



Colombia:
annual compliance
obligations

January 2026

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Introduction

Effective management of legal, corporate, and foreign-exchange obligations has become a critical element in ensuring organizational continuity and operational strength.

In a regulatory environment that is increasingly dynamic and demanding, establishing structured compliance processes allows companies to mitigate risks, enhance transparency, and operate in alignment with the standards set by supervisory and oversight authorities.

At Deloitte Legal, we support organizations in identifying, monitoring, and fulfilling their regulatory responsibilities through an integrated approach backed by specialists across key regulatory areas.

Our purpose is to provide clarity and technical guidance at every stage, helping companies make informed decisions and maintain a solid relationship with their regulatory framework.



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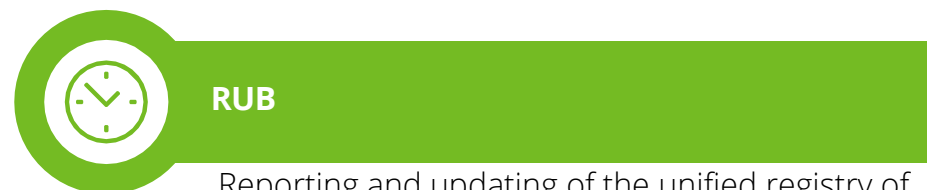
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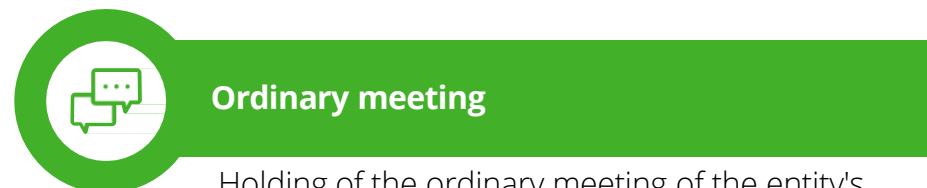
Annual compliance obligations



RUB

Reporting and updating of the unified registry of ultimate beneficiaries (RUB).

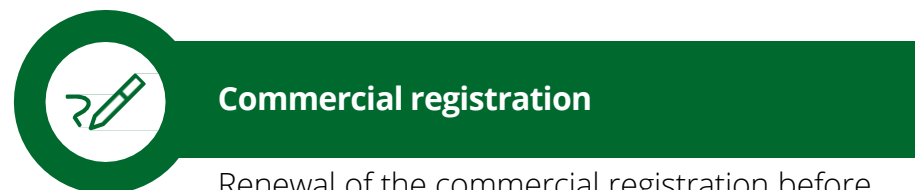
For registration and updates: the last business day of January, April, July, and October of each year.



Ordinary meeting

Holding of the ordinary meeting of the entity's highest corporate body on the last business day of March (legal deadline) or on the date established in the bylaws.

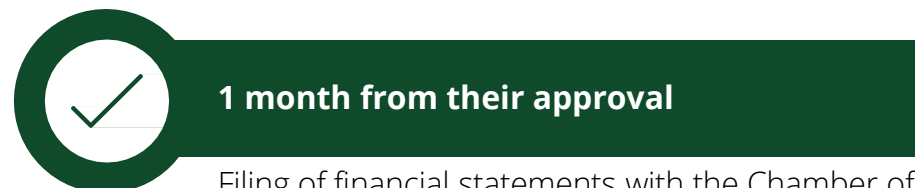
31-03-2026



Commercial registration

Renewal of the commercial registration before the Chamber of Commerce of the entity's domicile.

31-03-2026



1 month from their approval

Filing of financial statements with the Chamber of Commerce of the entity's domicile, within the month following their approval.



National Database Registry (RNBD)

Legal entities with total assets equal to or exceeding 100,000 UVT will be required to register.

20-02-2026



Submission of claims report to the National Database Registry (RNBD) of the Superintendence of Industry and Commerce (SIC).

31-03-2026



Update of the National Database Registry (RNBD) of the Superintendence of Industry and Commerce (SIC).



