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# NEWS

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## RESOLUTION SRI

### REFORMS TO THE RESOLUTION CONCERNING THE APPLICATION OF CONTROL MECHANISMS FOR FISCAL TRACEABILITY ON ALCOHOLIC BEVERAGES, INDUSTRIAL BEER AND CIGARETTES TAXED WITH ICE

Through Resolution No. NAC-DGERCGC23-00000024 of September 13, 2023 published in Second Supplement to the Official Gazette No. 396 of September 14, 2023 the Internal Revenue Service of Ecuador (SRI) establishes reforms to the Resolution concerning the Application of Control Mechanisms for the Fiscal Traceability of Alcoholic Beverages, Industrial Beer and Cigarettes taxed with ICE, **effective as of October 1, 2023.**

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Regarding the Fiscal Traceability of products taxed with the Special Consumption Tax (ICE) in Ecuador, relevant changes have been introduced through Resolution No. NAC-DGERCGC23-00000024. Such Resolution focuses on reforming Resolution No. NAC-DGERCGC21-00000019 and its amendments, regarding the mechanisms for identification, marking, authentication, tracking and traceability of goods taxed with ICE such as alcoholic beverages, Industrial Beer and Cigarettes. The following are the key

points and the most relevant modifications of the Resolution.

- The reform maintains the regulation of identification, marking, authentication, tracking and fiscal traceability for alcoholic beverages, cigarettes and industrial beer, **but expressly excludes imported industrial beer from such scheme. Note: It should be remembered that craft beer is not subject to the mechanisms of product marking.**



- SRI retains the power to include new products under these control mechanisms, including those that are not taxed with ICE, for which the prior request of the regulatory public entity is required and the corresponding technical evaluation must be included.
- The reform reduces the reporting deadline. **Now, suppliers must send**

**the information of the activated Physical Security Components (CFS) on a weekly basis** (previously on a monthly

basis); until SRI makes the technological implementation for the reception of such information on a daily basis (24 hours).

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As experts in the field, we understand that **legislative changes and regulations** can generate doubts and concerns. So we are committed to being your trusted partner and providing clear and accurate answers to all your questions. **Our team of highly trained professionals** is here to guide you through any legal or tax challenges you may face.

If you have any questions, concerns or would like to take advantage of our services, please do not hesitate to contact us. We are eager to listen to your inquiry and offer solutions tailored to your business needs.



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