

Summary and comments

Main obligations 2025

January 2025



L&W

ABOGADOS

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Introduction



Dear
client

The following is a summary of some of the main corporate and tax obligations of Colombian companies for the year 2025. In case you require additional advice, you may contact us at the following e-mail addresses: flewin@lewinywills.com, dvaughan@lewinywills.com, and jmarin@lewinywills.com.

1.

Holding of the ordinary shareholders' meeting

Required for:

All Colombian companies.

Deadline to comply:

March 31, 2025.

Comments:

The Financial Statements for the previous period, the statutory auditor's report, the management report, the decision on the distribution of profits, the appointment of the statutory auditor and the appointment of the directors and legal representatives must be approved. In cases of a control situation or corporate group, the controlling parent company must prepare consolidated Financial Statements; in the case of a corporate group, the group's report must also be submitted. If a meeting is not summoned and held before March 31, the shareholders may meet on April 1, 2025 at 10:00 a.m. at the company's domicile, where they may deliberate with any plural number of associates.

2.

Renewal of the registration at the business registry

Required for:

All Colombian companies.

Deadline to comply:

March 31, 2025.

3.

Renewal of the Sole Registry of Bidders (“RUP”)

Required for:

All companies who are registered as bidders for state tenders in the RUP.

Deadline to comply:

April 7, 2025.

4.

Deposit of the Financial Statements at the Chambers of Commerce

Required for:

All Colombian companies, except those that report Financial Statements before the Superintendency of Companies.

Deadline to comply:

In the month following the date of approval of the Financial Statements at the shareholders' meeting.

Comments:

General purpose financial statements with notes and opinion.

5.

Report of Financial Statements to the Superintendency of Companies

Required for:

Companies supervised or controlled by the Superintendency of Companies and any inspected companies required for such purpose.

Deadline to comply:

According to the following table:

Last two (2) digits of the NIT	Deadline
01 - 05	April 8th
06 - 10	April 9th
11 - 15	April 10th
16 - 20	April 11th
21 - 25	April 21st
26 - 30	April 22nd
31 - 35	April 23rd
36 - 40	April 24th
41 - 45	April 25th
46 - 50	April 28th
51 - 55	April 29th
56 - 60	April 30th

Last two (2) digits of the NIT	Deadline for submitting information
61 - 65	May 2nd
66 - 70	May 5th
71 - 75	May 6th
76 - 80	May 7th
81 - 85	May 8th
86 - 90	May 9th
91 - 95	May 12th
96 - 00	May 13th

Parent or controlling companies required to report general purpose Financial Statements must file consolidated or combined Financial Statements by May 31, 2025.

Comments:

Certified general purpose Financial Statements with their notes, opinion, management report and an extract of the minutes of the meeting where the Financial Statements were approved.

Individual Financial Statements with notes, consolidated or combined certified, with their notes, the opinion and the special report.

6.

Presentation of Report 42– Business Practices before the Superintendency of Companies

Required for:

Controlled or supervised companies. Not applicable to inspected companies, branches of foreign companies and companies in bankruptcy proceedings.

Deadline to comply:

Last two (2) digits of the NIT	Deadline for submitting information
01 – 10	First work day of July
11 – 20	Second work day of July
21 – 30	Third work day of July
31 – 40	Fourth work day of July
41 – 50	Fifth work day of July
51 – 60	Sixth work day of July
61 – 70	Seventh work day of July
71 – 80	Eighth work day of July
81 – 90	Ninth work day of July
91 – 00	Tenth work day of July

7.

Registration of databases in the National Registry of Databases ("RNBD")

Required for:

Companies with assets over 100,000 UVTs (COP \$4,979,900,000) that collect personal data.

Deadline to comply:

2 months after the creation of the database.

8.

Update of the information registered in the RNBD for substantial changes

Required for:

Companies with assets over 100,000 UVTs (COP \$4,979,900,000) that collect personal data.

Deadline to comply:

Within the first 10 working days of each month.

Comments:

Substantial changes means changes made regarding the purposes of the databases, data processors, service channels for data protection purposes, classification or types of personal data stored in each database, security measures implemented, privacy policy/processing of personal data, and the transfer and transmission of personal data.

9.

Annual update of the information recorded in the RNBD

Required for:

Companies with assets over 100,000 UVTs (COP \$4,979,900,000) that collect personal data.

