal period.  |   | Includes the duration of the event, a prior period of up to 3 months, and a subsequent period of up to 6 months, the latter extendable once for an equal period. |

Articles 3, 29, 31, 57, 70, 79 of Decree 2147 of 2016



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### REQUIREMENTS AND COMMITMENTS FOR FREE TRADE ZONE DECLARATION

To apply for free trade zone declaration, a General Development Master Plan must be submitted to the Secretariat of the Intersectoral Free Trade Zone Commission-Ministry of Commerce, Industry, and Tourism. This Master Plan must demonstrate the legal, technical, and financial viability of the project to be developed.

Depending on the type of free trade zone, additional requirements are imposed and specific commitments are made, as presented below:

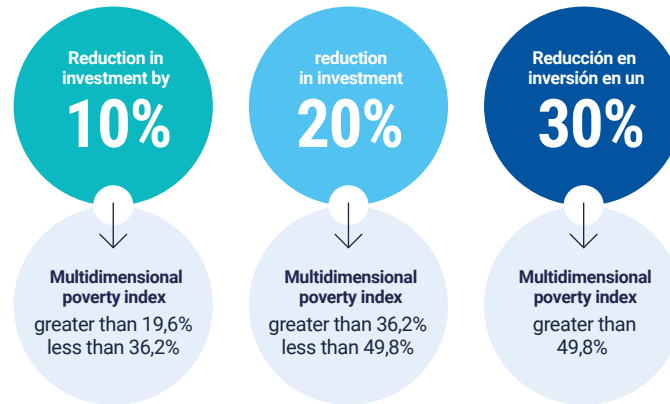
| <b>PERMANENT FREE TRADE ZONE</b>                     | <p><b>Within 5 years of the declaration:</b></p> <ul style="list-style-type: none"> <li>Investment greater than 924,224 UVT</li> <li>Five industrial users of goods and/or services established in the free trade zone at the end of the fifth year following the declaration.</li> <li>Proof of assets of 567,008 UVT must be provided.</li> </ul>  |                |                 |               |     |               |     |               |     |               |     |               |    |               |    |               |    |               |    |
|--|--|----------------|-----------------|---------------|-----|---------------|-----|---------------|-----|---------------|-----|---------------|----|---------------|----|---------------|----|---------------|----|
| <b>PERMANENT OFFSHORE FREE TRADE ZONE</b>            | <p><b>Within 6 years following the declaration</b></p> <ul style="list-style-type: none"> <li>New investment equal to or greater than the outstanding value at the time of filing the application for declaration of the free trade zone in each contract signed with the ANH.</li> <li>30 new direct jobs related to the economic activity.</li> </ul>  |                |                 |               |     |               |     |               |     |               |     |               |    |               |    |               |    |               |    |
| <b>PERMANENT FREE TRADE ZONE OF TECHNOLOGY PARKS</b> | Maintain at least one qualified industrial user during the term of the free trade zone.  |                |                 |               |     |               |     |               |     |               |     |               |    |               |    |               |    |               |    |
| <b>SPECIAL PERMANENT FREE TRADE ZONES OF GOODS</b>   | <p><b>Within 3 years of the declaration:</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">New investment</th> <th style="text-align: left;">New direct jobs</th> </tr> </thead> <tbody> <tr><td>3.012.550 UVT</td><td>150</td></tr> <tr><td>3.579.558 UVT</td><td>135</td></tr> <tr><td>4.146.566 UVT</td><td>120</td></tr> <tr><td>4.713.574 UVT</td><td>105</td></tr> <tr><td>5.280.582 UVT</td><td>90</td></tr> <tr><td>5.847.590 UVT</td><td>75</td></tr> <tr><td>6.414.598 UVT</td><td>60</td></tr> <tr><td>6.981.606 UVT</td><td>50</td></tr> </tbody> </table> | New investment | New direct jobs | 3.012.550 UVT | 150 | 3.579.558 UVT | 135 | 4.146.566 UVT | 120 | 4.713.574 UVT | 105 | 5.280.582 UVT | 90 | 5.847.590 UVT | 75 | 6.414.598 UVT | 60 | 6.981.606 UVT | 50 |
| New investment                                       | New direct jobs  |                |                 |               |     |               |     |               |     |               |     |               |    |               |    |               |    |               |    |
| 3.012.550 UVT  | 150  |                |                 |               |     |               |     |               |     |               |     |               |    |               |    |               |    |               |    |
| 3.579.558 UVT  | 135  |                |                 |               |     |               |     |               |     |               |     |               |    |               |    |               |    |               |    |
| 4.146.566 UVT  | 120  |                |                 |               |     |               |     |               |     |               |     |               |    |               |    |               |    |               |    |
| 4.713.574 UVT  | 105  |                |                 |               |     |               |     |               |     |               |     |               |    |               |    |               |    |               |    |
| 5.280.582 UVT  | 90   |                |                 |               |     |               |     |               |     |               |     |               |    |               |    |               |    |               |    |
| 5.847.590 UVT  | 75   |                |                 |               |     |               |     |               |     |               |     |               |    |               |    |               |    |               |    |
| 6.414.598 UVT  | 60   |                |                 |               |     |               |     |               |     |               |     |               |    |               |    |               |    |               |    |
| 6.981.606 UVT  | 50   |                |                 |               |     |               |     |               |     |               |     |               |    |               |    |               |    |               |    |

