

THE TAXPAYERS' RIGHTS

The Internal Revenue Service of Ecuador –*Servicio de Rentas Internas (SRI)* – has as a strategic goal to increase the awareness of citizens regarding their fiscal duties and rights.

Through the circular N° NAC-DGECCGC17-00000004 published in the Official Registry Supplement No. 980 of April the 7th, 2017; the Internal Revenue Service of Ecuador –*Servicio de Rentas Internas (SRI)* – has informed that, for tributary purposes, in addition to the rights established in the Constitution and laws of the Republic, it recognizes as the rights of taxpayers and other taxable subjects administered by SRI, among others, those mentioned in the following classifications:

1. Treatment and confidentiality rights
2. Assistance and collaboration rights
3. Economic rights
4. Information rights
5. Procedural rights

1. The following are considered treatment and confidentiality rights:

- a. The right to be treated with all due respect, without discrimination, with courtesy and consideration by Tax Administration personnel.
- b. The right for tax declarations, information, data, reports and tax background, under the terms and conditions provided by the law, to be treated as classified.

2. The following are considered assistance and collaboration rights:

- a. The right to be informed and assisted by this Tax Administration in the exercise of their rights and in the compliance of their tributary obligations.
- b. The right to formulate inquiries and to obtain a timely response, in accordance with the deadlines established by law.

3. The following are considered economic rights:

- a. The right to a refund of due and undue payments, as well as overpayments, in either corresponding case.

- b. The right to request a statute of limitation period.
- c. The right to apply the expiry regime of the powers of this Tax Administration.

4. The following are considered information rights:

- a. The right to access to information related to the taxpayer or their goods.
- b. The right to know the status of all procedures in which the taxpayer is part of.
- c. The right to be informed in the beginning of any enforcement or audit actions related to the taxpayer or their goods, their nature and scope, as well as their rights and duties in the course of such actions; and to be developed in a timely response, in accordance with the deadlines established by law.

5. The following are considered procedural rights:

- a. The right to corrections in tax declarations, in accordance with the law.
- b. The right to contest the acts of this Tax Administration which the taxpayer considers to affect them, according to the established in the current tax legislation and to obtain a specific and motivated pronouncement of this Tax Administration.
- c. The right to present petitions and requests before this Tax Administration, according to the current tax legislation.
- d. The right to present tributary or administrative denunciations, complaints, suggestions and compliments before this Tax Administration.
- e. The right to a proper defense and process.
- f. The right to present allegations and evidence before the administrative authorities, in accordance to the legal system.

For further information, you can visit our website www.sri.gob.ec or contact our Attention Call Center at 1700 SRI SRI (774 774).