

Information on Tax Identification Numbers - Ecuador

Section I – TIN Description

1. TAXPAYER'S UNIQUE REGISTRY

The tax identification number in Ecuador is known as the Taxpayer's Unique Registry (RUC by its acronym in Spanish), whose function is to register and identify taxpayers for tax purposes and provide this information to the Internal Revenue Service of Ecuador.

In the following cases a tax identification number (RUC) must be obtained:

- Any individual, legal person and entity without juridical personality, national or foreign, who initiates or carries out economic activities in Ecuador on a permanent or occasional basis or that is a holder of goods or rights that generate or obtain profits, benefits, remunerations, fees, and other income, subject to taxation in Ecuador.
- Public sector entities, the Armed Forces, and the National Police, as well as any entity, foundation, cooperative, corporation, or similar entity, with any kind of denomination, whether it seeks profit or not.
- Foreign companies, resident either in tax havens or in any other jurisdiction that own immovable property in Ecuador, even if such property neither generates nor obtains income subject to taxation in Ecuador. Notaries and property registrars shall not celebrate public deeds or complete entries without prior compliance with this requirement.

International organizations with offices in Ecuador, embassies, consulates, and commercial offices of countries with which Ecuador maintains diplomatic, consular or commercial relations, are not required to obtain a tax identification number (RUC) but may do so if they consider it convenient.

2. ID CARD

The Organic Law for the Management of Identity and Civil Data establishes that the identity card is the public document whose purpose is to identify Ecuadorian and foreign persons in Ecuador. The identification card number is exclusive and may not be assigned to another person.

It is conferred by the General Directorate of Civil Registry, Identification, and Identification cards, by its nature, will have the character of unique in Ecuador with legal validity for all public and private acts.

It is mandatory to obtain an identity card for Ecuadorians from the age of 18 and for foreign citizens residing in Ecuador.

3. PASSPORT

Article 149 of the Organic Law of Human Mobility establishes that the passport is the official travel document, personal, individual, and non-transferable, which identifies a person and allows its holder to enter, leave and move inside and outside the national territory.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1: Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals

No

Entities

Yes

Section II – TIN Structure

1. TAXPAYER'S UNIQUE REGISTRY

Pursuant to Article 3 of the Regulations for the Application of the Unique Taxpayer Registry Law, the Ecuadorian tax identification number (RUC) consists of thirteen numeric digits, without letters or special characters.

• **INDIVIDUALS: ECUADORIANS AND FOREIGN RESIDENTS**

Ten digits of the identity or citizenship card:

The last three digits are always 001.

1716537341 001
ID Card
TIN

• **PRIVATE COMPANIES AND NON-RESIDENT FOREIGN INDIVIDUALS (NON-HOLDERS OF A CARD OF IDENTITY OR CITIZENSHIP)**

Two first digits: the code of the province where the RUC was issued.

Third digit: it is always 9.

From the fourth to the ninth digit: consecutive numbers.

Tenth digit: check digit.

The last three digits are always 001.

9
0296537341 001
Province's code Consecutive numbers
TIN

- **PUBLIC ENTITIES**

Two first digits: the code of the province where the RUC was issued.

Third digit: it is always 6.

From the fourth to the eighth digit: consecutive numbers.

Ninth digit: check digit.

Tenth digit: it is always 0.

The last three digits are always 001.



Remember: To validate the RUC of private companies, non-resident foreign individuals or public entities, you may make the query on the web portal: <https://srienlinea.sri.gob.ec/sri-enlinea/SriRucWeb/ConsultaRuc/Consultas/consultaRuc>

2. ID CARD

Article 94 of the Organic Law for the Management of Identity and Civil Data provides that the identity card shall contain in its header the legend: "Republic of Ecuador. General Directorate of Civil Registry, Identification and Identification cards " and, at least, the following data:

FRONT:

1. First and last names
2. Nationality
3. Date of birth
4. Place of birth
5. Unique identification number
6. Signature of the holder
7. Expiration date
8. Document number
9. Gender
10. Condition



BACK:

- 11. Parents' last names and first names
- 12. Marital status
- 13. Surname and first names of spouse or partner
- 14. Place and date of issue
- 15. Signature of the competent authority
- 16. Willingness to donate
- 17. Disability status and percentage
- 18. Blood type
- 19. Fingerprint code



