

REGISTRATION, DECLARATION AND PAYMENT OF NON-RESIDENT DIGITAL SERVICE PROVIDERS ACTING AS VAT COLLECTION AGENTS

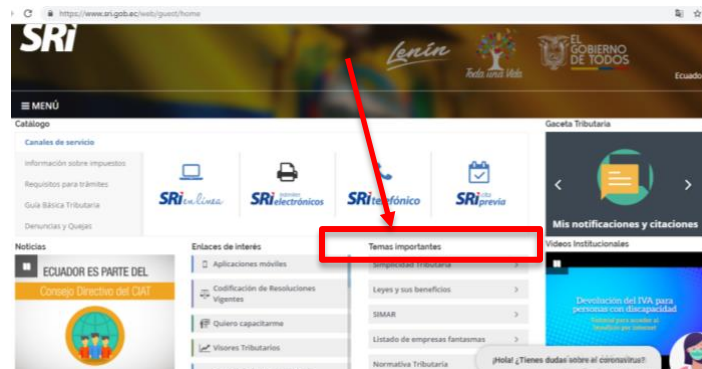
REGISTRATION OF NON-RESIDENT DIGITAL SERVICE PROVIDERS

Non-resident digital service providers who decide to register as VAT collection agents, prior to assuming their obligations to declare and pay this tax, must register in the Unique Taxpayer Registry (from now on RUC for the Spanish acronym: Registro Único de Contribuyentes).

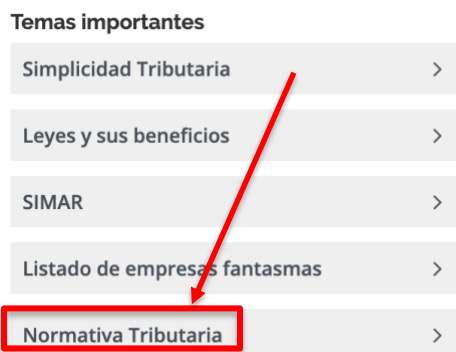
This registration won't generate a permanent establishment in Ecuador for the non-resident digital service provider.

In order to register themselves, non-resident digital service providers must enter the SRI (for the Spanish acronym: Servicio de Rentas Internas) web portal (www.sri.gob.ec) and follow the instructions below:

1. Enter the web portal www.sri.gob.ec.
2. Locate the TEMAS IMPORTANTES section



3. Choose **NORMATIVA TRIBUTARIA**



4. The **DIGITAL SERVICES** option will be opened, detailing the documents that must be attached for the registration of foreign digital services' providers.

5. To register, the provider must send these documents in PDF format by email to serviciosdigitales@sri.gob.ec.



6. If all requirements are met and all necessary documentation has been submitted, SRI will send the RUC number and a link for the petitioner to create and activate his or her online service password.

SRI will keep published in its web portal a list (cadaster) of digital service providers, which will be updated quarterly, until the 15th of each month in January, April, July, and October. If this date coincides with a non-working day in Ecuador, the deadline will be moved to the next business day.

Based on the records approved by SRI, this list will identify those non-residents providers that are registered and therefore are VAT collection agents.

It is important to consider that after the registration application has been approved, the digital service provider will assume the quality of collection agent from the first day of the month following the update of the list of digital service providers.

Consequently, the condition of collection agent operates according to the following:

Approval date of the application for enrollment in the RUC:	Deadline for the cadaster update	Start date of the designation as VAT collection agent
Between January 1 and March 31	April 15	May 1
Between April 1 and June 30	July 15	August 1
Between July 1 and September 30	October 15	November 1
Between October 1 and December 31	January 15	February 1

VAT DECLARATION OF NON-RESIDENT DIGITAL SERVICE PROVIDERS ACTING AS COLLECTION AGENTS

1. Enter the web portal www.sri.gob.ec.
2. Login to Servicios en Línea.



SRI en línea

3. In the upper right, enter Iniciar Sesión.



4. Enter RUC and password

A blue login form for "SRI en línea". It features three input fields: "*RUC / C.I. / Pasaporte" with the value "170000000001", "C.I. adicional" with the value "1700000001", and "*Clave" with the value "Clave". Below the fields is an "Ingresar" button and a "Recuperar clave" link.

5. Choose DECLARACIONES and ELABORACIÓN Y ENVÍO DE DECLARACIONES on the left side of the web page.



6. Enter VAT FORM

Impuesto al Valor Agregado (IVA)

Formulario IVA

Formulario de IVA

7. Prepare the VAT declaration, choose monthly declaration and the period to declare. Then click "Siguiete"

Período fiscal

*Obligación:	*Período
2011 - DECLARACIÓN MENSUAL DE IVA	05/2020


Siguiente ▶

8. Answer the profiling questions and click "Siguiete".

Preguntas

Las siguientes preguntas son muy importantes para facilitar su declaración, respóndalas correctamente. Algunos campos contendrán datos validados por el SRI.

Responda las siguientes preguntas:

¿Requiere informar valores en su declaración de este período? 

Note: if the collection agent had not received any income from the importation of his digital services in Ecuador during the period declared, he must present his declaration and in the first question (*Do you have any amounts to report in this fiscal period?*) answer "no".

