TAX GUIDE

Barranquilla And Metropolitan Area

2025

PRO BARRANQUILLA

INTRODUCTION

This GUIDE is an important source of information for entrepreneurs and investors, as it concisely compiles information on local taxes and tax benefits available in Barranquilla´s Metropolitan Area.

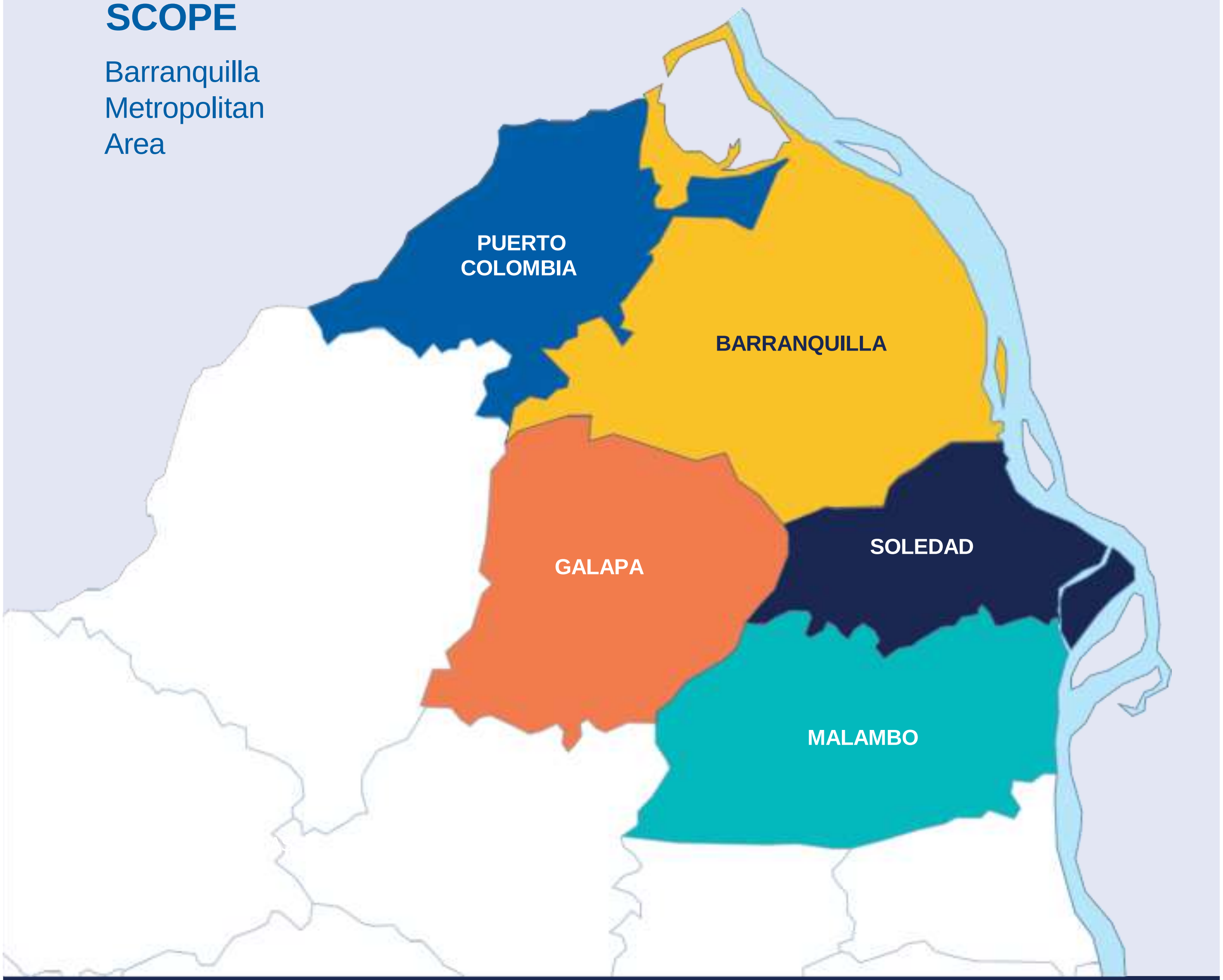
Within its pages, reaofrs will find a oftailed analysis of the essential components of each tax, providing clarity on its nature, who is responsible for paying it, the tax base, and the rates applicable in the different municipalities of interest.

This document seeks to proviof the necessary inputs to facilitate strategic ofcision-making by allowing investors to accurately assess the tax burofn associa-ted with their investment project and, consequently, ofsign optimal financial strategies.

The “Tax GUIDE” not only simplifies unofrstanding of the local tax framework, but also highlights opportu-nities for tax incentives, which can potentially lower operating costs and increase profitability, boosting the attraction of strategic investments in the region.

SCOPE

Barranquilla Metropolitan Area



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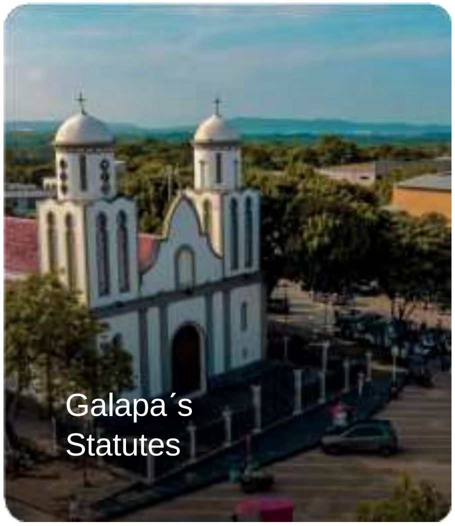
CONTENT

REGULATORY FRAMEWORK

The Tax GUIDE for Barranquilla and its metropolitan area is based on the taxes recorofd in the different tax statutes of each municipality. It is important to note that this document is a GUIDE aimed at entre-preneurs, investors, and ofcision-makers, and there-fore seeks to generalize tax issues rather than oflve into technical oftails about each tax. For this reason, it is always recommenofd to refer to the main source (Tax Statutes) for access to such oftails.



CONCEPTS GLOSARY

Taxable Event

The taxable event is the assumption established by law to classify the tax, the occurrence of which gives rise to the tax obligation; the taxable event for each tax will be expressly offined.

Passive Taxpayer

In terms of contributions, any natural or legal person who generates the taxable event is subject to com-pliance. In consortiums, the partners are jointly and severally liable based on their contributions, and the consortium representative is responsible for payment. Furthermore, in agreements between territorial entities and multilateral organizations, subcontractors executing projects also assume the obligation of this contribution.

Taxable Base

It is the monetary value or unit of measurement of the taxable event to which the rate is applied to oftermine the amount of the obligation.

Frequency

It is the moment when the tax obligation arises.

Rate / Fee

Es el valor ofterminado ya sea porcentual o real ofterminado en la Ley y/o Agreement Municipal para ser aplicado a la base gravable. Toda tasa o tarifa se paga en moneda local - COP Pesos Colom-bianos.

View Conversion Rate

CHAPTER I

CHAPTER 1

TAX OBLIGATIONS

Barranquilla And Metropolitan Area

CHAPTER 1 / Tax Obligations

UNIFIED PROPERTY TAX

1

TERRITORIES WHERE IT APPLIES

Barranquilla	Soledad	Galapa	Malambo	Puerto Colombia
Ofcree 0119 of 2019	Agreement 000329 of 2024	Agreement 02 of 2023	Agreement 014 of 2024	Agreement 011 of 2020

Taxable Event

The unified property tax is a tax levied on real estate located within the jurisdiction of municipalities and is generated by the existence of the property, regard-less of who the owner is. Properties owned by the administrations of each municipality are not subject to this tax, unless they are in the possession of private individuals.

Passive Taxpayer

Natural or legal persons who own or possess real estate are liable for the unified property tax. The owner and possessor are jointly and severally liable for the payment of the tax.

Taxable Base

The taxable base for calculating or invoicing the unified property tax will be the current cadastral valuation oftermined by the Agustín Codazzi Geo-graphic Institute at the time the tax is incurred.

Frequency

The taxable period for the Unified Property Tax is annual and runs from January 1 to Ofcember 31 of the respective year.

CHAPTER 1 / Tax Obligations

UNIFIED PROPERTY TAX

BARRANQUILLA	
Use / Stratum / Appraisal	**Fee x 1000**
RESIDENTIAL	
Stratum 1 - Appraisal < 135 CMLMW	4,7
Stratum 1 - Appraisal > 135 CMLMW	5,0
Stratum 2	5,6
Stratum 3	7,0
Stratum 4	8,3
Stratum 5	9,7
Stratum 6	11,0
Without stratum	11,0
NO RESIDENTIAL	
Industrial	11,5
Commercial	11,5
Cultural	11,5
Recreational	11,5
Health	11,5
Institutional	11,5
National and department level agencies	16,0
Developable but undeveloped land and buildable but unbuilt land Taxable base > 454 UVT	33,0
Developable but undeveloped land and buildable but unbuilt land Taxable base < 454 UVT	12,0
Non Developable	5,0
Small rural	5,7
Medium rural	9,5
Large rural	15,0
Public use properties	16,0

SOLEDAD	
Use / Stratum / Appraisal	**Fee x 1000**
RESIDENTIAL	
Appraisals de 0 CMLMW = o < 20	5,0
Appraisals de 21 CMLMW = o < 40	5,5
Appraisals de 41 CMLMW = o < 60	6,0
Appraisals de 61 CMLMW =o < $450.000.000	7,5
Appraisals > 450.000.000	8,5
NO RESIDENTIAL	
Industrial	10,0
Commercial	10,0
Financial sector	10,0
Hotel mixed uses	8,0
Parking lots	8,0
Institutional/ Recreational/ Cultu-ral/ Health	10,0
Education facilities	5,5
Government agencies	15,0
National defense institutional lots	8,0
Rural lots with areas < o = a 10 Hectares	6,5
Rural lots > 10 Hectares	9,0
Developable but undeveloped land and buildable but unbuilt land Appraisal from 0 CMLMW to = o < $400.000.000	25,0
Developable but undeveloped land and buildable but unbuilt land Appraisal > $400.000.000	33,0

* Rate in pesos for each COP $1,000 of the Appraisal value.
**UVT 2025: COP $49.779.

