



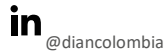
Step by step

# Sales Tax (VAT) and National Consumption Tax (NCT) Refund Process

Source: Large Taxpayers Operational Directorate


See this information at:

[www.dian.gov.co](http://www.dian.gov.co)



## Step 1: Schedule the appointment

- Go to: [www.dian.gov.co](http://www.dian.gov.co) and click on the section **Appointment scheduling**.




### Appointment scheduling

- A scheduling system through which you can schedule, modify, check or cancel appointments.

- Select and click on **Schedule your appointment [here](#)**.

Welcome to the DIAN's appointment scheduling system





Schedule your appointment [here](#)

"All our procedures and services are free"

- Select the option **Schedule appointment**.

### Appointment scheduling

 <h4>Schedule appointment</h4> <p>Schedule appointment for procedures or services.</p>	 <h4>Manage appointment</h4> <p>Check, modify, cancel or send a reminder of scheduled appointments.</p>
---	--

- Choose the option **Legal Entity**.

**Appointment scheduling**

**Type of person, appointment, service and procedure**

Select the type of person

Individual

Legal entity

< Previous

Next >

- Select the option **Video assistance**.

**How do you prefer the appointment?**

In-person

Video assistance

< Previous

Next >

If you choose the "video assistance" option, please note that **you will not receive a call**.

By selecting the date and time, **you will be reserving a time slot to send your information** to the assigned mailbox of the Large Taxpayers Operational Directorate.

- Select the option **Refunds**.

Select the type of service

RUT and TAC Guidance

Conferences or training.

Refunds.

Self-service online services with NAF.

Large Taxpayer inconsistencies.

Collections.

< Previous

Next >

- Select the option **Refund and/or compensation request for large taxpayer**.

Procedure

Bucaramanga "Refund and/or compensation request for legal entity"

Cali "Refund and/or compensation request for legal entity"

Refund and/or compensation request for large taxpayer

- Select the date and time when you wish to schedule your slot to submit the documentation.

City or municipality, office, date and time

The availability of appointments depends on the selected procedure.

Fill out the following information

Date

September 2025

DO LU MA MI JU VI SA

24 25 26 27

28 29 30 1 2 3 4

5 6 7 8 9 10 11

< Previous

Next >

- \* If you cannot see the option "Refund and/or compensation request for large taxpayer" in the dropdown menu, it means **there are no available appointments at this time**. We invite you to check the system again at a later date.

## Step 2: Filing

For filing, you must provide the following:

### Requirements established by regulation in **DUR 1625 of 2016 (Ch. 22)**

- **Form 010:** duly completed and signed  
(Form: [010-Solicitud-de-Devolucion-y-o-Compensacion.pdf](#) Instructions to complete the form: <https://dian-rut.com/wp-content/uploads/2021/12/Solicitud-de-Devolucion-y-o-Co mpensacion-formulario-010-dian.pdf>)
- **A certification stating:**
  - a. The total amount of the invoices that are the subject of the request.
  - b. The total amount corresponding to VAT and the total amount of NCT.
  - c. The invoices must have the VAT and NCT itemized and meet the other requirements of the law.
- A list of duly identified invoices ([Suggested form](#))
- A bank certification from the requesting entity with an issuance date of no more than one (1) month.

### Instructions for sending documentation:

- **Date and time:** you must submit the request and the documents that prove the established requirements on the scheduled date and time.
- **E-mail:** send the documents to the e-mail [dsi\\_grandesc\\_devoluciones@dian.gov.co](mailto:dsi_grandesc_devoluciones@dian.gov.co)
- **File format:** the documents must be in PDF/EXCEL format.
- **Maximum size:** each file must not exceed 20 MB.
- **Registered email:** the request must be sent from the email address registered in the Single Tax Number (RUT, for the Spanish original) of the Embassy and/or International Organization.
- **Subject:** use the following format for the e-mail subject:  
Refund Request – [Name or business names of the Embassy and/or International Organization.]  
– [TIN] – Submission No. XX of XX  
If you send multiple e-mails due to file size, use the same subject format and include a consecutive submission number, as follows: "Submission No. 1 of [total submissions]," "Submission No. 2 of [total submissions]," etc.

### Confirmation of Filing



Once the request is received, the DIAN will send a confirmation e-mail with the number and filing date of the docket.

### Step 3: Verification of eligibility requirements for the refund request

The DIAN verifies the requirements attached to the request and determines whether it is admitted, not admitted, or rejected.

If the application is inadmissible, you will have the option to correct errors within the time limits established by applicable regulations.

### Step 4: Validation of the information



The DIAN performs a detailed validation of the information in the request and determines if it is necessary to require information to be expanded on or clarified.

### Step 5: Administrative act

The DIAN issues an administrative act through which it resolves the refund or compensation request, fully or partially approving the requested amount. In said act, it recognizes the balance in favor and, as applicable, carries out or orders payment of the compensation by transfer to the account indicated in the bank certification provided in the request. When the refund is inadmissible according to the law, the DIAN issues the corresponding administrative act of denial or rejection.



Step by step

# Sales Tax (VAT) and National Consumption Tax (NCT) Refund Procedure

Source: Large Taxpayer Operational Directorate

See this information at

[www.dian.gov.co](http://www.dian.gov.co)

