

Information on Tax Identification Numbers - Ecuador

Section I – TIN Description

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

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

- Any individual, juridical 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.

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

No

Section II – TIN Structure

The Ecuadorian tax identification number (RUC) consists of thirteen numeric digits, without letters or special characters.

- **INDIVIDUALS: ECUADORIANS AND FOREIGN RESIDENTS**

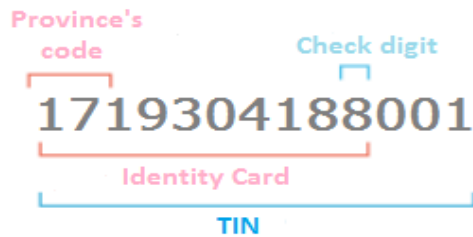
Ten digits of the identity or citizenship card:

Two first digits from the card of identity or citizenship: correspond to the code of the province where the identity card or citizenship is issued, which could range from 01 to 30.

From the third to the ninth digit: consecutive numbers.

Tenth digit: check digit. For verification, this digit is obtained from the procedure that uses the coefficients corresponding to the "Module 10", as shown in the validation example below.

The last three digits are always 001.



Validation of Check Digit

COEFFICIENT "MODULE 10"	2	1	2	1	2	1	2	1	2	
Number of the identity card or citizenship	1	7	1	9	3	0	4	1	8	8
COEFFICIENT * Number of the identity card or citizenship	2	7	2	9	6	0	8	1	16	
(*) If the multiplication result is greater than 9, then the digits of the result must be added	2 + 7 + 2 + 9 + 6 + 0 + 8 + 1 + 7									
TOTAL	42									
TOTAL / 10	4,2 ⇒ 4 RESIDUE 2									
10 - RESIDUE	10 - 2 ←									
CHECK DIGIT	8									

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

Two first digits: the code of the province where the RUC was issued, which could range from 01 to 30.

Third digit: it is always 9.

From the fourth to the ninth digit: consecutive numbers.

Tenth digit: check digit. For verification, this digit is obtained from the procedure that uses the coefficients corresponding to the "Module 11", as shown in the validation example below.

The last three digits are always 001.



Validation of Check Digit

COEFFICIENT "MODULE 11"	4	3	2	7	6	5	4	3	2	➔	Check Digit
TIN	1	7	9	0	0	8	5	7	8	3	0 0 1
COEFFICIENT * TIN	4	+ 21	+ 18	+ 0	+ 0	+ 40	+ 20	+ 21	+ 16		(* If the multiplication result is greater than 9, keep the number
TOTAL	140										
TOTAL / 11	12,73	➔	12	RESIDUE	8						(* The residue obtained must be approximated to the next higher whole number
11 - RESIDUE	11 - 8	←									
CHECK DIGIT	3										

• **PUBLIC ENTITIES**

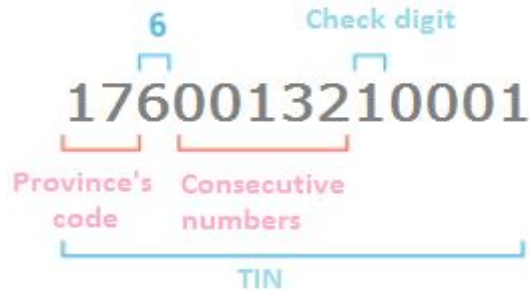
Two first digits: the code of the province where the RUC was issued, which could range from 01 to 30.

Third digit: it is always 6.

From the fourth to the eighth digit: consecutive numbers.

Ninth digit: check digit. For verification, this digit is obtained from the procedure that uses the coefficients corresponding to the "Module 11", as shown in the validation example below.

The last four digits are always 0001.



Validation of Check Digit

COEFFICIENT "MODULE 11"	3	2	7	6	5	4	3	2	↗	Check Digit
TIN	1	7	6	0	0	1	3	2	1	0 0 0 1
COEFFICIENT * TIN	3	+ 14	+ 42	+ 0	+ 0	+ 4	+ 9	+ 4		(*) If the multiplication result is greater than 9, keep the number
TOTAL	76									
TOTAL / 11	6,91 ⇒ 6 RESIDUE 10 (* The residue obtained must be approximated to the next higher whole number									
11 - RESIDUE	11 - 10 ←									
CHECK DIGIT	1									

Section III – Where to find TINs?

In accordance to article 10 of the Unique Taxpayer Registry Law, the tax identification number (RUC) 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.

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:

<http://www.sri.gob.ec/web/guest/RUC>

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

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