

Legal Obligations Colombia 2026



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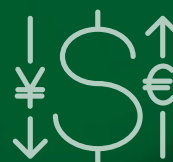
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Commercial



Renewals

Commercial Registration:

Before March 31, 2026, companies, commercial establishments (branches and agencies), merchants and branches of foreign companies must renew their commercial registration at the Chamber of Commerce of their registered office. Failure to comply with this obligation may generate the following sanctions: (a) fine by the Superintendence of Industry and Commerce ("SIC") of up to 17 minimum legal monthly salaries in force ("SMLMV") (COP\$29.765.385 ~ USD\$8.123); (b) fine by the Colombian National Police from 4 SMLMV (COP\$7.003.620 ~ USD\$1.911); (c) dissolution and inactivation of the commercial registration (for companies) and cancellation of the commercial registration (for individuals, commercial establishments and branches that have not renewed their registration for a period of 5 years).

Unique Bidders Registry (RUP):

The RUP must be renewed no later than April 9th of 2026. If this is not done on time, the effects of the RUP will cease, its certificate will not be issued and, if necessary, it will have to be re-registered.

National Tourism Registry (RNT):

Companies providing tourism services must renew the RNT every year no later than March 31 of 2026. Failure to comply with this obligation may result in penalties ranging from 5 SMLMV (COP\$8.754.525 ~ USD\$2.389) to 50 SMLMV (COP\$ 87.545.250 ~ USD\$23.893) and the closure of the establishment.

Ordinary meetings of the Board of Directors and of the General Shareholders' Meeting

Appointment of the statutory auditor:

For simplified joint stock companies it will be mandatory to appoint a statutory auditor when (i) the gross assets of the company as of December 31 of the immediately preceding year reach or exceed 5,000 SMLMV (COP\$8.754.525.000 ~ USD\$2.389.335); and/or (ii) the gross income during the immediately preceding year is or exceeds 3,000 legal monthly minimum wages in force (COP\$5.252.715.000 ~ USD\$1.433.601).

Joint stock companies, branches of foreign companies and companies in which by law or by their bylaws the administration does not correspond to the partners, will be obliged to appoint a statutory auditor from their incorporation.

If applicable, the 2026 tax returns must have the signature of the statutory auditor or they will be deemed not filed, and the financial statements as of December 31, 2025 must be audited.

Preparation of financial and administrative information for the previous year and approval by the competent bodies:

The corporation is required to call and hold the ordinary meeting before March 31 of each year in which the following must be submitted to the highest corporate body (Shareholders' Meeting or Shareholders' Assembly) for approval: (a) management report prepared by the management; (b) opinion of the statutory auditor; (c) the general purpose financial statements as of December 31 of the previous year, audited by the statutory auditor of the corporation (or certified by the accountant if the corporation is not required to have a statutory auditor), together with its notes; (d) and, the proposed distribution of profits of the corporation. In the event that the corporation must submit consolidated or combined financial statements, these must also be approved at this meeting. The Board of Directors (in the case of companies that have one) must consider such documents and approve the profit distribution project.

Registration

Deposit of financial statements with the Chamber of Commerce or submission of financial information to the Superintendence of Corporations ("SoC"):

Companies are obliged to deposit in the Chamber of Commerce of their domicile the financial statements, with their notes and the corresponding opinion (if any), within the month following their approval by the highest corporate body (Shareholders' Meeting or Shareholders' Assembly). The above, unless the company is supervised, controlled or receives a special requirement from the SoC, in which case it must submit the information electronically through the XBRL Express application, on the dates established by the entity.

Controlled and supervised companies must report their financial information annually within the following deadlines:

Last two (2) digits of the NIT (No check digit)	Deadline for shipment in 2026	Last two (2) digits of the NIT (No check digit)	Deadline for shipment in 2026
01-05	April 13	51-55	April 27
06-10	April 14	56-60	April 28
11-15	April 15	61-65	April 29
16-20	April 16	66-70	April 30
21-25	April 17	71-75	May 04
26-30	April 20	76-80	May 05
31-35	April 21	81-85	May 06
36-40	April 22	86-90	May 07
41-45	April 23	91-95	May 08
46-50	April 24	96-00	May 11

Database registration and updating:

Companies and non-profit entities with assets exceeding 100,000 Tax Value Units ("UVT") (COP\$5,237,400,000 ~ USD\$1,429,421), as well as public legal entities that process personal data, must register in the National Database Registry ("RNBD"), administered by the Superintendence of Industry and Commerce ("SIC"), all databases containing personal data whose processing is carried out in Colombia (i.e., employees, suppliers, customers, visitors, board members, shareholders). Failure to comply with this obligation may result in fines of up to 2,000 monthly minimum legal wages (COP\$3,501,810,000 ~ USD\$955,743).