9. Prepare the VAT declaration based on the enabled boxes and click "Siguiete".

VENTAS			
El valor de ventas que se muestra en Información Fiscal proviene de Facturación Electrónica, y corresponde al total de sus transacciones; distribuya este valor en los casilleros de acuerdo a su necesidad.			
RESUMEN DE VENTAS Y OTRAS OPERACIONES DEL PERIODO QUE DECLARA	VALOR BRUTO	VALOR NETO (VALOR BRUTO - N/C)	IMPUESTO GENERADO
Ventas locales (excluye activos fijos) gravadas tarifa diferente de cero	401	411	0.00

Note: in case a payment is reversed in favor of a client, if the VAT attributable to this service was declared and paid to the SRI, the provider can register the reversed amount in the declaration corresponding to the period in which the refund took place. For this purpose, in this box the provider should registered the reversed amount (without VAT).

Reference: Article 15 of the Resolution [NAC-DGERCGC20-00000055](#)

10. Review "Resumen de la declaración" and click "Siguiete"

Resumen de la declaración

Impuesto:	USD 1.20
Interés:	USD 0.01
Multa:	USD 0.04
Total a pagar:	USD 1.25

[Detalle de interés y multa](#)

11. Choose the "Formas de pago" option in payment methods and click "Aceptar".

Formas de pago

Seleccione el medio de pago que desee utilizar.

Medios de pago	Valor a utilizar
<input checked="" type="radio"/> Otras formas de pago (Tarjetas de crédito, botón web o ventanillas de instituciones financieras)	USD 1.25

PAYMENT OF VAT BY NON-RESIDENT DIGITAL SERVICE PROVIDERS ACTING AS COLLECTION AGENTS

1. For paying the tax to the SRI, the non-resident digital service provider must make a foreign transfer to the following account

RECIPIENT'S NAME	BANCO CENTRAL DEL ECUADOR (with the instruction of future account credit 01331739 CCU SRI-IVA-IMPORTACION SERVICIOS DIGITALES-FT)
SWIFT CODE	BCENECEQ
ACCOUNT NUMBER	101602
BENEFICIARY BANK	FONDO LATINOAMERICANO DE RESERVAS, FLAR
SWIFT CODE	FLARCOBB
INTERMEDIATE BANK	BANK OF AMERICA NEW YORK
SWIFT CODE	BOFAUS3N
FLAR ACCOUNT NUMBER AT BANK OF AMERICA	6550139851

Subsequently, the non-resident digital service provider must send an email to the SRI (recaudacion@sri.gob.ec) within the declaration and payment deadline, informing that the payment was made, and must include mandatory the following:

- a. Identification Number (RUC),
- b. Business Name,
- c. Payment receipt number,
- d. Amount paid,
- e. Financial Institution through which the transfer was made,
- f. Number of the “*Comprobante Electrónico para el Pago*” (CEP) (Electronic Receipt for Payment)
- g. Payment Date.

TO KEEP IN MIND

1. Declare and pay the same day, in order to avoid differences between the declared and paid value.
2. On the declaration any amount must be registered in the legal tender in Ecuador (United States Dollar). Payments made in a different currency would be subjected to the currency convertibility provisions. However, if due to this convertibility it appears a difference between the amount to pay and the amount effectively received, this will be notified to the collection agent, who must transfer the missing value and the corresponding interests.
3. The deadlines for declaration and payment are as follows:

Declared period	Expiration date for the declaration and payment (until) (Deadline for declaration)
January	February 15
February	March 15
March	April 15
April	May 15
May	June 15
June	July 15
July	August 15
August	September 15
September	October 15
October	November 15
November	December 15
December	January 15

4. For purposes of reconciling, payment will be considered the date on which the transfer takes effect to the account designated by the Central Bank of the Ecuador on behalf of the SRI.
5. The commission and any financial cost for the international transfer must be borne by the collection agent when requesting the transfer to the issuing bank.
6. The SRI will consider as the payment date, the date on which the transfer was made effective in the account designated for this purpose.
7. If the SRI does not receive the full amount due in the respective account, this will constitute a partial payment and will generate the respective interests.
8. In the event that the digital service provider wishes to stop acting as a collection agent, it must submit its request for suspension or cancellation of the RUC (as appropriate) by email (serviciosdigitales@sri.gob.ec), attaching the requirements detailed in the Web page.
9. The exclusion of the collection agents of the list of digital services providers will be carried out according to the following:

Date of the cancellation or suspension of the RUC	Deadline for the cadaster update	End date of the designation as VAT collection (include) agent	Deadline for submit the last VAT declaration*:
Between January 1 and March 31	April 15	April 30	May 15 (for VAT received until April 30)

Date of the cancellation or suspension of the RUC	Deadline for the cadaster update	End date of the designation as VAT collection (include) agent	Deadline for submit the last VAT declaration*:
Between April 1 and June 30	July 15	July 31	August 15 (for VAT received until July 31)
Between July 1 and September 30	October 15	October 31	November 15 (for VAT received until October 31)
Between October 1 and December 31	January 15	January 31	February 15 (for VAT received until January 31)

*Notwithstanding the cancellation or suspension of the RUC, the collection agent must declare and pay the VAT that he has perceived during the period he has practiced as VAT collection agent.

10. In case of over or undue payments, the provider can send by email (tramitespichincha@sri.gob.ec) a refund request according to the format available at the web portal, signed by the provider or his legal agent (if any).