| <b>SPECIAL PERMANENT FREE TRADE ZONES OF SERVICES</b>   | <p><b>Within three years of the declaration:</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">New investment</th> <th style="text-align: left;">New direct jobs</th> </tr> </thead> <tbody> <tr><td>209.004 UVT - 961.449 UVT</td><td>500</td></tr> <tr><td>961.449 UVT - 1.922.898 UVT</td><td>350</td></tr> <tr><td>More than 1.922.898 UVT</td><td>150</td></tr> </tbody> </table>  | New investment | New direct jobs                | 209.004 UVT - 961.449 UVT              | 500  | 961.449 UVT - 1.922.898 UVT | 350 | More than 1.922.898 UVT | 150 |
|---|---|----------------|--------------------------------|--|--|-----------------------------|-----|-------------------------|-----|
| New investment  | New direct jobs   |                |                                |  |  |                             |     |                         |     |
| 209.004 UVT - 961.449 UVT   | 500   |                |                                |  |  |                             |     |                         |     |
| 961.449 UVT - 1.922.898 UVT   | 350   |                |                                |  |  |                             |     |                         |     |
| More than 1.922.898 UVT   | 150   |                |                                |  |  |                             |     |                         |     |
| <b>AGRO-INDUSTRIAL PERMANENT SPECIAL FREE TRADE ZONES</b>   | <p><b>Within 3 years of the declaration:</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">New investment</th> <th style="text-align: left;">New direct and/or related jobs</th> </tr> </thead> <tbody> <tr><td>Equal to or greater than 1.263.736 UVT</td><td>500</td></tr> </tbody> </table> <p>The commitment is to generate investment or generate employment</p>   | New investment | New direct and/or related jobs | Equal to or greater than 1.263.736 UVT | 500  |                             |     |                         |     |
| New investment  | New direct and/or related jobs  |                |                                |  |  |                             |     |                         |     |
| Equal to or greater than 1.263.736 UVT  | 500   |                |                                |  |  |                             |     |                         |     |
| <b>PERMANENT SPECIAL FREE TRADE ZONES OF HEALTH SERVICES</b>  | <p><b>Within 3 years of the declaration:</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">New investment</th> <th style="text-align: left;">New jobs (50% direct)</th> </tr> </thead> <tbody> <tr><td>209.004 UVT - 961.449 UVT</td><td>500</td></tr> <tr><td>961.449 UVT - 1.922.898 UVT</td><td>350</td></tr> <tr><td>More than 1.922.898 UVT</td><td>150</td></tr> </tbody> </table> <p>Commit to initiating the health accreditation process under the standards or guidelines required by the Ministry of Health and Social Protection.</p> | New investment | New jobs (50% direct)          | 209.004 UVT - 961.449 UVT              | 500  | 961.449 UVT - 1.922.898 UVT | 350 | More than 1.922.898 UVT | 150 |
| New investment  | New jobs (50% direct)   |                |                                |  |  |                             |     |                         |     |
| 209.004 UVT - 961.449 UVT   | 500   |                |                                |  |  |                             |     |                         |     |
| 961.449 UVT - 1.922.898 UVT   | 350   |                |                                |  |  |                             |     |                         |     |
| More than 1.922.898 UVT   | 150   |                |                                |  |  |                             |     |                         |     |
| <b>PERMANENT SPECIAL FREE TRADE ZONES OF PORT SERVICES</b>  | <p><b>Within 3 years of the declaration:</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">New investment</th> <th style="text-align: left;">New direct jobs</th> </tr> </thead> <tbody> <tr><td>Equal to or greater than 3.012.540 UVT</td><td>Direct and formal: <b>20</b><br/>Related: <b>50</b></td></tr> </tbody> </table> <p>Port concession agreement.</p>   | New investment | New direct jobs                | Equal to or greater than 3.012.540 UVT | Direct and formal: <b>20</b><br>Related: <b>50</b> |                             |     |                         |     |
| New investment  | New direct jobs   |                |                                |  |  |                             |     |                         |     |
| Equal to or greater than 3.012.540 UVT  | Direct and formal: <b>20</b><br>Related: <b>50</b>  |                |                                |  |  |                             |     |                         |     |
| <b>PRE-EXISTING ACTIVITY PERMANENT SPECIAL FREE TRADE ZONES</b>   | <ul style="list-style-type: none"> <li>Equity: 3,697,881 UVT.</li> <li>New investment: 13,897,853 UVT within 5 years after the declaration.</li> <li>Double the net taxable income of the year immediately preceding the declaration.</li> </ul>  |                |                                |  |  |                             |     |                         |     |
| <b>PRE-EXISTING ACTIVITY PERMANENT SPECIAL FREE TRADE ZONES FOR COMPANIES BENEFICIARIES OF THE EXEMPTION REFERRED TO ARTICLE 2 OF LAW 218 OF 1995</b> | <ul style="list-style-type: none"> <li>Equity: 1,848,941 UVT.</li> <li>New investment: 1,848,941 UVT within 3 years of the declaration.</li> </ul>  |                |                                |  |  |                             |     |                         |     |

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Depending on the municipality of location, the investment may be reduced as follows:



**QUALIFICATION AS A PERMANENT FREE TRADE ZONE USER**

To qualify as an industrial user in an existing permanent free trade zone, a new legal entity or branch of a foreign company must be established, which must submit its application to the free trade zone operator, demonstrating the legal, technical, and

financial viability of the project.

Based on the real productive fixed assets that the company has at the time of qualification, investment and employment commitments were acquired:

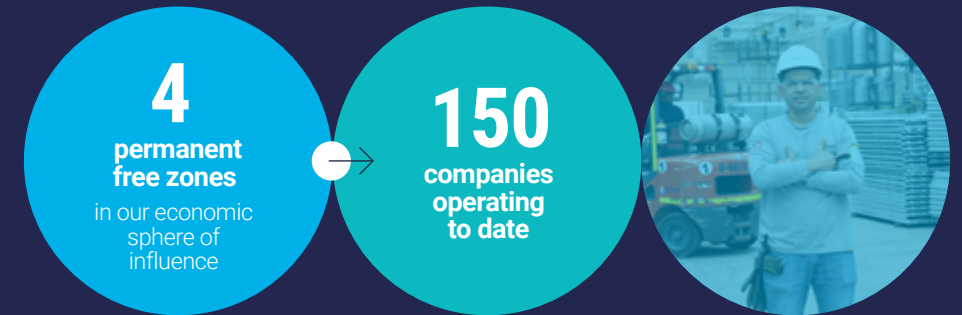
| Real productive fixed assets at the time of qualification |                                    | Investment commitment    |                  | Employment commitment direct and new jobs |          |
|---|------------------------------------|--------------------------|------------------|---|----------|
|   |                                    | UVT                      | COP <sup>1</sup> |   |          |
| Less than 12.326  | Less than \$613.822.474            | No investment commitment |                  | <b>Total</b>                              | <b>7</b> |
|   |                                    |                          |                  | Start-up                                  | 3        |
|   |                                    |                          |                  | 2 years                                   | 2        |
|   |                                    |                          |                  | 3rd year                                  | 2        |
| 12.327 - 123.263  | \$613.872.273 - \$6.138.374.137    | 20.092                   | \$1.000.561.508  | Start-up                                  | 20       |
| 123.264 - 739.576   | \$6.138.423.936 - \$36.830.145.224 | 100.459                  | \$5.002.757.741  | Start-up                                  | 30       |
| Higher to 739.577   | Higher to \$36.830.195.023         | 231.068                  | \$11.506.955.332 | Start-up                                  | 50       |

Article 80 of Decree 2147 of 2016.

1. UVT 2025: \$49.799

**FREE TRADE ZONES IN ATLÁNTICO**

The Atlántico has four permanent free trade zones in our economic area of influence, which are home to more than 150 companies operating to date. This type of infrastructure acts as a lever for companies given the tax, tariff, and foreign trade benefits it offers.



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### Barranquilla free trade zone

A pioneer in Colombia, it covers an area of 1,000,000 m<sup>2</sup> located in the port heart of the city of Barranquilla, with an interconnection gate to the regional Port Society, making it the only free trade zone in Colombia with direct access from the port to the zone, thus allowing for fast and secure cargo access. It also has a free port, through the user Portmagdalena, specializing in liquid bulk.

### Free trade zone space and services offered

Its portfolio of services includes: availability of lots, warehouses, and/or offices for lease, free trade zone management, high-tech platform, 24/7 customer service, guaranteed utilities, e-franco software specialized in foreign trade operations management, and social responsibility. In addition, we offer truck parking, auditorium and stand rental, weighing services, among others.



### La cayena free trade zone

Free trade zone located in Barranquilla. In addition to the benefits of the free trade zone regime, it offers unbeatable infrastructure conditions based on the highest international standards of competitiveness and is equipped with the best public services and rates on the Caribbean coast. It also offers the possibility of setting up companies in any sector, providing a quick and efficient response to their operational needs.

