

Refund of revenues

Category: Other tax procedures

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The request that must contain:

- **Name or company name**
- **Legal domicile and other general of the taxpayer**
- **Condition of the interested party (taxpayer, recipient, withholding agent, or person responsible);**
- **NIT, account number and bank branch where you carry out your operations**
- **Date and reference of the contribution to the State Budget**
- **Documents proving the payment whose return is requested**
- **The financial statements, properly coined and signed by the highest level of management of the entity, when the erroneous contribution or in excess of the due is related to taxes associated with the activity.**
- **The signature of the owner, in the case of natural persons who keep accounts.**
- **The resolution issued by the competent authority, stating the reasons for the return, in case of non-tax income**

All documentary evidence that the taxpayer deems appropriate to support his request. The right to return prescribes the year as made (or declared) the entry as Undue or in excess of what is due.