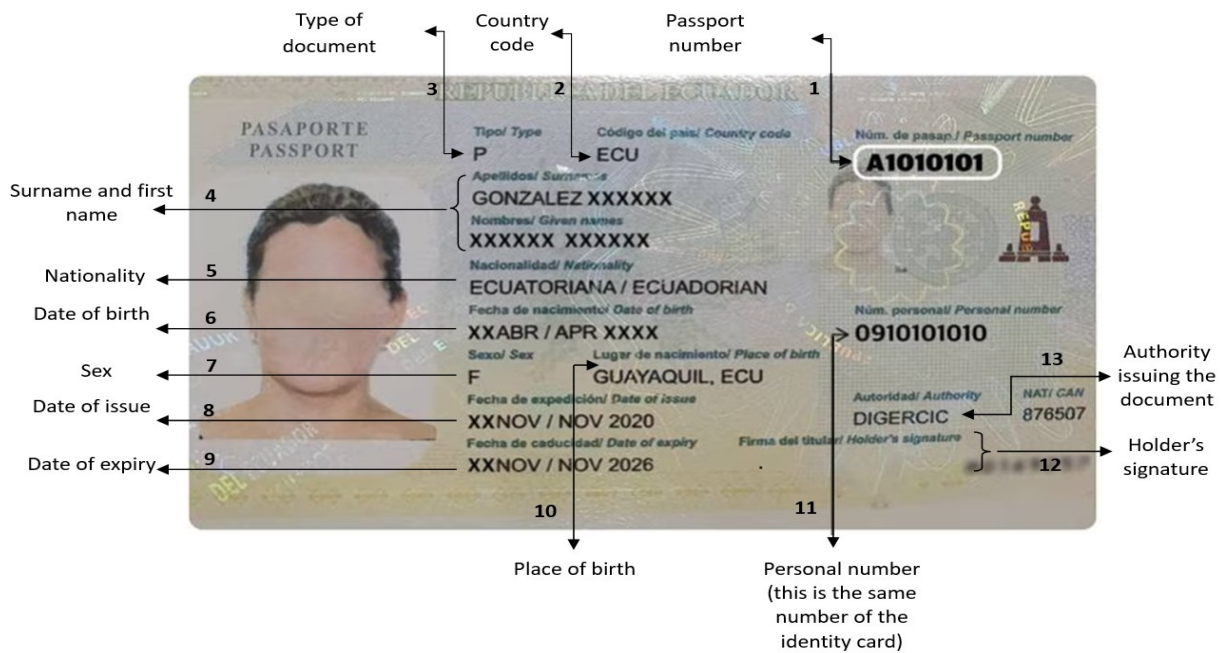
3. PASSPORT

The data contained in the passport are:

- 1. Passport number

2. Country code
3. Type of document
4. Surname and first name
5. Nationality
6. Date of birth
7. Sex
8. Date of issue
9. Date of expiry
10. Place of birth
11. Personal number (this is the same number of the identity card)
12. Holder's signature
13. Authority issuing the document.

FRONT:



Section III – Where to find TINs?

1. TAXPAYER'S UNIQUE REGISTRY

In accordance with article 10 of the Taxpayer's Unique Registry Law, the tax identification number must be included in the following documents:

- a) Military Certificate or Certificate of the Armed Forces;
- b) Certificate of personal records conferred by the National Civil Police;
- c) Social Security personal affiliation document;
- d) Driver's licenses;
- e) Trade registries;

- f) Industrial registries;
- g) Agriculture credentials;
- h) Chambers of Handicrafts and Small Industries affiliation document;
- i) Professional Associations credentials;
- j) Importers and exporters registries;
- k) Documents that contain the vehicle registration (except car plates);
- l) Property Cadastre;
- m) Forms and receipts of payment of taxes of any kind, the collection of which is performed by any type of institution;
- n) Certificate of not having debts due to public institutions;
- o) Invoices, bills, receipts and any accounting document granted by taxpayers for acts of commerce or services;
- p) Payrolls from any public or private entity;
- q) Import permits, export policies and customs applications;
- r) Any document that the State and all public and private institutions confer in favor of third parties, whenever they are related to tax matters; and,
- s) Labels and product packages that physically permit such inclusion.

2. ID CARD

Pursuant to Article 97 of the Regulations of the Organic Law for the Management of Identity and Civil Data, the identification of a person shall be accredited in public and/or private acts with the presentation of the identity card. The authentication and ownership of the data declared by the person for a service or procedure, whether public or private, shall be carried out through biometric comparison or other mechanisms provided by the institution responsible for civil registration and identification.

3. PASSPORT

Article 182 of the Regulations to the Organic Law of Human Mobility establishes that the passport is the travel document that allows Ecuadorian citizens to enter and leave the national territory and to identify themselves abroad.

Section IV – TIN information on the domestic website

In the following link you can find general information related to the Tax Identification Number (TIN) in Ecuador (Registro Único de Contribuyentes - RUC), only in Spanish:

<https://www.sri.gob.ec/ruc-personas-naturales>

<https://www.sri.gob.ec/ruc-sociedades>

To obtain the data of registered taxpayers, you can follow the link below:

<https://srienlinea.sri.gob.ec/sri-en-linea/SriRucWeb/ConsultaRuc/Consultas/consultaRuc>

Section V – Contact point for further information

Jessica Geovanna Rodríguez Chicaiza

Automatic Exchange of Financial Account Information under Global Forum standards

Email: jgrodriguez@sri.gob.ec