The La Cayena Free Trade Zone promotes the creation of clusters and the integration of industries from different sectors on the same logistics platform, providing opportunities for investors or companies to

take advantage of economies of scale where business synergies facilitate the creation of global value chains.

### Free trade zone space and services offered

- Modeling and support in business development
- The only park on the coast connected to a 34.5 KV voltage level (energy cost 7% below average)
- Sale and lease of lots and warehouses with the benefits of the free trade zone regime. Lots from 2700 m<sup>2</sup> and warehouses from 500 m<sup>2</sup>
- Paperless operations
- Built-to-suit models that allow you to focus your money on working capital.

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**Palermo free trade zone**

It was declared in 2015 for 15 years with an area of 30 ha, of which 4.5 ha have been developed. It is a partnership between the Bogotá Free Trade Zone Group and the Coremar Group. Its proximity to the Palermo Port Society gives it a logistical advantage for users who integrate their operations into the Palermo Cluster.

**Free trade zone space and services**

We can adjust the available space on our lots to the needs of our customers, offering a comprehensive solution from the adaptation of areas to the design and construction of the facilities required by our users. We have built processing plants, storage warehouses, and shorebases for OIL & GAS operations, among others.



**Atlantic International Free Zone – ZOFIA**

ZOFIA covers 120 hectares and is located in the municipality of Galapa, Atlántico. It is a reinvention of the Barranquilla Free Trade Zone, offering specialized infrastructure for international logistics. It provides solutions tailored to the needs of foreign trade companies and is a strategic point for conquering national and international markets. In addition, the park has LED lighting poles, three domestic water treatment plants, storm drains, drinking water storage tanks, and a firefighting network. Furthermore, the lots are fully urbanized, with electricity, water, gas, and fiber optic networks. 24/7 security.

**Free trade zone space and services available**

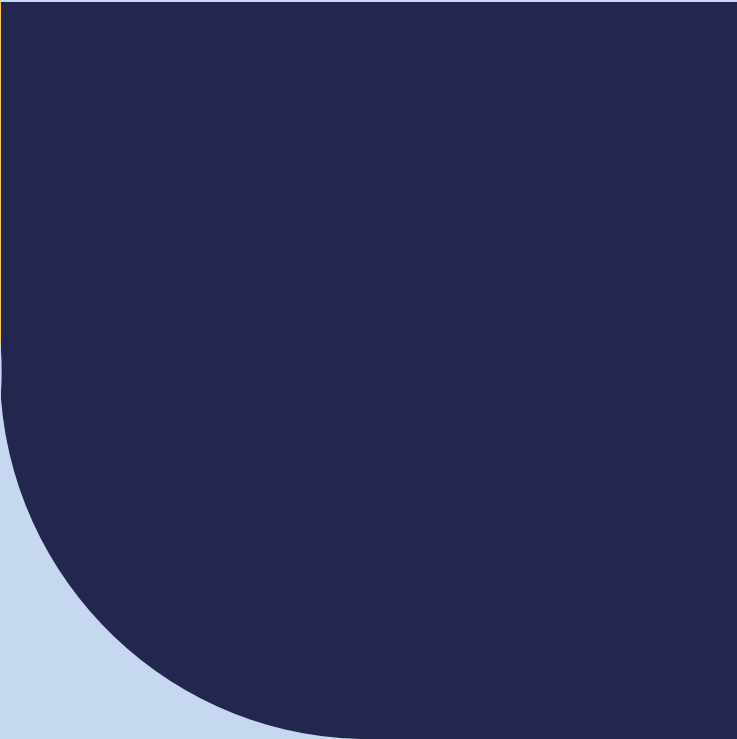
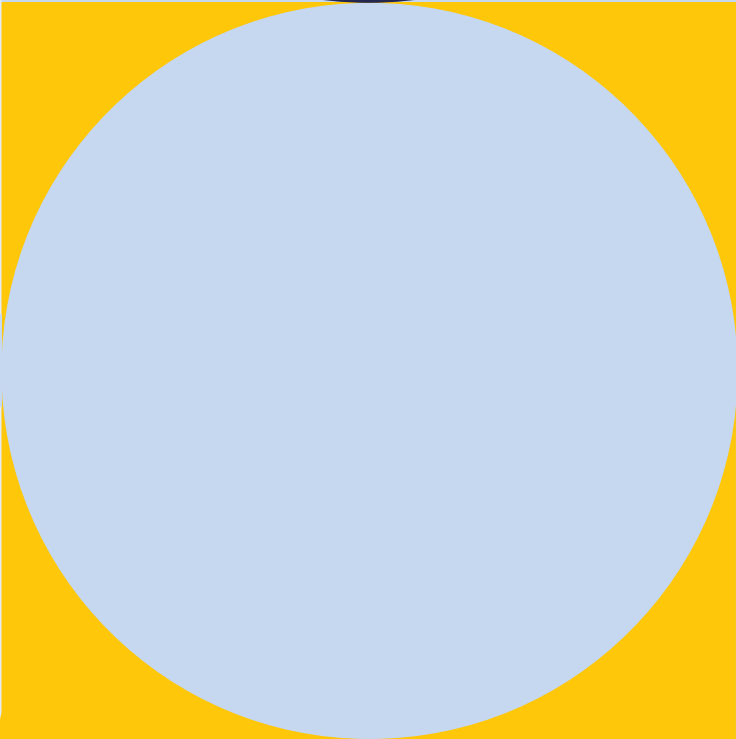
Warehouses from 580 m2 and developed lots from 1,000 m2 with the option to buy or lease, ready for immediate delivery. Custom warehouse construction. In-house services for foreign trade operations. Weighing services. Specialized software for foreign trade operations (eFranco).

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# Regulatory framework for investments in renewable energy



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## Regulatory framework for investments in renewable energy

According to the analysis of subnational energy potential in the Just Energy Transition Roadmap, the Caribbean region has been the focus of attention in the energy transition thanks to its abundance of renewable energy sources.

In terms of solar radiation, the region has the highest levels among Colombia's regions, in addition to topographical conditions that facilitate the implementation of photovoltaic solutions.

On the other hand, the region has the highest wind speeds and stability in terms of direction and magnitude, which allows for the development of onshore and offshore wind projects. Offshore alone, there are some 13 ideal areas for project development on the Caribbean coast, with a potential of around

50GW (Ministry of Mines and Energy, 2022).

The Caribbean region, and specifically the Department of Atlántico, is becoming an opportunity for industrial users, given that there are possibilities for alternative businesses related to electrical energy through self-generation processes, distributed generation systems, and the use of non-renewable energies, especially photovoltaic energy, taking advantage of the high solar radiation in the area, which have broad government support and private credit facilities and access to public funds for special programs.

The processes of incorporating photovoltaic capacity into the system are quicker to implement due to their lower impact on ecosystems and reduced use of land.

### SMALL-SCALE SELF-GENERATION (AGPE)

The possibilities of self-generation are a very important element in the cost planning of any industrial or commercial activity; that is why the country has been advancing in the regulation to promote Small-Scale Self-Generation (AGPE), encouraging its implementation through tax incentives and development credits. The maximum power limit for small-scale self-generation will be one (1) MW.