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Submission of Report 75



SAGRILIFT and PTEE

According to External Circular 100-000016 issued by the Superintendence of Companies, the companies required to adopt a Self-Control and Risk Management System for Money Laundering and Terrorism Financing (SAGRILIFT) are those with total income or assets exceeding 40,000 SMLMV as of December 31 of the immediately preceding year.

| Last two (2) digits of the Tax Identification Number (NIT) | Deadline |
|------------------------------------------------------------|------------|
| 01 - 10 | 15-07-2026 |
| 11 - 20 | 16-07-2026 |
| 21 - 30 | 17-07-2026 |
| 31 - 40 | 21-07-2026 |
| 41 - 50 | 22-07-2026 |
| 51 - 60 | 23-07-2026 |
| 61 - 70 | 24-07-2026 |
| 71 - 80 | 27-07-2026 |
| 81 - 90 | 28-07-2026 |
| 91 - 00 | 29-07-2026 |



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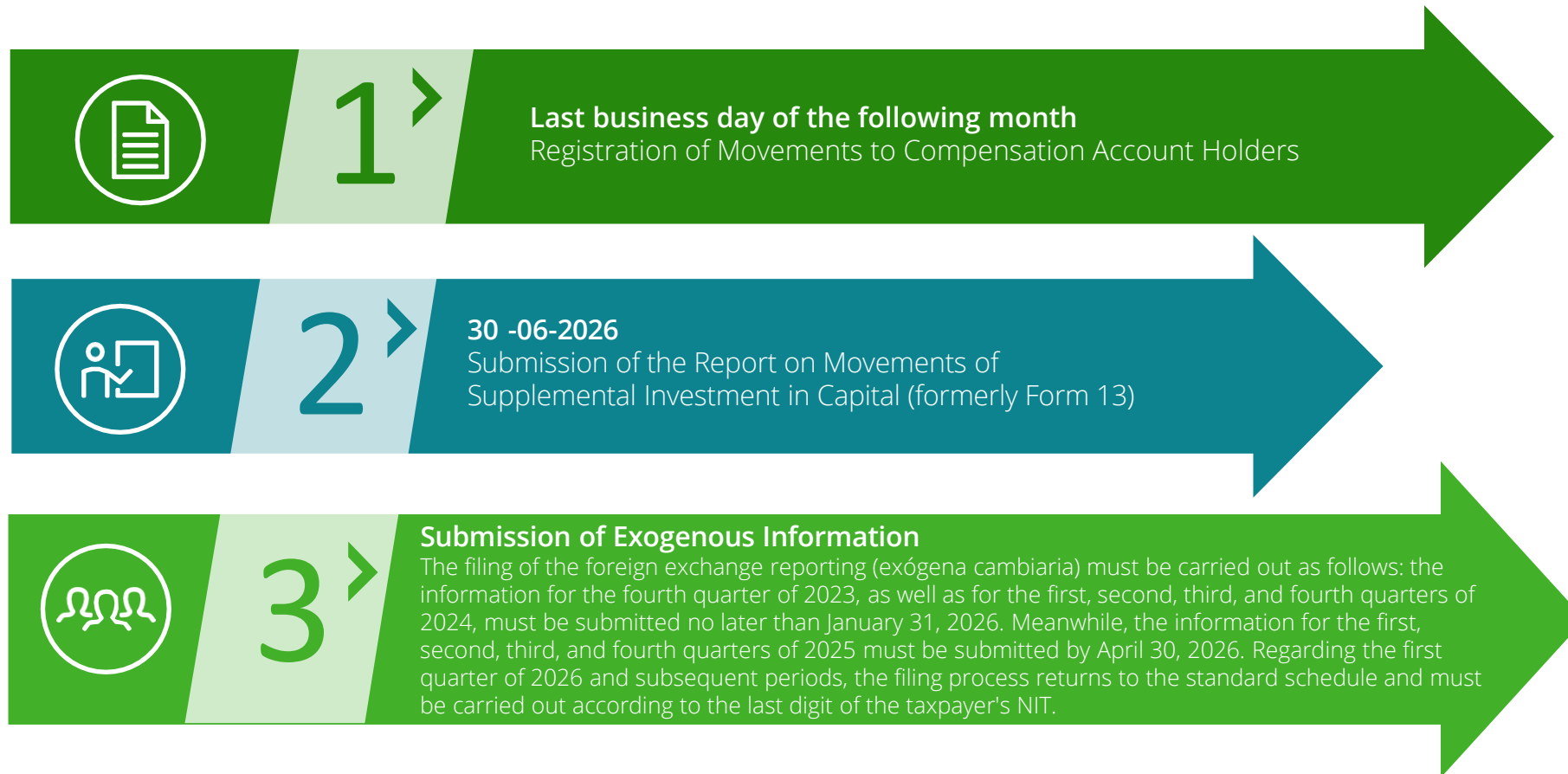
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Foreign exchange obligations



