



# KPMG Law in Colombia

Services portfolio

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portfolio*





## Our unique value proposition

### Trust that moves your business forward

1. **Multifunctional Team:** we enhance and complement our legal solutions with professionals from other fields, such as economists, accountants, financial experts, engineers, among others.
2. **Global Presence:** we operate in more than 142 countries, leveraging a worldwide network of interconnected firms to provide services with both regional and global reach.
3. **Technology-Driven:** we leverage technology to enhance the quality and efficiency of our legal solutions.



# ***Legal Services Portfolio***



- 01** Corporate and Commercial Law
- 02** Mergers and Acquisitions - M&A
- 03** *Legal Compliance*
- 04** Litigation and Conflict Resolution
- 05** Customs, Foreign Trade and Foreign Exchange
- 06** Labor, Social Security, and Migratory Law
- 07** Domestic and International Tax
- 08** ESG Legal







# Corporate and Commercial Law

- Legal advice in corporate matters (incorporations, conversions, spin- offs, liquidations, etc.)
- Legal advice and assistance in corporate and regulatory compliance
- Negotiation, drafting, and review of commercial and civil contracts or agreements



# Corporate

- Incorporation of companies, non-profit organizations and branches of foreign companies
- Business reorganizations
- Permanent legal advice
- Corporate ledgers keeping
- Bylaws and amendments thereof
- Drafting of corporate bodies' minutes
- Dissolution and liquidation of companies
- Operations involving shares or participating interests in any kind of legal entities
- Mergers, spin-offs and conversions
- of companies
- Corporate governance
- Corporate litigation
- Directors' responsibility/accountability and fiduciary duties
- Legal advice to branches of foreign entities
- Coordination corporate and commercial law of legal counseling in Colombia and abroad (for example: legal advice rendered by KPMG member firms worldwide)

# Contractual

- Joint - ventures
- Business cooperation agreements
- Distribution arrangements
- Trusts
- Operations related to commercial establishments
- Agency contracts
- Supply contracts
- Purchase agreements
- Transport contracts
- License contracts
- Real estate
- Services agreements
- Franchises
- Warranties
- Other kinds of civil and commercial agreements







## Industrial Property

- Industrial property licenses
- Know-how transfer
- Trademark and distinctive signs
- Software
- Patents
- Industrial property protection
- Coordination of industrial property services legal counseling in Colombia and abroad (for example: legal advice rendered by KPMG member firms worldwide)

## Personal Data Protection

- Drafting of sector specific data protection policies
- Data protection compliance and regulatory advice
- Registry of databases before the Superintendence of Industry and Commerce (SIC)
- Coordination of data protection legal counseling in Colombia and abroad (for example: legal advice rendered by KPMG member firms worldwide)



# Mergers and Acquisitions – M&A

- Structuring domestic and cross- border M&A, joint ventures and other
- Legal due diligence
- Drafting, negotiating and closing all necessary documentation within a transaction framework (SPA, SHA, APA)



## Due Diligence and M&A

- Guidance in early stages of M&A (MOUs, LOIs, NDAs, exclusivity clauses, etc.)
- Legal due diligence
- Advice and negotiation of definitive agreements (Shares Purchase Agreements (SPA), Shareholders' Agreements (SHA), Assets Purchase Agreements (APA), among others)
- Assistance in interactions with authorities because of the merger or acquisition, particularly for notifying or reporting the business integration to the Superintendence of Industry and Commerce (SIC).
- Legal advice during the closing of the merger or acquisition\*
- Coordination of M&A legal counseling in Colombia and abroad (for example: legal advice rendered by KPMG member firms worldwide)

\*we work collaboratively with our financial team to achieve more comprehensive and efficient results

## Antitrust and Competition Law

- Legal advice in business integrations and applicable filings before the Superintendence of Industry and Commerce (SIC) (antitrust clearance)
- Advice in anticompetitive practices
- Advice in the law of unfair competition
- Antitrust and competition law compliance
- Internal legal audits to evaluate compliance levels of competition law
- Drafting of antitrust/competition compliance manuals
- Coordination of competition law legal counseling in Colombia and abroad (for example: legal advice rendered by KPMG member firms worldwide)





# Legal Compliance

- Drafting and implementation of compliance programs
- Structuring of global compliance programs
- Compliance training