According to the recitals of CREG Resolution 135 of 2021, "Articles 16 and 17 of CREG Resolution 030 of 2018 established that AGPEs could deliver their surplus energy according to the following alternatives:

a. a marketer serving the regulated market, directly without a public call for bids, provided that there is no controlling relationship between the buyer and the seller, as understood in the terms of paragraph 4 of Article 45 of Decree 2153 of 1992,

b. to generators or marketers who allocate such energy exclusively to non-regulated users.

c. to the marketer integrated with the Network Operator (OR), who is obliged to receive the surpluses offered. For these, a distinction is made in the sale price depending on whether the AGPE uses Non-Conventional Renewable Energy Sources (FNCER).

Regardless of how small-scale self-generators deliver their surpluses to the system, Resolution 135 regulated how they would interact with marketers in the processes of delivering and selling energy surpluses.

In turn, Resolution 174 of 2021 established the technical and operational regulations for an AGPE to connect to the National Interconnected System (SIN) by entering into the respective connection contract with the Network Operator (OR).



1. The maximum power limit for an autogenerator to be considered small-scale, as defined in Resolution UPME 281 of 2015, is 1 MW, and shall correspond to the installed capacity of the autogenerator's generation system.

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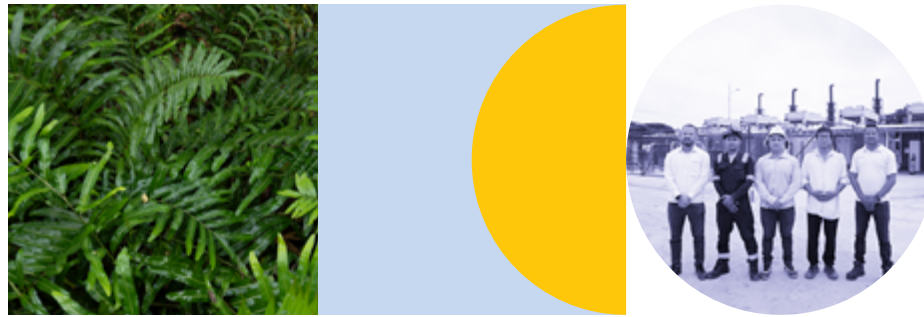
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### Distributed generation

CREG Resolution 174 of 2021 establishes the concept of Distributed Generation as the activity of generating energy by a system with a nominal capacity of less than 1MW connected to a Local Distribution System (LDS). In this case, unlike a Small-Scale Self-Generator (AGPE) and a Large-Scale Self-Generator (AGGE), all the energy produced by the Distributed Generator is sold to the grid as there is no consumption.

The agility of the mechanism established by CREG Resolution 174 of 2021 for the approval of the connection and other necessary procedures for the implementation of Distributed Generation projects, the market for the latter type of projects has grown considerably in the last two years, and it is now very common to structure projects or "clusters" of distributed generation projects that allow for the construction of the same amount of megawatts as a large-scale project, forming several strategically located distributed generation projects.

Additionally, the mechanism of surplus energy production by a self-generator and its incorporation into the system as distributed generation can be considered, which consists of the production of electrical energy near consumption centers, connected to a local distribution system (LDS) or a microgrid.

The amounts of energy that are incorporated into the grid vary according to the nearby consumption areas and the capacity of the grid to which it is connected. This is why we talk about AGPEs associated with distributed generation, since the incorporation of larger amounts of energy involves different technical situations that require more sophisticated solutions.

Distributed generation can be the result of an AGPE that produces surpluses and feeds them into the grid, or of an energy community that produces energy for that specific purpose.

### LARGE-SCALE SELF-GENERATION – AGGE

According to Resolution 174 of 2021, a large-scale self-generator (AGGE) is defined as a self-generator with an installed or nominal capacity within the defined range of more than 1 MW and less than 5 MW, as estimated by the national authority; these

are generally companies that dedicate their total energy production mainly to supplying their own needs or to generating structures where consumption is minimal and the benefit is focused on the sale of type 2 surpluses.

### TAX BENEFITS FOR UNCONVENTIONAL ENERGY SOURCES (FNCE)

With regard to tax benefits, Chapter III of Law 1715 of 2014 (amended by Law 2099 of 2021) establishes in Articles 11, 12, 13, 14, and 14B-1:

- Income tax deductions of 50% of the investment made in Unconventional Energy Sources (FNCE) for a period not exceeding 15 years from the taxable year following that in which the investment came into operation.
- Exemption from VAT on the acquisition of goods and services for the development of FNCE generation projects and efficient energy management.
- Exemption from import duties on machinery, equipment, materials, and supplies intended exclusively for reinvestment and investment in new FNCE projects.
- Generation activities based on FNCE and efficient energy management will benefit from the accelerated depreciation regime.

The tax benefits referred to in Law 1715 will remain in force for a period of thirty (30) years, starting on July 1, 2021, which require compliance with procedures before the UPME and the DIAN <sup>3</sup>.

The following link provides the steps and forms for accessing tax benefits for projects with Non-Conventional Energy Sources (FNCE)


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**REMOTE SELF-GENERATION**

On November 24, 2024, Decree 1406 was issued, amending Decree 1073 of 2015 to allow self-generators and marginal producers to supply their energy consumption through generation sources produced at sites other than the site of consumption.



In accordance with the provisions of this regulation, no authorization will be required for connection to the SIN or networks in the ZNI, nor will there be any distinction between large or small scale, or capacity limits for when the self-generator or marginal producer does not deliver energy through the network, and for the electrical energy produced by self-generators, the assets of the STN and/or distribution systems may be used for their own consumption (self-generation and remote marginal production).


This new self-generation policy opens up many possibilities for industrialists who do not have sufficient space to generate energy for self-consumption, allowing it to be produced at a different site, as well as allowing several self-generators to come together to produce the energy they require at a single site that may be located away from their own facilities.

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|  Arl                          |  Equipo y Maquinaria               |  Todo Riesgo Construcción |
|  Arrendamiento                |  Judiciales                        |  Transporte               |
|  Arrendamiento Mina y Energía |  Multiriesgo Empresarial           |  Vida                     |
|  Coopropiedades               |   |  |

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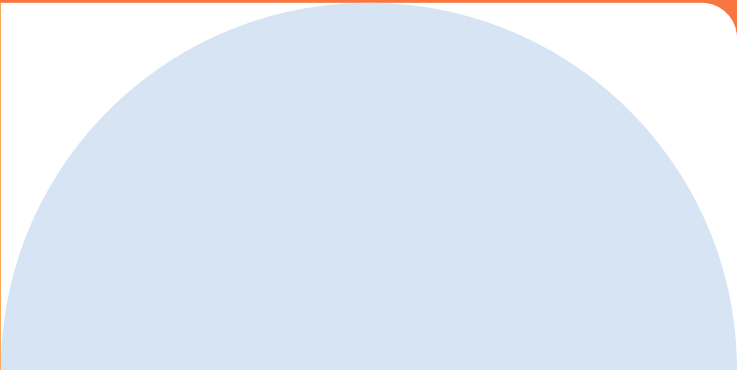
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# Regulatory framework for hydrogen projects



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## Regulatory framework for hydrogen projects

Colombia is in a privileged position to promote the hydrogen economy. Its wealth of unconventional renewable energy sources (hereinafter "FNCER") makes it a key player in the global energy transition. In this scenario, the Caribbean region, and particularly the Department of Atlántico, stands out as a key center of this transformation. Its abundance of solar and wind resources creates an ideal environment for the implementation of hydrogen projects.