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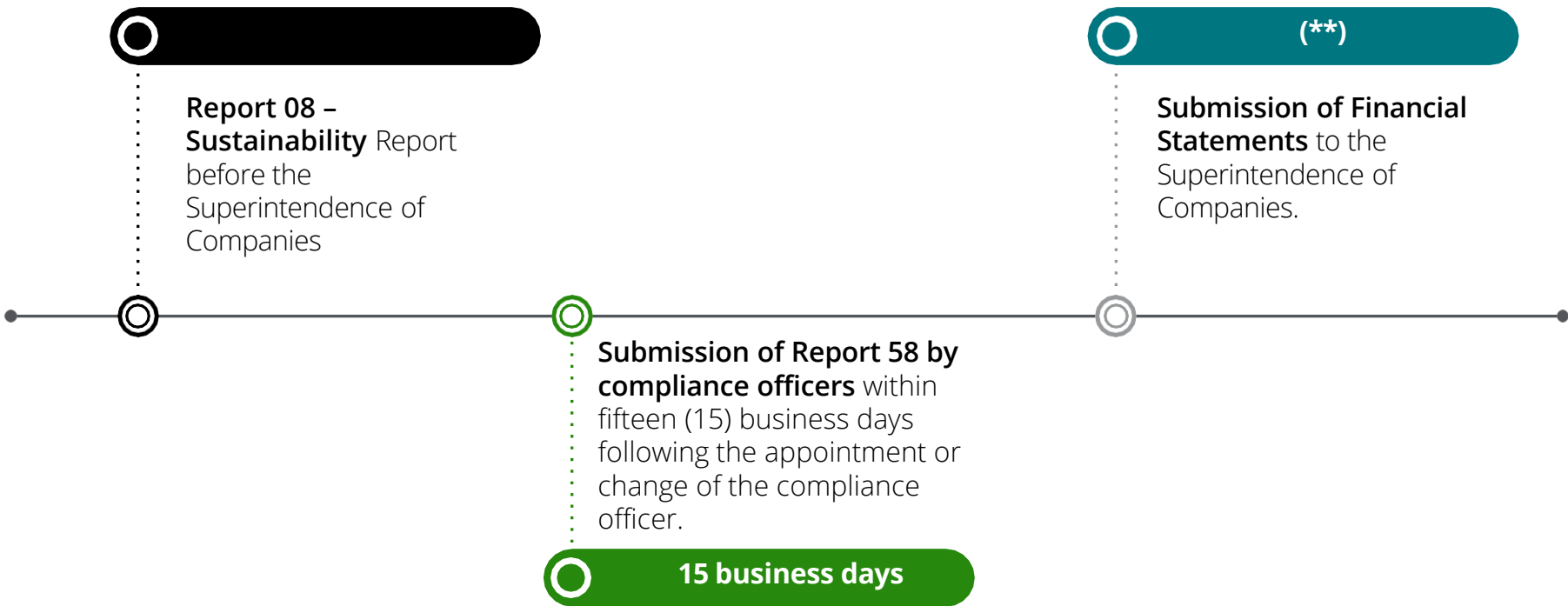
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Corporate obligations

For entities supervised and controlled by the Superintendence of Companies and/or that meet the assumptions of total income or assets as of December 31 of the immediately preceding year.

Superintendence of Companies



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(*) Submission of Report 08



Sustainability

In accordance with Chapter XV of the Superintendence of Companies' Basic Legal Circular, this report is voluntary; therefore, no companies are required to file it. However, entities under the supervision or control of the Superintendence that have income or assets equal to or greater than 40,000 SMMLV may submit it on an optional basis.

| Last two (2) digits of the Tax Identification Number (NIT) | Deadline |
|------------------------------------------------------------|------------|
| 01 - 10 | 01-07-2026 |
| 11 - 20 | 02-07-2026 |
| 21 - 30 | 03-07-2026 |
| 31 - 40 | 06-07-2026 |
| 41 - 50 | 07-07-2026 |
| 51 - 60 | 08-07-2026 |
| 61 - 70 | 09-07-2026 |
| 71 - 80 | 10-07-2026 |
| 81 - 90 | 13-07-2026 |
| 91 - 00 | 14-07-2026 |



