



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Tax Administration Theme Day

Sixth Event

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BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Ecuadorian Experience Tax Policies & International Taxation

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- 01 / Ecuadorian Cooperative Tax Compliance Program
- 02 / Progress of Ecuador in matters of international taxation



Part 01

Ecuadorian Cooperative Tax Compliance Program



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

KEY ASPECTS



01

RISK PERCEPTION

02

ESSENCE OF COOPERATIVE COMPLIANCE

03

CONSTITUTIONAL BASIS



SPECIFIC BENEFITS

1

Significant improvements in the level of mutual transparency

2

Strengthen transparency, investments and tax collection

3

Fight against harmful or aggressive tax planning schemes

4

Fluid, transparent and mutual communication between the tax authority and taxpayers

5

Clear establishment of parameters for structuring voluntary compliance programs



Part 02

Progress of Ecuador in matters of international taxation



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KEY ASPECTS



01

DTAs

02

**EXCHANGE OF INFORMATION AND FISCAL
TRANSPARENCY**

03

BEPS 2.0 CHALLENGES



DTAs



1

Implementation and improvement in the use of GAAR & SAAR

2

Improvements in EP and passive income clauses

3

Force of attraction clause and improvements in the operation of information exchange

4

BEPS – Action 15



EXCHANGE OF INFORMATION AND FISCAL TRANSPARENCY

1

Subscription of the Multilateral Convention for the Exchange of Tax Information and Mutual Administrative Assistance / GLOBAL FORUM

2

Signing of a TIEA (Tax Information Exchange Agreement) with the US

3

Signing of Punta del Este Declaration



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BEPS CHALLENGES



1

INCLUSIVE FRAMEWORK

2

PILLARS 1 AND 2 (BEPS 2.0)

3

Ecuadorian Internal Standard for the attribution of tax power



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THANKS