Summary of Colombia’s OECD Post-Accession Progress
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Background

1. On 25 May 2018, Council decided to invite Colombia to accede to the OECD Convention [C(2018)81/FINAL] and an Accession Agreement, consisting of the Final Statement of Colombia accepting the obligations of OECD membership and the Council Decision to invite Colombia, was signed on 30 May 2018. Colombia deposited its instrument of ratification of the OECD Convention and thus became an OECD Member on 28 April 2020.

Overview of post-accession reporting

2. The Council Decision to invite Colombia to become an OECD Member provided that, after accession, Colombia should report as follows:
   - Environment Policy Committee: a progress report on the implementation of the eleven legal instruments for which it requested a timeframe, to be submitted by the end of 2018 or by the end of 2020 in accordance with the specific timeframe for implementation requested for each instrument, and thereafter if required;
   - Chemicals Committee: a progress report in 2021 on the implementation of the nine legal instruments for which it requested a timeframe and on the Committee recommendations in relation to C(83)98/FINAL and C(83)97/FINAL taking into account the implementation timeline of the National Industrial Chemicals Policy;
   - Public Governance Committee: an annual progress report for a period of five years after accession on progress in implementing the Key Recommendations listed in paragraph 78 of the Public Governance Committee Formal Opinion, including the commitments listed in Appendix A of the Formal Opinion on the implementation of the Ten-Year Justice Plan;
   - Regulatory Policy Committee: an initial report within two years after accession and a second report in five years if required;
   - Employment, Labour and Social Affairs Committee: a yearly update report based on the elements and indicators listed in Annex A of the Employment, Labour and Social Affairs Committee Formal Opinion, to be accompanied by a report prepared by the Secretariat two, four, six and eight years after accession to the Organisation and thereafter if required;
   - Trade Committee: a follow-up assessment with respect to the recommendations listed in Section V. of the Trade Committee Formal Opinion at each Trade Committee meeting following the date of its accession for two years and thereafter as required;
   - Fisheries Committee: a progress report within two years after accession.

3. In addition to the formal post-accession reporting in these areas, Colombia requested a timeframe for the further implementation of two OECD legal instruments in the fields of Fiscal Affairs and Insurance and Private Pensions, namely the Recommendation of the Council on the Determination of Transfer Pricing between Associated Enterprises [OECD/LEGAL/0279] and the Recommendation of the Council on Disaster Risk Financing Strategies [OECD/LEGAL/0436]. These timeframes were subject to follow-up by the Committee on Fiscal Affairs and the Insurance and Private Pensions Committee, respectively which in view of Colombia’s progress considered that post-accession reporting on these items is completed.

4. The post-accession progress reporting of Colombia started in the second half of 2020.1 On 23 June 2021, the Council discussed the first annual post-accession report of the progress made by Colombia in the implementation of its accession commitments. The second annual post-accession progress report was completed in the second half of 2022.

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1 In June 2020 Colombia voluntarily submitted an “Informal Report by the Republic of Colombia on post-accession progress”. 

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discussed by Council on 6 July 2022 and the third annual post-accession progress report on 1 June 2023. The Council welcomed the progress made by Colombia to date in the implementation of its accession commitments, noting that further post-accession reporting will take place in the relevant substantive committees, and requesting the Secretary-General to present a report on remaining issues in 2024.

5. A summary of Colombia’s post-accession progress in each area, as reported on in 2023, is set out below.

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2 The summary of Colombia’s post accession progress for 2021 is available [here](#) and the summary of Colombia’s post accession progress for 2022 is available [here](#).
Summary of post-accession progress reporting

1. Environment

OECD Post-Accession Recommendations

6. In the course of its review of Colombia for purposes of accession to the OECD, the Environment Policy Committee (EPOC) requested Colombia to report on actions taken to further implement eleven OECD legal instruments on environment and waste management for which timeframes were requested.

Colombia’s Progress

7. Since reporting started in 2020, EPOC and its Working Party on Resource Productivity and Waste (WPRPW) have welcomed Colombia’s progress in implementing the legal instruments in the following areas:

- **Waste**: waste management policy, re-use and recycling of beverage containers and waste paper recovery.
- **Environment**: environmental information, material flows and resource productivity and public environmental expenditure management.

