



## Colombian Tax Authority proposes procedure for voluntary regularization of formal breaches (including electronic invoicing) – final deadline: April 30, 2026

### Detail/Facts

Pursuant to Article 5 of Decree 240 of 2026, which establishes a transitional regime for certain formal breaches in tax, customs, and exchange matters, the CTA published a Draft Resolution developing the operational and technical rules applicable to omissions of the duty to invoice or the issuance of invoices that do not meet legal requirements.

This transitional regime allows the voluntary regularization of certain formal breaches, subject to compliance with the conditions, requirements, and deadlines set forth in the decree. The key aspects for planning and compliance are outlined below.

#### 1. Scope of the remediation mechanism

Article 5 allows taxpayers and other obligated parties to regularize eligible formal breaches no later than April 30, 2026, provided the breach is effectively remedied and the required payment is made. The benefit also applies to cases with a statement of charges or an administrative final sanction, subject to fulfillment of the same conditions.

To access the regime, the taxpayer must pay, as of April 30, 2026:

- **3% of gross income reported in the 2024 income (or income and assets) tax return**, if required to file such return; or
- **2% of gross and/or total assets held as of December 31, 2025**, if not required to file an income tax return.

In all cases, the penalty is capped at **1,500 UVT** (USD \$21.440 approx.) and subject to a minimum of **10 UVT** (USD \$143 approx.)

#### 2. Relevant exclusions and limits

The regime excludes:

- Breaches related to the failure to file tax returns.
- Transfer pricing obligations.
- Any validation of income, costs, deductions, or creditable taxes reported in tax returns.
- The reduced penalty applies only if the breach is remedied and, where required, the underlying formal obligation is effectively complied with.
- In customs matters, the regime does not apply to seized or confiscated goods, or to goods subject to administrative or legal restrictions.

#### 3. CTA Draft Resolution: invoicing focus

The Draft Resolution develops the technical framework to regularize invoicing-related breaches and requires:

- Declaration of the non-invoiced or improperly invoiced operations and related taxes; and
- Electronic transmission of such operations under a special contingency for voluntary regularization, in accordance with specific XML and technical invoicing requirements.



#### 4. Practical considerations (implementation checklist)

We recommend the following preparatory actions:

- Identify potential eligible formal breaches, particularly invoicing omissions.
- Validate eligibility against statutory exclusions.
- Determine the applicable payment base and supporting evidence.
- Ensure technical readiness with ERP or technology providers to comply with the special contingency requirements.
- Align formal regularization with the obligation to declare omitted operations and taxes.

KPMG Law remains available to assist with eligibility assessments, the design of the regularization strategy, and both tax and technological implementation, particularly in electronic invoicing matters.

#### 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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