

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

COLOMBIA

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 19 March 2014 – Or. Engl. (*in force since 1 July 2014*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Income tax and its complementary taxes;
 - . Pro equity income tax – CREE.
- . **Article 2, paragraph 1.a.ii:** Income tax and its complementary taxes.
- . **Article 2, paragraph 1.a.iii:** Tax on capital.
- . **Article 2, paragraph 1.b.i:** Not applicable.
- . **Article 2, paragraph 1.b.ii:** Not applicable.
- . **Article 2, paragraph 1.b.iii.A:** Income tax and its complementary taxes.
- . **Article 2, paragraph 1.b.iii.B:** Not applicable.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax – VAT.
- . **Article 2, paragraph 1.b.iii.D:** National consumption tax.
- . **Article 2, paragraph 1.b.iii.E:** Not applicable.
- . **Article 2, paragraph 1.b.iii.F:** Not applicable.
- . **Article 2, paragraph 1.b.iii.G:** Not applicable.

ANNEX B – Competent Authorities

The Director General of the National Tax and Customs Administration (*Director General de la Dirección de Impuestos y Aduanas Nacionales – DIAN*) or his authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

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(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
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