The development of hydrogen in Colombia has been framed within the energy

### HYDROGEN ROADMAP (2021)

Led by the Ministry of Mines and Energy, the national strategy to promote the production, use, and export of hydrogen is defined, prioritizing green hydrogen due to its low environmental impact.

This guiding document sets goals for 2030 and 2050 and has been the starting point for structuring the regulatory framework. The strategic plan of the hydrogen roadmap in Colombia defines the guidelines for the development of low-carbon hydrogen in Colombia. The main objectives are:

transition policy, consolidating itself as a fundamental pillar for the decarbonization of the economy. The country has made progress in building a regulatory framework that seeks to promote the production, use, and commercialization of hydrogen, especially green hydrogen, taking advantage of its abundant potential in renewable energy.

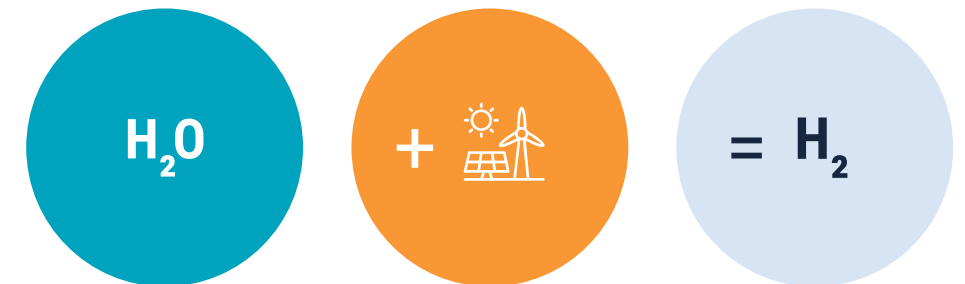
Its development offers a strategic opportunity to lead the region, driving innovation and new sustainable value chains.

- To produce green hydrogen on a large scale by 2030, with a target cost of USD 1.7/kg.
- Develop at least three green/blue hydrogen pilot projects by 2025.
- Promote local demand in sectors such as heavy transport, industry, and refining.
- Position Colombia as an exporter of green hydrogen to Europe and Asia.



### Types of Hydrogen Considered

| Type of Hydrogen | Definition  | Relevance in Colombia  |
|------------------|---|--|
| Green Hydrogen   | Produced through electrolysis using renewable energy (solar, wind). | National priority due to its alignment with the energy transition. |
| Blue Hydrogen    | Produced from natural gas with CO <sub>2</sub> capture.             | Transitional option for regions with gas infrastructure.           |
| White Hydrogen   | Obtained as a sub-product of industrial processes.                  | Included as FNCER in 2023 (Law 2294).                              |



Green hydrogen production is completely free of CO<sub>2</sub> emissions. It uses water and electricity from renewable sources to separate the water molecule into hydrogen and oxygen through a process

called electrolysis. This means that no greenhouse gases are released into the environment, offering a truly clean and sustainable option.

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## APPLICABLE FUNDAMENTAL LAWS

### Law 1715 of 2014

**Objective:** Promotes the integration of FNCER into the energy system.

**Benefits:**

- Income deduction
- VAT exemption
- Tariff exemption
- Accelerated depreciation

### Law 1931 of 2018

**Objective:** Amendment to Law 1715.

**Importance:** Introduces hydrogen as part of the solution for a low-carbon economy.

### Law 2099 of 2021

**Objective:** Modificación a la Ley 1715.

**New features:**

- Includes green and blue hydrogen as FNCER.
- These projects are eligible for existing tax benefits.
- They are declared to be of public use and social interest.

### Law 2169 of 2021

**Objective:** To strengthen the commitment to carbon neutrality.

**Importance:** Recognizes hydrogen as a pillar of the energy transition.

### Law 2294 of 2023

**Objective:** To expand the regulatory framework.

**New feature:** Recognizes white hydrogen as FNCER.

**Benefit:** Access to tax incentives.

### Regulatory Decrees and Resolutions 2021 – CREG Resolutions 135 and 174

**Objective:** To regulate technical aspects for connecting self-generation and distributed generation to the National Interconnected System (SIN).

**Importance:** Fundamental for hydrogen projects that require interaction with the electricity grid.

### Decree 895 of 2022

**Objective:** To regulate tax benefits for FNCER projects, including hydrogen.

**Benefit:** Tax benefits valid for 30 years, until 2051.

### Decree 1476 of 2022

**Objective:** To comprehensively regulate the production, transport, storage, distribution, and use of hydrogen.

**Importance:** Establishes definitions and conditions for each stage of the value chain.

### Decree 1537 of 2022

**Objective:** To define specific guidelines for the production and storage of hydrogen.

**Benefit:** Facilitates the integration of hydrogen into the National Interconnected System (SIN).

### UPME Resolution 319 of 2022

**Objective:** Details the procedures and requirements for projects to be certified as eligible for tax incentives.

### UPME Resolution 2024100000030 of 2024

**Objective:** Creates a methodology for classifying and validating low-emission hydrogen projects.

**Benefit:** Certification of goods and services associated with hydrogen.

### CREG Resolutions 135 and 174 of 2021

**Objective:** Regulate technical aspects of connecting self-generation and distributed

generation to the National Interconnected System (SIN), which are important for hydrogen projects that require interaction with the electricity grid.

## INCENTIVES AVAILABLE FOR HYDROGEN PROJECTS

The Colombian government has established a series of tax incentives and benefits to promote investment in renewable energy, which are extendable to green hydrogen projects. These incentives seek to reduce initial investment costs and make these projects more attractive to

entrepreneurs and investors, and are valid for a period of thirty (30) years, starting on July 1, 2021.

The main incentives, derived primarily from Law 1715 of 2014 (amended by Law 2099 of 2021), are:

| Incentive                     | Description  |
|-------------------------------|--|
| 50% income tax deduction      | 50% deduction of the total investment made, applicable for 15 years.         |
| VAT exemption                 | On the purchase of domestic or imported goods and services for the project.  |
| Exemption from customs duties | For the importation of machinery, equipment, materials, and supplies.        |
| Accelerated depreciation      | Assets can be depreciated over a period of three years, improving cash flow. |

Access to these incentives requires compliance with procedures before the Mining and Energy Planning Unit (UPME) and the National Tax and Customs Directorate (DIAN). The UPME is the entity

responsible for issuing the preliminary opinion that classifies the project as eligible for the benefits, while the DIAN is responsible for their effective application.

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**ATLÁNTICO:  
A STRATEGIC CENTER  
FOR GREEN HYDROGEN**

The Department of Atlántico, located in the Caribbean region, is positioned as an area with great potential for the development of green hydrogen projects.