Remaining Actions

8. In terms of next steps, Colombia has been invited to submit as soon as feasible a post-accession progress report on implementation of the remaining legal instruments for which a timeframe was requested: 1) two in the area of waste (Recommendation of the Council on the Environmentally Sound Management of Waste [OECD/LEGAL/0329] and Decision of the Council Concerning the Control of Transboundary Movements of Wastes Destined for Recovery Operations [OECD/LEGAL/0266] and 2)
one in the area of environment (the Recommendation of the Council on the Assessment of Projects, Plans and Programmes with Significant Impact on the Environment [OECD/LEGAL/0172]).

2. Chemicals and Biotechnology Committee

OECD Post-Accession Recommendations

9. In the course of its review of Colombia for purposes of accession to the OECD, the Chemicals Committee requested Colombia to report on actions taken to further implement ten OECD legal instruments for which a timeframe was requested.

10. The Chemicals Committee also identified key actions that Colombia should prioritise after accession, namely:

- To ensure the implementation of the National Industry Chemicals Policy and its related action plans;
- To ensure that the relevant provisions on the release of non-confidential data, in line with the Recommendation of the Council concerning the OECD List of Non-Confidential Data on Chemicals [OECD/LEGAL/0205], be adopted as part of the legal framework under the National Industrial Chemicals Policy;
- To ensure that the relevant provisions to be adopted as part of the legal framework under the National Industrial Chemicals Policy comprehensively reflect the Principles set out in the Appendix to the Recommendation of the Council Concerning the Exchange of Confidential Data on Chemicals [OECD/LEGAL/0204].

11. Colombia was also requested to provide an update on its progress in implementing the Declaration on Risk Reduction for Lead [OECD/LEGAL/0285] in the context of regular reporting to the Chemicals Committee.

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Colombia’s Progress

12. Colombia reported on the progress in implementing the Declaration on Risk Reduction for Lead [OECD/LEGAL/0285] in 2019, where the Committee noted the range of actions underway to reduce exposure to lead and encouraged Colombia to continue its efforts.

13. In 2022, Colombia reported on progress made in implementing the OECD legal instruments on chemicals. The Committee welcomed the progress and concluded that post-accession reporting for 8 instruments is completed, and, subject to the publication of the Colombian Pollutant Release and Transfer Register (PRTR) Resolution, no further reporting would be needed for Recommendation of the Council on Establishing and Implementing Pollutant Release and Transfer Registers (PRTRs).

14. The Committee further noted that certain elements of the industrial chemicals management system in Colombia will start to be operational progressively and encouraged Colombia to continue co-operating and sharing experiences with other countries in relation to its chemical management system. It recommended that Colombia update the Working Party on Chemical Accidents in 2024. Finally, the Committee encouraged Colombia to commence reporting incidents under the Major Accident Reporting System (eMARS).

Remaining Actions

15. In terms of next steps, the Committee invited Colombia to submit a second post-accession progress report on the implementation of the Decision-Recommendation of the Council on the Systematic Investigation of Existing Chemicals [OECD/LEGAL/0232] and the Recommendation of the Council Concerning Access and the Protection of Proprietary Rights to Non-Clinical Health, Safety and Environmental Data and Information on Chemicals [OECD/LEGAL/0203] as soon as the pending actions in Colombia in relation to certain elements of these two legal instruments is completed.

3. Public Governance

OECD Post-Accession Recommendations

16. In the course of its review of Colombia for purposes of accession to the OECD, the Public Governance Committee (PGC) requested Colombia to report annually for a period of five years after accession on progress in further implementing key recommendations falling under the below categories:

- Sound structures of government: effective and efficient justice institutions, including through an inclusive implementation of the reform package of the judicial branch and improvements to access to justice throughout the territory, and control institutions, notably in revising the mandate and responsibilities of Procuraduría General de la Nación (Office of the Inspector General);
- Transparency and accountability, including by enhancing citizens’ participation at all points in the policy-making cycle nationally and at the local level and ensuring greater coordination between the Open Government agenda and the key national development strategies of the government;
- Integrity and anti-corruption frameworks and institutions, including by strengthening inter-institutional co-ordination in the implementation of these reforms, revising further the election process of regional and municipal Comptrollers to strengthen their independence, reinforcing the financial and administrative independence of the National Electoral Commission, strengthening the protection of whistle-blowers and regulating lobbying activities, as well as designing and

