



Collection of taxes due to changes in the tax regime law 2022

Portoviejo

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Abstract

This investigation proposed as objective the analysis of the collection of taxes due to changes in the tax regime law 2022 Portoviejo, from an inquiry with a mixed approach and a descriptive documentary design. The method of analysis of the quantitative data collected in the database of the Internal Revenue Service (SRI) of Ecuador, was carried out under descriptive statistics. As

for the qualitative data, collected on digital pages of an academic and scientific nature where theses/articles/regulations were accessed, among others, they were treated through content analysis. The analysis of the results informs us that in the year 2022 within the framework of the tax reform in Portoviejo, for the concept of tax collection from large taxpayers, made up of companies or natural persons who, due to their volume of transactions, are the object of special attention and treatment by the Tax Administration, 74,432,419USD were collected; in contrast to the 56,558,813USD collected in 2021, highlighting a substantial increase, being that in the first two quarters of the current year 2023, the SRI has reported a total of 44,872,474USD, this figure, if compared to the In the same period (January-June) of the year 2022, where the collection reached a total of \$3,369,8385 and in the year 2021 (January-June) where \$2,701,9342 was obtained, it is much higher than that of both periods. The general conclusions indicate that the tax reform has been favorable for the proposed goal of the national and local government to increase the amount of tax collection.

Keywords: Taxes, fiscal policy, changes, taxpayers.

Introduction

Reforms of fiscal policies and their tax administrations become relevant to strengthen the tax system so that it can contribute to tax collection in a fair, sustainable and efficient manner. As they explain of vital importance for the validity of the State, it has the obligation to contribute, since it allows generating sufficient and timely resources to sustain the execution of public spending in the long term. In the tax field, the search for greater efficiency pursues the closing of tax gaps through actions undertaken by the tax administration to increase tax collection. (Ramírez & Carrillo, 2020) (Ramírez & Carrillo, 2020)

The Constitution of the Republic of Ecuador establishes the bases for action in tax matters, thus, in Art. 300, the principles that should govern all tax administrative processes in the country are noted, prominently establishing: "The tax regime will be governed by the principles of generality, progressiveness, efficiency, administrative simplicity, non-retroactivity, equity, transparency and collection sufficiency" (p.95). With regard to the reform that should be formulated in the tax system, art. 301, provides: "Only on the initiative of the Executive Branch and by means of a law sanctioned by the National Assembly may establish, modify, exempt or extinguish taxes" (p.95). (Constitución de la República del Ecuador, 2008)

There is also the spiral of organic and ordinary laws on this matter that together constitute: The Organic Tax Code; Law on the Internal Tax Regime; Organic Law for Economic Development and Fiscal Sustainability after the Covid-19 pandemic; Organic Law on Tax Simplification and Progressivity; Organic Law for Productive Development; Investment Attraction; Employment Generation and Fiscal Stability and Balance; Organic Law for the Reactivation of the Economy, Strengthening of Dollarization and Modernization of Financial Management; Organic Law for the Balance of Public Finances (Balladares & Mendoza, 2023)

Likewise, agreements and resolutions issued by the Ministries and any other act or decision taken by the public power have been promulgated. Thus, it is important to point out that the responsibility for the administration of resources is under the responsibility of the Internal Revenue Service (SRI), an institution that is responsible for managing tax policy, ensuring the collection destined to the promotion of social cohesion. (Balladares & Mendoza, 2023) (Balladares & Mendoza, 2023)

In view of the above, he argues, the law establishes the validity of taxes whose administration corresponds to the central government, local governments and some entities that administer them for specific purposes. (Blacio, s/f)

On this basis in the country, with respect to the tax system in order to ensure that there is legal certainty for the fulfillment of the obligations and responsibilities by legal and natural persons to the payment of the tax that can benefit them directly or indirectly, certain reforms have been formulated that are intended to have a broader vision and open real channels more productive in obtaining the necessary resources. financial institutions to improve the quality of life of the citizens who live throughout the length and breadth of the nation and particularly of the inhabitants of Portoviejo, I answer this inquiry.

