Information on Tax Identification Numbers – Colombia

Section I – TIN Description.

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 1625 dated 2016 and its amendments stipulate who is required to register in the RUT and how the process takes place:

Article 1.6.1.2.6. Required to enroll in the Single Tax Register (RUT). They are required to register in the Single Tax Register (RUT):
(a) Individuals and entities who have the quality of income tax filers and supplemental income tax, and other taxes administered by the Special Administrative Unit Directorate of National Taxes and Customs (DIAN);
(b) Autonomous assets constituted to develop external eating operations, in development and compliance with customs regulations and cases which by special provisions must have an individual Tax Identification Number (NIT).
(c) Foreign investors required to perform formal duties;
(d) Branches in the country of legal persons or foreign entities;
(e) Natural persons acting as legal representatives, representatives, delegates, representatives and representatives in general who must sign returns, submit information and perform other duties on behalf of the taxpayer, responsible, retaining agent, declarant, informant or foreign investor, in tax, customs or foreign exchange matters. Tax reviewers and accountants, who must sign declarations by legal provision, must also comply with this registration;
(f) Non-taxpayer persons and entities declaring income and heritage and natural persons not responsible for the national tax on the consumption of restaurants and bars;
(g) Those responsible for Sales Tax (VAT) and not responsible for Sales Tax (VAT);
(h) Persons or entities not responsible for sales tax, which require the issuance of NIN when special provisions require an invoice, or as a result of the development of an uncircumcised economic activity;
(i) Those responsible and not responsible for the national consumption tax;
(j) Those responsible for the national gas tax and the ACPM;
k) Retaining agents;
i) Those responsible and not responsible for the national consumption tax;
m) Professionals buying and selling foreign exchange in cash and travelers checks;
n) Those required to declare the entry or exit of the country of currency or colombian legal currency in cash;
o) The Special Administrative Unit Directorate of National Taxes and Customs (DIAN) may require the registration of subjects other than those set out in the above literals, for the purpose of monitoring the substantial and formal obligations it administers.
p) Investors who are not resident or domiciled in Colombia who hold capital investments from outside the portfolio, regardless of the modality or vehicle used to make the investment.
q) Persons who voluntarily choose to benefit from the SIMPLE Unified Tax.

Paragraph 1. For the purposes of import, export, customs transit, they shall not be required to register with the RUT as customs users:
Non-resident foreigners, diplomats, diplomatic missions, consular missions and accredited technical missions in Colombia, those subject to the system of utensils and travelers, international non-resident
transporters, natural persons to which goods are addressed or shippers under the modality of postal traffic and urgent shipments, except when using the modality for the import and/or export of commercial shipments.

These customs users may identify themselves with the passport number, ID number or the number of the document accrediting the mission. This is without prejudice to the registration they must comply with under other responsibilities or obligations to which they are subject.

**Paragraph 2. Professionals buying and selling foreign exchange in cash and traveler's checks shall obtain authorization proving compliance with the requirements and conditions established for this purpose by the Special Administrative Unit Directorate of National Taxes and Customs (DIAN), by general decision, in accordance with Article 75(2) of External Resolution 8 of 2000, as amended by Article 1 of External Resolution No. 6 of 2004 and Article 3 of External Resolution No. 4 of 2005 of the Board of Directors of the Bank of the Republic.**

**Article 1.6.1.2.10. Formalization of registration, updating and cancellation request in the Single Tax Register (RUT).** Formalization of the registration, updating or cancellation of the Single Tax Register (RUT), the process of authentication, validation and incorporation of the information, provided virtually or physically, before the Special Administrative Unit Directorate of National Taxes and Customs (DIAN), or other authorized entities, and the issuance of the respective certificate.

The registration, updating and request for cancellation in the Single Tax Register (RUT), may be carried out in person, directly by the interested party or by the person exercising the legal representation, accrediting the corresponding quality or through duly accredited proxy, which does not require the status of lawyer.

In addition, the registration and updating of the Single Tax Register (RUT) may be done electronically through the website of the Special Administrative Unit Directorate of National Customs Taxes - DIAN, or through other electronic means with new authentication technologies that ensure the integrity of the information that is incorporated in the registry.

The establishment of applications for updating the Single Tax Register (RUT) subject to verification may be formalized using the electronic information services established by the DIAN for this purpose.

**Paragraph 1. Natural people abroad, they may submit the application for registration or updating of the RUT Single Tax Register, and the issuance or renewal of the Electronic Signature Instrument (IFE), if required, through the "PQSR and Complaints" service of the website of the Special Administrative Unit Directorate of National Taxes and Customs (DIAN), or by the means established for this purpose, by attaching its identity document and passport, where the date of departure of the country is recorded. Once the Special Administrative Unit Directorate of National Taxes and Customs (DIAN), formalizes the respective procedure, it will send to the e-mail address informed by the petitioner, the certificate of the Single Tax Register (RUT).

Communicated the registration or update that this paragraph deals with, it will be fully valid without any autograph signature on the form in sign of legal acceptance. This is without prejudice to Resolution 70 of 2016, as amended by Resolution 22 of 2019, issued by the Special Administrative Unit Directorate of National Taxes and Customs (DIAN).

**Paragraph 2. Natural persons without residence in Colombia, and foreign companies or entities without domicile in Colombia, responsible for sales tax (VAT, they may submit the application for the registration, updating or cancellation of the Single Tax Register (RUT) through the "PQSR and Complaints" service of the website of the Special Administrative Unit Directorate of National Taxes and Customs (DIAN), or through the electronic mechanisms that the entity implements by providing the documents required in article 1.6.1.2.11. The registration, updating or request for cancellation in the Single Tax Register (RUT) shall be formalized once the process of authentication, validation and incorporation of the information provided by the obligated person to the Special Administrative Unit**
Paragraph 3. Simple taxpayers applying to update their Single Tax Register (RUT) for non-compliance with non-resealable requirements and conditions in accordance with Article 1.5.8.4.1. of this Decree shall attach to the process of updating the Single Tax Register (RUT), a letter, which is understood to be submitted under the severity of the oath, indicating the requirement or condition that it fails to comply.

The Special Administrative Unit Directorate of National Taxes and Customs (DIAN) may carry out the necessary verifications in the development of the broad control and control powers granted by Article 684 of the Tax Statute.

Section II – TIN Structure

The TIN is part of the Single Tax Registration -RUT - as one of the identification elements, pursuant to Decree 1625 dated 2016.

Section III – Where to find TINs?

The official document issued by the Special Administrative Unit Directorate of National Taxes and Customs (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 Colombian Tax Code, there are different types of official documents wherein persons are required to report the TIN. 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: https://www.dian.gov.co/tramitesservicios/Tramites_Impuestos/Paginas/default.aspx

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 Online Natural Persons
  - RUT Registration Chamber of Commerce

- Infographics
  - Update the RUT online
  - Update the RUT without digital signature

Register in the RUT

- Natural or Absorbed Persons
- Legal or Absorbed Persons
- 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: https://muisca.dian.gov.co/WebRutMuisca/DefConsultaEstadoRUT.faces
  - 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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