This is due to a combination of geographical, climatic, and infrastructure factors.

**Competitive Advantages of Atlántico**

|  |  |
|--|--|
| <p><b>High Solar Radiation</b></p> <p>The Caribbean region has the highest levels of solar radiation in Colombia, which favors the development of photovoltaic projects to generate the electricity needed for electrolysis.</p>               | <p><b>High Wind Speeds</b></p> <p>Wind conditions on the Caribbean coast are ideal for the development of wind projects, both onshore and offshore. Significant potential is estimated, with about 13 ideal areas in the Caribbean region for offshore wind projects, totaling an estimated potential of 50 GW (Ministry of Mines and Energy, 2022).</p> |
| <p><b>Geographic Location and Logistics</b></p> <p>Proximity to strategic seaports facilitates the export of hydrogen and its derivatives, as well as the import of equipment and technology.</p>  | <p><b>Industrial Capacity and Potential Demand</b></p> <p>The presence of a significant industrial base in the Atlantic and Caribbean regions represents a potential demand for hydrogen to decarbonize industrial processes.</p>  |
|    |  |
| <p><b>Local Government Support</b></p> <p>Local authorities are actively committed to promoting the energy transition and the development of hydrogen projects, which can translate into streamlined procedures and institutional support.</p> | <p><b>Opportunities for Investors in Atlántico</b></p> <p>The Department of Atlántico offers a favorable environment for investment in hydrogen projects, with opportunities on various scale</p>  |

|  |   |
|--|---|
| <p><b>Large Green Hydrogen Projects</b></p> <p>Taking advantage of the vast potential of FNCER, large-scale projects can be developed for the production of green hydrogen for export or to supply large industries.</p> | <p><b>Self-Generation Projects for Hydrogen Production</b></p> <p>Companies can implement self-generation solutions (solar, wind) to produce hydrogen for their own consumption, taking advantage of existing incentives for self-generation and energy efficiency.</p> |
| <p><b>Distributed Generation Clusters</b></p> <p>Distributed generation allows for the creation of multiple smaller-scale projects strategically located to feed hydrogen production or for local use.</p>               | <p><b>Infrastructure Development</b></p> <p>Opportunities are opening up for investment in hydrogen storage, transportation, and distribution infrastructure.</p>   |

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## RELEVANT ASPECTS FOR THE IMPLEMENTATION OF HYDROGEN PROJECTS

In addition to the regulatory framework and incentives, there are other fundamental aspects that must be considered when planning and implementing hydrogen projects in Colombia.

### Technical and Safety Considerations

#### Technical Regulations and Standards

It is crucial to adhere to international technical regulations and safety standards for the production, storage, transportation, and use of hydrogen. Although Colombia is in the process of developing specific regulations, reference to international standards (ISO, IEC, etc.) is essential.

#### Risk Management

The assessment and mitigation of risks associated with the high flammability and lightness of hydrogen are priorities. This includes the design of safe facilities, leak detection systems, and emergency plans.

#### Water Quality

Electrolysis requires high-purity water. Water availability and treatment are important considerations in project location and design.

### Environmental and Social Aspects

#### Environmental Impact Assessments (EIA)

All projects of a certain size will require an EIA and the corresponding environmental licenses, in accordance with the regulations of the Ministry of Environment and Sustainable Development.

#### Sustainability and Circularity

The integration of sustainability practices throughout the project life cycle, including waste management and efficient use of resources, will be a differentiating factor.

#### Prior Consultation

In cases where projects may affect ethnic communities, prior consultation processes are a fundamental legal and social requirement.

#### Community Participation

Fostering a positive relationship with local communities through transparent communication and the generation of shared value is key to the long-term viability of projects.

### Financing and Business Models

#### Access to Capital

In addition to tax incentives, investors can explore green financing sources, investment funds specializing in renewable energy, and bank loans.

#### Carbon Markets

The possibility of generating carbon credits for the production of green hydrogen can be an additional source of income for projects.

#### Business Models

Defining clear business models, whether for hydrogen production for own consumption, sale to industry, export, or use in transportation, is essential for project structuring.

### Supply Chain and Logistics

#### Equipment Availability

The acquisition of electrolyzers and other specialized equipment may depend on international suppliers, which implies logistical and timing considerations.

#### Transport Infrastructure

The need to develop or adapt infrastructure for hydrogen transport (pipelines, specialized trucks) is a major challenge.

The Colombian regulatory framework, although still under development in some specific aspects of hydrogen, already offers fertile ground and a series of robust incentives for the development of green hydrogen projects.

The synergy between a clear energy policy, a legal framework that promotes renewable energies, and the wealth of natural resources in regions such as the Atlántico, make Colombia an attractive destination for investments in this new energy frontier. The key to success for entrepreneurs and investors will lie in a thorough understanding of current regulations, rigorous planning that incorporates technical, environmental, and social aspects, and strategic use of available incentives.

Collaboration between the public and private sectors will be essential to consolidate Colombia as a leader in the region's hydrogen economy.



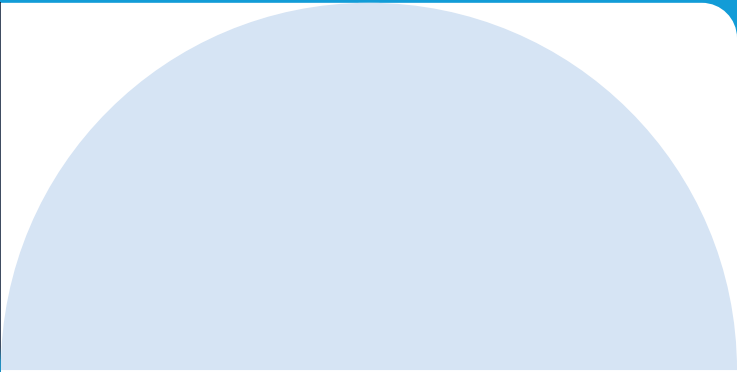
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# Regulatory framework for wind energy projects



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# Regulatory framework for wind energy projects

## FUNDAMENTALS OF THE ENERGY TRANSITION BASED ON FNCER (NON-CONVENTIONAL RENEWABLE ENERGY SOURCES)

| Regulation or Policy  | Contents   |
|---|--|
| Decree Law 2811 of 1974 - Natural Resources Code  | Primary Energy Resources: Solar, Wind, Topographic Slopes, Geothermal, Marine Energy   |
| Law 1715 of 2014 - Integration of Non-Conventional Renewable Energies into the National Energy System | Promotion, Public Utility and Social Interest, Competencies, Incentives, Rational and Efficient Use of Energy, Efficient Energy Management |
| Law 2099 of 2021 - Energy Transition  | Innovation and Research, Non-Interconnected Areas, Non-Conventional Renewable Energy Sources, Sustainable Mobility, Clean Production Seal  |
| CONPES 4075 of 2022 - Energy Transition Policy  | Objectives, Action Plan, Strategies, Monitoring, Financing   |
| Law 2294 of 2023 - National Development Plan  | Just Energy Transition   |

### Energy Transition Pillars

- SECURITY AND RELIABILITY IN ENERGY SUPPLY
- KNOWLEDGE AND INNOVATION IN ENERGY TRANSITION
- ECONOMIC DEVELOPMENT AND GROWTH BASED ON THE OPPORTUNITIES OFFERED BY THE ENERGY TRANSITION
- DEVELOPMENT OF AN ENERGY SYSTEM THAT CONTRIBUTES TO REDUCING GREENHOUSE GAS (GHG) EMISSIONS



## WIND ENERGY

This is defined as energy obtained from the force generated by the wind (exploiting the kinetic energy of moving

air). It can be generated through wind turbines installed on land or at sea (offshore).

