

FLASH LEGAL # 001201

OBLIGATIONS TO BE FULFILLED IN OCTOBER 2026

Dear Clients and Friends:

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

Tax Obligations:

- Recurring Obligations:
 - During October 2026, the following periodic obligations must be fulfilled:
 - Monthly value added tax return for September 2026;
 - Withholding Tax Return for September 2026;
 - Special Excise Tax Return (if applicable) for September 2026;
 - Outgoing Foreign Exchange Tax Return for September 2026;
 - Simplified Transaction Annex (*ATS – Anexo de Transacciones Simplificado*) of September 2026;
 - Financial Transactions and Operations Report Annex, (*ROTEF - Reporte de Operaciones y Transacciones Económicas Financieras*) (if applicable) for September 2026.
- Occasional Obligations:
 - Advance payment on undistributed profits:
 - Companies that, by July 31, 2026, have not distributed or capitalized the accumulated profits from prior fiscal years must make the advance payment either in a single installment, in August, using code “1077 PAGO A CUENTA SOBRE UTILIDADES NO DISTRIBUIDAS” (*1077 Advance Payment on Undistributed Profits*); or in three installments, in August, September, and October, using code “1078 PAGO A CUENTA SOBRE UTILIDADES NO DISTRIBUIDAS CUOTAS” (*1078 ADVANCE PAYMENT ON UNDISTRIBUTED PROFITS - INSTALLMENTS*).

Corporate Obligations:

- Credit Sales Information Filing:
 - Domestic and foreign companies under the supervision of the Superintendency of Companies, Securities, and Insurance (SCVS), are required to submit their credit sales information electronically, in accordance with the Regulation for the Control of Credit Sales and Issuance of Restricted Circulation Cards. Submissions must be made quarterly, specifically in January, April, July, and October, with the third quarter of 2026 report due in October.
- Notification of External Auditor Engagement to the Superintendency of Companies, Securities, and Insurance:
 - Companies that, pursuant to the law, are required to engage external audit services must notify the SCVS of the name, corporate name, or denomination of the natural or legal person contracted within 30 days from the date of engagement.

Labor Obligations:

- Payment of Contributions to the Ecuadorian Social Security Institute (IESS – Instituto Ecuatoriano de Seguridad Social):
 - Corresponding to September 2026, which is due until 15 October 2026.
- Registration of the Fourteenth Remuneration Report:
 - The report of the fourteenth remuneration of the Highland and Amazon regions must be registered, according to the schedule established by the Ministry of Labor, detailed as follows:

Ninth Digit of RUC	Payment Date	Registration Date
6, 7, 8, 9, 0	By August 15, 2026	From September 21 to October 21

Obligations to other Regulatory Authorities:

- Financial And Economic Analysis Unit (Unidad de Análisis Financiero y Económico – UAFE):

- The companies' compliance officer must submit monthly reports and reports concerning unusual, unjustified, or suspicious transactions, irrespective of the amount of the transaction.
- 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:
 - 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.

NPTLegal
Abogados Ecuador

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