# Legal Compliance

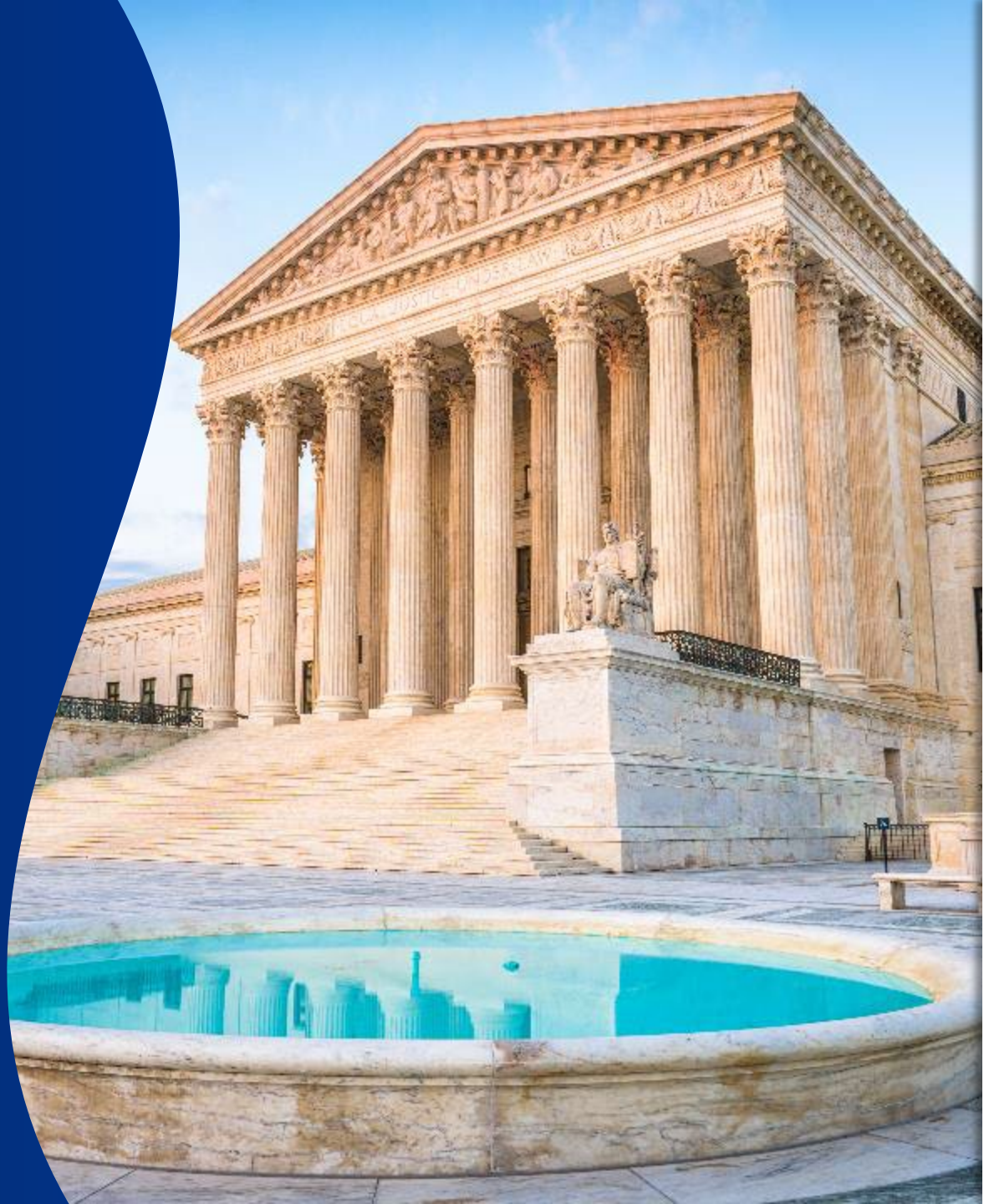
- Elaborating, reviewing and implementing compliance programs designed for the following matters: **i).** corporate obligations; **ii).** anti-corruption policies (SAGRILIFT and PTEE); **iii).** privacy and security of personal data; **iv).** consumer protection; and **v).** free and fair competition
- Structuring and coordination of global compliance programs
- Compliance training for governing bodies, executive teams, directors and employees at all levels
- Legal advice on the profile of the individuals who operate the compliance programs and the liability regime they are subject to





# Litigation and Conflict Resolution

- Legal advice and representation in tax litigations
- Specialized support according to the applicable tax regime
- Legal advice in all sorts of tax matters







## Administrative Procedures

- Addressing procedures before the national and territorial tax authorities
- Addressing administrative actions, both general and, of transitory or definite character, in both tax determination and sanction procedures
- Guidance and assistance during the persuasion, correction, devolution, notification, special requirements and special liquidation stages
- Litigation in relation with the transfer pricing regime
- Preparation of requests for concepts or official doctrine, as well as requests for revocation or clarification
- Coordination of litigation and conflict resolution legal counseling in Colombia and abroad (for example: legal advice rendered by KPMG member firms worldwide)

## Contentious Litigation Procedures

- Addressing controversies with the Colombian national tax authority (DIAN) and the secretary of finance (territorial tax authority): nullity and rights restoration (“nulidad y restablecimiento del derecho”)
- Simple nullity procedures regarding tax regulation before both the national and territorial tax authorities and official opinions issued by national and territorial authorities that are considered illegal facing the superior legal framework





## Constitutional Tax Procedures

Addressing legal procedures that challenge the constitutional validity of tax regulations alleged to contravene the constitutional legal framework.

