

RESOLUCIÓN NÚMERO 000120 DE 2015

(diciembre 1°)

por la cual se prescribe el Formulario Oficial para la solicitud de devolución del IVA a los turistas extranjeros no residentes en Colombia por la compra de bienes gravados en el territorio nacional y a los visitantes extranjeros no residentes en Colombia por la compra de bienes gravados, realizadas en las Unidades Especiales de Desarrollo Fronterizo. El Director General de Impuestos y Aduanas Nacionales, en uso de las facultades legales y en especial de las que le confieren los numerales 7) y 12) del artículo 6° del Decreto número 4048 de 2008, y de conformidad con lo dispuesto en el literal a) del artículo 7° del Decreto 1903 de 2014, y

CONSIDERANDO:

Que el Decreto 1903 de 2014 reglamentó la devolución del impuesto sobre las ventas a los turistas extranjeros no residentes en Colombia por la compra de bienes gravados en el territorio nacional y a los visitantes extranjeros no residentes en Colombia por la compra de bienes gravados, realizadas en las Unidades Especiales de Desarrollo Fronterizo y deroga el Decreto 2498 de 2012.

Que la administración de los impuestos comprende su recaudación, fiscalización, liquidación, discusión, cobro, devolución, sanción y todos los demás aspectos relacionados con el cumplimiento de las obligaciones tributarias.

Que atendiendo lo anterior, se hace necesario prescribir el formulario en su versión en español y en inglés que deberá ser utilizado para la presentación de solicitudes de devolución del IVA a los turistas extranjeros no residentes en Colombia por la compra de bienes en el territorio nacional y a los visitantes extranjeros no residentes en Colombia por la compra de bienes gravados, realizadas en las Unidades Especiales de Desarrollo Fronterizo.

Que cumplida la formalidad prevista en el numeral 8 del artículo 8° del Código de Procedimiento Administrativo y de lo Contencioso Administrativo en relación con el texto de la presente resolución.

RESUELVE:

Artículo 1º. Prescribir como Formulario Oficial para tramitar las solicitudes de devolución de IVA a los turistas extranjeros no residentes en Colombia por la compra de bienes gravados en el territorio nacional y a los visitantes extranjeros no residentes en Colombia por la compra de bienes gravados, realizadas en las Unidades Especiales de Desarrollo Fronterizo, el Formato Modelo número 1344 "Solicitud de Devolución IVA a Turistas Extranjeros o Visitantes Extranjeros No Residentes en Colombia" versión en español y en inglés, diseños e instructivos que hacen parte integral de la presente Resolución.

Parágrafo. La Dirección de Impuestos y Aduanas Nacionales pondrá a disposición de los solicitantes el Formulario Modelo número 1344 de distribución gratuita, en su página web http://www.dian.gov.co/contenidos/servicios/formularios.html y en forma física en los sitios habilitados para su radicación.

Artículo 2°. *Vigencia*. La presente resolución rige a partir de la fecha de su publicación y deroga la Resolución número 000095 de abril 21 de 2014, la Resolución número 012300 de noviembre 13 de 2009 y las demás normas que le sean contrarias.

Publíquese y cúmplase.

Dada en Bogotá D. C., a 1° de diciembre de 2015.

El Director General,

Santiago Rojas Arroyo.

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