Additionally, there are several obligations related to updating the RNBD for 2026. Specifically:

- The SIC must be informed of the department or individual responsible for handling personal data protection matters within the organization, such as the Data Protection Officer (DPO).
- Within the first fifteen (15) business days of February and August each year, organizations must report or update information related to petitions, complaints, and claims submitted by personal data subjects. For 2026, this report must be filed no later than February 20 and August 25.
- Between January 2 and March 31, 2026, organizations must update the RNBD registration to reflect non-substantial changes. Such changes must be reported within the first ten (10) business days of the month following their implementation. Newly created databases must be registered within two (2) months of their creation.

Registry of Control and Group Business Situation:

When a control situation or corporate group is configured, the controlling company must subscribe and register before the competent Chamber of Commerce the control situation or corporate group within 30 business days following its configuration. In registered business group situations, it is necessary to submit a special report to the shareholders' meeting on the economic relations existing between the controlling company or its affiliates or subsidiaries with the respective controlled company. Failure to comply with this obligation may generate sanctions by the SoC of up to 200 SMLMV (COP\$350.181.000 ~ USD\$95.573).

Registration of web pages of Colombian origin:

Web pages and Internet sites of Colombian origin that operate on the Internet, whose economic activity is of a commercial, financial or service rendering nature, must be registered in the Commercial Registry.

Surveillance

Companies whose assets or income as of December 31 are greater than 30,000 SMLMV (COP\$52.527.150.000 ~ USD\$14.336.012) as of the closing date of the last fiscal year, shall be subject to the surveillance of the Superintendence of Corporations. In such case, the company must notify the entity about the configuration of the surveillance situation within 15 working days following the date on which the general shareholders' meeting or partners' meeting was held in which the financial statements that account for such situation were approved. Likewise, the company must make the payment of the surveillance contribution rate indicated by the SoC.

The contribution fee is determined on an annual basis by the SoC through a resolution that historically has been issued in the month of August. The term for payment is between 20 and 30 calendar days from the date on which the SoC sends the corresponding collection account.



Minimum salary and transportation allowance:

For the year 2026 the value of the SMLMV corresponds to COP\$1.750.905 (USD\$473) and that of the integral minimum salary COP\$22.761.765 (USD\$6.151). On the other hand, the transportation allowance for those who earn up to 2 SMLMV (COP\$3.501.810 ~ USD\$946), is COP\$249.095 (USD\$67).

Payments to employees:

Severance payments and interest on severance payments

Severance payments for the year 2026 must be deposited before February 13, 2026 in the severance fund chosen by the employee. Interest on severance payments corresponding to 2025 must be paid before January 30, 2026.

Statutory premium:

The first part of the premium must be paid no later than June 30, and the second part no later than December 20 of each year.

Endowment:

The endowment of footwear and clothing must be delivered on April 30, August 31 and December 20 of each year, for those employees earning up to 2 SMLMV (COP\$3.501.810 ~ USD\$956).

Semiannual paid rest:

By June 30, 2026, the employer must have guaranteed the enjoyment by the worker of one (1) day of paid rest corresponding to the family day of the first semester or have scheduled a day of recreation where the worker has been able to share with his family, which cannot coincide with the day of rest.

***Working hours:***

For the first half of the year, the maximum legal working hours will be 44 hours per week. However, as of July 15, 2026, working hours must be adjusted so as not to exceed the maximum legal working hours, which from that date onwards is set at 42 hours per week in accordance with Law 2101 of 2021.

Surcharge for work performed on a mandatory rest day

For the first half of the year, the surcharge for work performed on a mandatory rest day will be 80%. However, pursuant to the gradual increase established under Law 2466 of 2025, such surcharge will increase to 90% as of July 1, 2026.

