

Apréndelo en

Una **DIAN**
X3



**ABC - VAT REFUND TO
FOREIGN TOURISTS**



El futuro
es de todos

Gobierno
de Colombia

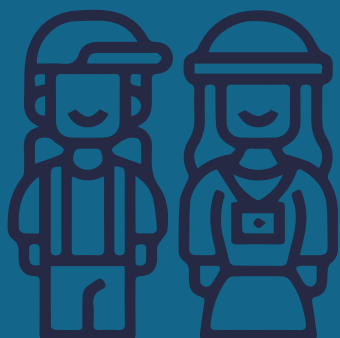


ABC - VAT REFUND TO FOREIGN TOURISTS



What is the VAT refund to foreign tourists?

The refund of VAT to foreign tourists is a benefit established in Law 300 of 1996, which consists of returning VAT to tourists who buy taxed goods within the national territory.



Who is entitled to a VAT refund to foreign tourists?

The benefit is aimed at foreigners without Colombian nationality who enter Colombia with a tourist permit granted by the Colombian immigration authority, for the VAT paid on the purchase of goods.

¡Remember to ask for your electronic invoice for every purchase you make!



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What purchases give the right to a VAT refund?



If you make purchases of goods taxed with VAT, you can request a refund when the value of the purchase per invoice is greater than 3 Units of Tax Value (UVT), as long as when you leave the country you take the goods with you, which may be verified by DIAN, and the purchase is supported by electronic invoice.



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What is a UVT Tax Value Unit?



The Tax Value Unit is a measure of value based on an amount in Colombian pesos established by the national Government that is readjusted annually according to the variation of the Consumer Price Index. For 2022 the value of the UVT is **\$38.004 COP.**



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What is the maximum value that can be requested in return?

The maximum refund amount will be up to an equivalent value of two hundred (200) Tax-Value Units.

The financial costs and notification expenses incurred will be deducted from the value.



If I am a foreign tourist, how do I request a VAT refund?

You can request a VAT refund when you leave the country, before checking your luggage, by visiting the DIAN offices.

Self-management kiosks will soon be available at airports and international departure points through which you can, as a foreign tourist, make a request for a VAT refund



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What are the requirements to request a VAT refund from foreign tourists?

In order for your return request to be received, you must furnish the refund request through the mechanism and conditions indicated by the DIAN, which you can consult at the following link:

<https://www.dian.gov.co/viajeros/Paginas/DevolucionesIvaTurista.aspx>



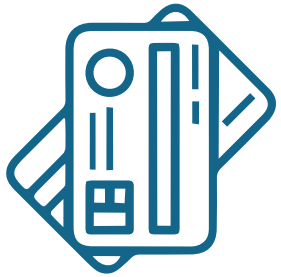
How long you does the DIAN have to recognize my right to a refund, after the request has been made?

If you make the request through the DIAN offices, the maximum time to return is one month from the presentation of the return request.

When the self-management kiosks are available, the maximum time in which the refund will be obtained is 10 days from the submission of the request.



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How does DIAN return my money if I am no longer in the country?

The approved value in Colombian pesos will be transferred to the credit card issued outside of Colombia registered in the refund request.

The financial costs and notification expenses incurred will be deducted from the value.



Can I request a VAT refund for the services provided to me?

You cannot request a refund for services, the VAT refund only applies to goods



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Can I request a VAT refund with invoices printed on ticket machines (POS)?

The refund does not apply to POS tickets. Keep in mind that for the origin of tax benefits, the taxes paid must be supported by electronic check-in, therefore, at the time of purchase, you must request the electronic invoice from the merchant.



How many units of the same product can I carry to the destination country when I leave Colombia?

You must refer to the customs' regulation of the destination country, in regards of entering goods, to know how many items you can carry with you.

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