

In the Tax Code of Ecuador, article 30.1 stipulate the taxpayers rights, that in addition to those established in other legal regulations, are:

1. To be treated with impartiality, respect, without discrimination, with courtesy, consideration and ethics by the personnel of the Tax Administration.
2. To be informed and assisted in a correct and truthful way by the tax administration in the exercise of their rights and the fulfillment of their tax obligations.
3. To make inquiries and to obtain a timely responses, in accordance with the established legal deadlines.
4. To submit requests, petitions and claims in accordance with the law and to receive a response on time.
5. To have access to information held by the tax authorities, relating to him/herself or his/her assets;
6. To have access to administrative proceedings / actions and to know the status of the procedures, as well as request copies -at his or her own expenses- of the administrative files in which he or she is a party.
7. To be informed at the beginning of the control or supervision actions related to himself or his assets. To be informed about the nature and scope of these actions, as well as his/her rights and duties during the course of such actions and that these are developed within the terms of the Law;
8. To know the identity of the server of the Tax Administration, under whose responsibility remains the procedures in which the taxpayer is a part of.
9. Not to provide documents already submitted, and which are in the possession of the tax authorities;
10. To make correction of tax declarations, in the form and with the limits stipulated in this Tax Code and in the law.
11. To impugn the acts of the tax authorities in which it is deemed to be affected, in accordance with the provisions/stipulations of this Code, and to obtain an express and reasoned pronouncement by the tax authorities;
12. To submit tax, administrative, complaints and suggestions with the tax administration;
13. To obtain a tax refund paid unduly or in excess that proceed in accordance with the law and with the default interest provided for in this code without the need to be expressly requested.

14. To the recognition of the benefits or tax regimes that are applicable, in accordance with the law. and

15. To request that the documentation -exhibited or given to the official- be placed on record, as well as all the verbal statements made, by the officials and the taxpayers, within the administrative processes.

The authorities, Tax Administration servers/officials or public employees who prevent the effective enjoyment of the rights provided for in this article, will be sanctioned in accordance with the disciplinary regime provided in the Public Service Organic Law / Organic Law of the Public Service.