

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

ECUADOR

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in a Note Verbale from the Embassy of Ecuador in France and in the instrument of ratification, deposited simultaneously with the Secretary General of the OECD on 26 August 2019 – Or. Engl./Spa. (in force since 1 December 2019)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Income tax (*Impuesto a la renta*);
 - . Participation of labour in profits of mining rights holders, attributable to the State (*Participación laboral en las utilidades de titulares de derechos mineros, atribuibles al Estado*);
 - . Mineral exploitation royalties (*Regalías a la explotación de minerales*)
 - . Adjustment required to comply with Article 408 of the Constitution, applicable to the exploitation of non-renewable natural resources (*Ajuste necesario para cumplir con lo dispuesto en el artículo 408 de la Constitución, correspondiente a la explotación de recursos naturales no renovables*).
- . **Article 2, paragraph 1.a.ii:** Income tax on gains from the alienation of shares, participations, other rights in the capital of entities, or other exploration, exploitation, concession or similar rights (*Impuesto a la renta único a la utilidad en la enajenación de acciones, participaciones, otros derechos representativos de capital u otros derechos que permitan la exploración, explotación, concesión o similares*).
- . **Article 2, paragraph 1.a.iii:** Tax on assets held abroad (*Impuesto a los activos en el exterior*).
- . **Article 2, paragraph 1.b.iii.A:** Income tax on worth increases from inheritances, estates, gifts, findings and similar sources (*Impuesto a la renta por incrementos patrimoniales provenientes de herencias, legados, donaciones, hallazgos y otros de naturaleza análoga*).
- . **Article 2, paragraph 1.b.iii.C:** Value added tax (*Impuesto al valor agregado IVA*).
- . **Article 2, paragraph 1.b.iii.D:** Special consumption tax (*Impuesto a los consumos especiales ICE*).
- . **Article 2, paragraph 1.b.iii.E:** Tax on the ownership of motor vehicles (*Impuesto a la propiedad de vehículos motorizados*).
- . **Article 2, paragraph 1.b.iii.G:**
 - . Ecuadorian simplified tax regime (*Regimen impositivo simplificado ecuatoriano RISE*);
 - . Currency outflow tax (*Impuesto a la salida de divisas ISD*);
 - . Redeemable tax on nonreturnable plastic bottles (*Impuesto redimible a las botellas plásticas no retornables*);
 - . Mining concession conservation patents (*Patentes de conservación de concesiones mineras*).

ANNEX B – Competent Authorities

The Director of the Internal Revenue Service or its authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

Any individual possessing Ecuadorian nationality or citizenship and any legal person, association or other entity deriving its status as such from the laws in force in Ecuador.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>