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[6] [OECD/LEGAL/0441], [OECD/LEGAL/0199], [OECD/LEGAL/0154], [OECD/LEGAL/0319], [OECD/LEGAL/0239], [OECD/LEGAL/0240], [OECD/LEGAL/0205], and [OECD/LEGAL/0204].
implementing a unified approach to the promotion of public ethics and managing conflict of interest; and

- Sub-national administrative capacity, by continuing building administrative, workforce, fiscal and digital capacity in the sub-national institutions of the Executive and Judicial Branches and in the Control Institutions of the Public Ministry at the departmental and municipal levels.

17. The Committee provided that reporting should focus on progress in achieving concrete deliverables in implementing the key recommendations based on clear milestones and deadlines as further defined in the context of the commitments and deliverables within the “effective and efficient justice institutions” priority area.

**Colombia’s Progress**

18. Colombia reported on progress made in implementing the Committee’s recommendations in 2021 and in 2022. The Committee concluded that Colombia has taken various steps to implement a number of the key recommendations highlighted above, notably in the areas of effective and efficient justice institutions and open government and participation. The Committee welcomed the adoption of CONPES 4070 as a clear achievement in the area of open government, providing Colombia with a policy instrument and concrete commitments to build an open state to include subnational levels and other branches of government. Colombia has also made important progress in promoting citizen and stakeholder participation in policymaking, through digital platforms such as Urna de Cristal, and in-person processes such as the Great National Conversation. Efforts were also undertaken by the Administrative Department of Public Service (DAFP) to build capacities among civil servants and to create a framework on participation.

**Remaining Actions**

19. In terms of next steps, the Committee noted it will continue to work with Colombia towards the continued implementation of the Key Recommendations, in particular on issues that warrant sustained efforts and new legislation, including transparency, accountability and integrity, and the strengthening of institutions. The Committee encouraged Colombia to maintain momentum and take the additional steps needed for the fulfilment of the key recommendations.

20. Colombia reported on further progress made in implementing the Committee’s recommendations in October 2023 and the outcome of this reporting will be summarised in the next Summary of Colombia’s OECD Post-Accession Progress in 2024.

21. The next report on progress is expected to be discussed at the PGC meeting scheduled to take place in Autumn 2024.

4. **Regulatory Policy**

**OECD Post-Accession Recommendations**

22. In the course of its review of Colombia for purposes of accession to the OECD, the Regulatory Policy Committee requested that Colombia submit a report within two years after accession, and a second report in five years if required, on specific actions taken to further implement the following recommendations:

*Regulatory consultation*

- Make regulatory consultation compulsory for all institutions in the national administration;
- Prepare and publish guidelines for consultation to sustain the implementation process;
• Incorporate a principle of proportionality, where the process is more exhaustive for those regulations with high impact in regulatory consultation as well as in RIA;
• Establish a systematic capacity-building programme to give continuity to the current consultation initiatives.

Regulatory Impact Assessment (RIA)

• Design the governance of the RIA system - allocating the functions of co-ordination, challenge, facilitation, and advocacy - to a regulatory oversight body;
• Sustain the capacity-building efforts to create a better regulation culture in the public administration.

Governance of regulatory bodies

• Review the governance arrangements of Superintendencias;
• For the case of regulatory commissions, review the procedures for director and board appointments and dismissals;
• Define clear guidelines and policies on conflict of interests for expert commissioners and Superintendents;
• Review the role of control bodies to avoid their interference with the substantive decisions of regulatory and supervisory bodies.

Colombia’s Progress

23. Colombia reported on progress made in implementing the Committee’s recommendations in 2022. Colombia has shown progress in addressing several aspects of the post-accession recommendations, notably:

• With regard to regulatory consultation, Colombia has published guidance and established capacity building programmes and has taken measures to strengthen the governance and capacities around RIA. The Committee yet underlined that there is room for Colombia to make consultation compulsory for all institutions in the national administration and ensure that the principle of proportionality is thoroughly incorporated in RIA and regulatory consultation;
• Colombia has made progress on the governance of the regulatory bodies, notably by defining clear guidelines and policies on conflict of interest for expert commissioners and Superintendents. However, further progress needs to be made to review the governance arrangements of Superintendencias, the procedures for director and board appointments and dismissals and the role of control bodies to avoid their interference with the substantive decisions of regulatory and supervisory bodies.