CHAPTER 1 / Tax Obligations

UNIFIED PROPERTY TAX

GALAPA	
Use / Stratum / Appraisal	**Fee x 1000**
URBAN RESIDENTIAL USE	
Appraisals de $0 a $60 millions	5,0
Appraisals > $60 a $80 millions	6,0
Appraisals > $80 a $150 millions	7,0
Appraisals > $150 millions	10,0
RURAL RESIDENTIAL USE	
Appraisals inferiores a $ 50 millions	5,0
Appraisals > $50 a $80 millions	6,0
Appraisals > $80 a $150 millions	7,5
Appraisals > $150 millions	9,0
NON RESIDENTIAL	
Industrial	10,0
Commercial	9,0
Agricultural, Farming, Mining	8,5
Financial sector	10,0
Hotel mixed uses	9,0
Parking lots	8,5
IInstitutional/ Recreational/ Cultural/ Health	8,0
Education facilities	5,5
Developable but undeveloped land and builda-ble but unbuilt land Appraisal < 1000 CMLMW	16,0
Developable but undeveloped land and builda-ble but unbuilt land Appraisal > 1000 CMLMW	17,0
Developable but undeveloped land and builda-ble but unbuilt land in horizontal property	15,0
Government agencies	15,0
National defense institutional lots	5,0
Other rural lots < 10 Hectareas	6,5
Other rural lots > 10 Hectareas	9,0

MALAMBO	
Use / Stratum / Appraisal	**Fee x 1000**
URBAN RESIDENTIAL USE	
Appraisals from 0 to 275 UVT	6,0
Appraisals from 276 to 550 UVT	7,5
Appraisals from 551 to 1.375 UVT	9,0
Appraisals from 1.376 to 2.750 UVT	10,0
Appraisals from 2.751 to 4.125 UVT	12,0
Appraisals higher than 4.126	14,0
RURAL RESIDENTIAL USE	
Appraisal from 0 to 425 UVT	6,0
Appraisal from 426 to 1.062 UVT	7,0
Appraisal from 1.063 to 1.700 UVT	9,0
Appraisal from 1.701 to 3.187 UVT	11,0
Appraisal higher than 3.188	14,0
UNBUILT AND/OR UNDEVELOPED LAND	
Developable but undeveloped land and buildable but unbuilt land: Appraisal from 0 to 3.187 UVT	16,0
Developable but undeveloped land and buildable but unbuilt land: Appraisal higher than 3.188	32,0
Non developable lot	8,0
OTHER ECONOMIC USES	
Industrial	12,0
Education/Institutional	12,0
Health	12,0
Public use	12,0
Commercial	14,0
Financial	14,0
Special services	14,0
Cultural	8,0
Religious	8,0
Other lots with non specified uses	8,0
AGRICULTURAL, AQUACULTURE, LIVESTOCK, AND OTHER	
Appraisal from 0 to 425 UVT	7,0
Appraisal from 426 to 1.062 UVT	8,0
Appraisal from 1.063 to 1.700 UVT	10,0
Appraisal from 1.701 to 3.187 UVT	12,0
Appraisal higher than 3.188	15,0

* Rate in pesos for each COP $1,000 of the Appraisal value..
**UVT 2025: COP $49.779.

CHAPTER 1 / Tax Obligations

UNIFIED PROPERTY TAX

PUERTO COLOMBIA	
Use / Stratum / Appraisal	**Fee x 1000**
URBAN LOTS	
Appraisals from $0 to $50 millions	5,0
Appraisals > $50 to $70 millions	6,0
Appraisals > $70 to $100 millions	7,0
Appraisals > $100 to $150 millions	9,0
Appraisals > $150 to $300 millions	10,0
Appraisals > $300 to $500 millions	11,5
Appraisal > $500 millions	13,5
DEVELOPABLE BUT UNDEVELOPED AND BUILDABLE BUT UNBUILT AND UNDERDEVELOPED LAND	
Developable but undeveloped land and builda-ble but unbuilt land	20,0
Appraisals > $50 to $70 millions	6,0
RURAL LOTS	
Appraisals from $0 to $100 millions	5,0
Appraisals > $100 to $150 millions	7,5
Appraisals > $150 to $200 millions	8,0
Appraisal > $200 millions	11,5

* Rate in pesos for each COP $1,000 of the Appraisal value.
**UVT 2025: COP $49.779.

CHAPTER 1 / Tax Obligations

INDUSTRY AND COMMERCE TAX

2

TERRITORIES WHERE IT APPLIES

Barranquilla	Soledad	Galapa	Malambo	Puerto Colombia
Agreement 0015 of 2024	Agreement 000329 of 2024	Agreement 02 of 2023	Agreement 014 of 2024	Agreement 011 of 2021

Taxable Event

All commercial, industrial, and service activities carried out in municipal jurisdictions, either directly or indirectly, by individuals, legal entities, or of facto partnerships. These activities may be carried out on a permanent or occasional basis, in specific proper-ties, with or without commercial establishments. In short, any commercial, industrial, or service activity carried out in the municipality is subject to Industry and Commerce Tax, regardless of its nature or location.

Passive Taxpayer

Any natural or legal person or of facto partnership that carries out the taxable event is subject to Indus-try and Commerce Tax, regardless of whether the taxable activity is carried out through contractual arrangements such as trusts, consortiums, tempo-rary unions, or joint accounts, all in accordance with the provisions of Article 54 of Law 1430 of 2010.

Taxable Base

The taxable base for the Industry and Commerce Tax consists of all ordinary and extraordinary income received in the respective taxable year, including income obtained from financial returns, commis-sions, and in general all income not expressly excluo-fd in this article

Frequency

The taxable period for Industry and Commerce Tax is annual, but a bi-monthly withholding or advance payment is maof.

CHAPTER 1 / Tax Obligations

INDUSTRY AND COMMERCE TAX

BARRANQUILLA		
Economic Activities	**ICA Code**	**Fee x 1000**
INDUSTRIAL		
Production of food for human and animal consumption, except beverages. Manufacture of fertilizers and basic materials for agriculture and livestock farming. Manufacture of pharmaceutical, chemical, and botanical products.	101	9,0
Production of non-alcoholic beverages, mineral water production. Production of tailoring, textiles, foo-twear, and clothing. Production of cement and cement-based construction products.	102	10,0
Production of beer and other alcoholic beverages.	103	30,0
Construction of residential or non-residential buildings on one’s own account or in exchange for remu-neration or under contract	104	25,0
Other industrial activities	105	11,0
COMMERCIAL		
Sales of food, except alcoholic beverages. Sales of agricultural and livestock chemicals.	201	5,4
VSale of fuels and lubricants. Sale of pharmaceutical and medicinal products. Sale of construction ma-terials, hardware, and glass. Sale of printed matter, books, and newspapers. Stationery stores and sale of stationery and office supplies. Sale of new and used vehicles.	202	10,0
Wholesale or retail trade of construction materials, hardware items, and glass products. Wholesale or retail trade of pharmaceutical and medicinal products. Trade in new motor vehicles.	203	10,0
Sale of cigarettes and spirits. Sale of perfumes, cosmetics, and toiletries in specialized stores. Sale of motorcycles and trade in motorcycle parts and accessories. Trading activities of pawnshops.	204	12,5
Other commercial activities	204	12,5
SERVICES		
Education	301	4,5
Transportation, including rental. Social and personal services. Cleaning, hospital, medical, dental, and veterinary services. Temporary employment agencies. Rental of construction and demolition equip-ment with operators and rental of agricultural equipment. Services provided by construction contrac- tors, builders, and developers. Research and security activities. Waste and wastewater disposal, sanita-tion, and similar activities.	302	8,0
Accommodation services in hotels, hostels, aparthotels, residences, motels, furnished apartments, and others. Restaurant, café, bar, grill, nightclub, and similar services. Pipeline transportation. Provision of residential public utility services and complementary activities.	303	10,0
Electric power generation, electric power distribution, electric power marketing.	304	20,0
Gas production, pipeline transportation, provision of residential public utility services such as water supply, sanitation, sewerage, fuel gas distribution, lawn mowing, tree pruning, park and garden main-tenance, and complementary activities.	305	25,0
Wireless, wired, satellite telecommunications, and other telecommunications activities. Includes resi-dential telephone services.	306	30,0
Construction of residential or non-residential buildings in exchange for remuneration or under con-tract.	307	25,0
Other service activities, including notary and urban development certification services.	308	12,5
Activities for financial institutions	401	30,0
Activities of employee funds and other social economy associations	402	12,5

* Rate in pesos for every COP $1,000 of reported sales.