Daytime and nighttime working hours

In accordance with Law 2466 of 2025, daytime work is that performed between six o'clock (6:00 a.m.) and seven o'clock (7:00 p.m.). Nighttime work is that performed between seven o'clock (7:00 p.m.) and six o'clock (6:00 a.m.) of the following day. Consequently, as of December 25, 2025, employees who perform their duties after 7:00 p.m. will be entitled to the corresponding nighttime surcharge.

Overtime hours:

Pursuant to labor regulations and the implementation of Law 2466 of 2025, it is no longer necessary to obtain authorization from the Ministry of Labor for Company employees to work overtime. However, the maximum limits applicable to overtime remain in force: two (2) overtime hours per day and twelve (12) overtime hours per week.

Foreign Exchange



Foreign investment in Colombia and Colombian investments abroad

Colombian residents for foreign exchange purposes are obliged to register before the Banco de la República all international investments, both those made by them abroad and those made by non-residents in Colombia. This must be done at the time of channeling the foreign currency when it is a foreign currency investment or, at any time, when the investment is made through a different modality. Failure to comply with this obligation may lead to fines of up to 200% of the amount not channeled/ reported.

Foreign trade operations:

Colombian residents must channel through the foreign exchange market the foreign currency from their exports or those sent for payment of their imports, including those received in cash.

External indebtedness:

External loans (assets or liabilities) must be reported to Banco de la República prior to or simultaneously with the disbursement of the respective loan. Failure to comply with this obligation may imply fines of up to 200% of the amount not channeled or not reported.

Clearing accounts:

Colombian residents who have a bank account in a foreign bank marked before the Banco de la República as a clearing account, must report monthly to the Bank the operations carried out through this account during the immediately preceding month electronically (whether or not it has movements). Additionally, the holders of clearing accounts must report quarterly to the National Tax and Customs Directorate (DIAN) the operations whose surveillance corresponds to that entity, through the presentation of exogenous exchange information.

Operation Supports:

Documentary supports for all currency exchange operations must be kept, such as exchange forms, invoices, corresponding contracts, among others. It is recommended to keep this information for 5 years.

Compliance

System of Self-control and Integral Risk Management of Money Laundering, Financing of Terrorism and Financing of the Proliferation of Weapons of Mass Destruction (ML/FT/FPWMD) (SAGRILAF by its acronym in Spanish)

Implementation of SAGRILAF:

Must be implemented before **May 31, 2026**. The compliance officer, the directors and the statutory auditor are also responsible for the implementation. Failure to comply with this obligation the SoC may impose fines of up to 200 SMLMV (COP\$350.181.000 ~ USD\$95.573).

- **General Regime:** Commercial companies, sole enterprises or branches of foreign companies in the real sector that are subject to the surveillance or control of the SoC, and chambers of commerce and foreign non-profit entities with permanent business operation in Colombia are required to adopt a SAGRILAF.
- **Sectors:** Companies belonging to the following sectors: real estate agents; marketing of metals and precious stones; legal services; accounting services; construction of buildings and civil engineering works; and virtual assets will be obliged to implement a SAGRILAF provided they comply with the requirements established by the applicable regulations for each of them.
- **Other obligors:** Companies that administer commercial self-financing plans; payroll loan companies, supervised by the SoC; companies that carry out multilevel marketing activities; livestock funds; and companies that carry out factoring activities, surveilled by the SoC. Additionally, companies that are supervised by any other entity and/or have a special regime may be required to implement some other risk management system.
- **Implementation of the minimum measures' regime:** Some companies, due to their volume of operations and level of assets, are not required to implement a comprehensive SAGRILAF but rather certain minimum measures in terms of ML/FT risk management. This applies to companies that, (i) develop designated non-financial activities and professions (DNFAPs); (ii) are within the sectors listed in the previous section; (iii) provided that as of December 31 of the previous year they had obtained, (1) revenues in excess of 3,000 SMLMV (COP\$5.252.715.000 ~ USD\$1.433.601); or (2) have assets equal to or in excess of 5,000 SMLMV (COP\$8.754.525.000 ~ USD\$2.389.335). The deadline to implement this regime is **May 31, 2026**.

Reports to the SoC:

Companies required to implement SAGRILAF in 2026 must complete and file Report No. 75 – SAGRILAF and PTEE. Likewise, following the appointment of the Compliance Officer, Report No. 58 must be submitted to the Superintendence of Companies (SuperSociedades), no later than fifteen (15) business days after the respective appointment or replacement of the Compliance Officer, and the officer must also be registered in the SIREL platform.