Remaining Actions

24. The Committee will continue working with Colombia in the areas where additional efforts are needed and invited Colombia to continue working towards the fulfilment of the outstanding recommendations on regulatory consultation and governance of the regulatory bodies.
25. The next report by Colombia is expected to be submitted once further progress has been made or in 2025 at the latest.
5. Employment, Labour and Social Affairs

OECD Post-Accession Recommendations

26. In the course of its review of Colombia for purposes of accession to the OECD, the Employment, Labour and Social Affairs Committee (ELSAC), while recognising the significant efforts made by Colombia to tackle the significant challenges in the labour market and social policy reform agenda, identified key priority recommendations on which Colombia was requested to report back after accession in the four priority areas of:

- Labour informality and subcontracting;
- Labour law enforcement;
- Collective bargaining; and
- Crimes against trade unionists.

27. Recognising that further progress in these areas will take time, ELSAC offered its support to continue working with the Colombian authorities to improve economic and social outcomes in the country. In particular, the Committee noted that it expects Colombia to continue implementing the following reforms in the years to come, in close collaboration with the social partners. The Committee recommended:

(1) a yearly up-date report by the Colombian authorities at the ELSAC meeting and (2) a report prepared by the Secretariat two, four, six and eight years after accession to the Organisation and thereafter as required. Social partners would be invited to submit their comments in writing on these reports. In addition, the Committee noted that experts from OECD Members could support the Secretariat’s review process and contribute to the post-accession reports discussed at the Committee meetings.

Colombia’s Progress

28. Following its discussion with social partners\(^7\) in Colombia and its publication online\(^8\) in 2021, the Colombian authorities presented their first progress report to ELSAC meeting in 2021 including new initiatives to:

- Tackle labour informality, including the introduction of a social protection floor and advances in the implementation of the one-stop business shops and single affiliation system for social security;
- Reduce impunity rates for violence against trade unionists thanks to a dedicated investigation strategy in the Prosecutor General’s Office; and
- Strengthen labour law enforcement, including dedicated resources, continuous training for labour inspectors and a new fines collection system;
- Colombia also explained its tripartite approach in developing new laws and decrees involving the government, unions and business associations.

29. In 2022, Colombia presented its second post-accession progress report including:

- Measures to support the population and to reduce labour informality more broadly;
- A decree authorising the hiring of additional labour inspectors and other measures strengthening labour inspection;
- Higher rates of procedural advancement in cases of crimes against trade unionists.

\(^7\) International Affairs Subcommittee of the Permanent Commission for the Concertation of Wage and Labor Policies.

\(^8\) The reports for the years 2021, 2022 and 2023 are available online, both on the website of the Colombian Ministry of Labour (here) and on the OECD website (here).
30. ELSAC also discussed the Secretariat’s first post-accession progress report which highlighted the impact of the COVID-19 pandemic, as well as the wide range of measures that the government has undertaken to encourage and facilitate the formalisation of workers and support households during the crisis. It also referred to the continuing challenges with the misuse of civil law contracts and the lack of reforms in the areas of collective bargaining and social dialogue. Finally, it provided an overview of the progress made on labour law enforcement and the prosecution of crimes against trade unionists.

31. In 2023, Colombia presented its third post-accession progress report where it highlighted:
   - Continued efforts to reduce labour informality rates and strengthen labour law enforcement;
   - A labour market reform proposal that has been proposed to parliament, which includes many of the Committee’s recommendations in the area of collective bargaining and social dialogue and which would significantly strengthen labour rights;
   - The support from the Canadian government for the development of a digital register for trade union agreements;
   - Its reiterated commitment to combat violence against unionists.

32. The Committee welcomed the progress made by Colombia, but several members remained concerned about violence against trade unionists and the limited budget of the labour inspectorate.

33. Colombia is invited to report back on further progress in implementing the key priority recommendations highlighted above in its next report which is scheduled to be submitted in February 2024 and which will be discussed together with the Secretariat’s second evaluation at the ELSAC meeting in spring 2024.