(**) Submission
of Financial
Statements as
of December
31, 2025

Superintendence of Companies

| Last two (2) digits of the Tax Identification Number (NIT) | Deadline |
|------------------------------------------------------------|------------|
| 01 - 05 | 13-04-2026 |
| 06 - 10 | 14-04-2026 |
| 11 - 15 | 15-04-2026 |
| 16 - 20 | 16-04-2026 |
| 21 - 25 | 17-04-2026 |
| 26 - 30 | 20-04-2026 |
| 31 - 35 | 21-04-2026 |
| 36 - 40 | 22-04-2026 |
| 41 - 45 | 23-04-2026 |
| 46 - 50 | 24-04-2026 |

| Last two (2) digits of the Tax Identification Number (NIT) | Deadline |
|------------------------------------------------------------|------------|
| 51 - 55 | 27-04-2026 |
| 56 - 60 | 28-04-2026 |
| 61 - 65 | 29-04-2026 |
| 66 - 70 | 30-04-2026 |
| 71 - 75 | 04-05-2026 |
| 76 - 80 | 05-05-2026 |
| 81 - 85 | 06-05-2026 |
| 86 - 90 | 07-05-2026 |
| 91 - 95 | 08-05-2026 |
| 96 - 00 | 11-05-2026 |



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Other obligations



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Fifth business day of April

Renewal of the Single Registry of Proponents (RUP)



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31 -05-2026

Submission of the management report for Benefit and Collective Interest Companies (BIC)



3 >

31-05-2026

For business entities that are parent companies and/or controlling entities and are required to submit financial information, they must submit consolidated or combined general-purpose financial statements to the Superintendence of Companies



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Failure to submit reports



Relevant sanctions

| Reports | Penalties |
|--------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Filing of consolidated or combined general-purpose Financial Statements | Fines up to 200 SMMLV for failing to comply with the legal obligation to consolidate. |
| Unified Beneficial Owners Registry (RUB) | Fine of 1 UVT per day of delay, or closure of the establishment for 1 day per month of delay. Fine of 100 UVT if the information is false, incorrect, or incomplete. |
| Renewal of the Commercial Registration | Fines up to 17 SMMLV for failing to renew on time. |
| Annual meeting of the highest corporate body | Fines up to 200 SMMLV for failing to comply with the law and bylaws. |
| Update of the National Registry of Databases (RNBD) | Fines up to 2,000 SMMLV. Suspension of data-processing activities for up to 6 months, or permanent closure of affected operations. |
| Claims Report to the RNBD (SIC) | Fines up to 2,000 SMMLV. Suspension of data-processing activities. |
| Filing of Financial Statements | Fines up to 200 SMMLV for failing to comply with the obligation. |



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Relevant sanctions

| Reports | Penalties |
|-------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| Report 75 – Implementation and/or execution of SAGRILAF and PTEE | Fines up to 200 SMMLV for failing to file the annual report. |
| Report 58 – Compliance Officers | Administrative investigations against directors and the compliance officer. |
| Report of Movements of Compensation Accounts | Fine of 200 UVT for each report not filed or filed incorrectly. 25 UVT per month of delay (not exceeding 200 UVT). |
| Report of Movements of the Supplementary Investment | Foreign-exchange penalties of up to 200% of the amount involved in the unregistered operation. |
| Filing of Foreign Exchange Exogenous Information (DIAN) | Fine of 200 UVT for each report not filed or filed incorrectly. 25 UVT per month of delay (not exceeding 200 UVT). |



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Conclusions

Conclusions

The regulatory landscape requires organizations to maintain a high level of discipline and foresight in managing their legal, corporate, and foreign-exchange obligations.



Conclusions

The range of reports, updates, formal meetings, and control processes reflects a robust regulatory framework in which timely compliance not only prevents sanctions but also strengthens transparency, governance, and stakeholder confidence.

In this context, having clear guidance and the proper technical interpretation of each supervisory authority's requirements becomes essential to ensuring efficient execution aligned with current regulations.

Deloitte Legal supports companies in this endeavor by providing specialized knowledge and a comprehensive perspective that facilitates strategic decision-making and the implementation of sustainable compliance practices.



Our commitment is to help organizations build governance and control structures that respond to today's regulatory demands, fostering operations that are stronger, more responsible, and better prepared for the challenges of an evolving oversight environment.



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