



NOBOA, PEÑA & TORRES
ABOGADOS ECUADOR

LEGAL BULLETIN No. 3

“CONSTITUTIONAL COURT DECLARES LAWS UNCONSTITUTIONAL”

Dear Clients and Friends,

In our Legal Flash editions Nos. 1143 and 1145, we reported on the enactment of **the Organic Law on Public Integrity**, particularly highlighting the reduction of the interest rate to 50% of the referential active rate when the Tax Administration acknowledges credits in favour of taxpayers, as well as the forgiveness of interest, fines, and surcharges on tax obligations generated up to 31 December 2024. This law also introduced substantial amendments to the Organic Law of the National Public Procurement System.

Furthermore, in our Legal Bulletin dated 19 June 2025, we informed you of the enactment of the **Organic Law on National Solidarity**, which established reductions in income tax for donations made in favour of law enforcement agencies; additionally, it provides that simplified joint-stock companies (Sociedad por Acciones Simplificada - S.A.S.) are prohibited from engaging in financial activities, securities markets, insurance, strategic sectors, and mining.

By Reasoned Judgment No. 52-25-IN/25, published in the Constitutional Edition of Official Registry No. 96 dated 3 October 2025, **the Constitutional Court declared the unconstitutionality** of the two aforementioned laws.

Subsequently, in the Fourth Supplement to Official Registry No. 140 dated 7 October 2025, the **Organic Reform Law to the Organic Law of the National Public Procurement System** was published, which effectively amends virtually the entire content of said law. Given the breadth and scope of this law, we will provide an analysis of its key aspects in a forthcoming Legal Bulletin.

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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