## ENERGY SECTOR REGULATIONS

### General regulations (Ministry of Mines and Energy)

| Regulation or Policy   | Contents  |
|--|---|
| Decree 1073 of 2025 – Single Regulatory Decree for the Mining and Energy Sector                        | Regulations relating to the generation, transmission, distribution, and commercialization of energy |
| Decree 3683 of 2003 – Rational and Efficient Use of Energy (URE)                                       | Rational and Efficient Use of Energy (URE) and other forms of non-conventional energy               |
| Decree 2143 of 2015, amended by Decree 829 of 2020 – Non-conventional renewable energy sources (FNCER) | Promotion, development, and use of FNCER  |

### Electricity transfers from FNCER (Ministry of Mines and Energy)

| Regulation or Policy | Contents   |
|----------------------|--|
| Decree 1421 of 2021  | Electricity transfers to municipalities and districts  |
| Decree 1302 of 2022  | Electricity transfers to indigenous communities  |
| Decree 1475 of 2022  | Electricity transfers to Black, Afro-Colombian, Raizal, and Palenquero communities   |
| Decree 1538 of 2024  | Electricity transfers to municipalities and districts in areas with differential solar and wind potential                              |
| Decree 1539 of 2024  | Electricity transfers to black, Afro-Colombian, Raizal, and Palenquero communities in areas with differential solar and wind potential |
| Decree 1540 of 2024  | Electricity transfers to indigenous communities in areas with differential solar and wind potential                                    |

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- Pautas para la vinculación de trabajadores de extranjeros
- Principales obligaciones tributarias nacionales y beneficios aplicables al ámbito nacional y local
- Sostenibilidad empresarial y Régimen Ambiental
- Régimen franco: herramienta para el comercio internacional
- Marco regulatorio para inversiones en Energías Renovables
- Marco regulatorio para proyectos de Hidrógeno
- Marco regulatorio para proyectos de energía Eólica
- Directorio de miembros

**Campo de aplicación**

Aplica únicamente a los generadores de energía, con potencia nominal instalada superior a 10.000 kilovatios.

**Porcentaje de la transferencia cuando no hay potencial diferencial de sol y viento**

1% de las ventas brutas de energía por generación propia.

**Porcentaje de la transferencia cuando hay potencial diferencial de sol y viento**

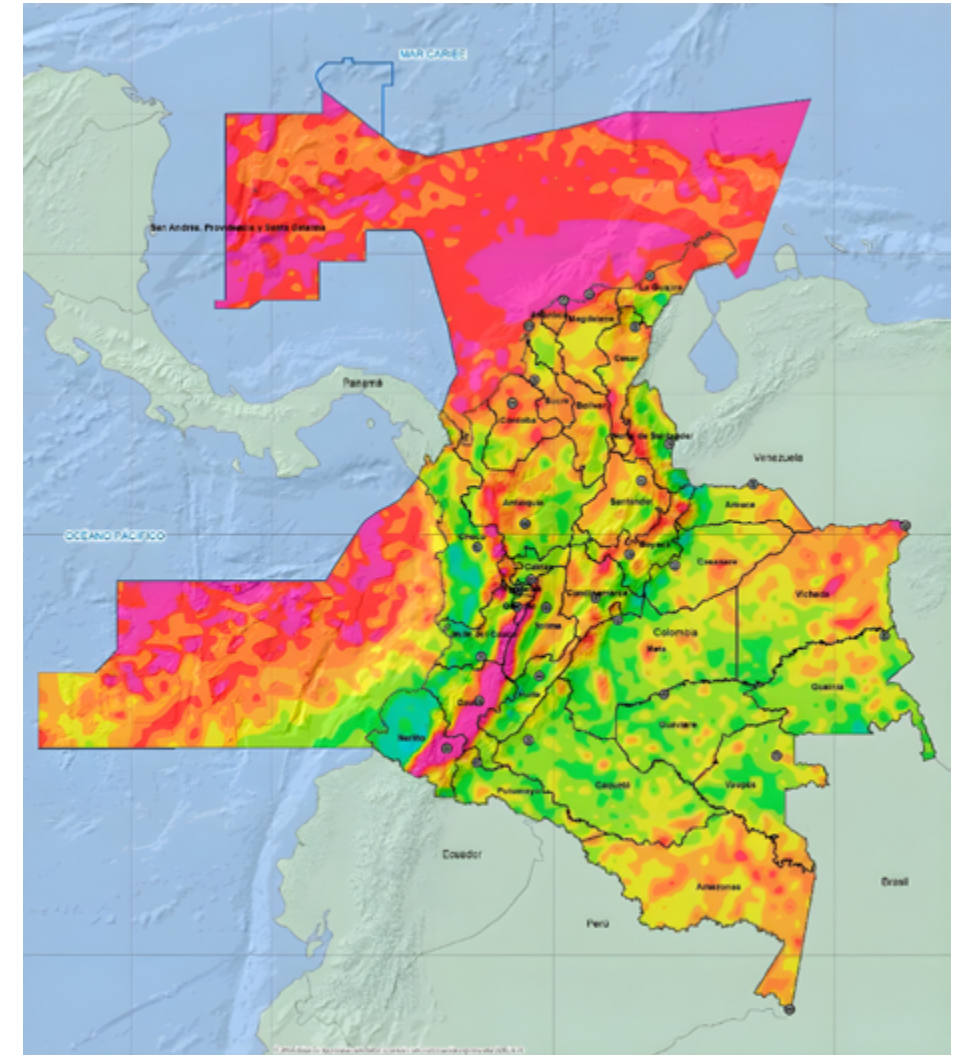
6% de las ventas brutas de energía por generación propia para proyectos nuevos.  
4% de las ventas brutas de energía por generación propia para proyectos existentes (a diciembre de 2024).

**Distribución de la transferencia**

100 % para los municipios y distritos donde no hay comunidades étnicas. 40% para municipios y distritos y 60% para las comunidades étnicas donde las hubiere.

**Definición de potencial diferencial de sol y viento**

mayor radiación solar (más de 5 kWh/m<sup>2</sup>/día) y mayor velocidad el viento (más de 4 m/s a 10 m de altura), de acuerdo con el atlas de sol y viento del IDEAM.



Fuente: Atlas de Vientos del IDEAM, el cual resalta el potencial diferencial de viento del Departamento del Atlántico y sus zonas costera y marítima.