## General Tax Guidance

- Identification of tax regulations that may generate inefficiencies for the company's business and that may be modified per regulatory decrees or tax official opinions
- Analysis of specific cases:
- economic affected sectors
- Legal advice, guidance and presentation of documents and requirements before national and territorial tax authorities





# Customs, Foreign Trade and Foreign Exchange

- Legal advice in customs matters, including support for all types of imports and exports in compliance with sector regulations
- Analysis and advice for foreign trade operations or compliance matters
- Legal advice foreign exchange matters





# Customs

- Customs planning
- Imports or exports of goods
- Customs transit and deposit
- Tariff classification
- Customs valuation
- Registration as foreign trade operator
- Authorization, declaration, classification or homologation of the foreign trade
- operators (customs agencies, transporters, international marketers, among others) before the Colombian national tax authority (DIAN)
- Registration of documents before the correspondent authorities
- Permanent customs counseling
- Special requirements (advance ruling, tariff classification, among others)
- Analysis of origin criteria and free trade agreements
- Temporary imports
- Tariffs, taxes and requirements analysis for imports / exports
- Qualification as authorized economic operator (OEA)
- Official liquidation and devolution processes and/or review of sector-specific compliance requirements
- Special customs information requirements, apprehension processes and confiscation of goods
- Customs sanction regime
- Litigation regarding customs
- Requests for tariff reduction and tariff division
- Petition rights
- Resolution and decrees information
- Due diligence regarding customs
- Customs compliance programs and operations review
- Coordination of customs legal counseling in Colombia and abroad (for example: legal advice rendered by KPMG member firms worldwide)



# Free Trade Zones



- Qualification procedures for permanent free trade zones, special free trade zones, and free trade zone users
- Domestic and international procurement
- Domestic and international sales
- Customs compliance in goods processing
- Investment in fixed productive assets
- Modifications to the government investment plan and master plan
- Inter-zone transactions and operations among free trade zones and users
- Regulatory compliance and administrative duties of the operator user
- Regulatory compliance and administrative duties of the industrial user
- Regulatory compliance and administrative duties of the commercial user
- Formalities for merchandise movement – FMM
- Regulatory code application and optimization
- Legal framework for specific operations
- Request for new codes or adjustments to the existent ones
- Permanent free trade zones counseling
- Free trade zone sanction regime
- Guidance in administrative procedures
- Litigation regarding free trade zones
- Resolutions and decrees projects
- Petition rights
- Due diligence regarding free trade zones
- Free trade zone compliance programs and operations review
- Payments from and to the free trade zones
- Coordination of free trade zones legal counseling in Colombia and abroad (for example: legal advice rendered by KPMG member firms worldwide)





# Foreign Exchange

- Foreign exchange operations analysis
- Analysis of free market operations
- Report on import/export operations of goods
- Foreign debt (both active and passive)
- Compensation accounts
- Foreign investment (both direct and portfolio)
- Colombian investment in foreign countries
- Services operations
- Derivatives and portfolio operations
- General and special foreign exchange regime
- Permanent foreign exchange counseling
- Foreign exchange sanction regime
- Attention to administrative procedures
- Foreign exchange litigation
- Due diligence in foreign exchange
- Foreign exchange compliance programs
- Drafting and/or review of foreign exchange forms for the registration of mandatory canalization investments before the central bank
- Preparation of exogenous reporting for compliance with the Colombian national tax authority (DIAN)
- Reconciliation and/or declaration of assets under the special regime for the registration of supplemental assigned capital investment (ISCA), as applicable
- Registration, substitution, or cancelation of foreign investment
- Registration or cancelation of compensation accounts and foreign debt records
- Drafting of forms or minimum required documentation for submission before foreign exchange intermediaries
- Foreign exchange compliance monitoring, including control of accounts registered as compensation and quarterly reporting requirements
- Coordination of foreign exchange legal counseling in Colombia and abroad (E.G., Legal counsel provided by KPMG member firms worldwide)





# Labor, Social Security, and Migratory Law

- Legal advice on employment and labor law, review of human resources processes, and preparation of compliance manuals
- Drafting and review of human resources and social security policies
- Advice and assistance on expatriate and immigration matters





