



NOBOA, PEÑA & TORRES
ABOGADOS ECUADOR

FLASH LEGAL #001136

“UPDATE OF THE REGISTER OF SPECIAL TAXPAYERS”

Dear Clients and Friends:

On Friday, May 30, 2025, in the Seventh Supplement No. 49 of the Official Registry, Resolution No. NAC-DGERCGC25-00000011 of the Internal Revenue Service was published, whereby certain taxpayers were classified as special taxpayers.

PUNTOS IMPORTANTES:

1. Tax Obligations:

Effective **June 1, 2025**, taxpayers classified as special taxpayers must comply with all **tax obligations and formal duties** arising from this new status.

Las obligaciones tributarias impuestas por el SRI deberán ser presentadas **hasta el día nueve (09)** del respectivo mes de vencimiento de cada obligación, sin atender al noveno dígito de su Registro Único de Contribuyentes.

The tax obligations imposed by the Internal Revenue Service (*Servicio de Rentas Internas - SRI*) must be submitted by the ninth day of the respective month in which each obligation is due, regardless of the ninth digit of their Unique Taxpayer Registry (*Registro Único de Contribuyentes - RUC*).

If the due date falls on a mandatory rest day or a national or local holiday, the deadline will be moved to the previous business day.

2. Applicable Tax Regime: General Regime and Withholding Agent:

The taxpayer designated as a Special Taxpayer will act as a Withholding Agent for Income Tax and Value Added Tax (VAT) **on all of their acquisitions**.

3. Update of the RUC:

The SRI **will automatically update the RUC** of the qualified taxpayers.

Quito: Av. República de El Salvador N 36-230 y Av. Naciones Unidas,
Edificio Citibank, 2do piso. Teléfono: (593-2) 2 970-193 / 195 / 198 / 199
Guayaquil: Junín 114 y Malecón Simón Bolívar, Edificio Torres del Río, 8vo piso.
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Los contribuyentes pueden **reimprimir su RUC** desde www.sri.gob.ec → opción "**SRI en línea**" con su clave electrónica.

Taxpayers can **reprint their RUC** through www.sri.gob.ec → select the "**SRI en línea**" option using the electronic access key.

4. Electronic Invoicing System:

Qualified taxpayers must **update their electronic invoicing system** within a maximum period of **10 business days** from the effective date of the Resolution, that is, by **June 14, 2025**.

5. Revocation:

Con la presente resolución, queda **derogada** la Resolución NAC-DGERCGC25-00000006, publicada el **31 de marzo de 2025**.

By means of this resolution, Resolution NAC-DGERCGC25-00000006, published on **March 31, 2025**, is hereby **revoked**.

Note: Taxpayers are advised to review the official list and comply with the updates and obligations within the established deadlines to avoid penalties.

The list of new taxpayers can be reviewed by accessing the following link:

<https://www.sri.gob.ec/o/sri-portlet-biblioteca-alfresco-internet/descargar/484ec15c-73ed-4a7d-a6f1-1b139fd67574/01%20Especiales.pdf>

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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