CHAPTER 1 / Tax Obligations

INDUSTRY AND COMMERCE TAX

SOLEDAD	
Economic Activities	**Fee x 1000**
INDUSTRIAL	
Production or processing of food for human consumption, except beverages, ice cream production, bar-ley, ice, bottled or packaged water, stationery and text production.	5,0
Production of animal feed, basic products and materials for agriculture and livestock farming, chemicals, drugs and medicines, slaughtering and killing of livestock, construction materials, production of indus-trial paper and bags, footwear and clothing; production of medical and hospital equipment, fertilizers and fertilizers.	5,0
Other industrial activities not classified above.	7,0
COMMERCIAL	
Sale of food for human consumption (except alcoholic beverages), agricultural products and supplies, including agricultural machinery; sale of school textbooks and books (including school notebooks); sale of medicines and hospital supplies, grocery stores, barns, clothing stores, delicatessens, bakeries, fruit shops, distributors of dairy products, distributors of meat, poultry, fish, and seafood,.	4,0
Sale of cigarettes, spirits, and snacks (tobacco shops), sale of jewelry, cosmetics, glassware, and other luxury items, glassware and other luxury goods, stores and businesses that, in addition to their normal activity, include games and slot machines.	10,0
Sales of fuels and petroleum products, fuel gas, marketing of new and used vehicles, sale of printed ma-tter, books, and magazines other than school books.	7,0
Establishments that, in addition to food, sell other products such as sundries, clothing, shoes, toys, hard-ware, cement, construction products and materials, appliances, and household items.	7,0
Other commercial activities not classified above.	10,0
SERVICES	
Education	4,0
Sale and distribution of alcoholic beverages, cafes, motels, furnished apartments, residences, pawns-hops, or pawnbrokers with repurchase agreements.	10,0
Hotel, aparthotel, and restaurant services.	7,0
Transportation services, individual and collective, social and personal cleaning services, hospitals, den-tistry, insurance agents and brokers, fumigation, builders and developers, advertising and real estate brokerage, private security, temporary employment, ice cream parlors, cafes, tea rooms, establishments that do not sell alcoholic beverages, telephony and cellular communications, data transmission and processing, video games, parking lots.	7,0
Medical services, laboratory services, private clinics, private education, private technological and univer-sity education, recreational services.	6,0
Other service activities, including notary and urban development certification services.	10,0
FINANCIAL ACTIVITIES	
Activities for financial institutions.	5,0

* Rate in pesos for every COP $1,000 of reported sales.

CHAPTER 1 / Tax Obligations

INDUSTRY AND COMMERCE TAX

GALAPA		
Economic Activities	**ICA Code**	**Fee x 1000**
SERVICIOS		
Passenger and freight transport by rail, road, sea, river, and air, and newspaper, magazine, and other periodical publishing services (ISICs: 4911, 4912, 4921, 4922, 4923, 5011, 5012, 5021, 5022, 5111, 5112, 5121, 5122, 58131)	301	6,0
Pipeline transportation and radio and television content transmission (ISICs: 4930, 6010, 6020)	301	10,0
Construction, specialized installations, finishes, machinery rental, and management of sports and cultural activities (ISICs: 4210, 4220, 4290, 4311, 4321, 4322, 4329, 4330, 5914, 7220, 9311, 77303, 93192)	302	9,0
Artistic creation and production, live shows, building construction, and specialized machinery rental (ISICs: 4390, 9001, 9002, 9003, 9004, 9005, 9006, 9007, 9008, 41111, 41112, 41121, 41122, 43121, 77302, 02402)	302	6,0
Provision of public utility services, accommodation, sale of food and beverages, custom clothing and manufacturing, commercial and health activities (ISICs: 3512, 3513, 5514, 5519, 5530, 5590, 5611, 5612, 5613, 5619, 5621, 5629, 5630, 8430, 14102, 14203, 25912, 25922, 35202, 36002, 38112, 43122, 61102, 64992, 64993, 81302, 86102,	303	10,0
Accommodation services in hotels, aparthotels, resorts, and camping areas (ISICs: 5511, 5512, 5513, 5520)	303	8,0
Financial services and specialized healthcare activities (ISICs: 6494, 6614, 6615, 64991, 86992)	303	5,0
Activities of other NCP associations (ISIC: 9499)	303	Not taxed
Support services for productive sectors, specialized maintenance and installation, and professional, technical, and administrative activities (ISICs***)	304	10,0
Services related to coffee threshing, printing, securities brokerage, fund management, insurance, temporary employment agencies, personal services, and wholesale trade in chemicals and food products. (ISICs: 1061, 1811, 1812, 6612, 6613, 6619, 6621, 6630, 7820, 9602, 9603, 9609, 46101, 66111)	304	5,0
Services related to waste treatment and management, transportation, real estate activities, security, social assistance, recreation, recreational and leisure activities, as well as support for natural resource extraction, medical and dental practices, and educational support activities. (ISICs: 3700, 3812, 3900, 5221, 5222, 5223, 5229, 6810, 7911, 7912, 8010, 8020, 8030, 8121, 8220, 8890, 9200, 9321, 9329, 25921, 35201, 35301, 36001, 38111, 86211, 86221, 0321, 0322, 0910, 0990, 8560)	304	7,0
Activities related to technical, technological, and university education, as well as non-formal academic training (ISICs: 8541, 8542, 8543, 8544, 8551, 8552, 8553, 8559)	304	2,0
Educational activities at the early childhood, preschool, elementary, middle school, high school, technical, and vocational training levels, including institutions that combine different levels. (ISICs: 8511, 8512, 8513, 8521, 8522, 8523, 8530)	305	2,0
Financial activities related to banks, financial corporations, cooperatives, trusts, severance funds, general and life insurance, reinsurance, and social insurance services, including stock exchanges and pension schemes. (ISICs: 6411, 6412, 6421, 6422, 6423, 6424, 6431, 6432, 6491, 6492, 6493, 6495, 6511, 6512, 6513, 6514, 6521, 6522, 6531, 6532, 66112)	401	5,0

*1101, 1102, 1104, 1200, 1311, 1312, 1313, 1391, 1392, 1393, 1394, 1399, 1430, 1511, 1512, 1513, 1523, 1610, 1620, 1630, 1640, 1690, 1701, 1702, 1709, 1821, 1910, 1921, 1922,
2011, 2012, 2013, 2014, 2021, 2022, 2029, 2030, 2100, 2211, 2212, 2219, 2221, 2229, 2310, 2392, 2393, 2396, 2399, 2410, 2421, 2429, 2431, 2432, 2511, 2512, 2513, 2520, 2593, 2599, 2610, 2620, 2630, 2640, 2651, 2660, 2670, 2680, 2711, 2712, 2720, 2731, 2732, 2740, 2750, 2790, 2811, 2812, 2813, 2814, 2815, 2816, 2817, 2818, 2819, 2822, 2823, 2824, 2825, 2826, 2829, 3110, 3120, 3220, 3230, 3240, 3250, 3290, 5820, 5911, 5912, 11031, 14201, 20231, 20232, 23911, 23941, 23942, 23951, 23952, 25911, 26521, 32101, 32102, 58121, 58191, 59201, 0510, 0520, 0610, 0620, 0710, 0721, 0722, 0723, 0729, 0811, 0812, 0820, 0891, 0892, 0899

** 4530, 4541, 4642, 4643, 4644, 4651, 4652, 4653, 4659, 4662, 4665, 4669, 4690, 4741, 4742, 4751, 4753, 4754, 4755, 4762, 4769, 4774, 4789, 4791, 4792, 4799, 35203, 46102, 46103, 46104, 46203, 46322, 46452, 46453, 46491, 46492, 46612, 46632, 46642, 47193, 47242, 47322, 47522, 47591, 47593, 47732, 47733, 47751, 47752, 47813

CHAPTER 1 / Tax Obligations

INDUSTRY AND COMMERCE TAX

GALAPA		
Economic Activities	**ICA Code**	**Fee x 1000**
INDUSTRIAL		
Food, beverage, and agricultural product processing and manufacturing industry (ISICs: 1012, 1030, 1051, 1052, 1062, 1063, 1071, 1072, 1081, 1082, 1083, 1084, 1089, 1090, 10111, 10201, 10202, 10203, 10401, 10402, 01112, 01122)	101	4,0
Manufacture of footwear and clothing (ISICs: 14101, 14202, 1521, 1522)	101	4,0
Book editing services (ISIC: 58111)	101	4,0
Manufacture of vehicles, transport equipment, their parts, mortars, refractory concretes, and cements (ISICs: 2910, 2920, 2930, 3011, 3012, 3020, 3030, 3040, 3091, 3092, 3099, 23912)	102	6,0
Beverage production, tobacco products, manufacturing and processing of textiles, leather, wood products, paper, chemicals, plastics, rubber, glass, metals, machinery, electrical equipment, electronic equipment, consumer goods, leather goods, pharmaceuticals, construction materials, furniture, spor-ting goods, sports equipment, and other manufactured goods, content publishing, sound recording, and extraction of minerals, metals, and fuels. (ISICs*)	103	6,0
Electric power generation (ISIC: 3511)	104	7,0
Waste management and recovery (ISICs: 3821, 3822, 3830)	104	7,0
Production of raw hides and skins, wool, feathers, and down (ISICs: 10112)	104	7,0
Beer production (ISICs: 110032)	104	7,0
Manufacture of time control devices and meters (ISICs: 26522)	104	7,0
Ice production (ISIC: 35302)	104	7,0
Publishing (ISICs: 58112, 58122, 58132, 58192)	104	7,0
Commercial		
Wholesale and retail trade of food and agricultural products, and textiles (ISICs: 4631, 4641, 4721, 4722, 4723, 4729, 46201, 46202, 47111, 47191, 47592, 47812)	201	4,5
Trade in vehicles, tobacco products, spirits, and miscellaneous items (ISICs: 4511, 4512, 47112, 47113, 47192)	202	7,0
Marketing of electrical energy, retail sale of motor fuel, wholesale of alcoholic beverages and cigare-ttes, and retail sale of alcoholic beverages and cigarettes in specialized stores (ISICs: 3514, 4731, 46321, 47241)	203	10,0
Wholesale and retail trade of parts, components (auto parts), and accessories (luxury items) for motor ve-hicles, motorcycles, and their parts, components, and accessories; clothing, footwear, appliances, compu-ters, electronic equipment, machinery and equipment, metals, scrap metal, computers, audio equipment, carpets, household appliances, sporting goods, entertainment items, gas fuels, ornamental plants, statio-nery, household utensils, heating, basic chemicals, non-alcoholic beverages, additives, paints, marquetry, solid fuels, cosmetics, tobacco. (ISICs**)	204	8,0
Retail sale of stationery, clothing, footwear, leather goods, textiles in mobile outlets, lubricants, hard-ware, pharmaceutical products, food, beverages, and tobacco in mobile outlets (ISICs: 4761, 47321, 47521, 47731, 4771, 4772, 4782, 47811)	204	4,5
Wholesale trade of pharmaceuticals, fuels, construction materials, hardware products, glass products, agricultural chemicals (ISICs: 46451, 46611, 46631, 46641)	204	4,5

