

哥伦比亚税收居民身份认定规则

一、个人

相关税法规定：哥伦比亚税法第 10 条

细化的法规指引：根据哥伦比亚税法第 10 条的规定，满足以下任一条件的个人视为哥伦比亚税收居民：

1. 在一个 365 天的期间内于哥伦比亚境内连续或累计停留超过 183 天(包括抵、离境当日)的个人。若上述 365 天跨两个公历年度，则该个人应于第二个公历年度被视为哥伦比亚税收居民。

2. 哥伦比亚被派驻外国的使团人员及与其有关的人员，其依据维也纳外交公约而在其所在派驻国家或地区获得的收入和资本利得全额或部分免于缴纳个人所得税，属于哥伦比亚税收居民。

3. 拥有哥伦比亚国籍，并在一个纳税年度内符合至少以下条件之一的个人：

a. 其配偶/伴侣或未成年子女在该纳税年度内被视为哥伦比亚税收居民的；

b. 50% 或以上的个人收入被认为来源于哥伦比亚的；

c. 50% 或以上的个人资产在哥伦比亚境内进行管理的；

d. 50% 或以上的个人资产视为在哥伦比亚境内持有的；

e. 税务机关要求证明其是其他国家或地区税收居民的，但未能提供相关证明的；

f. 个人的税收居民国（地区）属于哥伦比亚政府认定的避税天堂。

4. 值得注意的是，根据前述第 3 条判定个人税收居民身份时，须同时考虑下列两种豁免情况：

a. 若个人 50% 或以上的收入源于其拥有永久性居所的其他国家或地区，则该个人不被视为哥伦比亚税收居民。

b. 若个人 50% 或以上的资产位于其拥有永久性居所的其他国家或地区，则该个人不被视为哥伦比亚税收居民。

二、实体

相关税法规定：哥伦比亚税法第 12、12-1 和 102 条，以及 2013 年颁布的第 3028 号法令。

细化的法规指引：满足以下任一条件的实体（含法人）视为哥伦比亚税收居民：

a. 实际管理机构所在地位于哥伦比亚境内的；

b. 主要经营场所位于哥伦比亚境内的；

c. 根据哥伦比亚法规成立的。

根据哥伦比亚税法第 12-1 条，实际管理机构所在地指实体开展主要业务或作出重要管理决策的地点。这些决策必须是决定性的，并且对公司的整体活动来说是必须的。在确

定实际管理机构所在地时，须考虑所有相关因素，如高级管理层经常行使主要职责和开展日常管理活动的地点。

然而，即使一家外国实体的实际管理机构位于哥伦比亚境内，但该外国实体是哥伦比亚税务与海关总局认可的证券交易所上市交易的公司，则其不应被视为哥伦比亚税收居民。本规则也适用于上述外国实体的子公司（如子公司并入该外国上市公司的合并财务报表中）。

此外，即使一家外国实体的实际管理机构位于哥伦比亚境内，但如果其积极性收入来源于其注册成立的国家或地区的，则不视为哥伦比亚纳税人。

哥伦比亚税法一般不将法律安排视为税收居民。然而，有一个例外是 **patrimonios autÓnomos**（一种独立的信托安排），当无法确定该安排的受益人时其将被视为哥伦比亚税收居民。

三、不视为税收居民的实体

相关税法规定：哥伦比亚税法第 23-1、102 和 368-1 条，以及 2013 年颁布的第 1848 号法令。

细化的法规指引：根据哥伦比亚税法第 23-1 条，集合投资工具为税收上的透明体，因而不被视为哥伦比亚税收居民。集合投资工具分配的收入被视为投资人直接从事应税活动而获得的收入。信托一般也视为税收上的透明体，但当无法识别信托受益人时其将被视为哥伦比亚税收居民。

