

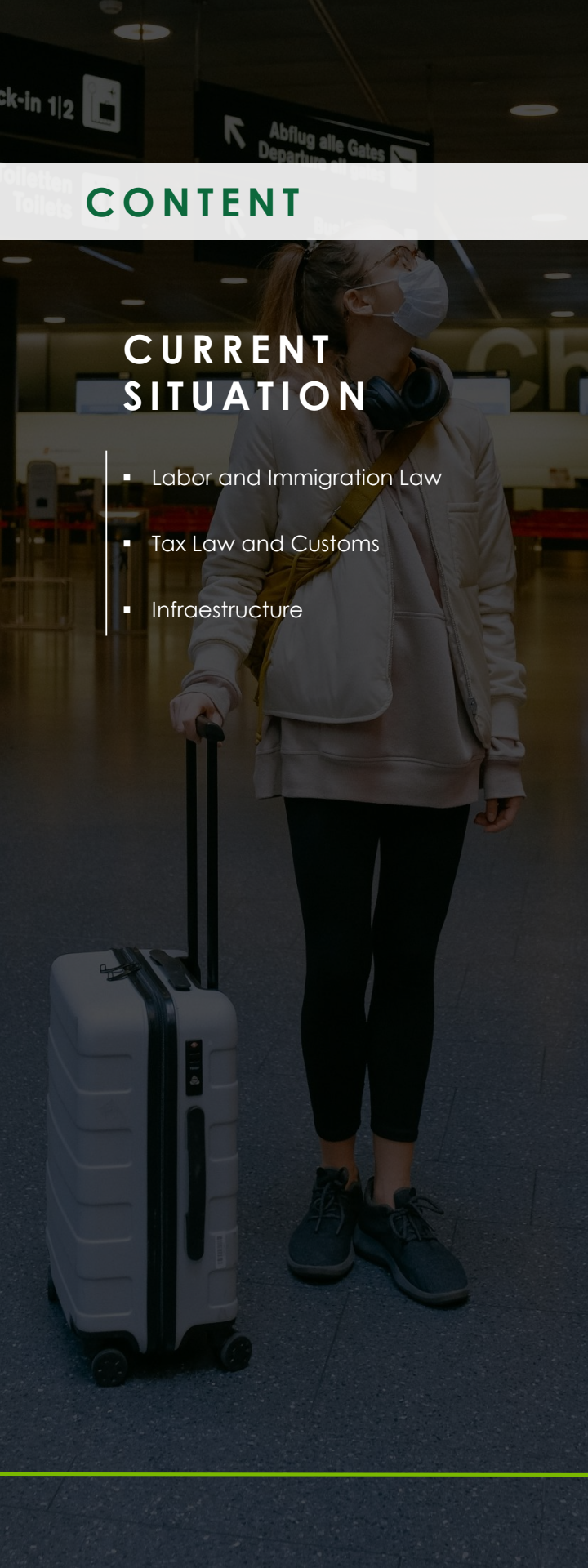


INFORMATIVE BULLETIN ABOUT CORONAVIRUS

22 | MAY | 2020



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CONTENT

CURRENT SITUATION

- Labor and Immigration Law
- Tax Law and Customs
- Infrastructure

INFORMATIVE BULLETIN:

CORONAVIRUS

22 | MAY | 2020



LABOR AND IMMIGRATION LAW

Formal Employment Support Program regulation

The Formal Employment Support Program (PAEF) consists on a monthly monetary contribution to subsidize employers with payroll payment and was modified and regulated.

Below you will find its most relevant aspects:

1. Beneficiaries

Legal entities, non-profit making entities, individuals who are employers, temporary partnerships and consortiums can benefit from this program.

2. General requirements from legal entities to benefit from the program

- i. Being established before January 1, 2019.
- ii. Having an updated commercial register at least for year 2019.
- iii. Certifying an income decrease of at least 20%.
- iv. Having a deposit instrument in a financial

entity supervised by Financial Superintendence or Solidarity Economy Superintendence.

Please be aware that different requirements may be requested to individuals, non-profit making entities, consortiums, and temporary partnerships.

3. Rules to calculate 20% income decrease

Either of the following alternatives can be applied:

- a. Compare the income of the month prior to the request, with the same month of 2019, or,
- b. Compare income of the month prior to the request, with the arithmetic income average of January and February 2020.

The realization rules must be followed according to accountability technical standards enforceable in Colombia.

4. Elements to calculate the amount of the benefit

INFORMATIVE BULLETIN ABOUT CORONAVIRUS

22 | May | 2020

This benefit is equivalent to COP\$351.000 for each formal employee.

- Formal employee definition

Dependent employees for which the employer/beneficiary contributed the complete month (30 days) in the social security contribution payment form (PILA in Spanish) with an income basis of at least 1 minimum monthly wage, and whose employment agreement has not been suspended and reported to the PILA (SLN update), including non-paid leaves.

- Number of formal employees

The number of employees will correspond to the number of employees reported in the PILA on the month prior to the application for the program. The employees considered for the calculation must be at least 80% of the employees reported in the PILA for February 2020. Under no circumstances the number of employees to calculate the amount of the benefit can exceed the number of employees reported in PILA for February 2020.

5. PAEF temporality

PAEF will be enforceable only for May, June, and July of 2020.

6. Dates to apply to PAEF

Potential beneficiaries can apply for the benefit in the following dates:

- May – From May 22 until May 29
- June - Until June 17
- July – Until July 16

7. Benefit return

The received benefit must be returned when:

- i. The applicant did not meet the requirements to be a beneficiary.
- ii. Any falsehood in the filed application documents is proved.
- iii. When the beneficiary breaches its commitment to pay April's owed salaries with the received benefit.