***313, 323, 1820, 3311, 3312, 3313, 3314, 3315, 3319, 3320, 4520, 4542, 5210, 5224, 5310, 5320, 5913, 6120, 6130, 6190, 6201, 6202, 6209, 6311, 6312, 6391, 6399, 6629, 6820, 6910, 6920, 7010, 7020, 7110, 7120, 7210, 7310, 7320, 7410, 7420, 7490, 7500, 7710, 7721, 7722, 7729, 7740, 7810, 7830, 7990, 8110, 8129, 8211, 8219, 8230, 8291, 8292, 8299, 8412, 8720, 8730, 8790, 8810, 9511, 9512, 9521, 9522, 9523, 9524, 9529, 9601, 59202, 61101, 77301, 81301, 86911, 86921, 86991, 87101, 01611, 0162, 0164, 02401

CHAPTER 1 / Tax Obligations

INDUSTRY AND COMMERCE TAX

MALAMBO		
Economic Activities	**ICA Code**	**Fee x 1000**
INDUSTRIAL		
Processing, manufacturing, and production of agricultural, food, chemical, and pharmaceutical products (ISICs: 1012, 1032, 1033, 1051, 1052, 1062, 1063, 1071, 1072, 1081, 1082, 1083, 1084, 1089, 1090, 1112, 1122, 2012, 2021, 2100, 10111, 10201, 10203, 10401)	101	5,0
Beverage production, textile manufacturing, clothing manufacturing, footwear manufacturing, and construction materials production (ISICs: 1104, 1312, 1391, 1392, 1393, 1430, 1521, 1522, 10202, 10402, 11031, 14101, 14202, 23912, 23941, 23951)	102	5,0
Production of alcoholic beverages, tobacco products, jewelry, perfumes, and watches (ISICs: 1101, 1102, 1200, 3211, 11032, 20232, 26521)	103	7,0
Aquaculture, extraction of natural resources, manufacture of chemical, textile, metal, electrical, electronic, machinery, vehicle, furniture, and construction products (ISICs*)	104	5,3
Manufacture of textiles, leather, petroleum refining, and other manufacturing (ISICs:) 1399, 1511, 1921, 3290, 10112, 14201	104	6,0
Waste management (collection, treatment, and disposal of hazardous and non-hazardous waste) and infrastructure construction (roads, railways, public utility service projects, civil works, demolition, and site preparation) (ISICs: 3812, 3821, 3822, 4210, 4220, 4290, 4311, 4390, 38111, 41111, 41121, 43121)	302	6,0
Electric power transmission and distribution (ISICs: 3512, 3513)	304	10,0
Completion and finishing of buildings and civil engineering works (ISIC: 4330)	306	7,5
Various industrial, commercial, and service activities (ISICs: 164, 1061, 3320, 3530, 4321, 4322, 9523, 9524, 9601, 14102, 14203, 25912, 25922, 43122)	306	8,0
Agricultural, livestock, forestry, and fishing activities (ISICs: 113, 114, 115, 119, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 141, 142, 143, 144, 145, 149, 150, 170, 210, 220, 230, 311, 312, 1111, 1121)	Not taxed	Not taxed
COMMERCIAL		
Wholesale and retail trade of food, agricultural products, and chemicals for agricultural use (ISICs:4631, 4721, 4722, 4723, 4729, 46101, 46201, 46202, 46641, 47111, 47592, 47811)	201	5,0
Trade in used vehicles, fuels, lubricants, books, and stationery (ISICs: 4512, 4731, 4761, 35203, 46102, 46492, 46611, 47321, 47593, 47753)	202	6,0
Wholesale and retail trade of hardware, building materials, and glass products (ISICs: 46105, 47191, 47521)	203	6,0
Trade in new vehicles, pharmaceutical products, construction materials, and hardware (ISICs: 4511, 46451, 46631, 47731)	203	7,0
Trade in motorcycles, alcoholic beverages, cigarettes, cosmetics, and toiletries (ISICs: 4541, 46103, 46321, 46452, 47112, 47192, 47241, 47732, 47752, 47812)	204	10,0
Wholesale and retail trade of metal products, technological products, textiles, household appliances, sporting goods, footwear, orthopedic products, and other consumer goods in various sales formats (ISICs: 4662, 4741, 4742, 4751, 4753, 4754, 4755, 4762, 4769, 4771, 4772, 4774, 4782, 4789, 4791, 4792, 47113, 47193, 47242, 47322, 47522, 47591, 47733, 47751, 47813)	205	6,0
Wholesale and retail trade of auto parts, textiles, clothing, footwear, household appliances, technology, machinery, chemicals, flowers, botanical products, and other goods in specialized and non-specialized formats. (ISICs: 4530, 4641, 4642, 4643, 4644, 4651, 4652, 4653, 4659, 4669, 4690, 4799, 46104, 46203, 46453, 46491, 46612, 46632, 46642)	205	8,0
Wholesale trade of waste, scrap, alcoholic beverages, and tobacco (ISICs: 4665, 46322)	205	10,0
Sale of prepared meals (ISICs: 5611, 5612, 5613, 5619)	303	8,0
Sale of alcoholic beverages for consumption within the establishment (ISIC: 5630)	303	10,0
Electricity trading (ISIC: 3514)	304	10,0

CHAPTER 1 / Tax Obligations

INDUSTRY AND COMMERCE TAX

MALAMBO		
Economic Activities	**ICA Code**	**Fee x 1000**
SERVICES		
Activities supporting extraction, software editing and publishing, audiovisual and music produc-tion (ISICs: 910, 5820, 5911, 5912, 58112, 58122, 58132, 58192, 59201)	104	5,3
Fuel blending activity (ISIC: 1922)	104	6,0
Commercial activities of pawnshops (ISIC: 64993)	204	10,0
Education at all levels, from early childhood to university education, including technical, techno-logical, vocational, sports, cultural, and other types of education. (ISICs: 8511, 8512, 8513, 8521, 8522, 8523, 8530, 8541, 8542, 8543, 8544, 8551, 8552, 8553, 8559)	301	3,5
Transportation activities (rail, road, sea, river, and air), environmental management (sanitation, wastewater treatment, and waste management), health and social assistance (hospitals, clinics, medical and dental care, care for the elderly and disabled), specialized services (equipment ren- tal, cleaning, private detectives), and veterinary activities (ISICs: Códigos: 1612, 2402, 3700, 3900, 4911, 4912, 4921, 4922, 4923, 5011, 5012, 5021, 5022, 5111, 5112, 5121, 5122, 7500, 7710, 8030, 8121, 8129, 8621, 8622, 8720, 8730, 8790, 8810, 8899, 77302, 86101)	302	6,0
Temporary services and security (ISICs: 7820, 8010, 8020)	302	10,0
Accommodation and lodging (ISICs: 5511, 5512, 5513, 5514, 5519, 5520, 5530, 5590)	303	8,0
Residential public utilities for water supply, sanitation, and sewerage (ISICs: 36002, 38112)	304	9,0
Pipeline transportation, public residential fuel gas service, and maintenance of green areas (ISICs: 4930, 35202, 81301)	304	10,0
Telecommunications activities and computer systems development (ISICs: 6120, 6130, 6190, 6201, 61101, 61102)	305	10,0
Real estate activities and business support services (ISICs: 6810, 6820, 8299)	306	7,5
Support, maintenance, transportation, education, consulting, cultural, and other services (ISICs**)	306	8,0
Financial, banking, insurance, and fund management services (ISICs: 6411, 6412, 6421, 6422, 6423, 6424, 6431, 6432, 6491, 6492, 6493, 6494, 6495, 6496, 6511, 6512, 6513, 6515, 6521, 6522, 6523, 6531, 6532, 6614, 6615, 6619, 6630, 64991, 66111)	401	8,0
Public administration, defense, justice, culture, associations, and public health activities (ISICs: 8411, 8412, 8413, 8414, 8415, 8421, 8422, 8423, 8424, 9101, 9102, 9103, 9200, 9312, 9411, 9412, 9420, 9491, 9492, 9499, 86102, 93191)	Not taxed	Not taxed

