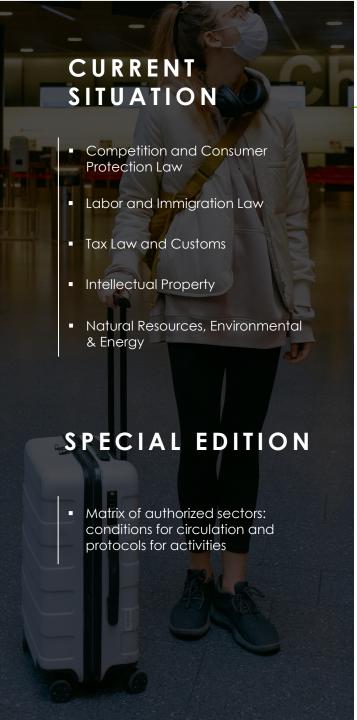
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INFORMATIVE BULLETIN:

CORONAVIRUS

12 | JUNE | 2020



COMPETITION AND CONSUMER PROTECTION LAW

Reminder note for updating the databases before the RNBD

The deadline for updating the databases registered in the RNBD expires on July 3, 2020. We remind you that the procedure for updating the databases is carried out directly on the RNBD website administered by the Superintendence of Industry and Commerce in digital form, which can be accessed by following the next link

https://www.sic.gov.co/registro-nacional-debasesde-datos

and entering the "Registration" section.

The obligation to register or update the databases before the RNBD is for the Data Controllers who have total assets of more than 100,000 UVT (COP \$ 3,560,700,000).







LABOR AND IMMIGRATION LAW

Modifications to the PAEF and creation of new programs and financial aid

Below you can find the latest labor news, implemented by the National Government regarding: i) the Formal Employment Support Program; ii) the Support Program for the First Payment of Services for the agricultural sector; and, iii) economic aid to the unemployed population.

1. Modifications to the Formal Employment Support Program –PAEF–:

Through Decree 815 of 2020, the Ministry of Finance and Public Credit modified Decrees 639 and 677 of 2020 that regulate the PAEF. The main modifications are the following:

- a. The validity of the PAEF was extended until August 2020.
- b. The Red Cross was added as potential beneficiaries, as well as natural or legal persons holding operating licenses for non-official educational establishments of formal education.

c. In addition, the following rules were established for the application process in case of employer substitution: i) Whoever is the new employer after the substitution may apply to the PAEF; ii) For the decrease of income, the income of the old and the compared new employer will be according to the already established methodology; and iii) The UGPP will determine the necessary documents for the application in case of replacement of employers.

2. Support Program for the Payment of the Service Premium –PAP– for the agricultural sector:

Through Decree 803 of 2020, the PAP of the agricultural sector was created, which will consist of a state contribution to support and subsidize the payment of the service premium for the month of June 2020, established at a value of COP \$ 220,000 for each employee and whose beneficiaries may be natural persons who are workers and / or producers in the Colombian countryside who accomplish the following requirements:





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- a. Be a natural employer of the agro sector that has at least 3 employees reported in PILA for the contribution period of February 2020.
- b. That demonstrates a decrease in income of 20% or more.
- c. Not be a Politically Exposed Person (PEP) or have a blood relationship and / or affinity with a PEP.
- d. You must have a valid deposit product.
- e. Have made parafiscal contributions through the PILA since before February 1, 2020.

For the application of the PAP of the Agricultural sector, the following should be taken into account:

- a. The procedure for calculating the decrease in income is pending regulation by the Ministry of Finance and Public Credit, as well as the forms required to access the PAP are pending.
- b. It will apply to dependent workers for whom the beneficiary has contributed through the PILA, with an IBC from 1 SMLMV to COP \$ 1,000,000.
- c. The value of the support will be calculated considering the number of workers who are reported in the PILA for the month of June 2020, as long as they have also been reported in the PILA since before February 1, 2020.

It is important to note that the application process for this support must be provided under the following parameters:

- a. A signed application must be submitted under the PAP of the agricultural sector.
- b. A certification signed by the natural employer and the fiscal auditor or public accountant, as applicable, must be presented, indicating the decrease in income and the number of premiums to be subsidized with the PAP.

The contribution recognized through the agricultural sector PAP must be returned when: i) It has been obtained without complying with the requirements established for it; or, ii) It is verified that there was falsehood in the documents presented.

For those beneficiaries of the PAP of the agricultural sector who in turn are debtors of the credit lines for the payroll guaranteed by the National Savings Fund, when the sum of the resources received in the same month for the PAP and the credit exceed the total value of the service premiums of their respective payroll, the beneficiary must pay the value of the contribution received by the PAP to the credit.

3. Economic aid to the unemployed population:

This aid was created by Decree 801 of 2020 and consists of aid for the unemployed population equivalent to COP \$ 160,000 recognized for up to 3 months, operated by the Family Compensation Funds. The requirements to access the benefit are the following:

- a. Have contributed to the CCF, by categories A and B, at least 6 continuous or discontinuous months within the last 5 years.
- b. Have lost your job from March 12 onwards.
- c. Not have been a beneficiary of the Unemployment Protection Mechanism in the last 3 years.

In the event that a person, after this aid is granted, the financial aid provided in literal 6 of Decree 488 of 2020 is recognized, the amount that was already paid for the concept will be deducted from the latter aid to the unemployed population.







TAX LAW AND CUSTOMS

Regulations are issued for the application of tax benefits of Law 1715 of 2014

The national government issued the regulatory decree for the application of tax benefits derived from projects for the production of electrical energy with non-conventional energy sources ("FNCE").