Deadlines for filing Report No. 75 are as follows:

Last two (2) digits of the NIT (No check digit)	Deadline for shipment in 2026
01–10	July 15
11–20	July 16
21–30	July 17
31–40	July 18
41–50	July 22
51–60	July 23
61–70	July 24
71–80	July 27
81–90	July 28
91–00	July 29

Reports to the Financial Information and Analysis Unit – UIAF:

Obliged companies must adopt mechanisms to identify suspicious transactions, and report immediately to the UIAF all those detected in the course of their business. Likewise, companies must send quarterly to the UIAF the report of absence of suspicious operations ("AROS" by its acronym in Spanish) if during that period they had no operations of this type to report. For the first quarter of 2026, the deadline for reporting is between April 1 and 10 of this year.

Transparency and Business Ethics Plan ("PTEE" by its acronym in Spanish):

Must be implemented by **May 31, 2026**.
Seeks to identify and manage transnational bribery ("TB") and corruption ("CO") risks and applies to:

PTEE focused on CO

- (a) Commercial companies, sole proprietorships, or branches of foreign companies supervised by the Superintendence of Companies (SuperSociedades) that: (i) as of December 31 of the immediately preceding year, directly or indirectly, entered into contracts with state entities in an amount equal to or greater than 500 monthly minimum legal wages (COP\$875,452,500 ~ USD\$238,933); and (ii) as of December 31 of the preceding year, obtained total revenues or held total assets equal to or greater than 30,000 monthly minimum legal wages (COP\$52,527,150,000 ~ USD\$14,336,012); and (b) Chambers of commerce that, as of December 31 of the immediately preceding year, had total revenues exceeding 40,000 monthly minimum legal wages (COP\$70,036,200,000 ~ USD\$19,114,683).
- Commercial companies, sole proprietorships, or branches of foreign companies supervised by the Superintendence of Companies (SuperSociedades) that: (i) as of December 31 of the immediately preceding year, directly or indirectly entered into contracts with state entities in an amount equal to or greater than 500 monthly minimum legal wages (COP\$875,452,500 ~ USD\$238,933); and (ii) operate in any of the following economic sectors, provided they meet the requirements established for each sector in the PTEE Circular: (i) pharmaceutical; (ii) infrastructure and construction; (iii) manufacturing; (iv) mining and energy; (v) information and communications technologies (ICT); (vi) trade of vehicles and their parts, components, and accessories; and (vii) auxiliary financial services activities sector.

PTTE focused on TS risks:

(a) Companies subject to supervision by the Superintendence of Companies (SuperSociedades) that: (i) as of December 31 of the preceding year, directly or indirectly carried out international business or transactions of any nature with foreign individuals or legal entities, whether public or private, in an amount equal to or greater than 100 monthly minimum legal wages (COP\$175,090,500 ~ USD\$47,786); and (ii) as of December 31 of the immediately preceding year, obtained total revenues or held total assets equal to or greater than 30,000 monthly minimum legal wages (COP\$52,527,150,000 ~ USD\$14,336,012); and (b) Foreign non-profit entities with permanent business activities in Colombia that, as of December 31 of the immediately preceding year, obtained total revenues equal to or greater than 9,000 monthly minimum legal wages (COP\$15,758,145,000 ~ USD\$4,300).

Reports to the SoC:

Companies obliged to implement the PTEE must appoint the compliance officer and send the required documents to the entity within 15 business days of their appointment (including the submission of Report 58 - Compliance Officer).

Environmental

Completion of the Single Environmental Registry (RUA):

Resolution 839 of 2023, in Article 15, established the deadlines for the completion of the first year of reporting and updating by the productive sectors. For all sectors, except for the manufacturing sector, companies whose last digit of the Tax Identification Number (NIT) (excluding the verification digit) is between 0 and 4 must complete the filing between February 1 and March 15, 2026; whereas those whose last digit is between 5 and 9 will have the deadline from March 16 to April 30, 2026.

In the case of the manufacturing sector, companies whose last digit of the NIT (excluding the verification digit) is between 0 and 4 must file the report between February 1 and March 15, 2026, and those whose last digit is between 5 and 9 must do so between March 16 and April 30 of the same year.