* 321, 322, 510, 520, 610, 620, 710, 721, 722, 723, 729, 811, 812, 820, 891, 892, 899, 1031, 1311, 1394, 1512, 1513, 1523, 1610, 1620, 1630, 1640, 1690, 1701, 1702, 1709,
1910, 2011, 2013, 2014, 2022, 2029, 2030, 2211, 2212, 2219, 2221, 2229, 2310, 2392, 2393, 2396, 2399, 2410, 2421, 2429, 2431, 2432, 2511, 2512, 2513, 2520, 2593, 2599, 2610, 2620, 2630, 2640, 2651, 2660, 2670, 2680, 2711, 2712, 2720, 2731, 2732, 2740, 2750, 2790, 2811, 2812, 2813, 2814, 2815, 2816, 2817, 2818, 2819, 2821, 2822, 2823, 2824, 2825, 2826, 2829, 2910, 2920, 2930, 3011, 3012, 3020, 3030, 3040, 3091, 3092, 3099, 3110, 3120, 3212, 3220, 3230, 3240, 3250, 3511, 3830, 20231, 23911, 23942, 23952, 25911, 25921, 26522, 35201, 41112, 41122

**162, 163, 990, 1313, 1611, 1811, 1812, 1820, 2401, 3311, 3312, 3313, 3314, 3315, 3319, 4329, 4520, 4542, 5210, 5221, 5222, 5223, 5224, 5229, 5310, 5320, 5621, 5629,
5913, 5914, 6010, 6020, 6202, 6209, 6311, 6312, 6391, 6399, 6612, 6613, 6621, 6629, 6910, 6920, 7010, 7020, 7111, 7112, 7120, 7210, 7220, 7310, 7320, 7410, 7420, 7490, 7721, 7722, 7729, 7740, 7810, 7830, 7911, 7912, 7990, 8110, 8211, 8219, 8220, 8230, 8291, 8292, 8430, 8560, 8691, 8692, 8699, 8710, 8891, 9001, 9002, 9003, 9004, 9005, 9006, 9007, 9008, 9311, 9321, 9329, 9511, 9512, 9521, 9522, 9523, 9524, 9529, 9601, 9602, 9603, 9609, 36001, 58111, 58121, 58131, 58191, 59202, 64992, 66112, 77301, 77303, 81302, 93192

CHAPTER 1 / Tax Obligations

INDUSTRY AND COMMERCE TAX

PUERTO COLOMBIA		
Economic Activities	**ICA Code**	**Fee x 1000**
Industrial Activities: Industrial activity refers to the production, extraction, fabrication, manufacture, preparation, repair, manufacturing, and assembly of any type of materials or goods.	101	7,0
	102	7,0
	103	7,0
	104	7,0
Commercial Activities: Commercial activities are those aimed at the sale, purchase, or distribution of goods and merchandise, both wholesale and retail, and other activities defined as such by the Commercial Code, provided that they are not considered by law to be industrial or service activities.	201	10,0
	202	10,0
	203	10,0
	204	10,0
Service Activities: A service activity is any task, labor, or work performed by a natural or legal person or by a de facto partnership, without an employment relationship with the person who contracts it, which generates compensation in cash or in kind and which takes the form of an obligation to perform, regardless of whether the intellectual or material factor predominates.	301	10,0
	302	10,0
	303	10,0
	304	10,0
	305	10,0

CHAPTER 1 / Tax Obligations

ADS AND BOARDS TAX

3

TERRITORIES WHERE IT APPLIES

Barranquilla	**Soledad**	**Galapa**	**Malambo**	**Puerto Colombia**
Decree 011 of 2019	Agreement 000211 of 2016	Agreement 02 of 2023	Agreement 014 of 2024	Agreement 011 of 2020

Taxable Event

The Ads and Boards Tax is generated when an effective placement is maof in the corresponding municipality of billboards, ads, boards and emblems on public roads, or in private places that are visible from public roads, both on infrastructure and on vehicles.

Passive Taxpayer

Those taxpayers of the Industry and Commerce Tax who carry out the taxable event are consiofred passive subjects.

Taxable Base

For the supplementary tax on ads and boards, the taxable base is the industry and commerce tax oftermined in each fiscal period.

Frequency

It will be ofclared and paid together with the Indus-try and Commerce Tax.

Fee

Municipality	Fee (%)
BARRANQUILLA	15 %
SOLEDAD	
GALAPA	
MALAMBO	
PUERTO COLOMBIA	

CHAPTER 1 / Tax Obligations

FIRE OFPARTMENT SURCHARGE TAX

4

TERRITORIES WHERE IT APPLIES

Barranquilla
Tax Statute
Art. 68 - 74

Soledad
Tax Statute
Art. 110 - 114

Galapa
Tax Statute
Art. 221 - 225

Malambo
Tax Statute
Art. 128 - 134

Puerto Colombia
Tax Statute
Art. 57 - 63

Taxable Event

The taxable event for this surcharge is the occurren-ce of the taxable event for the Industry and Com-merce Tax.

Passive Taxpayer

The taxpayer liable for this surcharge shall be the individual or legal entity responsible for Industry and Commerce Tax.

Taxable Base

The taxable base for the Fire Ofpartment Surcharge is the paid Industry and Commerce Tax.

Frequency

It is levied in conjunction with the Industry and Commerce Tax.

Fee

Municipality	Fee (%)
BARRANQUILLA	3%
SOLEDAD	5%
GALAPA	4%
MALAMBO	2x1000
PUERTO COLOMBIA	2%

CHAPTER 1 / Tax Obligations

OUTDOORS ADVERTISEMENT TAX

5

TERRITORIES WHERE IT APPLIES

Barranquilla	Soledad	Galapa	Malambo	Puerto Colombia
Tax Statute	Tax Statute	Tax Statute	Tax Statute	Tax Statute
Art. 75 - 81	Art. 62 - 69	Art. 126 - 134	Art. 135 - 144	Art. 64 - 73

Taxable Event

The tax is generated by the placement of all types of outdoor visual advertising that
is different from the logo or symbol (does not incluof safety and prevention notices).

Passive Taxpayer

Natural or legal persons who own billboards are liable for the tax and shall be jointly and severally liable for the payment of the tax, as shall the owner of the structure on which the advertisement is displayed, the establishment, the property, or the vehicle, or the advertising agency.

Causación

The tax is payable at the time the advertisement is displayed or placed.

Fee

The taxable base and fee will ofpend on the size of the outdoor advertising and varies ofpending on the municipality.

CHAPTER 1 / Tax Obligations

OUTDOORS ADVERTISEMENT TAX

Fees

Advertising dimension	Barranquilla
All types of billboards larger than eight square meters (8 m2) located on roof-tops, building corners, and any other location permitted by district authorities, as well as those located on private suburban or urban lots and those located on motor vehicles larger than eight square meters.	5 CMLMW / year

Advertising dimension	Soledad	Galapa
Street ads larger than > 8 m² (any material)	12 UVT / unit	12 UVT / unit
Vallas y murales: a. (8-10 m2) b. (10 - 30 m2) c. (30 - 48 m2)	a. (12 UVT) b. (45 UVT) c. (80 UVT) / unit	a. (12 UVT) b. (45 UVT) c. (80 UVT) / unit
Electric billboards with dimensions > 8 m2	12 UVT / unit	80 UVT / unit
Dummies, inflatables, balloons, kites with dimensions > 8 m2	5 UVT / unit	0,5 UVT / unit
Canopies and sunshades with dimensions > 8 m2	2 UVT / unit	2 UVT / unit
Banners and pennants with dimensions > 8 m2	1 UVT / unit	1 UVT / unit
Kiosks or stationary sales outlets with advertising	5 UVT / unit	25 UVT / unit

Advertising dimension	Malambo	Pto. Colombia
All types of billboards located on roofs, balconies, and any other permitted location. Likewise, those located on private property and larger than a 48 m2	42 UVT / unit	3 CMLMW / year
Billboards located on lots larger than 40 m2 but smaller than 48 m2, also on public service buses.	21 UVT / unit	2 CMLMW / year
Billboards located on lots smaller than 40 m2. Likewise, vehicles with a capacity greater than 2 tons.	11 UVT / unit	1 CMLMW / year
Billboards located on lots smaller than 40 m2. Likewise, vehicles with a capacity greater than 2 tons.	11 UVT / unit	1 CMLMW / year
Billboards located on vehicles with a capacity of less than 2 tons	11 UVT / unit	1 CMLMW / year

CHAPTER 1 / Tax Obligations

PUBLIC ENTERTAINMENT TAX

6

TERRITORIES WHERE IT APPLIES

Barranquilla	Soledad	Galapa	Malambo	Puerto Colombia
Tax Statute Art. 82 - 90	Tax Statute Art. 70 - 77	Tax Statute Art. 135 - 145	Tax Statute Art. 145 - 155	Tax Statute Art. 74 - 84

Taxable Event

The public entertainment tax is generated by the staging of all types of public entertainment, sporting events, or any other type of event, whether perma-nent or occasional, in the corresponding municipali-ty.

Passive Taxpayer

Natural or legal persons responsible for staging the show are liable for tax.

Taxable Base

The taxable base consists of the total income generated by the show from admissions, ticket sales, non-consumable cover charges, tickets, or their equivalent.

Fee

Municipality	Fee (%)
BARRANQUILLA	10%
SOLEDAD	
GALAPA	
MALAMBO	
PUERTO COLOMBIA	

CHAPTER 1 / Tax Obligations

BUILDING PERMIT TAX

7

TERRITORIES WHERE IT APPLIES

Barranquilla	Soledad	Galapa	Malambo	Puerto Colombia
Tax Statute Art. 91 - 101	Tax Statute Art. 96 - 101	Tax Statute Art. 146 - 155	Tax Statute Art. 156 - 168	Tax Statute Art. 85 - 97

Taxable Event

The taxable event is the construction, urbanization, subdivision, ofmolition, expansion, modification, remoofling, adaptation of works or constructions, and the recognition of constructions on existing properties within the jurisdiction of the corresponding municipa-lity.

Passive Taxpayer

The owners of the real rights to the properties on which the respective works are carried out are liable for tax.

