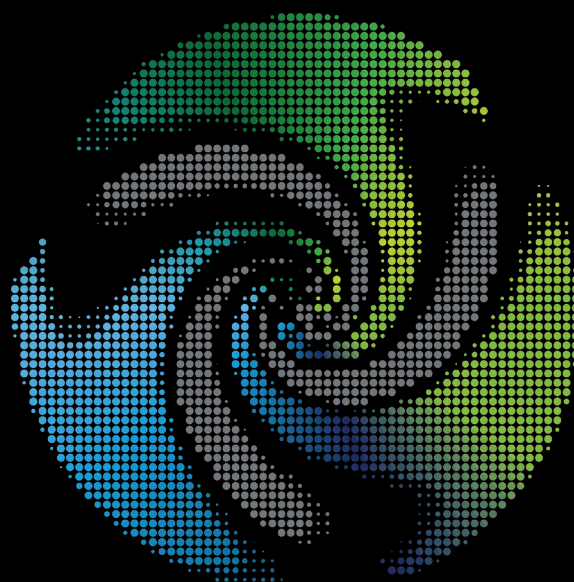


Tax Alert

Tax information



The Tax Administration implements the “Integrated Verifier” tool

The Tax Administration recently made available to taxpayers the use of the “Integrated Verifier.” The purpose of this tool is to allow users to verify whether their providers of goods and/or services have any outstanding tax compliance issues.

According to the Superintendent of the Tax Administration, Marco Livio Díaz Reyes *“the Integrated Verifier has the main objective of broadening the tax base, (...) it has been developed using interconnectivity and IT security standards, and therefore users can have certainty regarding the information of the tax document or taxpayer they are inquiring about.”*

Transaction inquiries can be made in the Integrated Verifier in two specific ways:



Consulta *Inquiry*

Type of Inquiry *	Tipo de Consulta *	Documento
Type of Document *	Tipo Documento *	--- Seleccione ---
Tax Identification Number (NIT) Making the Inquiry (Optional)	NIT que Realiza la Consulta (Opcional)	<input type="text"/>
Tax Identification Number of Issuer *	NIT Emisor *	<input type="text"/>
Series	Serie	<input type="text"/>
Document Number *	Número Documento *	<input type="text"/>
Last Digits of Resolution x-x-x-000000	Últimos Dígitos de Resolución x-x-x-000000	<input type="text"/>

Search Download PDF



Consulta *Inquiry*

Type of Inquiry *	Tipo de Consulta *	Contribuyente
Tax Identification Number (NIT) Making the Inquiry (Optional)	NIT que Realiza la Consulta (Opcional)	<input type="text"/>
Tax Identification Number of Issuer *	NIT *	<input type="text"/>

Search Download PDF

For the results of the search, the tool will display the following responses:

- a) *"Compliance issues – It is not recommended to accept this invoice,"* or
- b) *"No compliance issues"*

In this respect, all taxpayers can use the tool as an internal control measure, and mainly for the acceptance of new suppliers. The results of these inquiries can be added to each supplier's file, which usually includes information such as:

- RTU (application of withholdings according to the taxpayer's classification);
- Business and corporate commercial licenses;
- Certification of the bank accounts in which payments will be received;
- Service agreements.

Finally, it is important to remember that although the Institutional Tax Opinion No. 1-2017 *"Determination of detriment caused to the tax office in the chain of exporter tax credit"* is currently not in effect, the Tax Administration continues reiterating its position that taxpayers should assist with the verification of their suppliers' tax compliance.

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