四、联系方式

国际税务代表负责对税收居民相关问题进行解释；国家税务与海关总局的法律总监负责解释其他法律问题。

哥伦比亚纳税人识别号编码规则

一、纳税人识别号介绍

根据哥伦比亚税务与海关总局的相关规定，以及税法第 555-2 条以及 2013 年颁布的第 2460 号法令及其修正案的相关条款，哥伦比亚建立了统一纳税登记机制，以识别、确定并分类须承担相关纳税义务的个人：

税法第 555-2 条：统一纳税登记<根据 2003 年第 863 号法律第 19 条新增>：哥伦比亚税务与海关总局的纳税登记机制，主要用以识别、确定和分类承担所得税纳税义务的纳税人和进行收入和资产申报的非纳税人、一般纳税人和简易纳税人、代扣代缴机构、进口商、出口商以及哥伦比亚税务与海关总局要求的登记其他所有个人或实体。

基于前述规定，须向税务机关登记的纳税登记主体包括自然人和法人，这些人应遵守税务与海关总局规定的义务。

税法中常有未完全符合“人”的定义但却须承担纳税义务的实体或法律约定。因此，税法规定一些在税法下处于被动义务状态的形式（诸如不具备法人身份的“团体”等）、须遵从税务与海关总局的要求需要进行税务登记。

统一纳税登记机制包含不同的元素，以识别、确认和分类已登记的主体。纳税人识别号是登记中一个必要项目，是

税务与海关总局发放的一个正确无误的身份识别号，用于税务、海关及外汇管理用途，尤其是纳税遵从。

无论纳税登记主体是否具有法人性质，纳税人识别号由税务与海关总局分配给在其管理下的每一个个体，因为在税务范畴下，一些主体可能是纳税义务的被动方，例如公会及临时组织等。

拥有纳税人识别号的纳税登记主体须遵守税务与海关总局的相关规定，例如缴税、纳税申报及其他正式义务，例如提交额外信息或发票开具等。

是否自动为所有税收居民发放纳税人识别号

个人	否	实体	否
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纳税人识别号的发放，即哥伦比亚国内法下的“统一税务登记”，是用于完成税法第 555-2 条规定的纳税登记义务的程序，是一个身份识别控制机制，用以识别、确定和分类纳税人。

虽然在统一纳税登记体制下注册是纳税人必须主动完成的义务，但根据 2013 年第 2460 号法令及其修正案的规定，税务机关也可以在某些情况下主动向纳税登记主体发放识别号。

综上所述，纳税人识别号不会自动发放给税收居民，而须在税务与海关总局审查其是否有登记义务后才予发放。

2013 年颁布的第 2460 号法令及其修正案对哪些个人或实体需要在统一纳税体制下进行登记及相关的申请流程作出了规定:

第 5 条, 下列个人或实体须在统一纳税体制下申请纳税人识别号:

a) 根据哥伦比亚税务与海关总局规定承担所得税或按非固定收入负有纳税义务的哥伦比亚税收居民个人和机构;

b) 根据特别规定必须获得纳税人识别号的遗产继承人;

c) 须承担相关纳税义务的外国投资者;

d) 外国法人或公司位于哥伦比亚境内的分支机构;

e) 作为法定代表、代理人、受托人、代理律师、总代表代表纳税人、负责人、代扣代缴人、税务申报人、报告人或外国投资者提交纳税申报表和资料并履行其他义务的个人。依法签署纳税申报表的法定审计师和会计师也须遵守相关登记要求;

f) 无需纳税但须申报收入和继承遗产的个人和机构, 以及消费税简易征收机制下的自然个人和法人;

g) 根据简化的税收制度, 须缴纳销售税的纳税人;

h) 无需缴纳销售税但因需要开具发票或开展不征税经济活动而需要获得纳税人识别号的个人或机构;

i) 消费税纳税人;

j) 就液体燃料和 ACPM 缴纳燃料税的纳税人;