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## REGULATIONS MINING AND ENERGY PLANNING UNIT (UPME)

Adopted by the Ministry of Mines and Energy through Resolution 40156 of April 29, 2022, the UPME presents the third version of the Indicative Action Plan of the Rational Energy Use Program (PAI-PROURE) for the period 2022-2030, a document that proposes a vision for 2030 of energy efficiency as a fundamental resource in achieving the sector's public policy objectives: reliable supply,

competitive prices, and climate change mitigation.

It also outlines the potential for energy efficiency and CO2 emissions reduction in different sectors of the economy as a result of adopting better technologies, changing fuels, and using energy from FNCER, such as wind energy.

## Tax Incentives for Wind Energy - UPME

### Legal basis

Law 1715 of 2014, amended and supplemented by Law 2099 of 2021.

### General conditions

Decree 895 of 2022 (Ministry of Mines and Energy, Ministry of Finance)

### Procedure, rates, and forms

Resolution No. 000135 of 2025 of the UPME.

### Purpose

The latter establishes the requirements, procedure, and fees to be charged for evaluating applications and issuing certificates that allow access to the tax incentives of Law 1715 of 2014, which are issued solely and exclusively by the UPME.



## Types of incentives

| Incentive  | Subject   |
|--|---|
| Income deduction   | To promote research, development, and investment in the field of energy production with FNCE, those required to declare income who make direct investments in this area will be entitled to deduct 50% of the total investment made from their income over a period of no more than 15 years, counted from the following taxable year in which the investment began operating.<br><br>The amount to be deducted may not exceed 50% of the taxpayer's net income, determined before subtracting the value of the investment. |
| Exclusion from sales tax (VAT)                           | Domestic or imported equipment, elements, machinery, and services intended for pre-investment and investment in FNCER projects, as well as for the measurement and evaluation of potential resources, shall be exempt from VAT.   |
| Tariff incentive   | Individuals or legal entities that are owners of new investments in new FNCE projects and the measurement and evaluation of potential resources shall be exempt from paying import duties on machinery, equipment, materials, and supplies that are not produced by the domestic industry and whose only means of acquisition is subject to importation.  |
| Accounting incentive: accelerated depreciation of assets | Generation activities based on FNCE will enjoy the accelerated depreciation regime, applicable to the machinery, equipment, and civil works necessary for pre-investment, investment, and operation of generation projects, as well as for the measurement and evaluation of potential resources, with a depreciation rate of no more than 33.33% as an overall annual rate.  |

## Special regulation for offshore wind energy

| Type of regulation   | Subject   |
|--|---|
| Joint Resolution No. 40368 of 2024 (Ministry of Mines and Energy and General Maritime Directorate - DIMAR) | Defines the competitive process for granting temporary occupation permits for maritime areas for the development of offshore wind energy generation projects. |

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## ENVIRONMENTAL REGULATIONS

### Applies to virtually non-polluting alternative energies

Virtually non-polluting alternative energies are understood to be Non-Conventional Renewable Energy Sources (FNCER).

| ANLA Jurisdiction   | CRA and Barranquilla Verde Jurisdiction  |
|---|--|
| Projects for the exploration and use of virtually non-polluting alternative energy sources for electricity generation with an installed capacity equal to or greater than fifty (50) MW | Projects for the generation or exploration and use of virtually non-polluting energy sources with an installed capacity equal to or greater than ten (10) MW and less than fifty (50) MW |

### Environmental Diagnosis of Alternatives

In accordance with Decree 2462 of 2018, inserted in Decree 1076 of 2015 (Single Regulatory Decree for the Environment and Sustainable Development Sector) and as an incentive, generation projects from solar, wind, geothermal, and tidal energy sources are exempt from the Environmental Diagnosis of Alternatives (DAA).

### Requirements for obtaining an Environmental License

- Single National Form for Environmental License Application
- Certificate of Existence and Legal Representation
- Certificate of land use (when applicable)
- Authorization from the owner, lessee, or holder (when applicable)
- Power of attorney (when acting through

a representative)

- Investment and operating costs of the POA
- Proof of payment for the evaluation service
- Certificate from the National Directorate of the National Authority for Prior Consultation (DANCP) of the Ministry of the Interior, confirming the presence or absence of ethnic communities
- Proof of filing of the document with the Colombian Institute of Anthropology and History (ICANH) (when applicable)
- EIA plans in the geographic storage model - GEODATABASE
- Form approved by the competent environmental authority for preliminary verification of documentation
- Environmental Impact Assessment (EIA), including the Environmental Management Plan (PMA)

### Other permits and environmental management and control instruments required for wind projects (when applicable)

| Permission   | Activity   | Regulation  |
|--|--|---|
| Authorization for the occupation and/or exploitation of beaches, watercourses, and riverbeds                 | Construction of works that temporarily or permanently occupy beaches, watercourses, riverbeds, or water reservoirs   | Decree 1076/2015, Art. 2.2.3.2.12.1   |
| Authorization for the forestry use of isolated trees   | Felling or pruning of trees for public or private works, on urban and rural land   | Decree 1076/2015, Art. 2.2.1.1.5.1 to 2.2.1.1.9.6                           |
| Single forest use permit   | Felling in natural and semi-natural ecosystems, secondary vegetation, and transformed ecosystems with or without environmental importance  | Decree 1076/2015, Art. 2.2.1.1.5.7  |
| Permit to study the collection of wild species specimens for the purpose of conducting environmental studies | To carry out studies requiring the collection of specimens of wild species of biological diversity for the purpose of preparing environmental studies to apply for licenses and other environmental permits  | Decree 1076/2015, Art. 2.2.2.9.2.2  |
| Comprehensive Hazardous Waste Management Plan – PGIRP  | All generators of hazardous waste – RESPEL. No submission or approval by the AAC is required   | Decree 1076/2015, Art. 2.2.6.1.3.1  |
| Environmental Management Program for Construction and Demolition Waste – RCD                                 | All generators of CDW in construction and demolition activities. Submission and approval required when the area exceeds 1000 m <sup>2</sup> (Barranquilla Verde) or 2000 m <sup>2</sup> (CRA)  | Resolution 472/2018<br>Resolution 1257/2021                                 |
| Single Environmental Registry - RUA  | All holders of environmental licenses, permits, concessions, or authorizations and/or generators of more than 10 kg/month of RESPEL  | Resolution 839/2023   |
| National Registry for Greenhouse Gas Emissions Reduction - RENARE  | Register of GHG mitigation initiatives that seek to qualify for payments for results or offsets, which contribute to the fulfillment of national climate change goals established under the United Nations Framework Convention on Climate Change - UNFCCC | Resolution 1447/2018  |
| Disaster Risk Management Plan – PGRD   | Public service providers, highly complex construction projects, and major civil works  | Decree 2157 of 2017<br>Decree 1081 of 2015                                  |
| Contingency Plan against Spills of Hydrocarbons and Harmful Substances                                       | Users who transform, process, or store hydrocarbons or substances harmful to health and hydrobiological resources, which must be submitted to the AAC  | Decree 1076/2015, Art. 2.2.3.3.4.14<br>Decree 1209/2018<br>Decree 1868/2021 |

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## Other tools for investors



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Find out about the supply opportunities offered by ProBarranquilla member companies for your investment.

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## Prodata

A tool with up-to-date, comparative, and historical socioeconomic information in one place.

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