

Colombia

Primary Legislation

Law 1661 of 2013:

<http://www.oecd.org//tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/legislation/Colombia-primary-legislation-law-1661-of-2013.pdf>

Extract of Estatuto Tributario Nacional (Articles 631, 631-4, 631-6):

<http://www.oecd.org//tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/legislation/Colombia-primary-legislation-extract-estatuto-tributario-nacional.pdf>