- k) 代扣代缴人;
- l) 进口商、出口商及所有海关用户等;
- m) 从事外汇现金和旅行支票买卖的专业人员;
- n) 需要申报外币或哥伦比亚法定货币（现金）结售汇的主体;
- o) 为了监管目的，哥伦比亚税收与海关总局规定的其他个人或实体;
- p) 根据 2014 年颁布的第 2620 法令第 2 条的规定: 在哥伦比亚，没有住所也没有居所，但在海外持有资本投资的投资者，不论其投资类型和投资方式。

第 1 款，进出口和海关运输相关的下列个人或实体无需申请纳税人识别号：

非居民外国人、外交人员、外交使团、驻哥伦比亚领事使团及其随从人员、进行跨境服务和旅客运输的实体，非居民国际承运人、以邮递或紧急运输形式收发货物的个人（从事具有商业性质进出口贸易的个人除外）。

上述个人或实体可以使用护照号码、身份证号码或相关身份证明文件号码进行身份识别。尽管根据上述规定无需登记，但是个人或实体可能由于其他事项而被要求进行登记。

第 2 款，根据中央银行董事会 2000 年第 8 号对外决议第 75 条第 2 款，2004 年第 6 号对外决议第 10 条和 2005 年

度第 4 号对外决议第 30 条的相关规定，开展现金结售汇和旅行支票交易的专业人员须获得相关证明，以证明其遵从相关规定和条款。

第 9 条，纳税人识别号的申请、更新和注销。2014 年颁布的第 2620 号法令第 3 条对下列内容作出了规定，以规范相关管理：申请、更新和注销纳税人识别号，验证个人提供的信息，以及相应证书的颁发。

纳税人识别号的申请、更新和注销可以由下列人员处理：

- a) 纳税登记主体或其法定代表人；
- b) 代理人，但不必为律师。

以下程序可以通过税收与海关总局官网自动处理：

a) 对不涉及应税商业活动，或者适用营业税简易征收机制的自然人的统一纳税登记申请进行线上身份验证；

b) 自然人更新统一纳税登记，事前经系统进行线上身份验证。

c) 已经登记的自然人更新或取消统一纳税登记线上数字签名验证。

居住在境外的自然人可以通过税务与海关总局官方网站，申请纳税人识别号、作出投诉、声明及建议，同时须附上身份证件和护照的扫描件，并清晰显示离境日期。

经税务与海关总局审核通过后，登记证书将发送至申请人提供的电子邮箱。

在执行上述规定的过程中，税务与海关总局会综合考虑相关的移民控制措施。

二、纳税人识别号编码规则

根据 2013 年颁布的第 2460 号法令，纳税人识别号是统一纳税登记机制的其中一部分，为识别身份的元素。

纳税人识别号是由一组数字和一个校验码后缀组成，由系统自动分配，并由数学运算得出¹。

根据 PR-GM-0004，纳税人识别号编码内部规程如下：

3.4 纳税人识别号结构

□ 税务与海关总局通过技术手段，确保纳税人识别号在所有税务、海关和外汇交易使用过程中的唯一性，以准确识别出个人身份。

□ 纳税人识别号的结构如下：

自然人

□ 个人识别号用来识别自然人当个人办理出生登记、公民注册登记时，关键档案记录办公室会向其分配个人识别号，个人死亡时该号码失效。该号码由 1,000,000,000 起的 10 位数字组成。（2000 年颁布的第 1010 号法令）

□ 发放给旧版身份证持有者的纳税人识别号仍有效，这些纳税人识别号由 9 位数字组成，前 8

¹ 数学运算详情载于 1989 年 10 月 27 日由国家税务司出台的行政法第 4 号附录三

位为自 00.000.001 至 99.999.999 中的某个数字，与公民身份证号码一致，最后 1 位数字为系统分配的校验码。

- 自 700.000.001 至 799.999.999 的号码与前述字母数字认定、身份证及出生证明或双重问题相关，主要分配给拥有居留许可、护照或其他外国身份证明文件的公民或外国人。

