

Value Added Tax- Vat for foreign service providers

Law 1819 of 2016 modified article 420 of the Colombian Tax Code, establishing VAT for foreign service providers. For this purpose, the Colombian Tax administration implemented the Form 325, with the purpose that taxpayers can fulfil their obligation.

Periodicity:

It must be presented and paid **bimonthly**, fiscal periods are the following

Period	Due date
January - February	March 13 th of 2020
March - April	May 15 th of 2020
May - June	July 17 th of 2020
July - August	September 18 th of 2020
September - October	November 18 th of 2020
November - December	January 15 th of 2021

How to submit your VAT Tax return

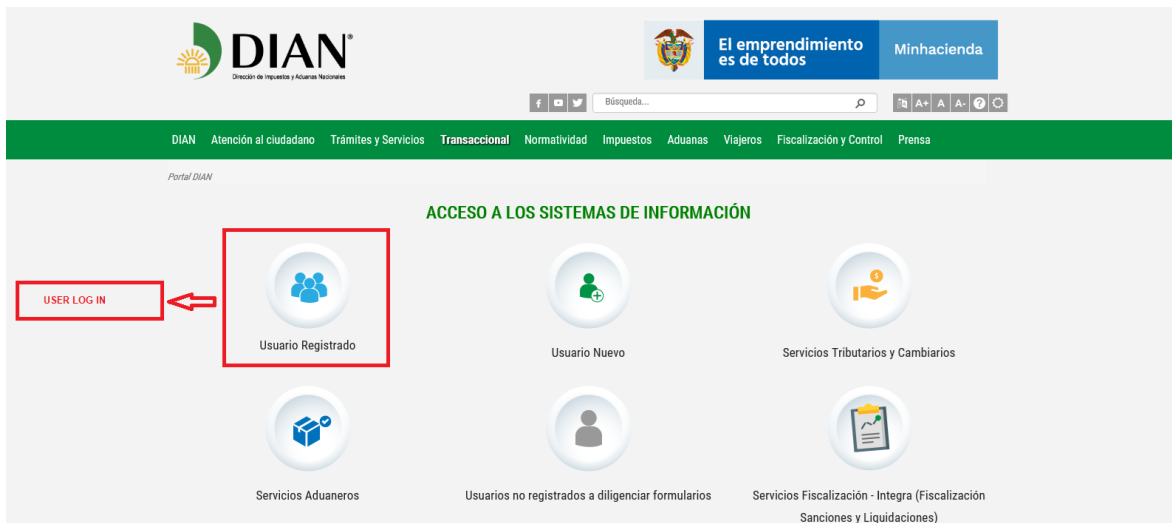
Please select:

Form 325, “Value Added Tax declaration- Vat for foreign service providers “

It must be submitted virtually through the Electronic Information Services (SIE) with electronic signature IFE and accessing as a registered user in the link:

<https://muisca.dian.gov.co/WebArquitectura/DefLogin.faces>

Taxpayers who must declare and pay this tax must register in the RUT¹ previously and file the tax return on the DIAN website. They must access as registered users and search the form by the button that appears on the dashboard:



Please enter your password

Iniciar sesión

SERVICIOS EN LÍNEA MUISCA

Para ingresar suministre los siguientes datos → TO ENTER, PROVIDE THE FOLLOWING INFO.

Ingresar a nombre de:	NIT	→ ENTER AS: NIT
Número de documento de la organización:	88888888	→ TRIBUTARY IDENTIFICATION NUMBER (TIN)
Tipo de documento del usuario:	Cédula de Ciudadanía	→ USER'S TYPE OF DOCUMENT: ID TYPE
Número de documento:	1070589	→ ID NUMBER
Contraseña	*****	→ PASSWORD

