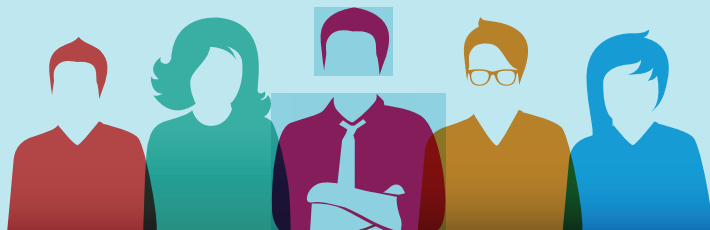




RUC FOR FOREIGNERS AND COMPANIES: REQUIREMENTS

When should I get the RUC?

- 1 At the start of a legal business, to do commercial transactions in a legal manner.



2 What requirements are needed to register in the RUC?

2.1 Natural person:

Foreign residents and/or Ecuadorians:

- Presentation of the original and submit a copy of the identification card or citizenship card.

Foreign non-residents:

- Presentation of the original and submit a copy of the passport and current type of visa; or original refugee credential.

a. Requirements for the RUC cancellation of foreign non-residents

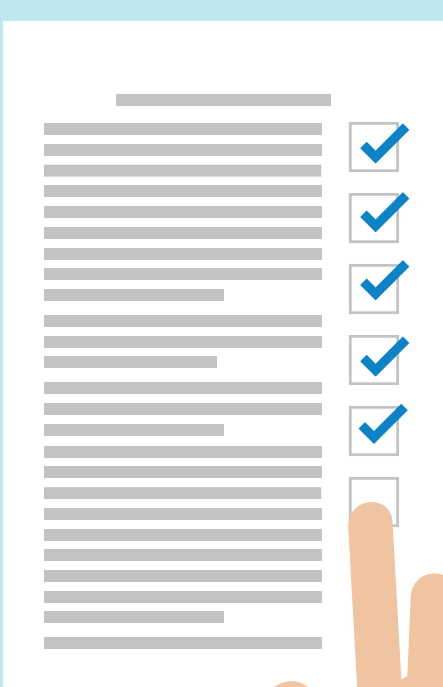
- Cessation of activities request / RUC cancellation (SRI offices or in the website www.sri.gob.ec.)
- Presentation of the taxpayer original passport and current visa, or the original document of refugee credential.

NOTE: Previously, current sales receipts or authorization to print own invoices should be discharged.

b. For the verification of the place where the economic activity is performed, the taxpayer should exhibit and submit:

Original and copy of any of the following documents:

- Utility bills (water, electricity or telephone).
- Bank, credit card or cell phone statement.
- Paid television services or internet services bills.
- Any document issued by a Public Institution that shows taxpayer's accurate address.
- Lease contract.
- Deed of sale of the property; or original and copy of the Property Registry Certificate.
- Dealership agreement or Contract of loan.
- Certification issued by the Parish Council nearest to the home address.



2.2 Companies:

Requirements to obtain the RUC depending on the type of incorporation of the private company.

Companies under control of the Superintendence of Companies

- RUC-01-A form and RUC-01-B signed by the legal representative.
- Original and copy, or certified copy, of the public deed of incorporation or domiciliation registered in the Mercantile Registry.
- Original and copy, or certified copy of the legal representative's appointment registered in the Mercantile Registry.
- Original and copy of the general data sheet issued by the Superintendence of Companies.

Companies under control of the Superintendence of Banks:

- RUC-01-A form and RUC-01-B signed by the legal representative.
- Original and copy, or certified copy, of the public deed of incorporation or domiciliation registered in the Mercantile Registry.
- Original and copy, or certified copy of the legal representative's appointment registered in the Mercantile Registry.

Civil and commercial companies

- RUC-01-A form and RUC-01-B signed by the legal representative.
- Original and copy, or certified copy, of the public deed of incorporation registered in the Mercantile Registry.
- Original and copy, or certified copy of the legal representative's appointment registered in the Mercantile Registry.

De facto associations, independent or autonomous assets with or without legal status, participation account contract, a consortium of companies (joint ventures), holding company.

- RUC-01-A form and RUC-01-B signed by the legal representative.
- Original and copy, or certified copy, of the public deed granted before a public notary or judge.
- Original and copy, or certified copy of the legal representative's appointment, notarized and with signature recognition.

Non-governmental, non-profit organizations.

- RUC-01-A form and RUC-01-B signed by the legal representative.
- Copy of the ministerial agreement or resolution that approves the creation of the non-governmental, non-profit organizations.
- Original and copy of the legal representative's appointment endorsed by the body to which the non-governmental non-profit organization is registered: Ministries or National Electoral Council.



2.2.1 Identification of the legal representative and general manager:

Ecuadorians:

Copy of the identification card and exhibition of the voting certificate of the last election process.

Foreign residents:

Copy of the identification card, if the foreign non-resident does not have an identification card, a copy of the passport with identification sheets and current visa type 10 shall be presented.

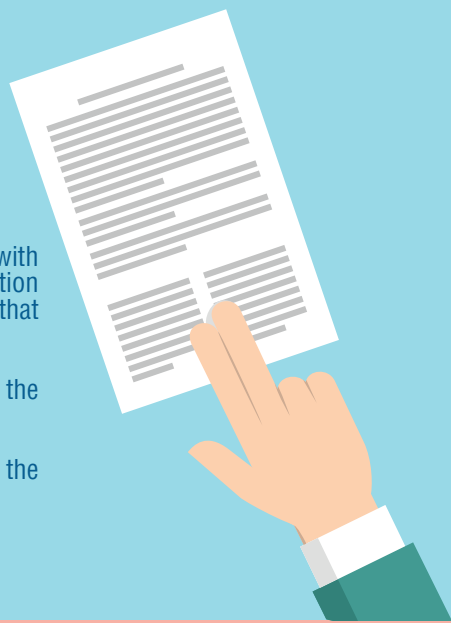
Foreign non-residents:

Copy of the passport with identification sheets and current visa type 12.

3 Requirements for the processes performed by third parties. Natural People

For the taxpayer resident abroad, an authorization letter signed by the resident abroad, with signature recognition before the corresponding Ecuadorian Consul, and containing information requested in previous paragraph or a general power of attorney or with a special clause that allows to the third party to perform the processes in the SRI.

- Copy of the identification card or citizenship card, or passport of the taxpayer and of the person that performs the process.
- Original voting certificate until a year after elections, of the person that will perform the process.



4 Natural persons and companies update requirements:

The taxpayers who want to update the information of identification, localization, economic activity or information of any type contained in the RUC must comply with the following requirements:

- Exhibition of the original identification card or citizenship card or passport, of the natural persons or legal representative or retention agent or liquidator appointed, performing the process in person.
- Exhibition of the original voting certification.
- Exhibition of the original and submit one copy of the document that supports the change of information that is going to perform the taxpayer, keeping relation with the registration requirements.



5 CONCERNS

LOGIN TO:

- 1 <http://www.sri.gob.ec/de/164>
<http://www.sri.gob.ec/web/10138/10055>

2 DOWNLOAD THE DOCUMENT:

<http://descargas.sri.gob.ec/download/pdf/REQRUCMAY2006.pdf>

