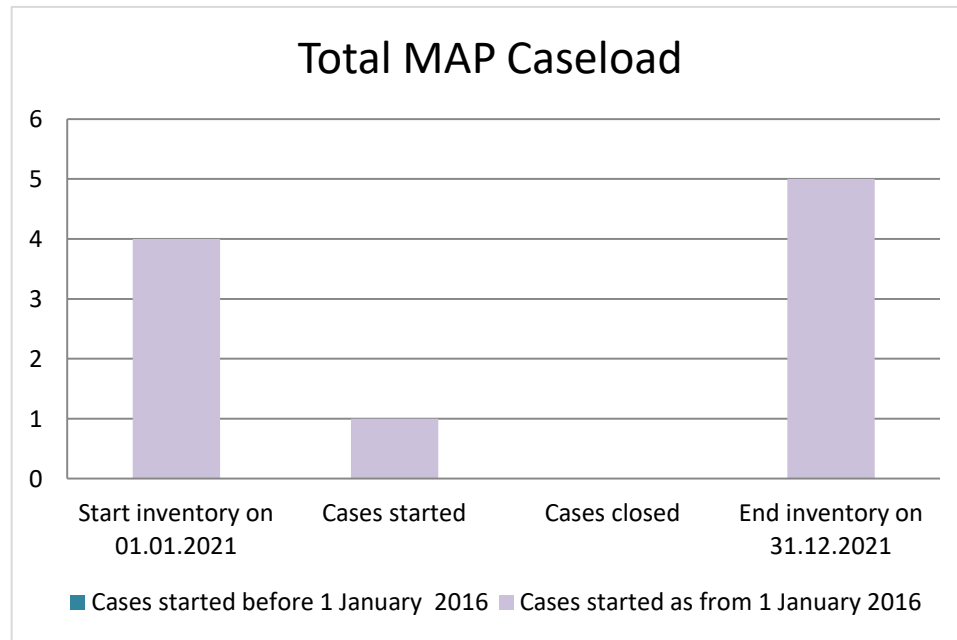


## Colombia



| Cases started before 1 January 2016 | 2021 Start inventory | Cases started | Cases closed | 2021 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases              | 0                    | 0             | 0            | 0                  |
| Other cases                         | 0                    | 0             | 0            | 0                  |

| Cases started as from 1 January 2016 | 2021 Start inventory | Cases started | Cases closed | 2021 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases               | 0                    | 0             | 0            | 0                  |
| Other cases                          | 4                    | 1             | 0            | 5                  |