- 新分配的纳税人识别号从 1.000.000.000 开始，系统会自动分配 1 位验证码。

- 已分配给外国人的自 600.000.000 至 600.200.000 的识别号仍会保留。

法人

- 实体纳税人识别号的数字范围自 800.000.000 至 899.999.999，主要分配给之前登记的实体。

- 自 900.000.000 起的识别号，按顺序分配给自 2004 年 10 月起登记的实体。

三、如何找到纳税人识别号

哥伦比亚税务与海关总局发布的官方文件统一纳税登记表载有纳税人识别号，位于表头的第 5 号框中。

根据税法第 619 条的规定，个人需要在相关的官方文件中填写纳税人识别号。“第 619 条：纳税人识别号必须在信

函、发票和其他相关文件中列明。由于应税活动或专业而获得收入的公司或自然人或机构应在信头、发票、收据和其他相关文件中标明纳税人识别号，以及公司名称或专业人员姓名。”

纳税人识别号也可以在国家税务与海关总局的税务申报表中找到。

重要的是，统一纳税登记机制是税务与海关总局用作税务监管的机制，任何需要遵从相关规定的主体都会获得纳税人识别号。

四、国内网站信息

哥伦比亚税务与海关总局网站：www.dian.gov.co，点击位于“Servicios en Línea”菜单第一个位置的“RUT”按钮，进入子网页，用户可以找到纳税人身份认证相关的信息和工具：

http://www.dian.gov.co/contenidos/otros/conozca_rut.html

RUT（统一纳税登记机制）子网页包含下列内容选项：

总览

介绍

服务用户

相关规定

常见问题

所有相关信息

实用工具

实用手册

统一纳税登记机制注册登记

统一纳税登记机制登记更新

统一纳税登记机制登记咨询

统一纳税登记机制登记的特殊要求

视频

统一纳税登记机制个人登记

统一纳税登记机制实体登记

统一纳税登记机制登记简化制度

统一纳税登记机制商会登记

信息图

在线更新统一纳税登记机制 T

更新没有数字签名的统一纳税登记机制

在统一纳税登记机制简化制度下不需要以商会登记

的个人登记

统一纳税登记机制登记

个人

实体

不需要商会登记的简易制度

需要商会登记的客户

居住在国外的个人

居住在国外的个人

服务和流程

在线服务操作

未登记咨询服务

统一纳税登记机制状态

相关法案修订

SGAC 更新

联系我们

联系地址

联系电话

线上咨询

例如，“统一纳税登记机制登记状态”支持查询纳税人识别号的状态，状态：有效、中止使用或失效。

五、联系方式

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资料来源:

哥伦比亚税收居民身份认定规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/COLOMBIA-Tax-Residency.pdf>

哥伦比亚纳税人识别号编码规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Colombia-TIN.pdf>

Colombia-Information on residency for tax purposes

Section I – Criteria for Individuals to be considered a tax resident

Legal provisions: Article 10, Colombian Tax Code (Estatuto Tributario - ET).

Further guidance: Pursuant to article 10 of the ET individuals may be deemed to be Colombian tax residents in the following cases:

1. Individuals who have stayed in Colombia, either continuously or discontinuously, and taking into account entry and leaving days, for 183 days in a given 365 days period. If the 365 days period covers more than one fiscal year, the individual will be deemed as a tax payer for the second year.
2. Individuals who are either, enrolled in the Colombian diplomatic service or are related to individuals who are enrolled in the Colombian diplomatic service, and are, by virtue of the Vienna Convention on Diplomatic Relations, exempt, totally or partially, from taxation on income and capital gains in the country where they have been appointed to during the corresponding fiscal year.
3. Individuals who hold the Colombian nationality and fulfil one or more of the following traits in the corresponding fiscal year:
 - a. The individual's significant other or the individual's underage children were deemed as tax residents in the corresponding fiscal year; or,
 - b. Fifty percent (50%) or more of the individual's income was deemed to be Colombian sourced income; or,
 - c. Fifty percent (50%) or more of the individual's assets were administered in Colombia; or,
 - d. Fifty percent (50%) or more of the individual's assets were deemed to be possessed in Colombia;
 - e. Having been required by the tax administration to prove the fact that the individual is a tax resident in a different country, the individual fails to provide evidence in this regard; or,
 - f. The individual is a tax resident of a jurisdiction deemed by the Colombian Government as a tax haven.
4. It is important to keep in mind that for individuals who may be deemed to be tax residents by virtue of number 3 above, there are two possible exceptions; these being:
 - a. If fifty percent (50%) or more of the individual's income were derived from the country where the individual's holds his/her domicile, the individual will not be deemed as a tax resident.
 - b. If fifty percent (50%) or more of the individual's assets were held in the country where the individual's holds his/her domicile, the individual will not be deemed as a tax resident.

