



Tax Alert

Temporary suspension of tax amendments, Decree 31-2024, by the Constitutional Court

On 30 April 2025, after analyzing the appeals for protection filed before the Constitutional Court, this entity ruled to temporarily suspend some articles of Decree 31-2024, "Law for the Integration of the Primary and Agricultural Productive Sectors," due to apparent effects on constitutional principles, as argued in various case files.

The above renders null and void provisions such as the regularization of taxpayers registered under the regimes established in Article 21 of this law, that is, the Primary Regime and Livestock and Hydrobiological Regime. Article 21 of this Decree granted such taxpayers the possibility of paying a sole tax of five percent (5%),

without the requirement to file additional documents or the obligation of the generalized use of the Tax Identification Number -NIT-, among others.

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