



**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

### Step-by-step instructions for refunding sales tax (VAT) to foreign tourists in Colombia

- a)** Make sure the invoice issued by the establishment corresponds to an electronic invoice, issued in your name and with the same identification number you reported upon entering Colombian territory (Visa, passport, migration card, ID, Andean Migration Card or TAM, or Mercosur Card), including letters, if applicable.
- b)** The refund only applies to foreigners (without Colombian nationality) and with a migratory status of tourist only.
- c)** VAT refunds will only be issued for electronic invoices generated within the dates of your stay in the country. If you are planning to make multiple trips to Colombia, you must request a refund each time you leave the national territory.
- d)** The VAT refund only applies to purchases of goods, not services. DIAN personnel may make sure the goods for which a refund is requested do effectively leave the country.
- e)** The refund request must be made at the DIAN offices located in airports, international bridges, ports, or at Global Blue Kiosks enabled for this purpose, prior to checking in your luggage with the airline.
- f)** The maximum amount to be refunded per request is 20 Tax Value Units, which amount to COP 9,413,000 or USD 2,404, approximately (for 2024).

**For more information, please access the following link:**

<https://www.dian.gov.co/Viajeros-y-Servicios-aduaneros/Paginas/Devolucion-IVA-a-Turistas-Extranjeros.aspx> 



## 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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### 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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