Taxable Base

The taxable base for urban ofvelopment tax is the final value of the construction, extension, modifica-tion, remoofling, or adaptation of the work or cons-truction. The final value of the construction does not incluof the value of the land.

Frequency

The tax shall be payable at the time of application for the respective construction license.

CHAPTER 1 / Tax Obligations

BUILDING PERMIT TAX

Fees

Municipality	Fee (%)	Details
Barranquilla	3%	2.5% of the initial budget for the project Difference between 3% of the final budget and the initial settlement
Soledad	1,5%	Only for building permits, urban development, and related modali-ties.
Galapa	1,5%	1% of the initial project budget as an advance payment and 0.5% at the end If there is a difference between the initial and final budget, 1.5% will be paid on that difference.
Malambo	1,5%	For construction projects exceeding $300,000
Puerto Colombia	1,5%	Of the final value of the construction For extensions, modifications, renovations, demolitions, adaptations, and repairs to existing buildings, the fee is two percent (2%) of the final value of the work.

CHAPTER 1 / Tax Obligations

PUBLIC LIGHTING TAX

8

TERRITORIES WHERE IT APPLIES

Barranquilla	**Soledad**	**Galapa**	**Malambo**	**Puerto Colombia**
Tax Statute	Tax Statute	Tax Statute	Tax Statute	Tax Statute
Art. 91 - 101	Art. 96 - 101	Art. 146 - 155	Art. 156 - 168	Art. 85 - 97

Taxable Event

The taxable event is being a beneficiary or subscriber to the energy service in the corresponding municipali-ty.

Passive Taxpayer

Natural and legal persons who own, hold, or have the right to use, unofr any title, real estate equi-pped with connections, plants, or substations and/or electric power transmission lines, as well as all those who have electrical connections or who have electric power service.

Taxable Base

The taxable base for the public lighting tax shall be the consumption reported by the service holofr.

Frequency

The tax will be levied on each meter reading and invoice generated.

Fees

For all municipalities (Barranquilla, Soledad, Galapa, Malambo and Puerto Colombia), the public lighting tax fee will be oftermined according to the criteria of categorization and consumption by taxpayers. The rates for each of them are oftailed below.

CHAPTER 1 / Tax Obligations

PUBLIC LIGHTING TAX

Fees

BARRANQUILLA	
Sector y Stratum	**UVT**
RESIDENTIAL	
Stratum 1	0,00
Stratum 2	0,00
Stratum 3	0,28
Stratum 4	0,73
Stratum 5	1,06
Stratum 6	1,79
COMMERCIAL Y OFICIAL (KVA)	
0-2.000	1,26
2.001-3.500	3,61
3.501-4.250	12,43
4.251-5.000	14,05
5.001-7.500	24,85
7.501-10.000	28,08
10.001-25.000	37,28
25.001-50.000	42,13
50.001-100.000	49,68
100.001 and above	
INDUSTRIAL	
0-2.500	3,91
2.501-5.000	4,43
5.001-25.000	15,94
25.001-50.000	18,01
50.001-100.000	33,58
100.001-500.000	60,34
500.001-1.000.000	87,12
1.000.001 and above	114,33
1000001 and above	101,17

SOLEDAD	
Consumption Range	**UVT**
RESIDENTIAL	
0-100	0,07
101-200	0,1
201-400	0,17
401 and above	0,27
COMMERCIAL, INDUSTRIAL Y OFICIAL	
0 - 500000	117
500001 - 1000000	117
100001 and above	11

GALAPA	
Category	**Fee**
RESIDENTIAL	
Stratum 1	$ 1.350
Stratum 2	$ 1.550
Stratum 3	$ 1.800
Stratum 4	$ 2.100
Rate as a % of billed consumption	
COMMERCIAL	14 %
OFICIAL	14 %
INDUSTRIAL	14 %

UVT = is a tax value unit that corresponds to a defined amount each year In 2025
1 UVT = $ 49.799

CHAPTER 1 / Tax Obligations

PUBLIC LIGHTING TAX

Fees

MALAMBO	
Category	**Fee**
RESIDENTIAL	
0 - 50	$ 765
51 - 100	$ 2.250
101 - 200	$ 3.600
201 - 300	$ 5.400
301 - 400	$ 6.000
401 - 500	$ 7.500
501 - 600	$ 15.000
601 - 800	$ 22.500
801 - 1000	$ 30.000
1001 and above	$ 40.000
INDUSTRIAL	
0 - 40000	7%
40001 - 100000	5%
100001 - 500000	4%
500001 - 1000000	4%
1000001 and above	4%

UVT = is a tax value unit that corresponds to a defined amount each year In 2025
1 UVT = $ 49.799

CHAPTER 1 / Tax Obligations

TELEPHONY SERVICE TAX

9

TERRITORIES WHERE IT APPLIES

Barranquilla
Tax Statute
Art. 108 - 116

Taxable Event

The taxable event is the use of telephone lines in the city through the provision of voice services in any form.

Passive Taxpayer

Users and/or consumers of telephone or voice services, both individuals and legal entities, are liable for telephone service tax.

Frequency

The tax will be levied on each invoice issued

Fee

The monthly telephone service tax rates that will be applied for each line or telephone number are as follows:

BARRANQUILLA	
USE	**UVT**
Stratum 1	0,017
Stratum 2	0,034
Stratum 3	0,05
Stratum 4	0,101
Stratum 5	0,235
Stratum 6	0,336
Non-Residential	0,403

UVT = is a tax value unit that corresponds to a defined amount each year: In 2025 1 UVT = $49,799

PRO-CULTURE STAMP DUTY

10

TERRITORIES WHERE IT APPLIES

Barranquilla	Soledad	Galapa	Malambo	Puerto Colombia
Tax Statute Art. 117 - 126	Tax Statute Art. 139 - 143	Tax Statute Art. 206 - 210	Tax Statute Art. 175 - 179	Tax Statute Art. 102 - 107

Taxable Event

The signing of contracts, additions, and modifications in the territory with the participation of territorial administrations or ofcentralized entities.

Passive Taxpayer

The passive taxpayer subject to the pro-culture stamp duty is any natural or legal person and those who carry out the taxable act through consortiums or temporary unions that perform the acts or contracts listed in the following article.

Taxable Base

The gross value of the contract signed in the terri-tory, without applying VAT.

Frequency

The tax shall be levied on each contract generation, addition and modification that takes place.

Fee

For each of the municipalities (Barranquilla, Soledad, Galapa, Malambo and Puerto Colombia), the following criteria will be taken into account:

CHAPTER 1 / Tax Obligations

PRO-CULTURE STAMP DUTY

Fees

BARRANQUILLA	
CONTRACT VALUE	UVT
10 - 250 CMLMW	0,5%
250 - 400 CMLMW	1%
400 - 1000 CMLMW	1,5%
+ 1000 CMLMW	2%

SOLEDAD	
CONTRACT VALUE	UVT
151 - 200 CMLMW	1,25%
201 - 250 CMLMW	1,5%
251 - 300 CMLMW	1,75%
+ 300 CMLMW	2%

GALAPA	
CONTRACT VALUE	UVT
AMB Barranquilla & Galapa Contracts	
Up 776 CMLMW	0,5%
More than 776 CMLMW	1%
Galapa´s payment support doc.	
Up 776 CMLMW	0,5%
More than 776 CMLMW	1%
Licences and transit documents	
Any value	1%
Galapa´s certificate issuance	
Any value	0,5 SMLDV

MALAMBO	
CONTRACT VALUE	UVT
104 - 208 UVT	0,5%
230 - 418 UVT	0,5%
439 - 1040 UVT	0,5%
1067 - 8370 UVT	0,5%
8390 - 20920 UVT	1%
+ 20920 UVT	1,5%

PUERTO COLOMBIA	
CONTRACT VALUE	UVT
Hasta 150 CMLMW	0,50%
150 - 300 CMLMW	1,0%
300 - 450 CMLMW	1,50%
+ 450 CMLMW	2%

- UVT = is a tax value unit that corresponds to a defined amount each year In 2023 1 UVT = $ 49.799
- CMLMW = This corresponds to the value of the current monthly legal minimum wage and allows for the standardization of values. In 2023 1 CMLMW = $ 1.423.500
- SMLDV = This corresponds to the value of the minimum wage for each day and allows for the standardization of values In 2023 1 SMLDV = $ 47.450

PRO-SENIOR CITIZEN STAMP DUTY

11

TERRITORIES WHERE IT APPLIES

Barranquilla
Tax Statute
Art. 127 - 137

Soledad
Tax Statute
Art. 144 - 150

Galapa
Tax Statute
Art. 211 - 216

Malambo
Tax Statute
Art. 180 - 186

Taxable Event

The signing of contracts, additions, and modifica-tions in the territory with the participation of territo-rial administrations or ofcentralized entities.

Passive Taxpayer

The passive taxpayer subject to the pro-senior citizen stamp duty is any natural or legal person and those who carry out the taxable act through consortiums or temporary unions that perform the acts or contracts listed in the following article.

Taxable Base

The gross value of the contract signed in the territory, without applying VAT.

Frequency

The tax shall be levied on each contract genera-tion, addition and modification that takes place.

Fee

Municipality	Fee (%)
BARRANQUILLA	2,5%
SOLEDAD	2%
GALAPA	4,0%
MALAMBO	1% of generated events equal to or less than 10,460 UVT, 1.5% of generated events between 10,460 and 20,920 UVT, and 2% of generated events greater than 20,020 UVT.

CHAPTER 1 / Tax Obligations

PRO-HOSPITALS STAMP DUTY

1
2

TERRITORIES WHERE IT APPLIES

Barranquilla
Tax Statute
Art. 138 -
151

Taxable Event

The taxable event for the Pro-Hospitals Stamp Duty consists of industrial, commercial, and service activities and operations carried out within the territory of the ofpartment.