Updating the registry of hazardous waste generators:

This registry is updated once a year for those generators of hazardous waste over 10 kg/month, which must be submitted on the platform provided by the IDEAM and refers to the quantities and types of waste, as well as its traceability in terms of management and final disposal.

Payment of the fee for water use and retributive fee for discharges:

Individuals or legal entities that discharge water into surface water bodies, or collect water from natural bodies, must pay the retributive fee and the fee for water use, which is charged annually by the environmental authority that granted the respective environmental permit, based on self-declarations submitted by the interested party.

Updating the PCB inventory register:

The presence, suspicion or absence of polychlorinated biphenyls in electrical equipment such as power transformers must be registered and updated annually with the environmental authority using the platform provided by IDEAM.

Annual report of total kilograms of used cooking oil for industrial generators:

For industrial generators of used cooking oil, the regulations establish the obligation to submit annually in January to the environmental authority where the facility is registered the quantities generated and managed with an authorized third party for such purposes.

Submission of annual progress report for post-consumer plans to ANLA:

For those importers or producers of materials and goods that after their use generate waste subject to post-consumer plans or selective collection mechanisms, as is the case of batteries, batteries, luminaries, tires, pesticide containers, paper, paper, cardboard, glass and plastic containers and packaging, expired medicines and waste electrical and electronic equipment in general, they must have a management plan for such waste before the ANLA against which they must submit annual progress reports on collection and transformation goals.

Renewal of registrations of fixed or mobile outdoor visual advertising, District Secretariat of the Environment of Bogotá:

In the case of premises in the city of Bogotá, as well as business vehicles on which billboards or advertisements are fixed, these must be previously registered before the District Secretariat of the Environment, the authority in charge of validating the application and granting the registration, which is valid for two years, extendable upon request of the interested party.

Environmental management report on used tires from mining vehicles:

For mining companies that generate tires from their operating vehicles with rims larger than 22.5 inches in diameter, the regulations require them to submit an annual management report on these oversized tires to the environmental authority with which they manage environmental permits and licenses.

Implementation of the Tree Planting Program in “Áreas de Vida” (Resolution 1491 of 2025):

Pursuant to Resolution 1491 of 2025, companies subject to this regulation must design, implement, and report on the Tree Planting for Life Program, through which commitments are established regarding the planting, maintenance, and survival of trees within the designated “Áreas de Vida” (Life Areas).

The design of this program must be carried out once the municipality has defined and officially published the corresponding Áreas de Vida. Thereafter, the program entails the execution of planting and maintenance activities, as well as the periodic reporting of progress and results to the competent environmental authority, in accordance with the terms, deadlines, and formats established by the applicable regulation.



Public Procurement

Registration and Periodic Renewal of the RUP

The following information must be submitted to complete the registration and/or renewal process:

1. Approval of the current year's Financial Statements
2. Company Management Report
3. Statutory Auditor's Report
4. Certificate of the Company's Detailed Accounts
5. Interest Expense Certificate
6. Valid Certificate of Good Standing issued by the Central Board of Accountants (Junta Central de Contadores) for the Statutory Auditor
7. Certificates of new contracts to be registered

How must the experience registered in the RUP be certified?

The registration of experience requires one of the following supporting documents:

- (1) A certification issued by the contracting party identifying the parties, contract value expressed in Monthly Minimum Legal Wages (SMMLV), completion date, contractual purpose, and UNSPSC code; or
- (2) A copy of the contract and its amendments, including term or duration, contract value, and contractual purpose. The copy must be accompanied by a statement from the legal representative of the bidder indicating the value in SMMLV, the UNSPSC codes, and the start and completion dates. It is also possible to submit purchase orders, service orders, and irrevocable offer acceptances issued by the contracting party; or
- (3) The contract termination or settlement certificate (acta de liquidación) signed by the contracting party, accompanied by a statement signed by the legal representative of the bidder indicating the value in SMMLV, the UNSPSC codes, and the start and completion dates.

When the experience was acquired as a member of a temporary consortium (unión temporal) or consortium (consorcio), and the document does not specify the members or their percentage of participation, a copy of the consortium or temporary consortium formation agreement must be provided.

When must the RUP be renewed?

Pursuant to Article 2.2.1.1.1.5.1 of Decree 1082 of 2015, the RUP must be renewed annually before the fifth (5th) business day of April. Failure to renew the RUP in a timely manner before this deadline results in the loss of all previously registered experience.



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