### Average time needed to close MAP cases

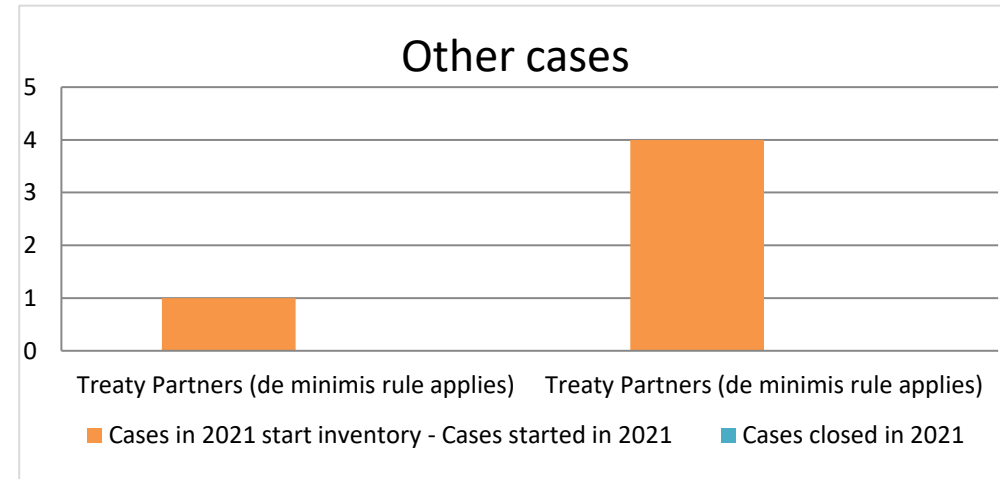
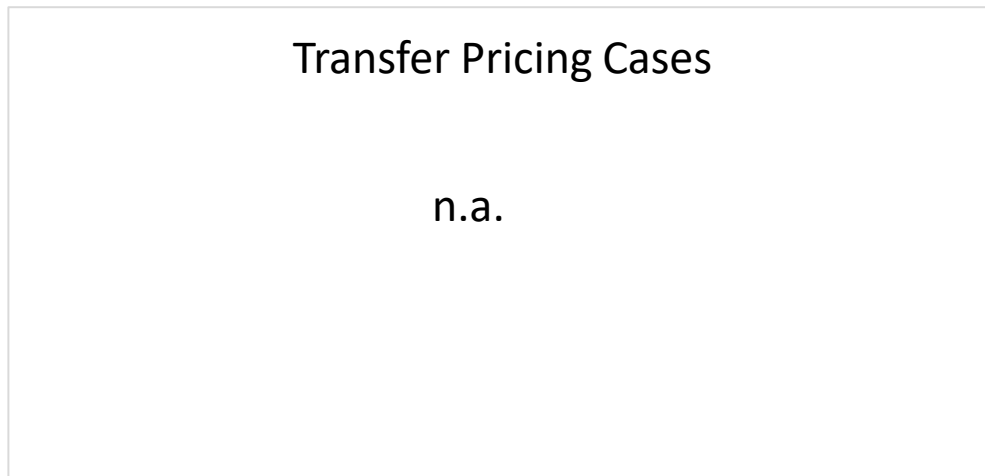
| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases              | n.a.         |
| Other cases                         | n.a.         |

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases               | n.a.         | n.a.             | n.a.                 | n.a.               |
| Other cases                          | n.a.         | n.a.             | n.a.                 | n.a.               |

# Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

## MAP Outcomes - TP cases

n.a.

- denied MAP access
- objection is not justified
- withdrawn by taxpayer
- unilateral relief granted
- resolved via domestic remedy
- agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty
- agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty
- agreement that there is no taxation not in accordance with tax treaty
- no agreement including agreement to disagree

## MAP Outcomes - other cases

n.a.

| Cases closed by outcome              | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | Total    |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|----------|
| <b>Transfer pricing cases (all)</b>  | <b>0</b>          | <b>0</b>                   | <b>0</b>              | <b>0</b>                  | <b>0</b>                     | <b>0</b>  | <b>0</b>   | <b>0</b>  | <b>0</b>                                     | <b>0</b>          | <b>0</b> |
| Cases started before 1 January 2016  | 0                 | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 0        |
| Cases started as from 1 January 2016 | 0                 | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 0        |
| <b>Other cases (all)</b>             | <b>0</b>          | <b>0</b>                   | <b>0</b>              | <b>0</b>                  | <b>0</b>                     | <b>0</b>  | <b>0</b>   | <b>0</b>  | <b>0</b>                                     | <b>0</b>          | <b>0</b> |
| Cases started before 1 January 2016  | 0                 | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 0        |
| Cases started as from 1 January 2016 | 0                 | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 0        |
| <b>All cases</b>                     | <b>0</b>          | <b>0</b>                   | <b>0</b>              | <b>0</b>                  | <b>0</b>                     | <b>0</b>  | <b>0</b>   | <b>0</b>  | <b>0</b>                                     | <b>0</b>          | <b>0</b> |

