

## Republic of Colombia

### Status of List of Reservations and Notifications at the Time of Signature

This document contains a provisional list of expected reservations and notifications to be made by Colombia pursuant to Articles 28(7) and 29(4) of the Convention.

## **Article 2 – Interpretation of Terms**

### ***Notification - Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, Colombia wishes the following agreements to be covered by the Convention:

| No | Title  | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|----|--|--------------------------------|-------------------------------|-------------------|--------------------------|
| 1  | Convention between the Republic of Colombia and Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital  | Canada                         | Original                      | 21-11-2008        | 12-06-2012               |
| 2  | <p>Convenio entre la República de Colombia y la República de Chile para evitar la doble imposición y para prevenir la evasión fiscal en relación al impuesto a la renta y al patrimonio</p> <p><i>(Convention between the Republic of Colombia and the Republic of Chile for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital)</i></p> | Chile                          | Original                      | 19-04-2007        | 22-12-2009               |
| 3  | Convention between the Republic of Colombia and the Czech Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income   | Czech Republic                 | Original                      | 22-03-2012        | 06-05-2015               |
| 4  | <p>Convenio entre la Republica de Colombia y el Reino de España para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y el patrimonio</p> <p><i>(Convention between the Republic of Colombia and the Kingdom of Spain for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital)</i></p>      | Spain                          | Original                      | 31-03-2005        | 23-10-2008               |
| 5  | Convention between the Government of the Colombian Republic and the Government of the  | France                         | Original                      | 25-06-2015        | N/A                      |

|    |   |             |          |            |            |
|----|---|-------------|----------|------------|------------|
|    | French Republic for the avoidance of double taxation and the prevention of fiscal evasion and avoidance with respect to taxes on income and on capital  |             |          |            |            |
| 6  | Agreement between the Government of the Colombian Republic and the Republic of India for the avoidance of double taxation and the prevention of fiscal evasion with respect to income tax   | India       | Original | 13-05-2011 | 07-07-2014 |
| 7  | Convention between the Republic of Colombia and the Republic of Korea for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income   | Korea       | Original | 27-07-2010 | 03-07-2014 |
| 8  | <p>Convenio entre la República de Colombia y los Estados Unidos Mexicanos para Evitar la Doble Imposición y para Prevenir la Evasión Fiscal en Relación con los Impuestos sobre la Renta y sobre el Patrimonio</p> <p><i>(Convention between the Republic of Colombia and the United Mexican States for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital)</i></p> | Mexico      | Original | 13-08-2009 | 11-07-2013 |
| 9  | Convention between the Republic of Colombia and the Portuguese Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income   | Portugal    | Original | 30-08-2010 | 30-01-2015 |
| 10 | Convention between the Republic of Colombia and the Swiss Confederation for the avoidance of double taxation with respect to taxes on income and on capital   | Switzerland | Original | 26-10-2007 | 11-09-2011 |

**Article 3 – Transparent Entities**  
***Reservation***

Pursuant to Article 3(5)(a) of the Convention, Colombia reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

#### Article 4 – Dual Resident Entities

Pursuant to Article 4(4) of the Convention, Colombia considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision            |
|-------------------------|--------------------------------|----------------------|
| 1                       | Canada                         | Article 4(3) and (4) |
| 2                       | Chile                          | Article 4(3)         |
| 3                       | Czech Republic                 | Article 4(3)         |
| 4                       | Spain                          | Article 4(3)         |
| 5                       | France                         | Article 4(3) and (4) |
| 6                       | India                          | Article 4(3)         |
| 7                       | Korea                          | Article 4(3)         |
| 8                       | Mexico                         | Article 4(3)         |
| 9                       | Portugal                       | Article 4(3)         |
| 10                      | Switzerland                    | Article 4(3)         |

## Article 6 – Purpose of a Covered Tax Agreement

### **Reservation**

Pursuant to Article 6(4) of the Convention, Colombia reserves the right for Article 6(1) not to apply to its Covered Tax Agreements that already contain preamble language describing the intent of the Contracting Jurisdictions to eliminate double taxation without creating opportunities for non-taxation or reduced taxation, whether that language is limited to cases of tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in the Covered Tax Agreement for the indirect benefit of residents of third jurisdictions) or applies more broadly. The following agreement contains preamble language that is within the scope of this reservation.

| Listed Agreement Number | Other Contracting Jurisdiction | Preamble Text   |
|-------------------------|--------------------------------|---|
| 5                       | France                         | <p>DESIRING to further develop their economic relationship and to enhance their cooperation in tax matters,</p> <p>INTENDING to conclude a Convention for the elimination of double taxation with respect to taxes on income and on capital without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third States)</p> <p>TAKING NOTE of the OECD Model Tax Convention as interpreted by the Commentaries thereon,</p> <p>Have agreed as follows:</p> |