Deadline to comply:

March 31st, 2025.

Comments:

Update at least the number of holders.

10.

Update of information about claims filed by owners in the RNBD

Required for:

Companies with assets over 100,000 UVTs (COP \$4,979,900,000) that collect personal data.

Deadline to comply:

Within the first 15 working days of February and August.

11.

Implementation of SAGRILAFT (AML/CFT system)

Required for:

Companies that acquired the status of obligated companies as of December 31, 2024. Obligated companies are those subject to the surveillance or control exercised by the Superintendency of Companies that have obtained Total Revenues or had Assets equal to or greater than forty thousand (40,000) SMLMV, as of December 31st of the immediately preceding year. Also other companies in specific sectors.

Deadline to comply:

May 31st, 2025.

Comments:

A compliance officer must be appointed.

12.

Implementation of the Transparency and Business Ethics Program

Required for:

Surveyed companies that (i) have conducted international business transactions equal to or greater than 100 SMMLV or (ii) in the previous year have had total revenues or assets equal to or greater than 30,000 SMMLV, among others.

Deadline to comply:

May 31st, 2025.

Comments:

A compliance officer must be appointed.

13.

Presentation of Report 75 – SAGRILIFT and PTEE

Required for:

Companies required to implement SAGRILIFT and PTEE.

Deadline to comply:

Last two (2) digits of the NIT	Deadline for submitting information
01 - 10	Eleventh work day of July
11 - 20	Twelfth work day of July
21 - 30	Thirteenth work day of July
31 - 40	Fourteenth work day of July
41 - 50	Fifteenth work day of July
51 - 60	Sixteenth work day of July
61 - 70	Seventeenth work day of July
71 - 80	Eighteenth work day of July
81 - 90	Nineteenth work day of July
91 - 00	Twentieth work day of July

14.

Filing of the absence of suspicious transactions report ("AROS")

Required for:

Companies required to implement SAGRILAFT that do not report any suspicious transaction in the quarter.

Deadline to comply:

April 10th, July 10th, October 10th and January 10th.

15.

Filing of the suspicious transaction report ("ROS") to the UIAF

Required for:

Companies required to implement SAGRILAFT.

Deadline to comply:

Immediately when the suspicious operation is detected.

Comments:

For suspicious transactions detected in the ordinary course of business. The records of the transactions must be kept for 10 years.

16.

Report 58 – Compliance Officers

17.

Required for:

Companies required to implement SAGRILAFT and PTEE when a compliance officer is appointed or designated.

Deadline to comply:

15 work days following the appointment.

Filing of income tax returns for legal persons

Required for:

Companies that are taxpayers of income tax in Colombia.

Deadline to comply:

Last digit of the NIT	Date
1	May 12th
2	May 13th
3	May 14th
4	May 15th
5	May 16th
6	May 19th
7	May 20th
8	May 21st
9	May 22nd
0	May 23rd

18.

Comments:

The tax calendar established July 2025 as the date for payment of the second installment of the tax.

Filing of income tax returns for large taxpayers

Required for:

Subjects classified as large taxpayers.

Deadline to comply:

Last digit of the NIT	Date
1	April 9th
2	April 10th
3	April 11th
4	April 14th
5	April 15th
6	April 16th
7	April 21st
8	April 22nd
9	April 23rd
0	April 24th

Comments:

The first and third installments of the tax are due in February and June 2025.

19.

Update of the beneficial ownership report – RUB

Required for:

Companies and national for-profit and non-profit entities, unincorporated entities and permanent establishments.

Deadline to comply:

The RUB must be updated on February 1st, May 1st, August 1st and November 1st.

20.

Filing of the Consolidated Financial Statements Report to the DIAN

Required for:

Economic and/or business groups registered in the Business Registry of the Chambers of Commerce.

Deadline to comply:

June 30th, 2025

21.

Filing of the annual Significant Economic Presence tax return

Required for:

Non-resident individuals or entities not domiciled in the country with significant economic presence in Colombia.

Deadline to comply with the obligation:

April 22nd, 2025.

22.

Filing of the annual SIMPLE Regime tax return

Required for:

Subjects that are part of the SIMPLE Regime.

