



## Title

### ***Draft Resolution: Implementation of OECD Crypto-Asset Reporting Framework***

## Brief Summary

DIAN proposes a Resolution to adopt the OECD Crypto-Asset Reporting Framework (CARF) in Colombia, requiring crypto service providers to report user and transaction data for tax purposes. Annual electronic reports start in 2026, with sanctions for non-compliance. DIAN will oversee enforcement and international information exchange.

## Detail/Facts

The DIAN has submitted a draft Resolution to add Chapter 11 to Title 6 of Part 1 of the Single External Resolution (Res. 227 of 2025), implementing the OECD Crypto-Asset Reporting Framework (CARF). Its goal is to enable automatic exchange of tax information on crypto-assets, in line with the multilateral Convention (Law 1661 of 2013), FATF recommendations, and powers under Article 631-4 of the Tax Statute.

The draft obligates Reporting Crypto-Asset Service Providers (RCASPs)—platforms and intermediaries offering exchange services—to report user and transaction data. It defines key CARF concepts (Reportable User, Person Exercising Control, Reportable Crypto-Asset, Relevant Transfer, Reportable Retail Payment) and sets due diligence standards per Annex I. RCASPs must retain supporting documents for five years and correct inconsistencies within 30 days upon DIAN's request.

Reports are due annually by the last business day of May, starting with the 2026 tax year, and must be submitted electronically in XML format (Annex II). Nil reporting applies when no reportable users are identified. RCASPs must update their RUT with responsibility "67 – CARF: RCASP," and legal representatives must activate an electronic signature before the deadline. Non-compliance triggers sanctions under Articles 651 and 658-3 of the Tax Statute.

Once enacted, the Resolution will establish a technical framework for traceability and international exchange of crypto-asset information, with DIAN as the competent authority.

## 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.*

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