




For the refund of sales tax (VAT) to foreing tourist in Colombia

Subdirección de Devoluciones

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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 \$9.959.800 COP (for 2025).

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)**¹. 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.

¹. UVT value for 2025: \$ 49.799 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

DIAN

Representación Gráfica

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

Nombre Comercial: DND SAS

Nit del Emisor: 901567396

Tipo de Contribuyente: Persona Jurídica

Régimen Fiscal: R-99-PN

Responsabilidad tributaria: 01 - IVA

Actividad Económica:

Pais: Colombia

Departamento: Bogotá D.C

Municipio / Ciudad: Bogotá

Dirección: CRA 23 # 124 87 TO 2 CS 802

Teléfono / Móvil: 601|3003152|

Correo: contabilidad@dentsterdigital.com

Datos del Adquiriente / Comprador

Nombre o Razón Social:

Tipo de Documento: Cédula de ciudadanía

Número Documento: 1020756542

Tipo de Contribuyente: Persona Natural

Régimen fiscal: R-99-PN

Responsabilidad tributaria: ZZ - No aplica

Pais: Colombia

Departamento:

Municipio / Ciudad: Bogotá

Dirección: NR

Teléfono / Móvil: 3186930888

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
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Información Complementaria

Nro	Nombre Campo	Valor Campo
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Anticipos

Nro	Valor	Fecha recibido
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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

Nº: 800.197.268

MONEDA: COP

TASA DE CAMBIO:

Subtotal: 300.000,00

Descuento detalle: 0,00

Recargo detalle: 0,00

Total Bruto Factura: 300.000,00

IVA: 0,00

INC: 0,00

Bolón: 0,00

Otros impuestos: 0,00

Total impuesto (=): 0,00

Total neto factura (=): 300.000,00

Descuento Global (-): 0,00

Recargo Global (+): 0,00

Total factura (=) COP \$ \$ 300.000,00

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>





ABC

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