

Jurisdiction's name:	Colombia
Information on Tax Identification Numbers	
Section I – TIN Description	
<p>Please provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p> <p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p> <p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p> <p>For the purposes of complying with the obligations managed by the Colombian Tax and Customs Administration (<i>Dirección de Impuestos y Aduanas Nacionales de Colombia</i>, 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:</p> <p style="padding-left: 40px;">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.</p> <p>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.</p> <p>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.</p> <p>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</p>	

- 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 10 of External Resolution 6 dated 2004 and by article 30 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

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

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 continues 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 700.000.001 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?

Please list the official documents where the TIN can be found, such as the photo page of passports,

¹ The mathematical calculation is described in Annex 3 of Administrative Order No. 4 dated 27 October 1989 issued by the National Tax General Director.

social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

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

Please provide hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

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

Please provide the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

Natalia Aristizabal Mora

General Directors Advisor

naristizabalm@dian.gov.co

Gustavo Peralta Figueredo

General Directors Advisor

gperaltaf@dian.gov.co

Fabrizio de Mari McCausland

Analyst General Directors Office

fmarim@dian.gov.co