

# Colombia

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

Colombia has 14 tax agreements in force as reported in its response to the Peer Review questionnaire, including the Decision 578 of the Andean Community Commission (Decision 578) for the members of the Andean Community (the Andean Community Agreement).<sup>30</sup> Four of those agreements comply with the minimum standard.

Colombia signed the MLI in 2017 and listed its non-compliant bilateral agreements. The agreements modified by the MLI 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 steps have been taken (other than under the MLI) to implement the minimum standard in the Andean Community Agreement and the agreement with Switzerland.

Colombia is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.<sup>31</sup>

## B. Conclusion

### Recommendation

It is recommended that Colombia completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

<sup>30</sup> The Decision of the Commission of the Andean Community 578 on the regime for the avoidance of double taxation and the prevention of fiscal evasion, adopted on 4 May 2004. The current members of the Andean Community are Bolivia\*, Colombia, Ecuador\* and Peru.

<sup>31</sup> For its agreements listed under the MLI, Colombia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Colombia has also adopted the simplified LOB under Article 7(6) of the MLI and expressed a statement, in accordance with Article 7(17)(a) of the MLI, that while it accepts the application of PPT alone as an interim measure, it intends where possible to adopt an LOB provision in addition to or in replacement of the PPT through bilateral negotiation. Colombia has made a reservation pursuant to Article 6(4) of the MLI not to apply Article 6(1) of the MLI with respect to agreements that already contain the relevant preamble language (covering one agreement).

## Summary of the jurisdiction response – Colombia

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Andean Community Agreement treaty partners (Bolivia*, Ecuador*, Peru)	No	No	
2	Canada	No	Yes MLI	PPT+LOB
3	Chile	No	Yes MLI	PPT+LOB
4	Czechia	No	Yes MLI	PPT
5	France	Yes other		PPT
6	India	No	Yes MLI	PPT+LOB
7	Italy	Yes other		PPT
8	Japan	Yes other		PPT+LOB
9	Korea	No	Yes MLI	PPT+LOB
10	Mexico	No	Yes MLI	PPT+LOB
11	Portugal	No	Yes MLI	PPT+LOB
12	Spain	No	Yes MLI	PPT+LOB
13	Switzerland	No	No	PPT+LOB
14	United Kingdom	Yes other		PPT



**From:**

## **Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping**

Inclusive Framework on BEPS: Action 6

**Access the complete publication at:**

<https://doi.org/10.1787/36cebf8e-en>

---

### **Please cite this chapter as:**

OECD (2024), "Colombia", in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/a32c62b4-en>

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.