



## Decree 0240 of march 12, 2026

“The Government adopts extraordinary tax measures to finance the expenditures associated with the state of emergency declared through Decree 0150 of 2026.”

### Executive summary

In the context of the emergency declared on February 11, 2026, the National Government issued Decree 0240 of March 12, 2026, adopting a temporary set of tax measures. The Decree confirms the applicability of the wealth tax to permanent establishments and branches of foreign entities, introduces a 16% National Consumption Tax on online

gaming, and creates a normalization tax for taxable year 2026, along with penalty reductions, tax conciliation mechanisms, and tools to regularize outstanding tax liabilities for the emergency period. ➔



#### Amendments to the Wealth Tax

- Permanent establishments (PEs), including branches of foreign entities are expressly included as taxpayers of the wealth tax.
- For PEs, the wealth tax applies to net worth held on March 31, 2026, when it equals or exceeds 200,000 UVT (COP \$10,474,800,000). The net worth attributable to the PE corresponds to the gross equity determined through an attribution-of-income study, as required under Article 20-2 of the Colombian Tax Code.
- Only permanent establishments (PEs) are required to file the wealth tax return on April 30, 2026, and must pay the tax in two equal installments of 50% each: the first on April 30, 2026, and the second on June 1, 2026.
- Cooperatives and mutual associations are permitted not only to exclude from the wealth tax base the capital contributions made by their members, but also the reserve established for the protection of such capital contributions.

#### National Consumption Tax on online games of chance

- A new consumption tax applies to deposits in money or crypto-assets made by users of online games of chance to the operator, whether the deposit is made from within Colombia or abroad, provided the funds are credited to the user's account for betting purposes. The taxable base is the Gross Gaming Revenue (GGR), that is, total wagers minus prizes paid during the relevant two-month period, and it is subject to a 16% tax rate.
- The authorized operators of online games of chance are the taxpayers responsible for this tax, and must collect, file, and pay it in accordance with the procedures established by the competent authority.

## Tax, Customs, and Foreign Exchange Relief Measures

- A temporary reduction of penalties and late-payment interest applies to taxpayers with outstanding tax, customs, or foreign-exchange obligations administered by the Colombian tax authority (DIAN per its initials in Spanish) as of December 31, 2025, provided they:
  - Pay 100% of the underlying obligation.
  - Calculate late-payment interest at 4.5%.
  - Pay 15% of the applicable penalties.
  - Complete payment by April 30, 2026.
- Temporary reductions are also reinstated for omitted or corrected obligations:
  - Omitted returns due on or before November 30, 2025:
    - Paying 100% of the tax or withholding.
    - Filling the return with a 15% penalty.
    - No late-payment interest applies.
    - Payment deadline: April 30, 2026.
  - Corrections of returns for periods up to December 31, 2025:
    - Paying 100% of the tax or customs duties.
    - Applying for a 15% correction or inaccuracy penalty.
    - No late-payment interest applies.
    - Payment deadline: April 30, 2026.
  - Formal obligations due on or before November 30, 2025:
    - Paying a 15% reduced penalty and complying with the pending formality.
    - Payment deadline: April 30, 2026.
- Additionally, formal non-compliance incurred prior to March 12, 2026 may be regularized through a payment equal to 3% of 2024 gross income or 2% of 2025 net worth, subject to a maximum of 1,500 UVT (COP \$78,561,000).
- The Decree allows penalty conciliation with reductions of 70%–85% and access to a 4.5% annual interest rate, provided that the taxpayer (or withholding agent, liable party, customs user, or FX-regime user) has filed an annulment and reinstatement of rights action and meets these conditions:
  - The lawsuit must have been filed before December 31, 2025.
  - The lawsuit must have been admitted prior to the submission of the conciliation request before the tax authority.
  - The conciliation request must be submitted no later than May 31, 2026.

- There must be no final judgment or binding judicial decision terminating the respective legal proceeding.
  - Proof of payment of the obligations subject to conciliation must be attached, in accordance with the provisions outlined above.
- Finally, the Complementary Tax Normalization Regime is reinstated at a 19% rate, allowing a one-time regularization in 2026 of omitted or undervalued assets and non-existent liabilities held as of April 1, 2026, based on their tax cost or a technical self-assessment (not below tax cost), or, for liabilities, their reported value.

## Contact:

**Javier Blel**  
**Corporate Tax Partner**  
D: +57 (601) 426 2000  
M: +57 301 6118816  
Email: [jblel@deloitte.com](mailto:jblel@deloitte.com)

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (DTTL), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte provides leading professional services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets and enable clients to transform and thrive. Building on its 180-year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 470,000 people worldwide make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

As used in this document, Deloitte & Touche S.A.S., Deloitte Asesores y Consultores S.A.S., D Contadores S.A.S. and Deloitte S.A.S., has the exclusive legal right to engage in, and limit its business to, providing auditing, consulting, tax consulting, legal, risk and financial advisory and other professional services, under the name “Deloitte”. Deloitte & Touche S.A.S., has the exclusive legal right to engage in, and limit its business to, providing auditing and other professional services, under the name “Deloitte”. Deloitte Asesores y Consultores S.A.S., has the exclusive legal right to engage in, and limit its business to, providing consulting, risk, financial and legal advisory and other professional services, under the name “Deloitte”. D Contadores S.A.S., has the exclusive legal right to engage in, and limit its business to, providing accounting and other professional services, under the name “Deloitte”. And Deloitte S.A.S., has the exclusive legal right to engage in, and limit its business to, providing assurance and other professional services, under the name “Deloitte”.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (DTTL), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties, or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and the unrelated entities, are legally separate and independent entities.