

Deferral of debt

Category: Other tax procedures

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- • The document containing: names and surnames (if you are a natural person), name or company name (if you are a legal person); NIT and address of the legal domicile. In case of being formulated by the taxpayer's legal representative, it includes their names and surnames, permanent identity number or passport, and the legal address. It will also contain the tax debt that is to be deferred, amount, concept and date on which the voluntary term of payment of the tax ends. Causes that motivate the postponement, type of postponement that is requested, and if it were in installments, the terms that are needed.
 - Movable and immovable property of the debtor's or the person's assets, the amount of which is sufficient for the fulfillment of the tax debt; place, date of the request and the signature of the applicant, with a rubber stamp, in the case of legal entities.
 - Other documents that ONAT requires.
 - All documentary evidence that the debtor deems appropriate to support his request.
- The postponement is a power of the ONAT, which can postpone all or part of the tax debt. Its granting requires the payment of an interest. The postponement can be with or without fractionation, or combine both modalities. If requested before the expiration of the payment term, no late fee or tax penalties are required. Otherwise, it will include the amount of the principal (the tax or contribution to be settled), the surcharge for late payment, the fine for the offense committed, plus interest.
- Important! Once the postponement is signed, it is understood that the debtor renounces to claim.