



NOBOA, PEÑA & TORRES  
ABOGADOS ECUADOR

**FLASH LEGAL # 001182**

## SRI ESTABLISHES NEW INCOME TAX WITHHOLDING AT SOURCE RATES

Dear Clients and Friends:

The Internal Revenue Service (*Servicio de Rentas Internas-SRI*) issued Resolution No. NAC-DGERCGC26-00000009, dated February 27, 2026, published in the Fourth Supplement to Official Register No. 223 of the same date, which modifies and updates the withholding at source rates for Income Tax applicable to payments or credits constituting taxable income for the recipients.

The new withholding rates apply from March 1, 2026.

Below is a summary of the main changes, which we recommend noting:

| Withholding Rate | Category   |
|------------------|--|
| 0%               | Interest paid to financial institutions and acquisitions from Simplified Regime for Entrepreneurs and Popular Businesses ( <i>Régimen Simplificado para Emprendedores y Negocios Populares-RIMPE</i> ) taxpayers – popular businesses.                   |
| 1%               | Passenger and cargo transport services; direct purchases from agricultural, livestock, and primary activity producers; acquisitions from RIMPE entrepreneur taxpayers.   |
| 1,75%            | Purchase of agricultural and livestock products from marketers who are not direct producers.   |
| 2%               | Purchase of tangible movable property; construction and urbanization activities; electricity; insurance and reinsurance premiums; financial leasing; payments made via credit or debit cards and digital platforms; and marketing of mineral substances. |

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|     |  |
|-----|--|
| 3%  | Services where labor predominates; advertising and media; financial yields and interest; and transactions supported by purchase settlements.   |
| 5%  | Professional services provided by domestic resident companies and commissions paid to domestic resident companies.   |
| 10% | Fees and professional services provided by individuals; real property leasing; royalties and intellectual property rights; teaching services; and payments related to image use, artists, athletes, or content creators  |
| 25% | Payments to non-resident individuals and non-Ecuador-domiciled companies, as well as other payments other than profits or dividends sent, paid, or credited abroad, at the general corporate Income Tax rate on the total payments or credits made.<br><br>If payments are made to residents, entities, or persons located in tax havens or low-tax jurisdictions, or subject to preferential tax regimes, withholding at source will apply at the maximum rate for individuals (37%). |

Transitionally, withholding receipts for transactions conducted between March 1 and 15, 2026, may be issued until March 31, 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.

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