

Colombia: New Tax Reporting Obligations for Foreign Digital Platform Operators Introduced.



In brief:

The Tax Authority (DIAN) enacted Resolution 228 (September 30, 2025), introducing new reporting obligations for non-resident digital platforms operating into the local market.

Effective Date and Scope:

Non-resident digital platform operators will be required to submit an annual information report to DIAN, in accordance with certain technical specifications set out in the applicable resolutions. The first reporting period will be that of Q4 of 2025, the due date of which will be February 27, 2026.

Non-resident reporting platforms relate to any platforms who facilitate any of the following:

- The provision of qualified services to resident recipients,
- The supply of goods by resident sellers, or
- The rental of real estate located in Colombia.

Qualified services include, leasing of real estate for consideration; personal services provided for consideration; leasing of a means of transportation for consideration; or any other type of service provided for consideration that is defined under the applicable regulations.

Personal service means any service on demand by one or more individuals unless it is purely ancillary to the overall transaction. This includes a wide range of services such as transportation and delivery services, manual labor, tutoring, copywriting, data handling, as well as administrative, legal, or accounting tasks, provided they are carried out in response to a specific request from a particular user or group of users.

Registration:

To comply with these obligations, non-resident platform operators must register in Colombia and obtain a Tax Identification Number (RUT) if they do not already have one. It is important to note that this reporting obligation does not derive from being liable for VAT or Significant Economic Presences Rules (SEP), but rather from the mere fact of facilitating transactions involving tax residents or assets located in Colombia.

Information to be reported:

- Platform's legal name, business address, tax ID (NIT), and commercial name of the platform.
- Seller's tax ID and financial account identifiers.
- Account holder's name (if different from the seller).
- Seller's tax residency jurisdiction.
- Total amount of the relevant transactions reported.
- Number of relevant activities and any fees, commissions, or taxes withheld.
- Property address.
- Number of rental days and type of listing (when available).

Reports must be submitted electronically in XML format via DIAN's online services, with a cut-off date of December 31 each tax year and submission deadline by the last business day of February of the following year.

For non-resident platforms, the reporting period for 2025 will start on October 1, 2025.

Penalties for Non-Compliance:

Failure to submit the required information, late submissions, deficiencies or inconsistencies may result in penalties up to approx. USD 97,000. Additional penalties may apply if the reporting platforms already tax registered fail to check the box for “Automatic Information Exchange DPI” or, else, if they fail to tax register for the first time, on time.

The Takeaway:

At PwC, we are closely monitoring these developments and are ready to assist you with identifying how these new regulations may apply to the non-resident platforms already operating into Colombia.

Find the document [here](#)

Contacts:

Laura Vivas

Partner

laura.vivas@pwc.com

María Consuelo Poveda

Manager

maria.poveda@pwc.com

Isabella Bello

Director

isabella.bello@pwc.com

En PwC, nuestro propósito es generar confianza en la sociedad y resolver problemas importantes. Somos una red de Firmas en 151 países con más de 360,000 personas comprometidas con brindar calidad en los servicios de auditoría, consultoría e impuestos. Encuentra más información y contáctanos a través de nuestro sitio web: www.pwc.com/co.

© 2024 PricewaterhouseCoopers. PwC se refiere a las Firmas colombianas que hacen parte de la red global de PricewaterhouseCoopers International Limited, cada una de las cuales es una entidad legal separada e independiente. Todos los derechos reservados.



Síguenos PwC Colombia