Below are the six (6) most relevant developments of Decree 829 of 2020:

- 1. The plant expansion and process improvement activities are expressly included within the new investments in FNCE projects. Likewise, research and technological development activities or formulation and preliminary research, financial, legal, definitive technical, economic and environmental studies, equipment acquisition, elements, are included within the definition of new FNCE projects and efficient management, machinery, assembly and commissioning.
- 2. It is clarified that for the purposes of

applying the special deduction of 50% of the investment, the non-electrical uses of the FNCE are understood to be included within the efficient management of energy.

- 3. Taxpayers who wish to apply the special deduction of 50% must obtain UPME certification on the nature of investment in research, development and production of electrical energy from FNCE and / or Efficient Energy Management.
- 4. The procedure to be followed to submit the application is established, as well as the procedure for the issuance of the certification for the application of tax benefits that Law 1715 of 2014 deals with. The UPME has three months to establish the procedures and requirements necessary to obtaining certification, that is, updating UPME Resolutions No. 463 and 703 of 2018.
- 5. Regarding VAT, the Decree clarifies that in those cases in which the certification is





issued after the importation or acquisition of the goods and services subject to the exclusion of this tax, the investor may request the refund of the tax. paid out.

6. The Decree establishes a transition rule according to which those taxpayers who, as of December 31, 2019, have not started or completed the processing of the tax benefit application before the ANLA and have the certificate or favorable concept issued by the UPME will not require any additional procedure to access the tax benefits of articles 11, 12 and 13 of Law 1715 of 2014.

In accordance with that indicated by the UPME in the External Circular No. 004-2020, once the new resolutions are issued by the UPME, the applications for certification of tax benefits submitted from January 1 will be evaluated.







INTELLECTUAL PROPERTY

Country	Comments
Colombia (SIC)	Administrative terms suspended from March 16, 2020 until March 31,
	2020. Digital services are operational.
Bolivia (SENAPI)	Terms suspended since March 16, 2020 until the end of the
	quarantine. As of April 20, a virtual platform was set up to allow the
	registration of new distinctive signs, amendments, renewals and
	patent applications.
Ecuador (SENADI)	Administrative terms suspended indefinitely as of March 16, 2020.
	Digital services are operational.
Peru (INDECOPI)	Terms suspended from March 16, 2020 until June 10, 2020.
	Trademark and patent searches, file consulting and renewals are
	available online.
Argentina (INPI)	Terms suspended from March 12, 2020 until June 28, 2020.
	Applications, briefs, responses to office actions and assignments
	can be submitted through the virtual platform.
Brazil (INPI)	Terms suspended from March 16, 2020 until May 31, 2020. The virtual
	platform is operational. The terms have been reactivated.
Chile(INAPI)	Face to face customer service is suspended.
	All administrative terms (excluding oppositions) expiring between
	March 27, 2020 until May 15, 2020 are extended for half of the initial
	term.





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Country	Comments
Cuba (OCPI)	Terms indefinitely suspended since April 14, 2020.
Costa Rica (Registro Nacional)	There is no term suspension. The offices were temporally closed since May 11, 2020.
El Salvador (Centro Nacional de Registros)	Offices indefinitely closed since March 20, 2020. Suspension of all types of deadlines until May 16, 2020.
Guatemala (Registro de la Propiedad Intelectual)	Office closed from March 16, 2020 to April 13, 2020. Terms were suspended from March 18, 2020 and up to 3 months counted as of the end of the public calamity.
Honduras (Instituto de la propiedad)	The Office is closed since March 16, 2020. There is no deadline suspension, but it is impossible to comply with such terms given the existence of a curfew within the country. On April 27, 2020, an online platform was set up to process trademark applications and renewals.
México (IMPI)	Terms suspended indefinitely from March 24, 2020.
Nicaragua (MIFIC)	There is no term suspension, the office is operational.
Panama (DIGERPI)	Office closed since March 23, 2020. Terms suspended from March 17, 2020 to May 18, 2020. However, the terms will be considered suspended until the office reopens. Virtual platform only for consultation purposes.
Paraguay (DINAPI)	Terms suspended until May 3, 2020. Electronic platform available for the payment of trademark applications and renewals.
Uruguay (DNPI)	The office remains active, there is no term suspension.
Venezuela	Terms suspended indefinitely since March 16, 2020. On April 27, 2020, a virtual platform was set up to process applications for registration of distinctive signs, background searches, assignments, change of address, change of name, mergers and patent applications.







NATURAL RESOURCES, ENVIRONMENTAL & ENERGY

Payment of the surcharge for the electricity sector in the hotel sector is suspended

On the occasion of the new state of economic, social and ecological emergency decreed by the National Government through Decree 637 of May 6, 2020, and based on the serious economic difficulties that the hotel sector is experiencing, among others, as a consequence of COVID-19, the National Government decreed the following:

Temporarily suspend, until December 31, 2020, the payment of the surcharge or special contribution in the electricity sector referred to in paragraph 2 of article 211 of the Statute for tourism service providers with active and

current registration in the National Registry of Tourism and develop as main economic activity those described below:

5511	Hotel accommodation
5512	Accommodation in
	aparthotels
5513	Resort accommodation
5514	Rural accommodation
5519	Other types of visitor
	accommodation
9321	Amusement park and theme
	park activities
9329	Other recreational and leisure
	activities N.C.P.



