

MINISTERIO DE ECONOMÍA Y FINANZAS ACUERDO No. 047

Boletín No 2025-01

Título:

Listado de Subpartidas Arancelarias y Tarifas de Impuesto a la Salida de Divisas según el Decreto Ejecutivo No. 468

Artículo 1. – Emitir el listado de subpartidas arancelarias con la respectiva tarifa de Impuesto a la Salida de Divisas, en cumplimiento a lo dispuesto en el artículo 1 del Decreto Ejecutivo No. 468 de 01 de diciembre de 2024, que se encuentra en el Anexo 1.

Artículo 2. – A fin de dar cumplimiento a la evaluación semestral de la medida, conforme la Disposición General Segunda del Decreto Ejecutivo No. 468, el Ministerio de Economía y Finanzas deberá contar con los siguientes insumos:

1. Información que otorguen el Ministerio de la Producción, Comercio Exterior, Inversiones y Pesca; Servicio de Rentas Internas; y, el Servicio Nacional de Aduanas del Ecuador.
2. Los actos normativos y las motivaciones técnicas para la determinación de los cupos de importación para las subpartidas de productos agropecuarios con déficit de producción nacional, emitidos por el Ministerio de Agricultura y Ganadería y a la Secretaría Técnica del Comité de Comercio Exterior.
3. Los actos normativos y las motivaciones técnicas de las subpartidas que sean sometidas a una apertura arancelaria o modificaciones al Sistema Armonizado, emitidos por la Secretaría Técnica del Comité de Comercio Exterior.

DISPOSICIÓN GENERAL

ÚNICA. – Conforme dispone el artículo 1 del Decreto Ejecutivo No. 468 del 01 de diciembre de 2025, las tarifas del ISD para el listado de subpartidas arancelarias determinadas con este Acuerdo Ministerial, serán aplicables para el año 2025; y, de conformidad con la Disposición Transitoria Única del mismo Decreto Ejecutivo, la tarifa del Impuesto a la Salida de Divisas para las subpartidas arancelarias determinadas con este Acuerdo Ministerial, será del 0% para los meses de enero, febrero y marzo del año 2025.

El contenido de este documento tiene carácter informativo y de ninguna manera debe considerarse como una asesoría legal o profesional, como tampoco se la puede relacionar como fuente para la toma de decisiones y/o acciones legales o empresariales-

Para una asesoría minuciosa no dude en contactarnos



ANEXO 1

LISTADO DE SUBPARTIDAS CON BENEFICIO DE TARIFA

DIFERENCIADA DE ISD

Nº	SUBPARTIDA	TARIFA DECRETO 468
1	0103100000	2,50%
2	0105110010	2,50%
3	0105110020	2,50%
4	0105110030	2,50%
5	0105110040	2,50%
6	0105120000	2,50%
7	0105940000	2,50%
8	0303410000	2,50%
9	0303420000	2,50%
10	0303430000	2,50%
11	0303440000	2,50%
12	0402109000	2,50%
13	0402211900	2,50%
14	0404101000	2,50%
15	0407110020	2,50%
16	0407190000	2,50%
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20	0511912000	2,50%
21	0511919000	2,50%
22	0511993010	2,50%
23	0511993020	2,50%
24	0511994040	2,50%
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35	0713501000	2,50%
36	0714209000	2,50%
37	0811200000	2,50%
38	0811901000	2,50%
39	0811909200	2,50%
40	0811909900	2,50%
41	0812909000	2,50%

42	0814001000	2,50%
43	0814009000	2,50%
44	0901119010	2,50%
45	0901119020	2,50%
46	0901120000	2,50%
47	0901211000	2,50%
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49	0904110000	2,50%
50	0906190000	2,50%
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53	0908120000	2,50%
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75	1108120000	2,50%
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77	1108140000	2,50%
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112	1301200000	2,50%
113	1301909000	2,50%
114	1302130000	2,50%
115	1302191100	2,50%
116	1302191900	0%
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120	1302310000	2,50%
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157	1518009010	2,50%
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166	1702110000	0%
167	1702191000	2,50%
168	1702192000	0%
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171	1702302000	2,50%
172	1702309000	2,50%
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355	2819909000	2,50%
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484	2842909000	0%
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490	2846900000	2,50%
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565	2907112000	2,50%
566	2907131000	2,50%
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569	2907190000	2,50%

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571	2907220000	2,50%
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573	2907291000	2,50%
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579	2909200000	2,50%
580	2909301000	2,50%
581	2909309000	2,50%
582	2909410000	2,50%
583	2909430000	2,50%
584	2909440000	0%
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586	2909492000	2,50%
587	2909493000	0%
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