6. Trade

**OECD Post-Accession Recommendations**

34. In the course of its review of Colombia for purposes of accession to the OECD, the Trade Committee requested Colombia to report back after accession on the further implementation of the following recommendations:
   - Progress achieved in improving and standardising the preparation of regulatory proposals in the country, based on Decree 1471 of 2014, in promoting the compulsory use of an ex ante regulatory impact assessment (RIA) and related forward planning, and in providing regulatory entities with necessary support and supervision to achieve satisfactory quality of new regulations and supporting materials (e.g. RIA, regulatory agendas);
   - Progress achieved in pursuing further transparency-enhancing reforms planned by the National Government Procurement Agency, including through the implementation of the E-Procurement Platform and improved statistics on public contracting; in ensuring that adequate resources are committed to training and supervision of public contracting activities in public entities involved in tendering processes; in providing supervision of public entities to ensure consistent implementation of government procurement-related provisions in the country’s FTAs, and avoid arbitrary application of preferential treatment to domestic suppliers (going beyond the official preferential margins);
   - Progress in the removal of the remaining discrimination on spirits, in particular as regards the non-discriminatory application of exploitation charges in the Colombian departments, including those produced by departmental licoereras. Colombia will also report about any measures undertaken to ensure that the Law 1816 of 2016 is duly and uniformly applied in all departments that exercise the
fiscal monopoly over spirits, in particular as regards the award and management of production and distribution concessions and of the necessary permits for the introduction of spirits in the territory of the departments;

- The management of the transitional period applied in the framework of the national scrappage policy, in particular steps to ensure that registration – and therefore, importation, are permitted in commercially viable quantities; and on the number of trucks registered as long as the national scrappage policy remains in effect. Colombia will report about the effective termination of the national scrappage policy, which is to occur no later than by the end of 2018 in a way that fully levels the playing field for imported trucks and removes the additional fees for trucks over 10.5mt;

- Progress in further developing the institutional and regulatory capacity to deal with IP-related issues, including through the enactment of the new Copyright Bill, and in increasing the efficiency of enforcement efforts;

- Colombia’s continued adherence to the commitment to maintain a strict separation between health technology assessments and price determinations on the one hand, and the marketing authorisation processes on the other hand in all cases, including in circumstances involving pharmaceutical products or medical devices incorporating new technologies, and including in circumstances involving either institutional-level or individual-level distribution. Colombia will report on its commitment to commence the marketing authorisation review process upon the filing of a complete application for marketing authorisation, and not to delay marketing authorisations to await the outcome of health technology assessment or price determinations. Colombia will report on all regulations adopted in order to implement Article 72 of the National Development Plan (including on pricing mechanisms) and on any other pharmaceutical-related developments in the NDP 2014-2018 and any subsequent NDP;

- Ongoing and new procedures on Declarations of Public Interest (DPIs) for drugs or active components of medicines;

- Progress in achieving full implementation of the TFA as well as full implementation of the provisions in the new Customs Code.

**Colombia’s Progress**

35. Colombia reported on progress made in implementing the Committee’s recommendations in 2020:

- On fiscal charges of spirits, Colombia reiterated that alleged de facto differential treatment between national and imported spirits was eliminated since Law 1816 of 2016 came into effect;

- On truck scrappage, Colombia recalled that Decree 1517 was issued in 2016, effectively eliminating the "1x1" scrappage policy on June 26, 2019. As a result of these measures, since 2019, the heavy freight vehicles sector has evolved very positively, registering in 2019 a significant increase of 194% in the initial registration of new vehicles compared to 2018. The number of heavy freight vehicles registered in 2019 was 2,827 vehicles, and in 2018, 963 vehicles;

- On intellectual property rights, and specifically copyright protection, Colombia referred to Law 1915 of July 2018, which updated the copyright regulations in the country;

- On pharmaceuticals, Colombia reported that it has maintained a strict separation between health technology assessments and price determinations on one side and the marketing authorisation process on the other. In consequence, there are no cases of price determinations tied to market approvals. In addition, Colombia reiterated that there were no ongoing and new procedures on Declarations of Public Interest (DPIs) to regulate the price of drugs or active components of medicines in Colombia, nor additional requests to issue such DPIs;