## Laboral

- Drafting, review, and amendment of labor contracts
- Labor due diligence
- Compliance reviews of labor obligations and regulatory requirements
- Drafting internal workplace regulations and policies
- Labor advisory in business restructuring, mergers, and acquisitions (M&A):
  - Retirement plans, labor conciliations, and labor transaction agreements
  - Employer substitutions and workforce transitions
- Requests before the “Ministerio del Trabajo”, including:
  - Authorization for overtime work
  - Authorization for dismissals of employees in protected categories
  - Authorization of working shifts without solution of continuity
- Administrative labor matters and regulatory compliance
- Labor litigation and protective actions
- Permanent labor counseling in individual and collective labor law
- Payroll review and compensation and benefits plan analysis
- Coordination of labor law legal counseling in Colombia and abroad (e.g., legal advice provided by KPMG member firms worldwide)



## Social Security

- Review of the liquidation of contributions to the social security general system
- Assistance in inspection procedures before the pension fringe benefits authority (UGPP)
- Review and analysis on salary and non salary amounts of the payroll to verify the 60/40 proportion
- Drafting of industrial hygiene and security labor regulations
- Quantification of labor and social securities contingencies
- Coordination of legal counseling in social security in Colombia and abroad (for example: legal advice rendered by KPMG member firms worldwide)

## Migratory Law

- Management and support in obtaining visas from the “Ministerio de Relaciones Exteriores”
- Support in obtaining foreign identification cards from “Migración Colombia”
- Management with various professional councils for obtaining temporary professional licenses
- Management of professional degree validation with the “Ministerio de Educación Nacional”
- Coordination of migration legal advice in Colombia and abroad (e.g., legal advice provided by KPMG member firms worldwide)





# Domestic and International Tax

- International tax planning, business fiscal structuring and cross-border operations
- Analysis of international business structures
- Tax advice for domestic matters and international transactions





## Domestic and International Tax

- Tax advice on the acquisition, transfer, and general taxation of shares, assets, intellectual property, and cloud computing
- Tax advice on cross-border mergers, acquisitions, and dispositions, corporate reorganizations, internal group restructuring, and legal entity rationalization
- Tax advice on capital structuring, including cross-border financing and expansion, divestment, and repatriation
- Tax advice on “Pillar II”
- Tax advice under the indirect transfer regime
- Tax advice on direct investments and foreign portfolio capital
- Tax advice on the permanent and effective establishment of administration
- Tax advice regarding effective beneficiary owner
- Tax advice on the interpretation and application of double taxation agreements (CDI) entered by Colombia
- Tax advice on abuse matters, including domestic anti-abuse clauses and anti-abuse provisions in double taxation agreements (CDI) entered by Colombia
- Assistance in obtaining the Single Tax Registry (RUT) and ensuring tax compliance
- Advice on the interpretation and application of anti-BEPS rulings
- Coordination of tax legal counseling in Colombia and abroad (e.g., legal advice provided by KPMG member firms worldwide)



# ESG Legal

- The ESG legal area of KPMG Law integrates with KPMG Colombia's sustainability and climate change consulting line to deliver true value to companies through legal services in sustainability matters







## ESG and Corporate Law

- Legal advice on the conversion to a Benefit and Collective Interest Company (BIC) and the legal implications of this status, including bylaws amendments, effects on the liability regime of administrators, management reporting to the Superintendence of Companies, and other related matters
- Integration of leading ESG practices into corporate governance structures, including comprehensive analysis and organizational restructuring to ensure alignment with inclusion principles and ESG compliance standards
- Review, drafting, and implementation support of corporate policies, including codes of conduct and policies promoting diversity, equity, and inclusion

- Design and development of corporate policies on inclusion, anti-harassment, supply chain responsibility, and human rights, in alignment with international standards and agreements

## ESG and Mergers and Acquisitions (M&A)

- Preparation of ESG due diligence reports
- Integration of ESG criteria into the structuring of national and international mergers and acquisitions





## ESG and Labor Law

- Assessment of corporate policies, compensation structures, salary conditions, and non-statutory benefits to ensure alignment with diversity and inclusion standards, as well as evaluation of employee wellness programs
- Support in the implementation of human capital initiatives aimed at safeguarding human rights, promoting inclusion, and strengthening confidential communication channels for reporting rights violations within the organization."

## ESG and Tax

- Legal advice on the identification of tax incentives related to ESG matters

## ESG and Contracts

- Drafting, updating, and reviewing contractual clauses, agreements, and corporate frameworks to align business models with ESG standards, tailored to the specific regulatory and operational requirements of each industry

## ESG and Litigation

- Legal advice on mitigating risks associated with litigation arising from greenwashing claims







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