Section II – Criteria for Entities to be considered a tax resident

Legal provisions: Articles 12, 12-1 and 102, Colombian Tax Code (*Estatuto Tributario - ET*) and Decree 3028 of 2013.

Further guidance: As a general rule, all entities (legal persons) who either:

- a. Have their effective place of management in Colombia; or,
- b. Have their main domicile in Colombia; or,
- c. Have been incorporated in Colombia in accordance with local regulations,

are deemed as Colombian tax residents. Pursuant to article 12-1 of the ET, the effective place of management is understood as the place where the entity's main business and management decisions are taken. These decisions need to be decisive and necessary for the entity to undertake its activities as a whole. In determining the effective place of management all facts and circumstances need to be taken into account; in particular those related to the places where the high executives and the chief officers of the entity usually exercise their main responsibilities and undertake their day-to-day activities.

However, if a foreign entity has its effective place of management in Colombia but it is listed in a stock exchange recognized by the National Tax and Customs Administration, such entity will not be deemed as a Colombian tax resident. This rule is also applicable to the subsidiaries of such an entity (i.e. the foreign entity listed in a stock exchange as long as the subsidiary has been included in the consolidated financial statements of the foreign entity listed in a stock exchange).

In the same line, if a foreign entity has its effective place of management in Colombia but its income is deemed as active income derived from the jurisdiction where the entity has been incorporated, it will not be deemed as a Colombian tax payer.

As a general rule, Colombian tax provisions do not attribute tax residency to legal arrangements. Exceptionally, patrimonios autónomos, are deemed as tax residents. The only circumstance when this happens is when it is impossible to determine the beneficiaries of such an arrangement.

Section III – Entity types that are as a rule not considered tax residents

Legal provisions: Articles 23-1, 102 and 368-1 Colombian Tax Code (*Estatuto Tributario - ET*) and Decree 1848 of 2013.

Further guidance: Pursuant to article 23-1 of the ET, collective investment vehicles are not deemed as Colombian tax residents; in fact they are deemed as transparent entities for tax purposes. In this sense, all income distributed by these vehicles is perceived by the investors on the same tax conditions as if they had undertaken the economic activity that originated the income directly. In a very similar line, *fiducias*

mercantiles are also deemed to be transparent entities for fiscal purposes. The only circumstance under which they may be deemed as a tax resident is when the beneficiaries of said arrangement are unknown.

Section IV – Contact point for further information

Answer: The Colombian Competent Authority to provide further information on tax residency of Colombian tax residents is the Delegate for International Fiscal Affairs (*Subdirección de Fiscalización Internacional*). On other legal issues, the Colombian Competent Authority is the Legal Director of the National Tax and Customs Administration (*Dirección de Gestión Jurídica*).

