NPTLEGAL
ABOGADOS ECUADOR

FLASH LEGAL # 001205

OBLIGATIONS TO BE FULFILLED IN NOVEMBER 2026

Dear Clients and Friends:

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

Tax Obligations:

- Recurring Obligations:

  - During November 2026, the following recurring obligations must be fulfilled:

    - Monthly value added tax return for October 2026;
    - Withholding Tax Return for October 2026;
    - Special Excise Tax Return (if applicable) for October 2026;
    - Outgoing Foreign Exchange Tax Return for October 2026;
    - Simplified Transaction Annex *(ATS – Anexo de Transacciones Simplificado)* of October 2026;
    - Financial Transactions and Operations Report Annex, *(ROTEF - Reporte de Operaciones y Transacciones Económicas Financieras)* (if applicable) for October 2026.

Corporate Obligations:

- Notice for Submission of Report by Foreign Shareholders or Partners of National Companies

  - By 31 December 2026, foreign companies that are shareholders in Ecuadorian companies must submit, through its legal representative certain documents. These documents will then be filed to the Superintendence of Companies, Securities and Insurance. These are the required documents:

    - Certificate of Legal Existence: A certificate issued by the competent authority in the company country of origin, duly legalized or apostilled.

    - List of Shareholders: A complete list of all shareholders, including their names, marital status, nationality, address, and email. This list must be certified by a public notary and legalized or apostilled.

- If the foreign company is registered on one or more foreign stock exchanges, it must also provide a sworn declaration confirming this registration and stating that its entire capital is represented exclusively by shares or nominative titles.

Labor Obligations:

- Payment of Contributions to the Ecuadorian Social Security Institute *(IESS – Instituto Ecuatoriano de Seguridad Social)*:

  - Corresponding to October 2026, which is due until 15 November 2026.

- Registration of Equal Pay Training in the Unified Labor System *(Sistema Único de Trabajo - SUT)*:

  - The registration deadline is November 30, 2026.

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.

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