8. When the benefit received by employers who have payroll payment loans guaranteed with National Guarantees Fund (PAEF plus loan), exceeds the amount of labor obligations in the same month, the beneficiary must pay out the PAEF benefit amount to the loan.

We invite you to consult the norms in the next links:

[Decree 677, 2020](#)

[Resolution 1129, 2020](#)

[External Circular 001, 2020 from UGPP](#)





TAX LAW AND CUSTOMS

Some companies may pay the second installment of income tax between November and December 2020

In the framework of the new Economic, Social and Ecological Emergency declared as a consequence of the permanence of the causes of COVID-19, the National Government deferred the payment of the second installment of the income tax for micro, small and medium-sized companies.

In accordance with Decree 655 of 2019, these companies will be able to pay the second installment of income tax for the 2019 taxable period between November 9, 2020 and December 7, 2020.

It is important to highlight that Decree 655 of 2020 did not modify the term to present the income statement. Consequently, micro, small and medium-sized companies must submit their 2019 taxable income statement between June 1 and July 1, 2020.

The companies benefiting from the measure, according to the economic sector and the incomes from ordinary activities, are the following:

Sector		UVT (hasta)	COP (hasta)
Manufactura	Micro	22.563	\$ 803.400.741
	Pequeña	204.995	\$ 7.299.256.965
	Mediana	1.736.565	\$ 61.833.869.955
Servicios	Micro	32.988	\$ 1.174.603.716
	Pequeña	131.951	\$ 4.698.379.257
	Mediana	483.034	\$ 17.199.391.638
Comercio	Micro	44.769	\$ 1.594.089.783
	Pequeña	431.196	\$ 15.353.595.972
	Mediana	2.160.692	\$ 76.935.760.044



INFRAESTRUCTURE

Immediate Control of Legality – State Council

By Judgment of May 11, 2020, the Special Chamber of Decision No. 10 of the State Council declared the legality of Resolution 471 of the National Infrastructure Agency “By which is established, as a transitory measure, the suspension of terms in the administrative and contractual proceedings that are carry out in the National Infrastructure Agency and other administrative measures are adopted, for reasons of public health”.

In the considerations made by the State Council against Resolution 471 of 2020, it highlights:

(...) “Furthermore, in the suspended contractual obligations it was not include obligations related to the operation of highways, ports, airports and rail networks, nor essential maintenance obligations for the provision of the transport service, as well as the attention of unstable sites and any other necessary activity to guarantee the provision of the public transport service in safe conditions.

In addition to the foregoing, it is noteworthy that the resolution that is being analyzed in this immediate control establishes the viability to continue all the procedures and actions that can be provided by virtual means, in order to avoid affecting the rights and interests of third parties, as well as the possibility that the parties in each Concession Contract, may agree to the advancement of all those obligations, procedures and actions in general, that can be similarly provided through virtual means.

Additionally, it should be noted that the established rules allow continuity in the fulfillment of ANI obligations, respecting legal security and due process of the interested parties. Finally, the resolution is appropriate, necessary and proportional to the gravity of the events related to the State of Emergency Declaration.

Source: [Consejo de Estado](#)

INFORMATIVE BULLETIN ABOUT CORONAVIRUS

22 | May | 2020

Resolution 2896 of 2020 IDU

It was modified the Resolution 2853 of 2020, in relation with the measures regarding administrative actions, contracts and inter-administrative agreements, consultancies, work contracts, infrastructure contracts and audits in the IDU:

- It was extended the suspension of work activities, consultancy and audit which are developed in the field, until the safe mobility plans and biosafety protocols are complied with. Likewise, it was maintained the necessary for the removal, disposal and custody of the elements that are currently used in the work execution, considering all the security measures.
- It was extended the suspension of contracts and inter-administrative agreements until May 24, 2020.

Source: [IDU](#)

Resolution 2907 of 2020 IDU

By which the IDU declares the manifest urgency to prevent, contain and mitigate the emergency situation. As consequence, it will be executed in the immediate future the necessary contracts and audits for the construction of bicycle routes, including goods and segregation elements acquisition and the expansion of TransMilenio stations.

Additionally, for the acquisition of goods, works and services, the area in charge must justify within 5 days the need and immediacy of the contract, its connection and direct relation with the prevention, contention and mitigation of the pandemic effects. The contractor who will be in charge of its execution must comply with the duty of objective selection and will indicate the rea-

sons for its choice, considering the experience and compliance with contracts already signed with the IDU, as well as the estimated value.

In its celebration, development, execution, termination and liquidation, the applicable legal order on the matter will be fully complied with.

Source: [IDU](#)

External Circular No. 006 of 2020 of the Transport Superintendency

The Superintendency of Transport issued a circular addressed to Public Service Companies for Automotive Land Transportation of Passengers by Road, Public Service Companies for Special Automotive Land Transportation, Land Transportation Terminals, Transit Authorities and Organizations and Transportation Authorities; in order to coordinate the dispatches of vehicles for the transport of passengers during the period of mandatory preventive isolation.

Instructions are given to verify the diligent possibility of complying with the transport contracts concluded between the public transport companies and the users of the service:

- It must be coordinated with the departmental and municipal authorities of the destination (i) that the vehicle can enter and (ii) that passengers may descend at that site.
- A record shall be kept showing the coordination with the departmental or municipal authority.
- The authorities and transit agencies must respond to requests made by legally autho-

 [Content](#)



INFORMATIVE BULLETIN ABOUT CORONAVIRUS

22 | May | 2020

rized public service companies to coordinate vehicle dispatches.

The Superintendency of Transport in exercise of its competence will carry out the surveillance, inspection and control over the land transport companies, authorities and transit organisms, as well as the transport authorities.

[You can consult in this link an updated regulatory matrix related with infraestructura and public law in Colombia.](#)

