



NOBOA, PEÑA & TORRES
ABOGADOS ECUADOR

FLASH LEGAL # 001176

Differential Foreign Currency Exit Tax Rates for Imports

Dear Clients and Friends:

In the Third Supplement to Official Register No. 195, dated December 31, 2025, Decree 272 was published, establishing the differential rate of the Foreign Currency Exit Tax for the year 2026.

Under this Decree, a rate of 2.5% of the Foreign Currency Exit Tax is set for imports corresponding to tariff subheadings of the productive sectors, and a rate of 0% is set for the pharmaceutical sector. The list of applicable tariff subheadings will be determined by the Ministry of Production by means of a ministerial agreement.

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.

NOBOA, PEÑA & TORRES ABOGADOS

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