



Title

Digital Platforms Operators Reporting Obligations – Modifications to Current Legislation

Brief Summary

In December 2024 the Colombian Tax Authority (“DIAN”) issued Resolution 199 by which reporting obligations in the hands of Digital Platforms we introduced. On September 30, 2025, the DIAN issued Resolution 228 introducing changes to clarify definitions, adjust reporting criteria, and ensure alignment with international standards. The key points are outlined below.

Detail/Facts

1. Definition of “Platform Operator Subject to Reporting”:

- The definition includes:
 - Operators who are tax residents in Colombia, have a Colombian Permanent Establishment (“PE”) of an Effective Seat of Administration (“ESA”) in the country.
 - Operators who are not tax residents, are not incorporated / constituted in Colombia, do not have an ESA in Colombia or a “Participating Jurisdiction”, but facilitate “Relevant Activities” by Colombian tax resident Sellers. Resolution 228 introduces a transitory paragraph, establishing that obligations for these non-resident operators will be enforceable starting from the resolution’s effective date and will only apply to the reportable period between October and December 2025.

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2. Definition of Relevant Activity

- The definition includes:
 - Relevant Services for consideration.
 - Sale of goods for consideration.

3. Definition of Reportable Jurisdiction

- For Operators who are tax residents in Colombia, it includes the Republic of Colombia and any other jurisdiction.
- For non-tax residents, only the Republic of Colombia is considered.

4. Principal Address

- Defines that for individuals, it corresponds to their primary residence address; for entities, it refers to their registered office address.



5. Due Diligence Procedures

- Adjustments to the procedure allow operators of the same platform to comply with due diligence obligations under substantially similar rules in a participating jurisdiction.

6. Reporting of Financial Account Identifiers:

- Adds that this information must be included if available to the Operator, as well as the name of the account holder, if different from the reportable seller.

7. Repeals

- Subsection 3.1.1., of section 3, of article 2, of the Resolution 227 of 2025 is eliminated.
- Subsection 1.3., of section 1, of article 3, of the Resolution 227 of 2025 is eliminated.

Continue the conversation

The Latin America Markets, Tax Group and KPMG in Colombia have developed planning opportunities and would welcome the opportunity to continue the conversation with you.

Name	Phone	Email
<u>Colombia - International Tax</u>		
Ricardo Ruiz	+57 (1) 618 8000	ricardoarui@kpmg.com
Juan C Urrego	+57 (1) 618 8000	jurrego@kpmg.com