Colombia-Information on Tax Identification Numbers

Section I – TIN Description

For the purposes of complying with the obligations managed by the Colombian Tax and Customs Administration (Dirección de Impuestos y Aduanas Nacionales de Colombia, DIAN for its acronym in Spanish), the Single Tax Registration (RUT for its acronym in Spanish) was created, as stipulated in article 555-2 of the Tax Code, and as regulated by Decree 2460 dated 2013 and its amendments, as a unique mechanism to identify, locate and classify the individuals subject to the obligations managed by the DIAN:

Article 555-2. Single Tax Registration (RUT) <Article added by article 19 of Law 863 dated 2003> the Single Tax Registration -RUT- managed by the Colombian Tax and Customs Administration , is a unique mechanism to identify, locate and classify the persons and institutions that are deemed taxpayers required to declare income tax and non taxpayers who declare income and equity; large taxpayers and simplified tax regime taxpayers; withholding agents; importers, exporters and all other customs users*, and all other subjects of obligations managed by the Colombian Tax and Customs Administration , in respect of which registration is required.

Based on the foregoing, the universe of people required to register in the Tax Registry is ample, as it includes natural and legal persons among other figures, who may be subject to complying with the obligations managed by the DIAN.

Relatively frequent in tax law, there are entities or arrangements who do not exactly fit the definition of person; however, they may be subject to tax obligations. Thus the law elevates the status of passive subjects of an obligation such as certain collective "bodies" without legal identity or mass or product, as are illiquid states, de facto associations, organized communities and consortia, among others; figures that are also subject to registration before the tax authority because they are required to comply with the obligations managed by the DIAN.

That said, the Single Tax Registration – RUT - is comprised by various elements to identify, locate and classify those registered. The Tax Identification Number-TIN-(N.I.T. for its acronym in Spanish) being one of the fields required in said registration; its allocation by the DIAN allows for an unmistakable identification of those registered for all tax, customs and foreign exchange control purposes and especially, to comply with the obligations managed by the Institution.

The TIN contained in the RUT is assigned by the DIAN individually to the subjects of the obligations managed by the DIAN, regardless of whether they have a legal identity or not, because for tax purposes, there are figures who can be passive subjects

of the tax obligation such as for example consortia and temporary associations, among others.

With the assigned TIN, any registered person complies with the various obligations managed by the DIAN, such as tax payments, submit tax returns or complies with other formal duties such as the submittal of exogenous information or issuance of invoices, among others.

Automatic issuance of TINs to all residents for tax purposes:

Individual: yes **no**

If no, instances where individuals are not being automatically issued a TIN are:

Entities (as defined by the CRS): yes **no**

If no, instances where Entities are not being automatically issued a TIN are:

The issuance of the TIN, or in our legislation the so called “registration in the Single Tax Registry”, is a process that the subject called to comply with the obligations managed by the DIAN must complete under the formal obligation he/she/it has pursuant to article 555-2 of the Tax Code, as a unique control mechanism to identify, locate and classify the taxpayers.

Although registration in the RUT is a formal duty of the taxpayer, this does not prevent the Tax Administration from performing it officiously under the order of the authority with jurisdiction, in the cases stipulated in Decree 2460 dated 2013 and its amendments.

In any case, the issuance of the TIN is not automatic as it needs verification by the DIAN to determine whether the person is required to register in the RUT, bearing in mind that the obligations managed by the DIAN must be observed.

In that respect, Decree 2460 dated 2013 and its amendments stipulate who is required to register in the RUT and how the process takes place:

ARTICLE 5. THOSE WHO ARE REQUIRED TO REGISTER IN THE SINGLE TAX REGISTRY (RUT). The following are required to register in the Single Tax Registry (RUT).

- a) The persons and institutions who have a status of taxpayers reporting income tax and complementary tax on occasional revenue, and all other taxes managed by the U.A.E. Colombian Tax and Customs Administration ;
- b) Autonomous patrimony in those cases where as per special provisions, an individual TIN must be available;
- c) Foreign investors required to comply with formal obligations;
- d) Branches of foreign juridical persons or entities in the country;

