

# Colombia

## Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2016

Consolidated group revenue threshold: UVT 81 million (Tax Value Units)

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Yes

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2017/2018

## Summary of recommendations

| Area of implementation                      | Recommendations for improvement |
|---|---------------------------------|
| Domestic legal and administrative framework | None.                           |
| Exchange of information framework           | None.                           |
| Appropriate use                             | None.                           |

## The domestic legal and administrative framework

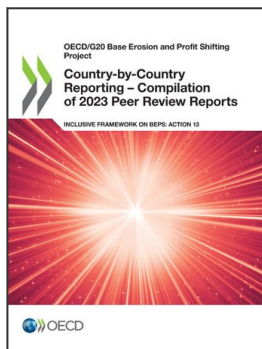
Colombia confirms that its rules have not changed and continue to be applied effectively. Colombia continues to meet all terms of reference.

## The exchange of information framework

Colombia confirms that its rules have not changed and continue to be applied effectively. Colombia continues to meet all terms of reference.

## Appropriate use of CbC reports

Colombia confirms that its rules have not changed and continue to be applied effectively. Colombia continues to meet all terms of reference.



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