Annex A

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021)

| category of cases  | no. of pre-2016 cases in MAP inventory on 1 January 2021 | number of pre-2016 cases closed during the reporting period by outcome: |                            |                       |                           |                              |  |  |   |  |                   | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2021 | average time taken (in months) for closing pre-2016 cases during the reporting period |
|--|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|---|
|  |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |   |
| Column 1   | Column 2   | Column 3  | Column 4                   | Column 5              | Column 6                  | Column 7                     | Column 8   | Column 9   | Column 10   | Column 11                                    | Column 12         | Column 13   | Column 14   |
| Row 1<br>Attribution/<br>Allocation  | 0  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 0   | n.a.  |
| Row 2<br>Others  | 0  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 0   | n.a.  |
| Row 3<br>Total   | 0  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 0   | n.a.  |
| <p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases      Colombia's definition of MAP corresponds to the definitions contained in Annex C of the MAP Statistics Reporting Framework. De minimis rule is taken into account.</p> <p>Category of cases      Colombia's definitions used to categorise cases are those included in the MAP Statistics Reporting Framework.</p> <p>Notes on the computation of average time      Colombia's definition of MAP corresponds to the definitions contained in Annex C of the MAP Statistics Reporting Framework. De minimis rule is taken into account.</p> |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |   |

| Table 1: Attribution / Allocation MAP Cases |   |  |  |                            |                       |                           |                              |   |  |   |  |   |                   |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|---|-------------------|
| Treaty Partner                              | no. of post-2015 cases in MAP inventory on 1 January 2021 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: |                            |                       |                           |                              |   |  |   |  | no. of post-2015 cases remaining in MAP inventory on 31 December 2021 |                   |
|   |   |  | denied MAP access  | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree |   | any other outcome |
| Column 1                                    | Column 2  | Column 3   | Column 4   | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9  | Column 10  | Column 11   | Column 12                                    | Column 13   | Column 14         |
| Row 1                                       | Total   | 0  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0   | 0                 |
| Notes:                                      |   |  |  |                            |                       |                           |                              |   |  |   |  |   |                   |

| Table 2: Other MAP Cases                  |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |
|---|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|
| Treaty Partner                            | no. of post-2015 cases in MAP inventory on 1 January 2021 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome |                            |                       |                           |                              |  |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2021 |
|   |   |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |
| Column 1                                  | Column 2  | Column 3   | Column 4  | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9   | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |
| Treaty Partners (de minimis rule applies) | 1   | 0  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 1   |
| Treaty Partners (de minimis rule applies) | 3   | 1  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 4   |
| Total                                     | 4   | 1  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 5   |
| Notes:                                    |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |

| Table 1: Attribution / Allocation MAP Cases |  |  |                        |                      |
|---|--|--|------------------------|----------------------|
| Treaty Partner                              | average time taken (in months) for post-2015 cases from: |  |                        |                      |
|   | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Column 1                                    | Column 2   | Column 3                                     | Column 4               | Column 5             |
| Row 1<br>Total                              | n.a.   | n.a.   | n.a.                   | n.a.                 |
| Notes:                                      |  |  |                        |                      |

| Table 2: Other MAP Cases |  |  |                        |                      |
|--------------------------|--|--|------------------------|----------------------|
| Treaty Partner           | average time taken (in months) for post-2015 cases from: |  |                        |                      |
|                          | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Column 1                 | Column 2   | Column 3                                     | Column 4               | Column 5             |
| Row 1<br>Total           | n.a.   | n.a.   | n.a.                   | n.a.                 |
| Notes:                   |  |  |                        |                      |



| Table 3: All MAP Cases                                   |                           |  |                        |                      |
|--|---------------------------|--|------------------------|----------------------|
| average time taken (in months) for post-2015 cases from: |                           |  |                        |                      |
|  | "Start" to "End"          | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
|  | Column 1                  | Column 2                                     | Column 3               | Column 4             |
| Row 1  | <b>Total Average Time</b> | n.a.   | n.a.                   | n.a.                 |
| Notes:   |                           |  |                        |                      |