- e) Natural persons who act as legal representatives, agents, delegates, attorneys in fact and representatives in general who must submit tax returns, information and comply with other duties on behalf of the taxpayer, responsible person, withholding agent, tax reporting person, informant or foreigner investor, in terms of tax, customs or foreign currency exchange matters. Similarly, statutory auditors and accountants who must sign tax returns under the law must comply with this registration requirement;
- f) Persons or institutions who do not pay tax and who declare revenue and patrimony and natural and juridical persons under the consumption tax simplified regime;
- g) Persons responsible for sales tax under the regular taxpayer status and simplified tax regimes;
- h) Persons or institutions not responsible for sales tax who require the issuance of the TIN when, under special provisions, are required to issue an invoice or as consequence of performing an untaxed economic activity;
- i) Those responsible for consumption tax;
- j) Those responsible for national fuel tax on gasoline and ACPM;
- k) Withholding agents;
- l) Importers, exporters and all other customs users;
- m) Professionals who buy and sell foreign currency in cash and traveler checks;
- n) Those required to declare the entry into or shipping out of the country foreign currency or Colombian legal currency in cash;
- o) The DIAN may require the registration of subjects other than those listed in the previous sections, for the purposes of controlling the substantive and formal obligations it manages.
- p) <Section added by Article 2 of Decree 2620 dated 2014. The new text reads as follows:> Investors who do not reside, nor are they domiciled in Colombia who hold capital investments abroad, regardless of the type or vehicle used to make the investment.

PARAGRAPH 1. For purposes of import, export and customs transit operations, the following persons are not required to register in the RUT as customs users:

Nonresident foreigners, diplomats, diplomatic missions, consular missions and technical missions in Colombia, those subject to moving services and travelers regime, nonresident international carriers, natural persons who receive or send goods in the form of postal traffic or urgent shipments, except when they use this method to import and/or export commercial expeditions.

These customs users may identify themselves using their passport number, identification card number or the document number certifying the mission. The foregoing notwithstanding the required registration under other responsibilities or obligations to which they may be subject.

PARAGRAPH 2. Professionals who buy and sell foreign currency in cash and traveler checks must obtain an authorization certifying compliance with the requirements and conditions set forth to that end by the DIAN by means of general resolution, pursuant to the provisions of section 2 of article 75 of External Resolution 8 dated 2000, amended by article 1o of External Resolution 6 dated 2004 and by article 3o of External Resolution 4 dated 2005 of the Board of Directors of the Central Bank (Banco de la República).

ARTICLE 9. FORMALIZING THE REGISTRATION AND UPDATE, AND CANCELLATION REQUESTS IN THE SINGLE TAX REGISTRY (RUT). p) <Section amended by Article 3 of Decree 2620 dated 2014. The new text reads as follows:> It is understood under formalization of the registration, the update or the cancellation of the Single Tax Registration (RUT), the process to authenticate, validate and incorporate information provided electronically or in hard copy by the person concerned before the DIAN, or all other authorized institutions, and the issuance of the respective certificate.

The registration, update or cancellation request process of the Single Tax Registration (RUT) may be performed personally:

- a) Directly by the person concerned or by the legal representative duly certified;
- b) Through the attorney in fact duly certified, who is not required to be a lawyer.

The following procedures can be electronically processed through the web page of the DIAN:

- a) Registration in the Single Tax Registry (RUT) for natural persons under the simplified sales tax regime who are not involved in commercial activities, prior verification performed by the system.
- b) Update of the Single Tax Registration (RUT) for natural persons, prior verification performed by the system.
- c) Update and cancellation request of the Single Tax Registration (RUT), as signature mechanism supported by a digital certificate, for those registered who the DIAN has assigned such mechanism.

PARAGRAPH. Natural persons living abroad may send the request to update the Single Tax Registration (RUT), through the system of requests, complaints, claims and suggestions of the web page of the U.A.E. National Tax and Customs Directorate (DIAN), enclosing their scanned identity document and passport displaying the date of departure from the country.

Once the DIAN formalizes the respective procedure, they will send the certified Single Tax Registration (RUT) to the email provided.

The foregoing, notwithstanding that the DIAN performs the applicable immigration controls.