### **Notification of Existing Preamble Language in Listed Agreements**

Pursuant to Article 6(5) of the Convention, Colombia considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Preamble Text |
|-------------------------|--------------------------------|---------------|
|-------------------------|--------------------------------|---------------|

|   |                |   |
|---|----------------|---|
| 1 | Canada         | DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,   |
| 3 | Czech Republic | desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,                  |
| 4 | Spain          | deseando concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio       |
| 6 | India          | desiring to conclude an Agreement for the avoidance of double taxation  |
| 7 | Korea          | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income                   |
| 8 | Mexico         | deseando concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en relación con los impuestos sobre la renta y sobre el patrimonio |
| 9 | Portugal       | desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on income                   |



## Article 7 – Prevention of Treaty Abuse

### *Statement of Acceptance of the PPT as an Interim Measure*

Pursuant to Article 7(17)(a) of the Convention, Colombia hereby expresses a statement that while Colombia accepts the application of Article 7(1) alone as an interim measure, it intends where possible to adopt a limitation on benefits provision, in addition to or in replacement of Article 7(1), through bilateral negotiation.

### *Notification of Choice of Optional Provisions*

Pursuant to Article 7(17)(c) of the Convention, Colombia hereby chooses to apply the Simplified Limitation on Benefits Provision pursuant to Article 7(6).

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 7(17)(a) of the Convention, Colombia considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision   |
|-------------------------|--------------------------------|---|
| 1                       | Canada                         | Article 26(1)   |
| 2                       | Chile                          | Article 27(3)   |
| 3                       | Czech Republic                 | Article 25(1) and (3)   |
| 5                       | France                         | Articles: 10(8), 11(8), 12(7), 20(4) and 26(1) and Protocol (7) |
| 6                       | India                          | Article 28(2) through (3)                                       |
| 7                       | Korea                          | Article 26(1) Subparagraph a and b                              |
| 9                       | Portugal                       | Article 26(3)   |

Pursuant to Article 7(17)(c) of the Convention, Colombia considers that the following agreement contains a provision described in Article 7(14). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision                 |
|-------------------------|--------------------------------|---------------------------|
| 8                       | Mexico                         | Article 26(1) through (4) |

## Article 8 – Dividend Transfer Transactions

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 8(4) of the Convention, Colombia considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision        |
|-------------------------|--------------------------------|------------------|
| 4                       | Spain                          | Article 10(2)    |
| 5                       | France                         | Article 10(2)(a) |

**Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property**

***Notification of Choice of Optional Provisions***

Pursuant to Article 9(8) of the Convention, Colombia hereby chooses to apply Article 9(4).

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 9(7) of the Convention, Colombia considers that the following agreements contain a provision described in Article 9(1).

| Listed Agreement Number | Other Contracting Jurisdiction | Provision         |
|-------------------------|--------------------------------|-------------------|
| 1                       | Canada                         | Article 13(4)     |
| 2                       | Chile                          | Article 13(4) (a) |
| 4                       | Spain                          | Article 13(4)     |
| 5                       | France                         | Article 13(1)(b)  |
| 6                       | India                          | Article 13(4)     |
| 7                       | Korea                          | Article 13(4)(a)  |
| 8                       | Mexico                         | Article 13(4)(a)  |
| 9                       | Portugal                       | Article 13(4)     |
| 10                      | Switzerland                    | Article 13(4)     |

## **Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions**

### ***Reservation***

Pursuant to Article 10(5)(a) of the Convention, Colombia reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

## Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 11(4) of the Convention, Colombia considers that the following agreement contains a provision described in Article 11(2). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision     |
|-------------------------|--------------------------------|---------------|
| 1                       | Canada                         | Article 26(2) |

**Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies**

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 12(5) of the Convention, Colombia considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision       |
|-------------------------|--------------------------------|-----------------|
| 1                       | Canada                         | Article 5(5)    |
| 2                       | Chile                          | Article 5(5)    |
| 3                       | Czech Republic                 | Article 5(5)    |
| 4                       | Spain                          | Article 5(5)    |
| 5                       | France                         | Article 5(5)    |
| 6                       | India                          | Article 5(5)(a) |
| 7                       | Korea                          | Article 5(5)    |
| 8                       | Mexico                         | Article 5(5)    |
| 9                       | Portugal                       | Article 5(5)    |
| 10                      | Switzerland                    | Article 5(5)    |

Pursuant to Article 12(6) of the Convention, Colombia considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision    |
|-------------------------|--------------------------------|--------------|
| 1                       | Canada                         | Article 5(7) |
| 2                       | Chile                          | Article 5(7) |
| 3                       | Czech Republic                 | Article 5(7) |
| 4                       | Spain                          | Article 5(6) |
| 5                       | France                         | Article 5(6) |
| 6                       | India                          | Article 5(7) |
| 7                       | Korea                          | Article 5(7) |
| 8                       | Mexico                         | Article 5(7) |
| 9                       | Portugal                       | Article 5(7) |
| 10                      | Switzerland                    | Article 5(6) |

## **Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 13(7) of the Convention, Colombia hereby chooses to apply Option A under Article 13(1).