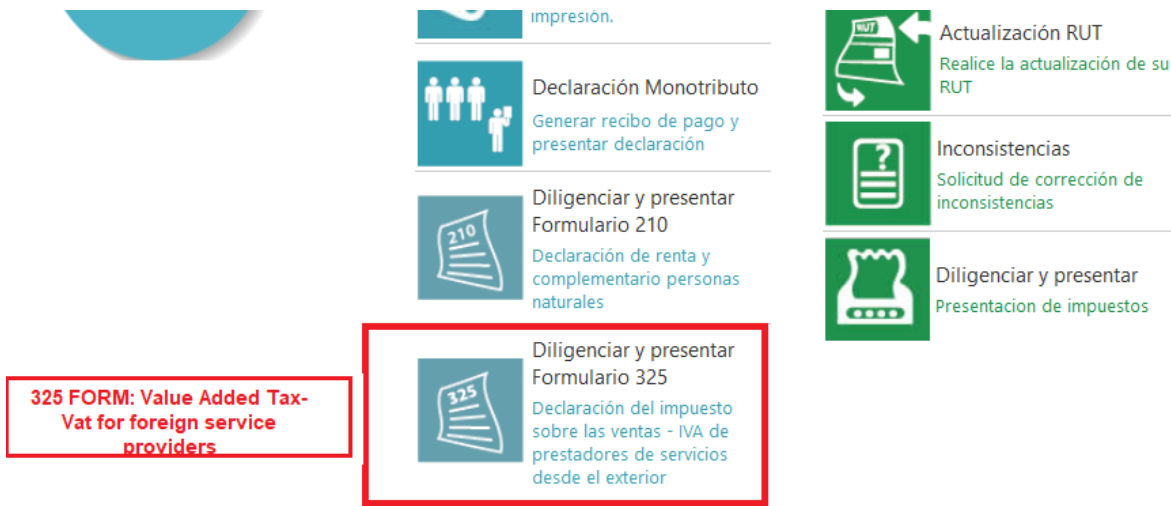
Activar teclado virtual No

→ ENTER

¿Ha olvidado su contraseña?

Si usted ya creó su cuenta de usuario, pero nunca ha ingresado a ella, es posible que deba habilitar su cuenta.

Please search the form by the button that appears on the dashboard:



Or you can select the option Diligenciar y presentar (File in and submit) to select form 325



How to pay the Tax

Subdirección de Gestión de **Recaudo y Cobranzas**
Carrera 8 N° 6C-38 piso 6° PBX 607 9999 - 382 4500 ext. 905201
Código postal 111711
www.dian.gov.co
Formule su petición, queja, sugerencia o reclamo en el Sistema PQSR de la DIAN



325 FORM: Value Added Tax- Vat for foreign service providers

The service has 2 options to make the payment:

1. If you are going to pay abroad, the Electronic Information Service SIE of the DIAN will generate a module with the value that must be paid in US dollars (TOTAL DUE) with its equivalent in Colombian pesos, and a reference number of the payment (490 Payment reference). You must make the payment to the following account of the Ministry of Finance and

Public Credit in Citibank:

Account Number: 70210000000000002
 Name: CITIBANK NA
 ABBA: 031100209
 SWIFT: CITIUS33
 City: NEW CASTLE, DE
 State: Delaware

Important: Please remember that you must include in the CITIBANK consignment form the reference number of box 490-Payment reference and the value registered in the TOTAL DUE box

PAYMENT SETTLEMENT OF SERVICE PROVIDERS FROM ABROAD

COMPANY NAME AND TIN	TIN: 901262631 Name: HOTELS.COM, L.P.
PAYMENT REFERENCE NUMBER	490 Payment reference: 4910317310740 Payment date: 12-09-2019
TAXABLE YEAR	Taxable year: 2019 Period: 4 Declaration No: 3251600004016

TRM	3372.40
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	COP Value	USD Value
Sanctions	0	0,00
Interest	0	0,00
Tax value	70.337.000	20.856,12
TOTAL DUE		20.856,12

AMOUNT IN COP AND USD

AMOUNT IN USD

Your payment reference number: 4910317310740 has been generated for a value of: \$ 20,856.12 USD.

The Total due is valid only for the day: 12-09-2019 (GMT -5)
 If the payment is made on another date, you must do a new settlement

NOTE: If the payment reference is not included at the moment of making the transaction, your payment will not be able to be applied.

2. Pay in Colombia using the official form 490 (*Recibo oficial de pago impuestos nacionales*), virtually or personally in banks. The concept of payment is 59, VAT for foreign services provided (box 2).

Please keep in mind:

- Submit the declaration and make payment on the same date in order to avoid differences between the declared value and paid value. The TRM that will be applied is the one certified by the Financial Superintendence of Colombia. (Resolution 000051 of October 19, 2018).
- In case of any contingency due to the unavailability of computer services for the virtual presentation of the declaration, the declaration may be presented when the information systems are available (applying what is established in article 579-2 of the Colombian Tax Code). In this case, the penalty established in the article 641 of the Colombian Tax Code will not be applied, since the virtual declaration is submitted no later than the next day that DIAN computer services have been restored.