

FLASH LEGAL # 001193
OBLIGATIONS TO BE FULFILLED IN JULY 2026

Dear Clients and Friends:

Below you will find an overview of the main tax, corporate and labor obligations that must be fulfilled in July 2026:

Tax Obligations:

- Recurring Obligations:
 - o During July 2026, the following periodic obligations must be fulfilled:
 - Monthly Value Added Tax return for June 2026;
 - Withholding at Source return for June 2026;
 - Special Excise Tax Return (if applicable) for June 2026;
 - Outgoing Foreign Exchange Tax Return for June 2026;
 - Simplified Transactions Annex (*Anexo de Transacciones Simplificado - ATS*) for June 2026;
 - Financial Transactions and Operations Report Annex, (*Reporte de Operaciones y Transacciones Económicas Financieras - ROTEF*) (if applicable) for June 2026.
 - o Individuals not required to maintain accounting records must file the semiannual value added tax return.
 - o Pursuant to the ninth digit of the Taxpayer Identification Number (*Registro Único de Contribuyentes - RUC*), the Tax Compliance Report must be submitted to the Internal Revenue Service (*Servicio de Rentas Internas - SRI*).

Corporate Obligations:

- Submission of Credit Sales Information to the Superintendence of Companies, Securities, and Insurance (*Superintendencia de Compañías, Valores y Seguros - SCVS*):
 - o National and foreign companies subject to the control of the SCVS must electronically submit, within the first ten days of July, information regarding credit sales they conduct, in compliance with the Codification of the SCVS Regulations. The information must be submitted on a quarterly basis (in January, April, July, and October, respectively). Correspondingly, the information to be submitted is for the second quarter of 2026.

Labor Obligations:

- Payment of Contributions to the Ecuadorian Social Security Institute (*Instituto Ecuatoriano de Seguridad Social - IESS*):
 - o Contributions corresponding to June 2026 are due by July 15, 2026.

Obligations to other Regulatory Authorities:

- Financial And Economic Analysis Unit (*Unidad de Análisis Financiero y Económico - UAFE*):
 - o The company's compliance officer must submit monthly reports and reports concerning unusual, unjustified, or suspicious transactions, regardless of the amount of the transaction.
 - o Companies that currently have a Manual for the Prevention of Money Laundering and the Financing of Crimes must update and approve it through a shareholders' meeting and register it. This does not preclude the regulatory body from requesting it at any time for review and oversight.
- Municipality of the Metropolitan District of Quito and Other Municipalities:
 - o The Urban Real Property Tax shall incur a late payment surcharge of 10% for payments made between July 1 and December 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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