

# Colombia

## A. Progress in the implementation of the minimum standard

Colombia has ten tax agreements in force, as reported in its response to the Peer Review questionnaire, including the Decision 578 of the Andean Community Commission for the members of the Andean Community (the Andean Community Agreement).<sup>32</sup>

Colombia signed the MLI in 2017, listing nine tax agreements.<sup>33</sup>

Colombia is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.<sup>34</sup>

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Colombia indicated in its response to the Peer Review questionnaire that the Andean Community Agreement has not been listed under the MLI as it is a decision of the Andean Community Commission.

Colombia further indicated that bilateral negotiations would be used with respect to its agreement with Switzerland.

## B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Colombia.

Colombia indicated that it encountered difficulties in the renegotiation of the Andean Community Agreement.<sup>35</sup>

## Summary of the jurisdiction response – Colombia

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Bolivia*	No	N/A	No	N/A	Currently renegotiating Decision 578
2	Canada	No	N/A	Yes	N/A	
3	Chile	No	N/A	Yes	N/A	
4	Czech Republic	No	N/A	Yes	N/A	
5	Ecuador*	No	N/A	No	N/A	Currently renegotiating Decision 578
6	India	No	N/A	Yes	N/A	
7	Korea	No	N/A	Yes	N/A	
8	Mexico	No	N/A	Yes	N/A	
9	Peru	No	N/A	No	N/A	Currently renegotiating Decision 578

10	Portugal	No	N/A	Yes	N/A	
11	Spain	No	N/A	Yes	N/A	
12	Switzerland <sup>36</sup>	No	N/A	No	N/A	



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