



**NOBOA, PEÑA & TORRES**  
ABOGADOS ECUADOR

**FLASH LEGAL # 001110**

## “15% VAT IN 2025 AND WITHHOLDING TAX ANNEX UNDER EMPLOYMENT RELATIONSHIPS”

Dear Clients and Friends,

### 1. VAT RATE:

On December 4, 2024, the President of the Republic issued Executive Decree No. 470, which establishes that the VAT rate will remain at 15% throughout the year 2025.

### 2. WITHHOLDING TAX UNDER EMPLOYMENT RELATIONSHIPS:

Through Resolution NAC-DGERCGC24-00000037, published in Supplement No. 5 of Official Gazette No. 698 on December 5, 2024, the deadlines for submitting the annex for withholding taxes under employment relationships are established, based on the ninth digit of the respective taxpayer's Value Added Tax Registry (VAT), according to the following table:

NINTH VAT DIGIT	DEADLINE FOR SUBMISSION
1	January 21
2	January 23
3	January 25
4	January 27
5	January 29
6	January 31
7	January 1
8	January 3
9	January 5
0	January 7

When a due date coincides with mandatory rest days or public holidays, it will be moved to the next business day.

Quito: Av. República de El Salvador N 36-230 y Av. Naciones Unidas,  
Edificio Citibank, 2do piso. Teléfono: (593-2) 2 970-193 / 195 / 198 / 199

Guayaquil: Junín 114 y Malecón Simón Bolívar, Edificio Torres del Río, 8vo piso.  
PBX: (593-4) 2 300-814





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Taxpayers are required to submit the annex established in this Resolution, even in cases where no withholding was generated during the period.

We hope this general information, which does not constitute legal advice, will be useful to you. Should you have any specific questions or concerns, we would be pleased to assist you.

**NOBOA, PEÑA & TORRES ABOGADOS**  
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