Section II – TIN Structure

The TIN is part of the Single Tax Registration -RUT - as one of the identification elements, pursuant to Decree 2460 dated 2013.

The TIN structure is a number followed by a verification digit automatically assigned by the system and which corresponds to a mathematic calculation¹.

In that regard, internal procedure PR-GM-0004 RUT registration indicates:

3.4 TIN Configuration

The DIAN performs technical controls so that the “N.I.T.” (or TIN) is unique for everyone, allowing its unmistakable individualization for all tax, customs and foreign exchange purposes.

The configuration of the Tax Identification Number shall be as follows:

Natural Persons

Currently, the Single Personal Identification Number (NUIP for its acronym in Spanish) is a mechanism to identify natural persons, assigned by the Office of Vital Records upon registration of birth, request of the identity card or of the citizenship card and it is disabled with the death of the natural person; it is comprised of ten numeric characters starting by 1.000.000.000. (Decree 1010 dated 2000)

The TIN issued to older citizenship cards continued to be in effect and is comprised of number 00.000.001 to number 99.999.999 which corresponds to the same number of the citizenship card and the system assigns a verification digit, valid for the older citizenship cards.

Number 700.00.001 to 799.999.999 corresponds to previous cases of alphanumeric identification, identity cards and birth certificates or duplicity problems, for both nationals and foreigners with resident permits, passport or all other foreign identification documents.

The identification of the new NUIP is from 1.000.000.000, and the system assigns a verification digit.

Identification numbers already assigned to foreigners in the 600.000.000-600.200.000 series shall be kept.

Legal Persons

Numbering ranges from 800.000.000 to 899.999.999 and it is preserved for those previously registered.

Ascending consecutive numbering as of 900.000.000 will be used for those registered as of October 2004.

Section III – Where to find TINs?

The official document issued by the DIAN is the RUT Form, and the N.I.T. (or TIN) is found in the header of each sheet in box number 5.

As stipulated in article 619 of the Tax Code, there are different types of official documents wherein persons are required to report the TIN, “Article 619. The TIN must be provided in correspondence, invoices and all other documents. Letterheads, invoices, receipts and all other documents from any company and from any natural person or institution of any nature, who receive payments due to their corporate purpose, activity or profession, must have printed or specified the TIN along with the company or professional name.”

It can also be found in the tax declarations managed by the DIAN.

It is important to note that the RUT is a registry for DIAN’s tax control purposes and the TIN is assigned to those who are required to comply with an obligation of this nature.

Section IV – TIN information on the domestic website

On the DIAN website at www.dian.gov.co, clicking the “RUT” button located on the first position of the “Servicios en Línea” menu, gives access to a “RUT” micro site where users can find all the information and tools necessary to process the Tax Payer Identification, available at:

http://www.dian.gov.co/contenidos/otros/conozca_rut.html

The RUT micro site contains the following options:

Overview

- Presentation
- Service users
- Related Regulation
- Frequently asked questions

All about the procedure

Useful tools

Booklets

RUT registration.

RUT update.

RUT consultations.

RUT special requests.

Videos

RUT Registration Natural Persons.

RUT Registration Legal Persons.

RUT Registration Simplified Regime.

RUT Registration Chamber of Commerce

Infographics

Update the RUT online.

Update the RUT without digital signature.

Registration RUT Natural Persons under Simplified Regime not required to register with the Chamber of Commerce.

Register in the RUT

Natural or Absorbed Persons.

Legal or Absorbed Persons.

Simplified Regime not Required to register with the Chamber of Commerce

Clients who require registration with the Chamber of Commerce

Natural Persons residing abroad

Natural Persons residing abroad

Services and Procedures

Processing through online services

Consultation services without registration number

RUT status.

Amending Acts

SGAC Updates

Contact us

Contact points

Telephone assistance

Chat

For example, the “RUT status” service allows the general public to consult the status of their TIN: “active”, “suspended” or “inactive”.

Section V – Contact point for further information

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