



NOBOA, PEÑA & TORRES  
ABOGADOS ECUADOR

**FLASH LEGAL # 001135**

## “UPDATE ON WITHHOLDING AGENTS: New Qualified Subjects and Reform to the List in Resolution NAC-DGERCGC24-00000014”

Dear Clients and Friends:

On Friday, May 30, 2025, in the Seventh Supplement No. 49 of the Official Registry, the Internal Revenue Service (*Servicio de Rentas Internas - SRI*) Resolution No. NAC-DGERCGC25-00000010 was published. This resolution updates the list of taxpayers qualified as withholding agents for Income Tax and Value Added Tax (VAT).

It is important to note that taxpayers with a positive compliance history regarding their formal and substantive obligations may be designated as withholding agents.

### KEY POINTS:

#### 1. Withholding Agents:

- The SRI designates certain taxpayers as "**Withholding Agents**" for Income Tax and Value Added Tax.
- Taxpayers designated as Withholding Agents must withhold the tax at the time of making payments that constitute taxable income for their suppliers.

#### 2. Obligations of the Withholding Agent:

- They must withhold Income Tax and Value Added Tax on all their acquisitions as established by law.
- They must include the legend "**Withholding Agent**" and the corresponding resolution number on their sales receipts
- They are required to keep their information updated in the Taxpayer Registry (*Registro Único de Contribuyentes - RUC*).
- Withholding certificates must be issued within five (05) days from the date of invoice issuance or the accounting credit, whichever occurs first.

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### 3. Amendment:

This resolution amends Resolution NAC-DGERCGC24-00000014, published on April 23, 2024.

**NOTE:** Taxpayers are advised to review the updated list of Withholding Agents, which includes additions and removals of taxpayers.

We hope that you find this general information helpful. Please note that it is not intended to constitute legal advice. Should you have any specific inquiries, we would be pleased to provide further assistance.

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