



Tax Alert

Alignment of the CUI with the NIT in the Tax Administration systems

The Superintendency of Tax Administration (SAT) indicated through its resolution No. SAT-DSI-393-2025 that as of 17 March 2025, the Identification Code Number (CUI) will be aligned with the Tax Identification Number (NIT) in SAT's information systems.

It is worth mentioning that this alignment will not only apply to new taxpayers, but also to those who already have a NIT in effect.

The resolution mentioned above further indicates that the adjustments required for its implementation will be made gradually, and therefore it is expected that the procedures to be followed for its use will be announced in the coming weeks. For now, each taxpayer (individual) may continue being identified with their current NIT for purposes of compliance with their tax obligations.

Finally, it is important to indicate that resolution SAT-DSI-393-2025 goes into effect immediately.

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