



**ABC**

**FOR THE REFUND  
OF SALES TAX (VAT)  
TO FOREIGN TOURISTS  
IN COLOMBIA**

DIAN



## ABC FOR THE REFUND OF SALES TAX (VAT) TO FOREIGN TOURISTS IN COLOMBIA

### **1. What is the VAT refund to foreign tourists?**

It is a benefit that consists of returning the VAT to the tourist who buys taxed goods within the national territory.

### **2. Who is entitled to this tax refund?**

Any foreign person without Colombian nationality who visits Colombia with a tourist permit granted by the Colombian immigration authority and who has an electronic invoice for each purchase made.

### **3. What tourist identification data should each electronic invoice include?**

A request must be made from the commercial establishment where the purchase is made that the electronic invoice contain the tourist's identification data: name and surname, complete number (letters and numbers) of the passport or document with which they enter the Country (countries associated with the Andean Community (CAN) and the Southern Common Market (MERCOSUR))



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### 4. What purchases are eligible for a VAT refund?

Purchases for a value equal to or greater than **3 Tax Value Units (UVT)**<sup>1</sup>. At the time of leaving the country, the tourist must present the goods purchased and the corresponding electronic invoice or Tax Free form.

### 5. What is the maximum value that can be requested as a refund?

The maximum amount of VAT to be returned per request will be up to a **value equivalent to two hundred (200) UVT**.

### 6. How can you request a VAT refund?

The request must be made when leaving the country by air, before delivering the luggage or by land, at an international border crossing.

For this, you must go to the DIAN offices where he/she will be attended by DIAN officials or by staff of the company Global Blue Sucursal Colombia.

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<sup>1</sup> UVT value for 2024: COP \$ 47.065 COP.



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### 7. What are the requirements to request a VAT refund for foreign tourists?

- Be a tourist without Colombian nationality.
- Support purchases of personal property with an electronic invoice.
- That the purchased goods actually leave the country.

Complete the refund request, through the mechanism indicated by the DIAN. At this point, keep in mind that you can fill it out manually at the DIAN traveler offices (**filling out the refund request form**), virtually at self-management kiosks or with mobile validation of the Tax Free form.

### 8. How do I identify that a business issued me an electronic invoice?

Each electronic invoice has a CUFE code, as in the following example:



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## → Electronic invoice

**FACTURA ELECTRÓNICA DE VENTA**

**Representación Gráfica**

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**Datos del Documento**

→ Código Único de Factura - CUFE: 9def691b9768a366280a25b232815ae59337b6b63f7c9462f31b54062d1722f940835d6a625f1b0f713f888840eab54e

Número de Factura: 9255      Forma de pago: Contado  
 Fecha de Emisión: 29/03/2023      Medio de Pago: Efectivo  
 Fecha de Vencimiento: 29/03/2023      Orden de pedido:  
 Tipo de Operación: 10 - Estándar      Fecha de orden de pedido:

**Datos del Emisor / Vendedor**

Razón Social: DND SAS      País: Colombia  
 Nombre Comercial: DND SAS      Departamento: Bogotá D.C  
 Nit del Emisor: 901567396      Municipio / Ciudad: Bogotá  
 Tipo de Contribuyente: Persona Jurídica      Dirección: CRA 23 # 124 87 TO 2 CS 802  
 Régimen Fiscal: R-99-PN      Teléfono / Móvil: 601|3003152|  
 Responsabilidad tributaria: 01 - IVA      Correo: contabilidad@dentsterdigital.com  
 Actividad Económica:

**Datos del Adquiriente / Comprador**

Nombre o Razón Social:      País: Colombia  
 Tipo de Documento: Cédula de ciudadanía      Departamento:  
 Número Documento: 1020756542      Municipio / Ciudad: Bogotá  
 Tipo de Contribuyente: Persona Natural      Dirección: NR  
 Régimen fiscal: R-99-PN      Teléfono / Móvil: 3186930888  
 Responsabilidad tributaria: ZZ - No aplica      Correo: malz1012@gmail.com

**Detalles de Productos**

Nro.	Código	Descripción	U/M	Cantidad	Precio unitario	Descuento detalle	Recargo detalle	IMPUESTOS				Precio unitario de venta
								IVA	%	INC	%	
1	64	CONTROL MENSUAL	ZZ	1,00	\$ 170.000,00	\$ 0,00	\$ 0,00					\$ 170.000,00
2	4	LIMPIEZA PROFUNDA (1 FASE)	ZZ	1,00	\$ 130.000,00	\$ 0,00	\$ 0,00					\$ 130.000,00

**Descuentos y Recargos Globales**

Nro.	Tipo	Código	Descripción	%	Valor

**Información Complementaria**

Nro	Nombre Campo	Valor Campo

**Anticipos**

Nro	Valor	Fecha recibido

**Referencias**

Tipo de Documento Referencia	Número Referencia	Fecha Referencia
Aviso de Recibo		

**Notas Finales**

Actividad económica: 8622 Tarifa 9.66 X 1000 Responsables de IVA

**Datos Totales**

Documento validado por la DIAN 2023-03-29 17:54:51  
 Documento generado el: 2023-03-29 17:54:50  
 Generado por: Solución Gratuita DIAN NI:800.197.268

MONEDA	TASA DE CAMBIO	COP
Subtotal		300.000,00
Descuento detalle		0,00
Recargo detalle		0,00
<b>Total Bruto Factura</b>		<b>300.000,00</b>
IVA		0,00
INC		0,00
Bollos		0,00
Otros impuestos		0,00
<b>Total impuesto (=)</b>		<b>0,00</b>
<b>Total neto factura (=)</b>		<b>300.000,00</b>
Descuento Global (-)		0,00
Recargo Global (+)		0,00
<b>Total factura (=)</b>	<b>COP \$</b>	<b>\$ 300.000,00</b>

**Valores informativos**

**ANTICIPOS**

Anticipos

**RETENCIONES**

Rete Fuente 0,00  
 Rete IVA 0,00  
 Rete ICA 0,00

Numero de Autorización: 18764031424841      Rango desde: 5000      Rango hasta: 10000      Vigencia: 2023-07-19

# 9.

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

**The refund does NOT apply to POS tickets.** To receive tax benefits for taxes paid, support of the electronic invoice (that has a Unique Electronic Billing Code -CUFE- or QR code).



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### 10. How does DIAN return the money if the foreign tourist is no longer in the country?

**The approved amount in Colombian pesos (COP)** will be transferred to the credit card issued outside of Colombia and registered in the refund request.

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

### 11. How many units of the same product can I take to the country of destination at the time of departure from Colombia?

The customs regulations of the country of destination on the entry of goods must be consulted.

For more information,  
please go to the following link:  
<https://www.dian.gov.co/Viajeros-y-Servicios-aduaneros/Documents/Cartelera-devolucion-IVA.pdf>





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