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 13(7) of the Convention, Colombia considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.<sup>1</sup>

| Listed Agreement Number | Other Contracting Jurisdiction | Provision    |
|-------------------------|--------------------------------|--------------|
| 1                       | Canada                         | Article 5(4) |
| 2                       | Chile                          | Article 5(4) |
| 3                       | Czech Republic                 | Article 5(4) |
| 4                       | Spain                          | Article 5(4) |
| 5                       | France                         | Article 5(4) |
| 6                       | India                          | Article 5(4) |
| 7                       | Korea                          | Article 5(4) |
| 8                       | Mexico                         | Article 5(4) |
| 9                       | Portugal                       | Article 5(4) |
| 10                      | Switzerland                    | Article 5(4) |

<sup>1</sup> This notification would be made by a jurisdiction that chooses to apply an Option under Article 13(1).

## Article 14 – Splitting-up of Contracts

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 14(4) of the Convention, Colombia considers that the following agreements contain a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision                   |
|-------------------------|--------------------------------|-----------------------------|
| 1                       | Canada                         | Protocol Par. 1 (a) and (b) |
| 2                       | Chile                          | Article 5 (3)               |
| 5                       | France                         | Article 5 (3)               |
| 6                       | India                          | Protocol Par. 1             |
| 7                       | Korea                          | Article 5 (3)               |
| 8                       | Mexico                         | Article 5 (3)               |
| 9                       | Portugal                       | Protocol Par. 1             |



## Article 16 – Mutual Agreement Procedure

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 16(6)(a) of the Convention, Colombia considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision                     |
|-------------------------|--------------------------------|-------------------------------|
| 1                       | Canada                         | Article 24(1), first sentence |
| 2                       | Chile                          | Article 25(1), first sentence |
| 3                       | Czech Republic                 | Article 23(1), first sentence |
| 4                       | Spain                          | Article 24(1), first sentence |
| 5                       | France                         | Article 24(1), first sentence |
| 6                       | India                          | Article 25(1), first sentence |
| 7                       | Korea                          | Article 24(1), first sentence |
| 8                       | Mexico                         | Article 24(1), first sentence |
| 9                       | Portugal                       | Article 24(1), first sentence |
| 10                      | Switzerland                    | Article 25-1, first sentence  |

Pursuant to Article 16(6)(b)(i) of the Convention, Colombia considers that the following agreement contains a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision                      |
|-------------------------|--------------------------------|--------------------------------|
| 8                       | Mexico                         | Article 24(1), second sentence |

Pursuant to Article 16(6)(b)(ii) of the Convention, Colombia considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.<sup>2</sup>

| Listed Agreement Number | Other Contracting Jurisdiction | Provision                      |
|-------------------------|--------------------------------|--------------------------------|
| 1                       | Canada                         | Article 24(1), second sentence |
| 3                       | Czech Republic                 | Article 23(1), second sentence |

<sup>2</sup> This notification would be made by a jurisdiction that has not made the reservation described in Article 16(5)(b).

|    |             |                                |
|----|-------------|--------------------------------|
| 4  | Spain       | Article 24(1), second sentence |
| 5  | France      | Article 24(1), second sentence |
| 6  | India       | Article 25(1), second sentence |
| 7  | Korea       | Article 24(1), second sentence |
| 9  | Portugal    | Article 24(1), second sentence |
| 10 | Switzerland | Article 25(1), Second sentence |

***Notification of Listed Agreements Not Containing Existing Provisions***

Pursuant to Article 16(6)(c)(ii) of the Convention, Colombia considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 2                       | Chile                          |
| 8                       | Mexico                         |
| 10                      | Switzerland                    |

Pursuant to Article 16(6)(d)(ii) of the Convention, Colombia considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 2                       | Chile                          |
| 7                       | Korea                          |
| 8                       | Mexico                         |
| 9                       | Portugal                       |

## Article 17 – Corresponding Adjustments

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 17(4) of the Convention, Colombia considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision    |
|-------------------------|--------------------------------|--------------|
| 1                       | Canada                         | Article 9(2) |
| 2                       | Chile                          | Article 9(2) |
| 3                       | Czech Republic                 | Article 9(2) |
| 4                       | Spain                          | Article 9(2) |
| 5                       | France                         | Article 9(2) |
| 6                       | India                          | Article 9(2) |
| 7                       | Korea                          | Article 9(2) |
| 8                       | Mexico                         | Article 9(2) |
| 9                       | Portugal                       | Article 9(2) |
| 10                      | Switzerland                    | Article 9(2) |