Deadline to comply:

Last digits of the NIT	Consolidated	VAT Consolidated
1 and 2	April 15th	February 17th
3 and 4	April 16th	February 18th
5 and 6	April 21st	February 19th
7 and 8	April 22nd	February 20th
9 and 0	April 23rd	February 21st

23.

Compliance with the Transfer Pricing Regime Obligations

Required for:

Subjects obliged to the Transfer Pricing Regime (mainly, those who enter into transactions with foreign related parties or with subjects located in non-cooperative jurisdictions or low or no taxation jurisdictions are part of the regime).

Deadline to comply:

Last digit of the NIT	Informative Return / Supporting Documentation	Country-by-country report
1	September 9th	December 15th
2	September 10th	
3	September 11th	
4	September 12th	
5	September 15th	
6	September 16th	
7	September 17th	
8	September 18th	
9	September 19th	
0	September 22nd	

24.

Filing and paying the first installment of the Wealth Tax

Required for:

In addition to certain individuals, foreign companies or entities that are not income tax filers in the country, and that own assets located in Colombia other than shares, accounts receivable and/or certain portfolio investments, are subject to the Wealth Tax.

Deadline to comply:

Last digit of the NIT	Date
1	May 12th
2	May 13th
3	May 14th
4	May 15th
5	May 16th
6	May 19th
7	May 20th
8	May 21st
9	May 22nd
0	May 23rd

25.

Filing of the bi-monthly VAT returns

Required for:

VAT taxpaying companies that meet the requirements to file bimonthly returns.

Deadline to comply:

Last digit of the NIT	Bimester 1	Bimester 2	Bimester 3	Bimester 4	Bimester 5	Bimester 6
1	March 11th	May 12th	July 9th	Sept 9th	Nov 12th	Jan 13th, 2026
2	March 12th	May 13th	July 10th	Sept 10th	Nov 13th	Jan 14th, 2026
3	March 13th	May 14th	July 11th	Sept 11th	Nov 14th	Jan 15th, 2026
4	March 14th	May 15th	July 14th	Sept 12th	Nov 18th	Jan 16th, 2026
5	March 17th	May 16th	July 15th	Sept 15th	Nov 19th	Jan 19th, 2026
6	March 18th	May 19th	July 16th	Sept 16th	Nov 20th	Jan 20th, 2026
7	March 19th	May 20th	July 17th	Sept 17th	Nov 21st	Jan 21st, 2026
8	March 20th	May 21st	July 18th	Sept 18th	Nov 24th	Jan 22nd, 2026
9	March 21st	May 22nd	July 21st	Sept 19th	Nov 25th	Jan 23rd, 2026
0	March 25th	May 23rd	July 22nd	Sept 22nd	Nov 26th	Jan 26th, 2026

26.

Filing of the four-monthly VAT returns

Required for:

VAT taxpaying companies that meet the requirements to file four-monthly returns.

Deadline to comply:

Last digit of the NIT	Four-month period 1	Four-month period 2	Four-month period 3
1	May 12th	Sept 9th	Jan 13th, 2026
2	May 13th	Sept 10th	Jan 14th, 2026
3	May 14th	Sept 11th	Jan 15th, 2026
4	May 15th	Sept 12th	Jan 16th, 2026
5	May 16th	Sept 15th	Jan 19th, 2026
6	May 19th	Sept 16th	Jan 20th, 2026
7	May 20th	Sept 17th	Jan 21st, 2026
8	May 21st	Sept 18th	Jan 22nd, 2026
9	May 22nd	Sept 19th	Jan 23rd, 2026
0	May 23rd	Sept 22nd	Jan 26th, 2026

27.

Filing of the Clearing Account Transactions Report in the Exchange Information System

Required for:

Clearing account holders.

Deadline to comply:

Last day of the month following the month being reported. If this day is not a business day, the filing must be made no later than the first business day of the following month.

28.

Submission of exogenous exchange information

Required for:

Clearing account holders.

Deadline to comply:

Quarterly, depending on the dates established by DIAN.

Note: Please note that these are only some of the obligations that may arise for a company. The final list of obligations will depend on the specific company and its particular characteristics. The statements contained herein reflect our interpretation of current corporate, exchange, corporate and tax regulations and may not be shared or accepted by the Colombian authorities. This information is not intended to create, and its receipt does not constitute, an attorney-client relationship. Recipients of this document should not act on the basis of this information without the advice of legal counsel in Colombia.

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