



**#Balta**  
Tax & Legal



# NEWS

[www.balta.com.ec](http://www.balta.com.ec)

# RESOLUTION No. NAC-DGERCG23-00000012

(6 April 2023)

## AMENDMENT TO THE RULES FOR APPLICATION OF THE SIMPLIFIED REGIME FOR ENTREPRENEURS AND SMALL BUSINESS (RIMPE)

The SRI issued an Amendment for the Extension of the Deadline for Taxpayers that are within the RIMPE referential registry for FY2022, to be until May, 2023. The extension includes the filing of Value Added Tax Returns (VAT), Withholding Tax Returns (WHT) and the Simplified Transactional Annex (STA) for the FY2022, gJanuary, February and March 2023.

-----XXX-----

Through Resolution No. NAC-DGERCG23-00000012 dated April, 6, 2023; The filing of VAT returns, WHT and the STA for FY2022, January, February and March 2023 will have an extension until May 2023 for

**RIMPE Taxpayers** with the following economic activities:

ACTIVITY CODE	ACTIVITY DESCRIPTION
G47990201	RETAIL SALES BY COMMISSION AGENTS (NOT DEPENDENT ON STORES); INCLUDES AUCTION HOUSE ACTIVITIES (RETAIL).
G46100901	INTERMEDIARIES IN THE TRADE OF MISCELLANEOUS PRODUCTS.
G46100201	INTERMEDIARIES IN THE TRADE OF FUELS, MINERALS, METALS, AND INDUSTRIAL CHEMICALS, INCLUDING FERTILIZERS.
G46100301	INTERMEDIARIES IN THE TIMBER AND BUILDING MATERIALS TRADE.

ACTIVITY CODE	ACTIVITY DESCRIPTION
G46100401	BROKERS OF TRADE IN MACHINERY, INDUSTRIAL EQUIPMENT, SHIPS AND AIRCRAFTS.
G46100501	INTERMEDIARIES IN THE FURNITURE, HOUSEHOLD GOODS AND HARDWARE TRADE.
G46100601	INTERMEDIARIES IN TRADE OF TEXTILES, CLOTHING, FUR, FOOTWEAR AND LEATHER GOODS.
G46100701	INTERMEDIARIES IN THE TRADE OF FOOD, BEVERAGES AND TOBACCO PRODUCTS.
G46100101	INTERMEDIARIES IN THE TRADE OF AGRICULTURAL RAW MATERIALS, LIVE ANIMALS, TEXTILE RAW MATERIALS AND SEMI-FINISHED PRODUCTS.



The deadlines according to the ninth digit of RUC (Tax ID) are as listed below:

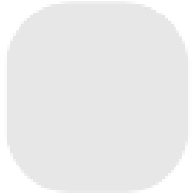
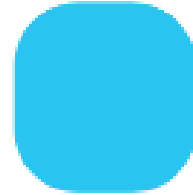
If 9th digit is	Deadline (up to date)
1	May 10
2	May 12
3	May 14
4	May 16
5	May 18
6	May 20
7	May 22
8	May 24
9	May 26
0	May 28

For **taxpayers excluded from the RIMPE Regime by the Tax Administration (IRS Ecuador) during March 2023** with **activities included detailed in Annex I** of the Resolution No. NAC-DGERCG23-00000012, the **filing deadline is also extended until May 2023** with the same deadlines.

**NOTE: This Resolution will become effective as of its publication in the Official Gazette, which is in process.**



**Contáctanos**



**Fernando Peralta I**  
Partner ■■■

Tax & Transfer Pricing

✉ feperalta@balta.com.ec

📞 +(593) 4 601 6401



**Christian Baquerizo**  
Partner ■■■

Legal & Tax

✉ cbaquerizo@balta.com.ec

📞 +(593) 4 601 6401



# #Balta

©2023 Balta Ecuador.  
Todos los derechos reservados.

Debemos señalar que la información, criterio, opinión o interpretación incluidos en este mensaje o sus adjuntos se basan en información que nos fue proporcionada y ha sido elaborado en función de nuestro criterio técnico y observando el estricto cumplimiento de las normas tributarias y legales ecuatorianas, por lo que NO se debe entender que fueron elaborados para evitar el cumplimiento de la normativa fiscal y legal ecuatoriana. No somos responsables de las decisiones de gestión que se pudieran tomar de la lectura de lo señalado en este e-mail o de sus adjuntos. Aunque nuestra interpretación pueda diferir de la que pueda tener la Administración Tributaria Ecuatoriana, otras autoridades ecuatorianas o terceros, sin embargo, deseamos hacerle conocer que nuestros análisis, criterios u opiniones se basan en las normas que hacemos referencia y las aplicamos y/o interpretamos de acuerdo a la normativa vigente y a los principios y metodologías admitidas en Derecho y aplicables en Ecuador.

[www.balta.com.ec/publicaciones/](http://www.balta.com.ec/publicaciones/)