- On trade facilitation, Colombia formally adhered to the WTO Trade Facilitation Agreement in August 2020.
36. Colombia reported on further progress made in 2021:

- Measures undertaken for regulatory improvement, including a review of Colombia’s changes and advancements that is being prepared for consideration by the OECD Regulatory Policy Committee;
- In the area of public procurement, the government is updating the Guidelines for the use of Trade Agreements in Public Procurement Processes;
- On fiscal charges of spirits, the Colombian government has proposed further improvements in the implementation of Law 1816 of 2016 at the provincial level;
- On intellectual property rights, and specifically copyright protection, Colombia provided clarifications on applicable secondary regulation regarding copyright infringement and trademark counterfeiting;
- Colombia has committed to keep price determination and marketing approvals for pharmaceuticals strictly separate. A judicial challenge to the implementing regulation did not affect this commitment, as the separation is embedded in the National Development Plan, the legal framework setting out the President’s policy priorities. A request for a compulsory license regarding pharmaceuticals to treat Hepatitis C is under consideration, in accordance with the applicable regulatory framework;
- On trade facilitation, Colombia provided clarifications on the implementing regulation for the WTO Trade Facilitation Agreement, in particular concerning advance rulings, perishable products and de minimis thresholds for express shipments.

37. Colombia presented its further progress in implementing the recommendations in 2022, where the Committee:

- Noted that Colombia continued working on the areas highlighted by the Trade Committee’s Formal Opinion, making progress against all of them. In areas where the Committee recommendations concerned ensuring that good practices already in place were maintained, it considered that there has been no backsliding;
- Noted that the Colombian Government held fast to its commitment to maintain a strict separation between marketing authorisations for pharmaceuticals and medical devices and their health technology assessments and price determinations, and took active steps to address any related regulatory challenges in that respect, as well as regarding the issuance of Declarations of Public Interest.

38. In areas where the Committee recommended further progress, it also noted in 2022 that:

- Colombia has developed appropriate regulatory frameworks, in particular to improve the preparation of regulatory proposals and to reinforce regulatory impact assessments (RIAs); to increase the transparency of public procurement; to terminate the national scrappage policy; and to enact the new Copyright Bill;
- Colombia also pursued efforts to improve the enforcement of existing and newly introduced regulatory frameworks, in particular to ensure the general and uniform application of the Liquors Bill; to improve the efficiency of enforcement efforts for IP-related issues; and to achieve full implementation of the new Customs Code and of Colombia’s commitments under the TFA. The Committee further underlined that some of these endeavours, namely in the process of preparing regulation, ensuring consistency of the public procurement system, or maintaining efficient IP implementation can only yield results through sustained commitment over the medium to long-term but the ground is well set for maintaining the reform drive.

39. In light of the above, the Committee concluded in 2022 that Colombia has made sufficient progress in addressing the Committee’s recommendations, and brought Colombia’s post-accession reporting process in the Trade Committee to a close.
7. Fisheries

OECD Post-Accession Recommendations

40. In the course of its review of Colombia for purposes of accession to the OECD, the Fisheries Committee requested Colombia to report within two years after accession on the further implementation of the following recommendations:

- Changes to the institutional structure and legal framework for fisheries and aquaculture management;
- Adoption of rebuilding and management plans in line with the principles set out in the Council Recommendation on Rebuilding Fisheries;
- Changes to the monitoring and enforcement system, notably in terms of registration and licensing of small-scale fishers and aquaculture farmers;
- Improvement of the information basis on which policies are designed for the sector.

Colombia’s Progress

41. Colombia reported on progress made in implementing the Committee’s recommendations in 2022, notably:

- **Reforms of the institutional structure and legal framework for fisheries and aquaculture management:** including Decree 1835 of 2021 which introduced a new fisheries management policies as well as draft law 338/22 with the aim of strengthening the sanctioning of illegal fishing activities, and the development of draft decrees allowing for an institutional restructuring and an increase in the human capacity of the main body in charge of fisheries management (AUNAP);
- Work undertaken with different partners including international organisations, non-governmental organisations, universities, and sector associations, in order to improve data availability and promote the sustainable development of the sector, improving productivity and food security policies.

