

# GMS Flash Alert

## Immigration Edition

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# Colombia - Digital Nomad Visa Introduced, Processing Time Increased

On July 22, Colombian immigration authorities published in the official gazette, Resolution 5477, that among other things, creates a new visitor visa for digital nomads, allowing foreign nationals the opportunity to work from Colombia for up to two years. Visa application processing times, however, will increase to up to 30 days. The new law also repeals Resolutions 1980 of 2014 and Resolution 6045 of 2017, and will enter into force October 22, 2022.

With Resolution 5477, Colombia joins Argentina and Brazil in offering a transitory visa for digital nomads. (For prior coverage, see [GMS Flash Alert 2022-101](#) (12 May 2022), [GMS Flash Alert 2022-18](#), (27 January 2022.))

### WHY THIS MATTERS

The regulation of third-country digital nomad immigration issues is an important accommodation of employer and employee needs, given the change of work patterns that are anticipated to continue in future. The digital nomad visa will provide more flexibility for foreign nationals who are working remotely – or wish to work remotely – in Colombia. Companies and remote workers will want to take note of the increased visa processing times and plan accordingly.

### More Details

The visitor visa for digital nomads will be given to people who wish to provide services as remote workers or telework from Colombia, exclusively for foreign companies without presence in Colombia. It can also be used by people who wish to start a business in the field of digital or information technology.

If a company wants to have a physical presence in Colombia, a change of visa category must be made for workers, since they will no longer be eligible for a digital nomad visa.

The digital nomad visa is for people who want to stay more than 180 days per year in Colombia. To be eligible for this visa, the foreign national may not receive any type of remuneration from any company with presence in Colombia.

Another requirement is that the person applying for this visa must have a health insurance policy with coverage for any unforeseen event that may arise while in Colombia.

The digital nomad visa will be issued for a period of up to two years.

Under the new law, the immigration authorities will adjudicate visa applications within 30 days, compared to the current 5-8 business days. Upon approval, e-visas will be issued within 10 business days instead of the current 3 business days.

For social security purposes, Colombian law requires that all persons residing in Colombia must be affiliated with the health insurance company (EPS), regardless of whether they work for a Colombian or foreign company.

## Individual Income Tax

Foreign nationals who stay more than 183 days in Colombia are considered to have a tax residence. Being a tax resident in Colombia means the foreign national must declare all income (domestic and foreign-source income).

In Colombia there is a "tax discount" that allows foreign nationals to recognize taxes paid abroad on foreign-source income. However, all income received for all services rendered in Colombian territory will be considered national-source income (under Article 24 Tax Statute<sup>2</sup>) regardless of where it is paid from, and taxes paid abroad will not be recognized on this income.

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### KPMG NOTE

Please note that this article is for information purposes only and does not constitute tax, immigration, or legal advice.

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### FOOTNOTES:

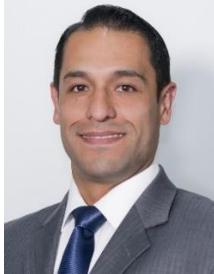
1 See [Resolución 5477/22](#) (22 July 2022).

2 See National Tax Statute: [Ingresos de fuente nacional, Incentivos a la financiación de vivienda de interés social subsidiable](#).

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## Contact us

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**The information contained in this newsletter was submitted by the KPMG International member firm in Colombia.**

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