An element that was considered crucial to undertake these reforms is the commitment of the State and its institutions to act in favor of the community, in a more detailed opinion they express, the tax reforms enacted in the last three years entail important changes that glimpse the simplicity for the fulfillment of tax obligations; as well as the establishment of tax regimes that enact the incentive and ease for taxpayers. (Gavilánez, Chicaiza, Gavilánez, & Armas, 2023)

It is important to emphasize that for better economic governance, the tax is a decisive element of the initiatives to promote economic and social development deployed by the various instances with tax powers at the national, provincial and local levels of the country, as referred to in the

document prepared by the Internal Revenue Service (SRI) "the State needs to receive taxes from taxpayers to meet its mission and services, To fulfill the rights and guarantee citizens with security, order, freedom, defense, education, health, roads, production, employment, among others" (P.L8). In this way, the challenge of every State is to implement fair, equitable, clear and solidary taxation policies to regulate taxes so that we all contribute according to our assets and income. (SRI, 2018) (SRI, 2018, pág. 18)

A fundamental requirement for this will be to achieve the participation of a greater number of taxpayers, which also means addressing the issue of tax culture, since effectiveness and efficiency for greater tax collection depend to a large extent on it. The tax culture as a component of active citizenship must be built from school and throughout life, in all areas, in order to strengthen citizen responsibility in the responsible, permanent and voluntary payment of taxes. (SRI, 2018)

The ideal pursued by tax reforms is to create a more equitable and sustainable society, which places great emphasis on improving the situation of society by obtaining the necessary economic resources, which must be reverted to citizens through good practices in public spending.

At this point it is important to emphasize that in the country in 2022, one of the most important reforms is the so-called Microenterprise and Popular Business Regime (RIMPE), which replaces the simplified tax system (RISE) and the system for microenterprises with a system considered more simplified. This change was contemplated in the organic law on sustainability of economic development after the COVID-19 pandemic. In this sense, enterprising taxpayers whose income does not exceed USD 300,000 per year and popular businesses with incomes of up to USD 20,000 per year will be eligible. The current RIMPE regime welcomes thousands of taxpayers since artisans and entrepreneurs are incorporated, based on monthly, semi-annual and annual periods, whose payments increase according to the amount of their income (Quituisaca, 2023) (Alencastro, Cornejo, & Pilay, 2022) (Corrales Floriano, 2022)

From the above, this study was carried out whose general objective was configured in the analysis of tax collection due to changes in the Portoviejo tax regime law 2022.

Conceptual references

Tax reforms

Tax collections are one of the ways in which state budgets increase their stock in order to channel all applicable economic policy in a nation. These collections must be stimulated to avoid losing

efficiency in their *raison d'être* as much as possible, so governments must apply fiscal policies that avoid contractions and stimulate the accumulation of their flow over time. (Olives, Carrera, & De la A-Orrala, 2018)

The tax reform is understood by the author as a mechanism to transform the law of a tax, that is, to make a change to an established process. In the case of Ecuador, the Magna Carta establishes in Art. Article 301 that only on the initiative of the Executive Branch and by means of a law approved by the National Assembly may establish, modify, exempt or extinguish taxes. (Plúa Parrales, 2019)

It is important to note that according to each tax reform brings with it new changes and are issued through the creation of tax laws of each State as an ideal economic legal mechanism for tax planning (p. 18). Tax incentives seek benefits for taxpayers, because as stated "tax policies through their legal regularization provide for numerous cases of elimination or reduction of the tax obligation that taxpayers have in order to promote public policy objectives such as social development, good living, quality of life, and others" (p. 32). (Espin, 2021) (Núñez, 2017)

Changes in the Tax Regime Law

After the COVID-19 Pandemic; through Decree No. 304 of 2021, the National Executive, through its governing bodies, presented the Regulation to the Organic Law for Economic Development and Fiscal Sustainability, which brought with it changes to the Regulations for the application of the Internal Tax Regime Law. (Ayabaca, Figueroa, & Becerra, 2023)

