



## Newsletter

### Required web updated in the Special Tax Regime (RTE)

#### What aspects should you consider regarding the Special Tax Regime?

The Special Tax Regime (RTE) establishes a differential treatment for income tax for certain Non-Profit Entities (ESALs) and entities in the solidarity sector. Entities classified under the RTE must comply, as a permanent formal obligation, with the annual updating of the information contained in the web registry administered by the DIAN (National Tax and Customs Directorate), within the first six (6) months of each year.

#### To whom does the Special Tax Regime apply?

The Special Tax Regime applies to legally constituted non-profit entities, such as associations, foundations, and corporations, as well as certain entities in the cooperative and solidarity sector, provided they carry out meritorious activities of general interest and do not distribute, directly or indirectly, their surpluses to founders, contributors, directors, or third parties. As a general rule, these entities are subject to income tax under the ordinary regime, unless they apply for and obtain qualification or continued status under the Special Tax Regime from the DIAN (National Tax and Customs Directorate).

## What are the benefits of the Special Tax Regime?

Entities classified under the Special Tax Regime are subject to a tax rate of twenty percent (20%) on the net profit or surplus determined in the respective tax period. However, this surplus may be exempt when it is allocated, directly or indirectly, in the year following the year in which it was obtained, to programs that develop the meritorious activity that constitutes their corporate purpose. Likewise, it is possible to allocate the surplus to permanent allocations or medium-term investment projects, provided that the legal and statutory requirements are met.

## What are the requirements to belong to and remain in the Special Tax Regime?

To belong to and remain in the Special Tax Regime, entities must, among other things, be legally constituted, carry out meritorious activities of general interest, not distribute surpluses or reimburse contributions, comply with the prohibitions established by law, and keep their information updated with the DIAN (National Tax and Customs Directorate). Of particular importance is the obligation to update the online registration annually, within the first six months of the year (until June 30, 2026), in accordance with the provisions of Article 364-5 of the Tax Code and its current regulations.

## What does the annual update of the web registration with the DIAN entail?

The purpose of updating the online registration for the Special Tax Regime is to verify compliance with the requirements for remaining in the regime and to ensure transparency of information for the tax administration and civil society. In this process, entities must report, among other things, their general information, a description of the meritorious activity, the amount and destination of surplus funds, permanent allocations, information on directors and oversight bodies, financial statements, the results report, and, where applicable, information related to donations received. The DIAN (National Tax and Customs Directorate) and civil society may submit observations within the established procedure.

## What are the consequences of non-compliance with the obligations of the Special Tax Regime?

Failure to comply with the substantive or formal requirements of the Special Tax Regime, including the timely submission of the updated online registration, may result in exclusion from the regime and subsequent subjection to income tax under the ordinary regime. In such cases, the entity would lose the tax benefits associated with the Special Tax Regime and could only reapply for qualification once the terms and conditions stipulated in the current regulations have been met.

## Aspects to consider

Strengthening controls by the Colombian Tax and Customs Authority (DIAN) requires non-profit and solidarity sector organizations to continuously review their legal structure, the allocation of their surplus funds, compliance with their formal obligations, and the consistency between their stated purpose and the activities they actually carry out. Proper tax planning and management are essential to maintaining the benefits of the Special Tax Regime.

At Forvis Mazars we provide comprehensive advice to non-profit entities and organizations in the solidarity sector on the processes of qualification, permanence and updating of the Special Tax Regime, as well as on the review of their tax and compliance obligations.

## Contact us to assist you in the proper tax management of your organization.

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