



## Newsletter

# Tax Compliance Fiscal Year 2026 – Individual Tax

### 1. Exogenous information for the taxable year 2025

In accordance with **Ruling 162 of 2023**, amended by **Resolution 000188 of 2024**, individuals who have obtained income for the following concepts and amounts are required to submit exogenous information corresponding to the taxable year 2025:

- Gross incomes equal to or greater than **\$618,013,200 in the taxable year 2025 and/or 2024**.
- Gross incomes equal to or greater than **\$125,697,600 in the taxable year 2025 and/or 2024**, received for the following concepts:
  1. **Capital income:** Those obtained by concept of leases, financial returns, among others.
  2. **Non-labor income:** All those other than i) labor income (e.g., wages, fees, commissions), ii) dividends, iii) pensions, and iv) occasional earnings.

Additionally, the resolution establishes, in relation to taxpayers (natural persons) linked to the Simple Taxation Regime, that those who, during the taxable year 2025 and/or 2024, have obtained gross income equal to or greater than **\$618,013,200** will be required to submit exogenous information,

regardless of the type of income.

If, in accordance with the above, you are required to file exogenous information for the taxable year 2025, you must do so between **may 14 and june 12, 2026** (the deadline in each case will depend on the last digits of the NIT).

## 2. Wealth Tax for the taxable year 2026

The wealth tax applies to national or foreign natural persons, illiquid inheritances, as well as foreign companies or entities that are not income tax filers and that own assets located in Colombia, with some exceptions.

This tax is generated by the possession of a net worth equal to or greater than **72,000 UVT (COP \$3,770,928,000)** as of **january 1, 2026**, and its return must be filed between **may 12 and may 23**, according to the last digit of the NIT.

It should be borne in mind that this tax is independent and complementary to income tax; therefore, its filing and payment obligation is not supplemented or offset by the income tax return for the same year.

## 3. Income Tax for the taxable year 2025

In accordance with Article 592 of the Tax Statute, tax residents in Colombia who meet the following conditions must file an income tax return for the taxable year 2025:

- Obtaining gross income equal to or greater than **1,400 UVT (COP \$73,323,600)** during the year 2025.
- Having a gross net worth greater than **4,500 UVT (COP \$235,683,000)**.
- Consumption by credit card greater than **1,400 UVT (COP \$73,323,600)** during the year 2025.
- Purchases and consumption greater than **1,400 UVT (COP \$73,323,600)**.
- Bank deposits, deposits, or financial investments greater than **1,400 UVT (COP \$73,323,600)**.

Non-tax residents must declare income tax on income received in Colombia if it was not subject to withholding at source for payments abroad (Articles 407 and 408 of the Tax Code).

This obligation must be fulfilled, according to the last two digits of the NIT, between **august 12 and october 24**.

## 4. Declaration of assets abroad for the taxable year 2026

Finally, it is important to note that Colombian **tax residents who, as of january 1, 2026, had assets abroad worth more than 2,000 UVT (COP \$104,748,000)** must comply with the obligation to file the declaration of assets abroad on the same due date as the income tax return.

This obligation subsists even when no tax is generated, provided that the threshold of assets abroad established by the regulation is exceeded.

Proper compliance with these obligations makes it possible to avoid penalties for late filing, inaccuracy, or omission, as well as possible requirements from the tax administration. We recommend reviewing each particular situation in a timely manner and seeking specialized advice.

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