42. In March 2023, Colombia informed the Secretariat about progress made in implementing the Committee’s recommendations, notably on:

- **Changes to the institutional structure and legal framework for fisheries and aquaculture management:** Colombia reported an increase of the National Aquaculture and Fisheries Authority’s (AUNAP) budget for 2023 which should also result in an increase of the agency's staff. Additionally, two decrees on institutional and staff restructuring are being developed with the aim of improving AUNAP’s functioning and capacity, notably through staff restructuring;
- **Adoption of rebuilding and management plans in line with the principles set out in the Council Recommendation on Rebuilding Fisheries and changes to the monitoring and enforcement system:** in March 2023, the Ministry of Agriculture presented to Congress a draft bill to strengthen the enforcement of fishery regulations. Colombia reaffirmed that there is strong political commitment to adhere to the FAO Port State Measures Agreement (PSMA) whose ratification is expected before November 2023. To date, AUNAP has already set up 39 fisheries management processes at the national level, 20 in inland waters, 10 marines, 6 in Protected Areas, and 3 by resource or fishery. More are expected to set up following the adoption of the draft bill to strengthen the enforcement of fishery regulations;
- **Improvement of the information basis on which policies are designed for the sector:** in August 2022, Colombia enacted Law 2268 giving a mandate to AUNAP and the National Administrative Department of Statistics (DANE) to perform a national fishing and aquaculture census. This process should be completed by mid-2024.
**Remaining Actions**

43. Colombia was invited to report on further progress made in implementing the recommendations at the Committee’s meetings in May and November 2023. The outcome of this reporting will be summarised in the next Summary of Colombia’s OECD Post-Accession Progress to be issued in 2024.

8. Fiscal Affairs Committee

**Timeframe for the further Implementation of the Recommendation of the Council on the Determination of Transfer Pricing between Associated Enterprises [OECD/LEGAL/0279]**

44. At the time of accession, Colombia had requested a timeframe until end of 2019 for the further implementation of the Recommendation of the Council on the Determination of Transfer Pricing between Associated Enterprises [OECD/LEGAL/0279] in order to adopt the necessary legislation to apply the transfer pricing regime to cross-border transactions carried out between associated enterprises and to overcome the existing administrative capacity constraints resulting from the lack of personnel with the necessary transfer pricing technical expertise in the tax administration.

**Colombia’s Progress**

45. In May 2021, Colombia submitted a written report with relevant updates which was evaluated by the Secretariat and circulated to the Working Party No. 6 on the Taxation of Multinational Enterprises for their consideration, prior to being shared with the Committee on Fiscal Affairs (CFA).

46. On 10 January 2022, the Working Party No. 6 noted that Colombia has taken important steps to strengthen its transfer pricing legal system and practice in line with the OECD’s standards in the area of transfer pricing and address the recommendations made by the CFA. The Working Party further noted that Colombia’s transfer pricing legislation aligned Colombia’s legal framework to the OECD standards and incorporated some elements of the guidance developed under the BEPS project.

47. Accordingly, the CFA concluded on 21 March 2022 that Colombia’s post-accession reporting under this instrument has been completed.

Insurance and Private Pensions Committee

**Timeframe for the further Implementation of the Recommendation of the Council on Disaster Risk Financing Strategies [OECD/LEGAL/0436]**

48. At the time of accession, Colombia requested a timeframe until end of 2019 for the further implementation of the Recommendation of the Council on Disaster Risk Financing Strategies [OECD/LEGAL/0436].

**Colombia’s Progress**

49. On 22 June 2022, the Insurance and Private Pensions Committee heard a presentation from Colombia on its implementation of this Recommendation. Colombia reported that:

- It has successfully managed to create a National Disaster Management Risk System, strengthening risk prevention and improving the methods of risk quantification and their effects;
- It has established its own National Strategy for Financial Protection from the risk of disasters, epidemics, and pandemics, which has been constantly adapted and updated in function of the changing circumstances, notably the awake of epidemics and pandemics;
• There are still some aspects where further progress could be made, like a higher level of commitment and involvement of the private sector in risk transfer schemes.

50. At the same meeting, the Committee noted Colombia’s progress in this area and concluded that Colombia’s post-accession reporting under this instrument has been completed.