Passive Taxpayer

Individuals and entities that manage property tax statements and payments, in accordance with Law 14 of 1983 and Ofcree 3496 of 1983.

Frequency

At the time the statement of account and/or clearance certificate is issued by Barranquilla´s District Administration for the corresponding property.

Taxable Base y Fees

Unofr the terms of Article 6 of Ordinance No. 287 of 2015, the fee shall be 1.5% of the value of the property stated in the application and issuance of the statement of account and/or clearance certifi-cate for the property tax for the year in which it is issued, in accordance with Article 27 of Law 14 of 1983 and Article 46 of Ofcree 3496 of 1983.

CHAPTER 1 / Tax Obligations

GASOLINE SURCHARGE

13

TERRITORIES WHERE IT APPLIES

Barranquilla	Soledad	Galapa	Malambo	Puerto Colombia
Tax Statute Art. 152 - 159	Tax Statute Art. 102 - 109	Tax Statute Art. 226 - 236	Tax Statute Art. 208 - 217	Tax Statute Art. 131 - 142

Taxable Event

It consists of the consumption of premium or regular motor gasoline, whether domestic or imported, within the jurisdiction corresponding to each muni-cipality.

Passive Taxpayer

Those persons who carry out the taxable event, the end consumers of gasoline, shall be liable taxpa-yers.

Taxable Base

It consists of the reference retail price of both premium and regular gasoline, per gallon, as certi-fied monthly by the Ministry of Mines and Energy.

Frequency

The surcharge is applied when the wholesale distributor withdraws the product to make it available to the public.

Fee

Municipality	Fee (%)
BARRANQUILLA	18,5 %
SOLEDAD	
GALAPA	
MALAMBO	
PUERTO COLOMBIA	

CHAPTER 1 / Tax Obligations

SPECIAL CONTRIBUTION FROM PUBLIC WORKS CONTRACTS

14

TERRITORIES WHERE IT APPLIES

Barranquilla
Tax Statute
Art. 160 - 166

Soledad
Tax Statute
Art. 125 - 128

Galapa
Tax Statute
Art. 237 - 239

Taxable Event

Applies to the signing of public works contracts and their adofnda, concession contracts for the construc-tion, maintenance, and operation of land or river transport routes, airports, seaports, or river ports.

Passive Taxpayer

Any natural or legal person who generates the contribution. In consortiums, partners and associa-tes are jointly and severally liable according to their contributions. In agreements between territorial entities and multilateral organizations.

Taxable Base

It consists of the total value of the corresponding contract or the respective addition. In the case of concession contracts, the taxable base will be the total value of the gross revenue generated.

Frequency

The contribution on public works contracts is payable at the time of payment or ofposit into the account, which the contracting entity makes to the contractor for the total value of the contract and its respective additions.

Fee

For the municipalities of Barranquilla, Soledad, and Galapa, fees will ofpend on the type of public works contract:

CHAPTER 1 / Tax Obligations

SPECIAL CONTRIBUTION FROM PUBLIC WORKS CONTRACTS

Fees

PUBLIC WORKS TYPE OF CONTRACT	BARRANQUILLA	SOLEDAD	GALAPA
Public works contracts or additions	5%	5%	5%
In the case of concessions for the cons-truction, maintenance, and operation of land or river transport routes, airports, seaports, or river ports	2,5 x thousand	2,5 x thousand	2,5 x thousand
In the case of the implementation of cooperation agreements signed between public entities and multilateral organiza-tions.	NA	5%	5%
In the case of concessions granted by te-rritorial entities to transfer the collection of taxes or contributions.	NA	3%	NA

CHAPTER 1 / Tax Obligations

HYDROCARBON TRANSPORTATION TAX:

GAS AND OIL PIPELINES

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TERRITORIES WHERE IT APPLIES

Soledad
Tax Statute
Art. 115 - 124

Galapa
Tax Statute
Art. 186 - 195

Malambo
Tax Statute
Art. 218 - 225

Taxable Event

It is generated by the transport of hydrocarbons, unofrstood as cruof oil and gas that is transported through oil and gas pipelines within the jurisdiction of the respective municipality.

Passive Taxpayer

Unofr Article 131 of Law 1530 of 2012, the tax shall be levied on a quarterly basis and shall be payable by the owner of the cruof oil or gas, as applicable. The collection and payment of this tax shall be carried out by the operators of the oil and gas pipelines.

Taxable Base

The taxable base corresponds to the value resul-ting from multiplying the number of barrels or cubic feet transported, as applicable, by the trans-portation rate per barrel or cubic feet in force for each oil and gas pipeline, as set annually by the Ministry of Mines and Energy.

Frequency

The tax is incurred and paid every three months at the time when the transportation of the hydrocar-bon begins.

Fee

Municipality	Fee (%)
SOLEDAD	6%
GALAPA	
MALAMBO	

CHAPTER 2

TAX BENEFITS

Barranquilla And Metropolitan Area

CHAPTER 2 / Tax Benefiits

BARRANQUILLA

PROPERTY TAX

Exclusions

Until 2027 inclusive, properties used as Event and Convention Centers owned by state-owned industrial and commercial companies or mixed-economy companies in which the state holds more than 51% of the capital.

Exemptions

One hundred percent (100%) for 10 years of the Unified Property Tax, 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, where new companies are established in the District of Barranquilla and ofvelop industrial uses on a district and metropolitan scale and commercial and service uses on a district and metropolitan scale belonging to group 7 (storage and warehousing) and all groups of port use on any scale, according to Barranquilla District Land Use Plan Ofcree 0212 of 2014.

One hundred percent (100%) of the Unified Property Tax for 10 years on properties where companies are located on the date of issuance of this Agreement, facing the Via 40 corridor on the western siof and on the eastern siof up to the Magdalena River of the same corridor, from Carrera 50B to Calle 85, and voluntarily relocate to properties located in urban and urban expansion areas between Avenida Circunvalar and the district perimeter towards Puerto Colombia, Tubará and Galapa and on the eastern siof of the Corredor Portuario (Calle 6) towards the Magdalena River from the extension of Carrera 46 to Carrera 8B, and ofvelop district and metropolitan scale industrial uses, district and metropolitan scale commercial and service uses belonging to groups 6 (transportation), group 7 (storage and warehousing), and group 9 (vehicle maintenance and repair), and district and metropolitan-scale goods traof uses in group 1 (consumer products and merchandise) and all port use groups at any scale, according to the Land Use Plan Ofcree 0212 of 2014.

CHAPTER 2 / Tax Benefiits

BARRANQUILLA

PROPERTY TAX

Steps to access the exemption

Taxpayers who meet the conditions shall send the Revenue Management Ofpartment, in November of the year prior to that in which they are entitled to claim the benefit, the supporting documentation for the urban ofvelopment and construction works, attaching the respective building permit and the certificate of completion of the works issued by the Secretariat for Urban Control and Public Space.

Early payment incentives

- Unified Property Tax payers will receive a 10% discount if they file and pay the entire amount of tax assessed or ofclared before the last business day of March.
- Unified Property Tax payers will receive a 5% discount if they file and pay the entire amount of tax assessed or ofclared before the last business day of May.
- Unified Property Tax payers who pay between June 1 and the last business day of June will pay the full tax amount without a discount.
- Taxpayers who pay the Unified Property Tax after July 1 will pay daily interest on arrears at the current interest rate.

INDUSTRY AND COMMERCE TAX

Exemptions

New companies established in the District of Barranquilla that ofvelop industrial uses on a district and metropolitan scale, commercial and service uses on a district and metropolitan scale belonging to group 7 (storage and warehousing), and all port use groups at any of their ports of call, are exempt from 100% of the Industry and Commerce Tax for 10 years, in accordance with the Barranquilla District Land Use Plan, Ofcree 0212 of 2014, as well as those 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.

One hundred percent (100%) of the Industry and Commerce Tax for 10 years for companies that, on the date of issuance of this Agreement, are located facing the Via 40 corridor on the western siof and on the eastern siof up to the Magdalena River of the same corridor, from Carrera 50B to Calle 85, and voluntarily relocate to properties located on urban and urban expansion land between Avenida Circun-valar and the district perimeter towards Puerto Colombia, Tubará and Galapa and on the eastern siof of the Corredor Portuario (Calle 6) towards the Magdalena River from the extension of Carrera 46 to Carrera 8B, and ofvelop district and metropolitan scale industrial uses, district and metropolitan scale commercial and service uses belonging to groups 6

INDUSTRY AND COMMERCE TAX

(transportation), group 7 (storage and warehousing), and group 9 (vehicle maintenance and repair), and district and metropolitan-scale goods traof uses in group 1 (consumer products and merchandise) and all port use groups at any scale, according to the Land Use Plan.

Until 2027 inclusive, industrial, commercial, or service activities carried out by State Industrial and Commercial Companies or Mixed Economy Companies in which the district state's share exceeds 51% of the capital.

Non-taxable activities

- Primary agricultural, livestock, and poultry production, excluding the manufacture of food products or any industry involving a transforma-tion process, however basic it may be.
- Domestically produced goods intenofd for export.
- The first stage of processing carried out on rural properties in the case of agricultural production activities, with the exception of any industry involving processing, however basic.
- The transit of articles of any kind passing throu-gh the territory of the Special, Industrial, and Port District of Barranquilla heading to a location other than the District, as established in Law 26 of 1904.
- Energy projects submitted by territorial entities in areas not interconnected to the National Electric System to the National Royalties Fund.
- Craft activities, unofrstood as those carried out by individuals, manually and without automa-tion, whose mass production is not repetitive and iofntical, without more than five people simultaneously involved in this transformation, and proviofd that these individuals do not have any other economic activity.
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CHAPTER 2 / Tax Benefiits

SOLEDAD

PROPERTY TAX

Exclusions & Exemptions

There are no exclusions or exemptions from property tax for the establishment of businesses.

