



NOBOA, PEÑA & TORRES
ABOGADOS ECUADOR

FLASH LEGAL # 001173

“Immediate Submission of Electronic Invoices to the Internal Revenue Service”

Dear Clients and Friends:

We remind you that, effective January 1, 2026, all submissions of electronic invoices to the Internal Revenue Service (*Servicio de Rentas Internas - SRI*) must be made immediately on the same day they are issued. Until December 31, 2025, taxpayers may submit their electronic invoices within a maximum period of four business days from the date of generation.

Failure to comply may result in fines up to the equivalent of 30 unified basic salaries, or US\$14,460.00 for 2026.

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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