



Newsletter

New tax calendar due to national emergency - Income tax filing deadlines extended and customs obligations eased in affected areas

Following the state of emergency declared as a result of the earthquake that occurred on [August 10, 2026](#), the Colombian Government has published for public comments two draft decrees aimed at [mitigating the impact of the emergency on taxpayers' ability to comply with tax and customs obligations](#) in the [affected regions](#).

1. Key highlights

- Extended deadlines for the filing and payment of individual income tax returns.
- Temporary relief for withholding tax and self-withholding tax obligations.
- Suspension of customs-related deadlines in specific jurisdictions.
- Special measures applicable to taxpayers domiciled in municipalities affected by the earthquake.

2. Who may benefit from these measures?

The proposed temporary measures would apply to taxpayers whose tax domicile, as of August 10, 2026, is located in municipalities under the jurisdiction of the following DIAN Regional Offices:

- Cali
- Palmira
- Tuluá
- Buenaventura
- Pereira
- Armenia
- Manizales
- Quibdó
- Popayán

3. Extension of income tax filing and payment deadlines

One of the draft decrees proposes extending the filing and payment deadlines for individual income tax returns and estates whose original due dates were scheduled for August 2026.

Proposed new deadlines:

Last two digits of tax ID (NIT)	New due date
01 - 02	October 27, 2026
03 - 04	October 28, 2026
05 - 06	October 29, 2026
07 - 08	October 30, 2026
09 - 10	November 3, 2026
11 - 12	November 4, 2026
13 - 14	November 5, 2026
15 - 16	November 6, 2026
17 - 18	November 9, 2026
19 - 20	November 10, 2026
21 - 22	November 11, 2026
23 - 24	November 12, 2026
25 - 26	November 13, 2026

These special deadlines would also apply to first-time individual taxpayers registering in the Single Tax Registry (RUT), provided that their tax domicile is located within the municipalities listed above.

4. Temporary relief for withholding tax and self-withholding tax returns

Withholding agents and self-withholding taxpayers located in the affected areas would be allowed to file and pay the withholding tax return corresponding to July 2026 within the deadlines established for the August 2026 withholding tax return.

- No late payment interest.
- No penalties for late filing.

Last digit of tax ID (NIT)	Filing and payment due date
1	September 9, 2026
2	September 10, 2026
3	September 11, 2026
4	September 14, 2026
5	September 15, 2026
6	September 16, 2026
7	September 17, 2026
8	September 18, 2026
9	September 21, 2026
0	September 22, 2026

These measures would not apply to Large Taxpayers.

5. Suspension of customs deadlines

The second draft decree provides for the suspension of customs deadlines between August 10 and September 10, 2026, within the DIAN Regional Customs and Tax Offices located in Pereira, Armenia, Manizales, Buenaventura, Quibdó, and the Customs Office of Cali.

The proposed suspension would cover, among others, the following procedures:

- Storage periods for goods at the place of arrival.
- Deadlines for customs clearance and nationalization of goods.
- Submission of customs declarations under any customs regime or modality.
- Customs transit procedures.
- Consolidated filing and payment obligations applicable to Authorized Economic Operators (AEOs) and Simplified Procedure Users (UTS) affected by the emergency.

The measures proposed by the Colombian Government may have different implications depending on the taxpayer's location, business activities, and pending tax and customs obligations. Our Tax & Legal team is available to assist you.

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