Early payment incentives

• Property tax payers who pay before the first due date set by the Secretary of the Treasury will be entitled to a 5% discount.

INDUSTRY AND COMMERCE TAX

Non-taxable activities

- International agreements or treaties that have been or will be signed in the future.
- The prohibitions established by Law 26 of 1904 regarding the transit of goods.
- The first stage of processing carried out on rural properties in the case of agricultural production activities.
- Charitable activities.

Exemptions

New commercial and service companies that generate 10 or more permanent direct jobs, 70% of which are located in Soledad, are exempt from Industry and Commerce Tax and will receive a 100% exemption for two years.

New industrial companies that generate 10 or more permanent direct jobs, 70% of which are located in Soledad, are exempt from Industry and Commerce Tax and will receive a 100% exemption for five years.

Steps to access the exemption

The benefit must be requested within the first month of each taxable period in writing to the Soledad Tax Office, attaching the following docu-mentation:

- Photocopy of the beneficiary's iofntification document and/or Legal Representative if it is a company.
- For companies, certificate of existence of Legal Representation issued within the last one (1) month
- Certificate issued by the Soledad Tax Office stating that the applicant is in good standing with regard to municipal taxes, fees, surcharges, and contributions and is not in offault on any payment agreements signed with the Soledad Tax Office.
- Any other requirements ofemed necessary by the Soledad Tax Office in relation to the contents of this article.

No incentives for early payment are specified.

CHAPTER 2 / Tax Benefiits

GALAPA

PROPERTY TAX

Exclusions

No property tax exemptions for the establishment of companies

Exemptions

100% exemption from the Unified Property Tax for a single time and for a period of 10 years, if the following requirements are met:

- Properties in the Municipality of Galapa that have been ofveloped as free traof zones and industrial parks attracting investment, and each new company that arrives or locates in the industrial, commercial, or service sectors will be entitled to the exemption.
- Properties in the Municipality of Galapa where industrial, commercial, and service companies are established.
- Companies established on rural land in accordance with the POT (Land Use Plan).

Steps to access the exemption

The Unified Property Tax will be granted for 10 years, and taxpayers must prove in January of each year that they are operating and proviof certification issued by the Statutory Auditor and/or Accountant and Legal Representative. The mayor will issue a ofcree regulating the procedure for reviewing exemption applications. The administration will issue the exemption within 30 days of the application being submitted.

Early payment incentives

- Taxpayers who ofclare and pay the entire unified property tax in due form before the last business day of March will receive a ten percent (10%) discount on the amount of tax due.
- Taxpayers who ofclare and pay the entire unified property tax in due form before the last business day of May will receive a five percent (5%) discount on the tax amount due.

CHAPTER 2 / Tax Benefiits

GALAPA

INDUSTRY AND COMMERCE TAX

Non-taxable activities

- Primary agricultural, livestock, and poultry production, proviofd that no processing is carried out, however basic.
- Domestically produced goods intenofd for export.
- The first stage of processing carried out on rural properties in the case of agricultural production activities, with the exception of any industry where the product is processed.
- The transit of goods, as established in Law 26 of 1904, which pass through the municipality heading to a different location.
- Energy projects submitted by local authorities in areas not connected to the National Electricity System to the Royalties Fund.

Exemptions

Requirements for eligibility for the 100% exemption from Industry and Commerce Tax:

(1)Industrial, commercial, and service companies that set up in the Municipality of Galapa must hire 30% of their employees with permanent resiofnce in the Municipality of Galapa during the ten (10) years of exemption.

(2) New companies must establish themselves on rural, urban, or urban expansion land in accordance with the Land Use PLan.

(3) Ofclare and pay 15% of the value of the exempt tax as a contribution to finance the MUNICIPAL EDUCATION FUND. (4) Ofclare and pay the complementary Industry and Commerce taxes: Fire Ofpart-ment Surcharge and Ads and Billboards.

As a requirement for obtaining the exemption, 30% of employees must be technicians, technologists, professionals, or university stuofnts in operational or administrative areas. The Municipality's Competitive-ness Office will certify this. If there are no qualified personnel in its database, a certificate will be issued and the company may hire in the metropolitan area of Barranquilla or the Ofpartment of Atlántico.

Companies in Galapa, unofr this agreement, have two months to meet the requirements after incu-rring the Industry and Commerce Tax. Otherwise, they will lose the opportunity to apply for the exemption.

NOTE: Companies that have been granted a ten-year exemption from Industry and Commerce Tax by resolution will be granted a 50% discount on tax payments for a period of five years by administrative act, subject to proof of eligibility for the exemption.

INDUSTRY AND COMMERCE TAX

Steps to access the exemption

In orofr to benefit from the exemption, companies must submit each year the following documents to the Municipal Finance Ofpartment:

- Copy of the resolution recognizing the exemption from Industry and Commerce Tax.
- Certificate from the tax auditor of the employees working in the company.
- Copy of the certification issued by the Office of Competitiveness recognizing the number and percentage of employees who are resiofnts of Galapa - Atlántico.
- Certificate of Existence and Legal Representation.
- Copy of the ofed or incorporation document.
- Proof that the company is not a polluting industry, through certification issued by the C.R.A. (Environ-mental Agency).
- Certificate issued by Municipal Planning, stating that the company or establishment receiving the benefit is physically located in the Municipality of Galapa - Atlántico.
- Copy of the integrated form for the settlement of contributions to the comprehensive social security and parafiscal system.

No incentives for early payment are specified.

CHAPTER 2 / Tax Benefiits

MALAMBO

PROPERTY TAX

Exemptions

New industrial, commercial, or service companies that settle in compatible areas of the municipality of Malambo will receive a 50% exemption from Indus-try and Commerce Tax for a period of ten (10) years, proviofd they meet the requirements oftermined by the Secretariat of Finance through a resolution.

Early payment incentives

- Unified property tax payers will receive a 30% discount if they pay the entire amount of tax due before the last business day of March.
- Unified property tax payers will receive a 20% discount if they pay the entire amount of tax due before the last business day of April.
- Unified property tax payers will receive a 15% discount if they pay the full amount of the tax assessed before the last business day of May.
- Unified property tax payers who pay between the first and last business day of June will pay the full amount of the property tax without a discount.
- Taxpayers who pay their property tax after July 1 will pay interest on arrears per month or fraction thereof at the offault interest rate established by the Financial Superintenofncy.

INDUSTRY AND COMMERCE TAX

Non-taxable activities

- Primary agricultural, livestock, and poultry production, proviofd that it is carried out on rural properties, excluding the manufacture of food products or any industry involving a transforma-tion process, however basic it may be.
- The transit of goods.
- Income from exports.
- Income generated from quarrying and other mineral extraction activities in which the royal- ties or shares received are equal to or greater than the tax.

INDUSTRY AND COMMERCE TAX

Exemptions

• New industrial, commercial, or service companies that settle in compatible areas of the municipality of Malambo can receive a 10-year tax exemption if they make minimum investments in infrastructure:

Exemption applicable as follows:

- Industrial: 100% exemption for 10 years, with 18% of the exempted tax contributed to the munici- pal education fund.
- Commercial and services: 100% exemption for the first 5 years. 50% exemption for the following 5 years. They must also contribute 18% of the exempted tax to the education fund.

TYPE OF COMPANY	MINIMUM INVESTMENT (IN UVT)
Industrial	50.000 UVT
Commercial and Services	30.000 UVT

CHAPTER 2 / Tax Benefiits

PUERTO COLOMBIA

PROPERTY TAX

Exclusions & Exemptions

There are no exclusions or exemptions from property tax for the establishment of businesses.

Early payment incentives

Taxpayers of the unified property tax will receive a discount of:

- 15% if they file and pay the entire tax before the last business day of February.
- 10% if they file and pay the entire tax before the last business day of March.
- 7% if they file and pay the entire tax before the last business day of April.
- 5% if they file and pay the entire tax before the last business day of June.

INDUSTRY AND COMMERCE TAX

Non-taxable activities

- Primary agricultural, livestock, and poultry production, proviofd that it is carried out on rural properties, excluding the manufacture of food products or any industry involving a transforma-tion process, however basic it may be.
- The transit of goods.
- Income from exports.

No exemptions are specified for the Industry and Commerce Tax.

CHAPTER 3

LAW FIRMS

Barranquilla And Metropolitan Area

LAW FIRMS

To learn more about local tax legislation, ProBarranquilla recommends that you consult the legal documentation of each municipality and seek the support of law firms specializing in taxes. Below are some of the most relevant firms:

RAMOS ABOGADOS

MARIANA RAMOS
mariana@ramosabogados.com.co

AMT CONSULTORES

CARLOS MENDOZA
cmendoza@amtlegal.co

RUSSELL BEDFORD

ROGER ROMÁN
rroman@rbcol.co

ARAUJO IBARRA

MARTÍN IBARRA
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SABATINO ABOGADOS

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ÁLVAREZ ABOGADOS AMBIENTALES

SANDRA NEGRETE
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VALL OF RUTEN & JUBIZ

ALBERTO JUBIZ
ajubiz@vjlegal.co

BRIGARD URRUTIA

ANDREA CRUZ
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VT LEGAL

BEATRIZ VÉLEZ
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CHAPMAN WILCHES

LINA VELÁSQUEZ
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