The Central Government, with the desire to guarantee tax compliance and increase collection, has promoted a regulatory body that modifies the Internal Tax Regime Law (LRTI), through the approval of two important tax reforms put into effect with the publication in the official registry. The main changes to the tax are: the elimination of the Simplified Tax Regime (RISE) and Microenterprises (RIM), for the creation of the Tax Regime for Microenterprises and Popular Businesses (RIMPE), which replaces them. (Gavilánez, Chicaiza, Gavilánez, & Armas, 2023) (Gavilánez, Chicaiza, Gavilánez, & Armas, 2023)

Regarding the settlement of Income Tax (IR) in taxpayers considered as microenterprises, a rate ranging from 1% to 2% is established as indicated by the Organic Law for Economic Development and Fiscal Sustainability (2021). (Gavilánez, Chicaiza, Gavilánez, & Armas, 2023)

Large contributors

Resolution No. NAC-DGERCGC22-00000047 and published in the Third Supplement R.O. No. 161 of October 3, 2022 through which the reform to the EOP (Organic Statute of Organizational Management by Processes) is implemented, the General Subdirectorate of Tax Compliance authorizes the approach on the Cadastre of Large Taxpayers, which is in force since January 1, 2023. (SRI, 2023a)

Large taxpayers are those companies or individuals considered by the SRI as such due to their fiscal importance and size of transactions in their respective sectors, and that deserve special attention and treatment by the Tax Administration. The Large Contributors segment encompasses strategic, productive, trade, finance, and services sectors. In addition, it includes the main members of the country's economic groups. 700 taxpayers, 500 companies and 200 individuals are classified as Large Taxpayers, which, together, represent more than 50% of the country's collection. (SRI, 2023a) (SRI, 2023a)

On the other hand, Resolution NAC-DGERCGC21-00000022, contemplates the criteria to consider large taxpayers for tax purposes. Natural persons and/or companies that represent, together, at least 50% of tax revenue will be designated as such. Reasons can also be taken into account for the designation of taxpayer in this category, such as: the volume and relevance of their transactions; the contribution to tax collection; and/or the behaviour of the economic sector to which they belong, or the amount of assets declared by the taxpayer or estimated by the Tax Administration. (SRI, 2023a)

Methodology

The basis of the research is a mixed approach, under a documentary design, of descriptive level. This study was focused on an inspection of bibliographic sources containing information about the collection of taxes due to changes in the 2022 tax regime law in the Portoviejo canton. Mixed inquiry is relevant in obtaining and strengthening theoretical and practical knowledge, as it allows the researcher to combine paradigms, allowing him to approach the problem studied in a more complete way, incorporating narrative conclusions and images to numerical data. The quantitative approach is useful in obtaining numerical data provided by the Internal Revenue Service (SRI). According to the studies the variables within a specific context, it analyzes the measurements obtained through statistical methods. The qualitative approach, which ranges from the particular to the general, based on an interpretive perspective that focuses on understanding

the why of the actions of humans and their institutions, first explores, then describes and finally generates theories. For the case at hand, it allows us to draw the conclusions of rigor. In this way, for the construction of theoretical support, the documents analyzed were specialized texts, Special Degree Works, Laws and Regulations, which proceed to the sectorization of knowledge in different stages of scientific knowledge, in order to obtain a correlation that validates the knowledge. (Pereira, 2011) (Hernández, Fernández, & Baptista, 2014)(Hernández, Fernández, & Baptista, 2014)

The method used for the analysis of the selected documents was the synthetic analytical, for its great usefulness for the search and processing of empirical, theoretical and methodological information. (Rodríguez & Pérez, 2017)

The quantitative data processing technique was carried out through descriptive statistical analysis, which proposes as the description of the data to then analyze them and relate them to each other with their variables. On the other hand, the content analysis technique was used for the treatment of qualitative information. In this regard, he states that content analysis is a very useful technique to analyze communication processes in very different contexts. Content analysis can be applied to virtually any form of communication (p. 293). (Hernández, Fernández, & Baptista, 2014)(Hernández, Fernández, & Baptista, 2014)

Results

This section presents the data compiled from the document issued by the Internal Revenue Service (SRI) referring to the Portoviejo Tax Collection, in the category of Large taxpayer, since they represent 50% of the tax collection made by natural persons and / or companies, which for the case that occupies this inquiry corresponds to the Portoviejo Canton of the Province of Manabí.

