

Colombia

Primary Legislation

Law 1661 of 2013:

http://www.secretariasenado.gov.co/senado/basedoc/ley_1661_2013.html

Estatuto Tributario (Articles 631, 631-4 and 631-5):

http://www.secretariasenado.gov.co/senado/basedoc/estatuto_tributario.html.