Table 1

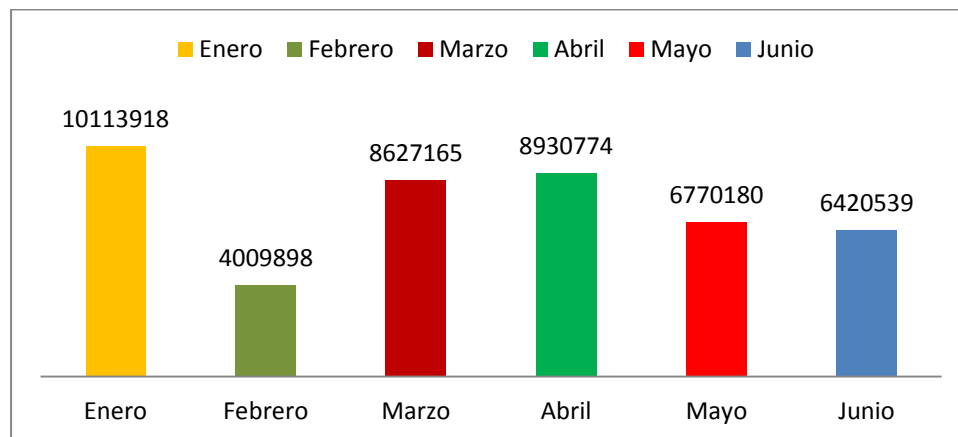
Portoviejo tax collection January-June 2023, Large taxpayer. Dollar figures

January	February	March	April	May	June	TOTAL
10.113.918	4.009.898	8.627.165	8.930.774	6.770.180	6.420.539	44.872.474

Note. Own elaboration. Source: National Directorate of Planning and Strategic Management- (SRI, 2023)

Figure 1

Portoviejo tax collection January-June 2023, Large taxpayer. Dollar figures



Note. Own elaboration. Source: National Directorate of Planning and Strategic Management- (SRI, 2023)

It is observed from the data collected from the National Directorate of Planning and Strategic Management of the Internal Revenue Service (SRI) that the Portoviejo canton, in the category of Large taxpayer, had its maximum tax collection in the month of January of the current year with an estimated \$ 10,113,918, being the month of February where the minimum amount was obtained for this concept, So far this year, a total collection of \$ 44,872,474 has been estimated. This figure, if compared to the same period (January-June) of 2022, where the collection reached a total of \$ 3,369,8385 and in the year 2021 (January-June) where \$ 2,701,9342 was obtained, is much higher than that of both periods.

Table 2

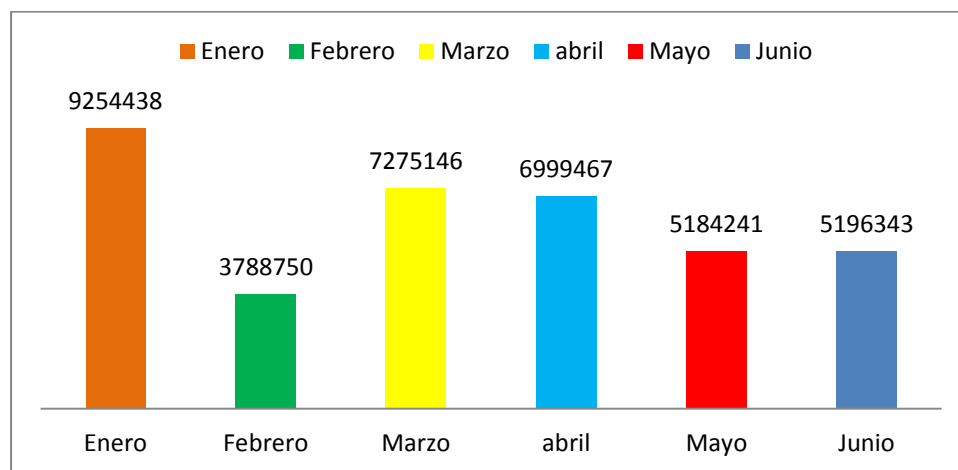
Portoviejo tax collection June-December 2022. Big contributor. Dollar figures

January	February	March	April	May	June	TOTAL
9.254.438	3.788.750	7.275.146	6.999.467	5.184.241	5.196.343	74.432.41
July	August	September	October	November	December	
4.994.258	6.173.911	6.464.773	6.872.498	6.275.924	5.952.670	9

Note. Own elaboration. Source: National Directorate of Planning and Strategic Management- (SRI, 2023)

Figure 2

Portoviejo tax collection June-December 2022. Big contributor. Dollar figures



Note. Own elaboration. Source: National Directorate of Planning and Strategic Management- (SRI, 2023)

The statistics found regarding tax collection for the period 2022, specifically in the first two quarters of the year, which allow a comparison up (2023) and down (2021) to observe the behavior of this variable, realize that the month of January offers the best figures in collection, for an estimated \$9,254,438; In contrast, February was the month that presented the minimum of financial resources obtained by way of taxes for an amount of \$ 3,788,750. If these quantitative data are compared with the year 2023, because in this year that passes for January an amount established at \$ 10,113,918 was collected and the month of February was \$ 4,009,898; It is highlighted that they are below in both months, however if they are compared with the year 2021, they are well above, given that in this period for January \$ 5,732,021 was reported and in February it was reached to collect \$ 3,802,493.

Table 3.

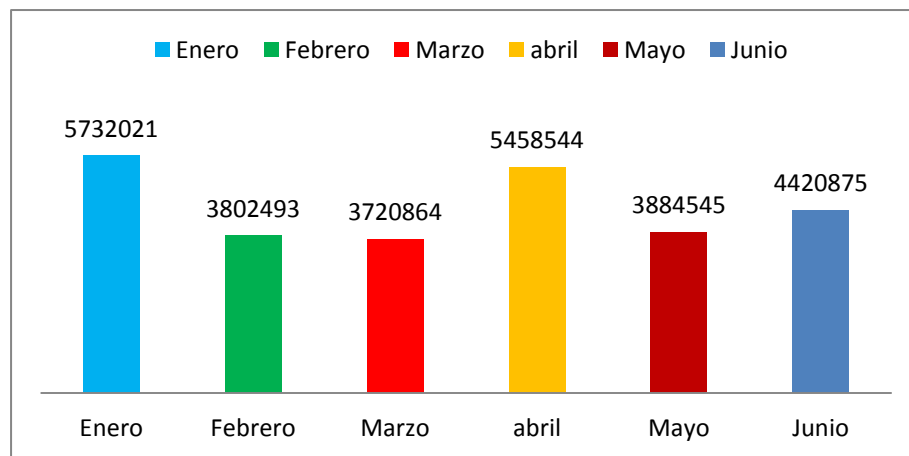
Portoviejo tax collection June-December 2021. Big contributor. Dollar figures

January	February	March	April	May	June	Total
5.732.021	3.802.493	3.720.864	5.458.544	3.884.545	4.420.875	56.558.81
July	August	September	October	November	December	
3.939.873	4.057.361	5.196.747	4.927.889	5.199.406	6.218.197	

Note. Own elaboration. Source: National Directorate of Planning and Strategic Management- (SRI, 2023)

Figure 3.

Portoviejo tax collection June-December 2021. Big contributor. Figures in dollars.



Note. Own elaboration. Source: National Directorate of Planning and Strategic Management- (SRI, 2023)

It is evident from the reported figures that in the month of January 2021, tax collection was in the order of \$ 5,732,021, where March was the month where less taxes were collected, being the estimate obtained of \$ 3,720,864, unlike the behavior observed in the years of 2023 and 2022, where both January reported higher collection and February with the lowest figure in both periods of time.

In general, the first two quarters of tax collection of 2021 are below what has been quantified for 2023 and 2022; In the first case for the month of January it was possible to raise \$ 10,113,918 and; March \$8,627,165. For the year 2022, in January, \$ 9,254,438 were received and March \$ 7,275,146, it should be noted that it is compared with March for the purposes of achieving a comparison between the months of highest and lowest collection perceived in these periods of time (2023, 2022 and 2021).

Table 4.

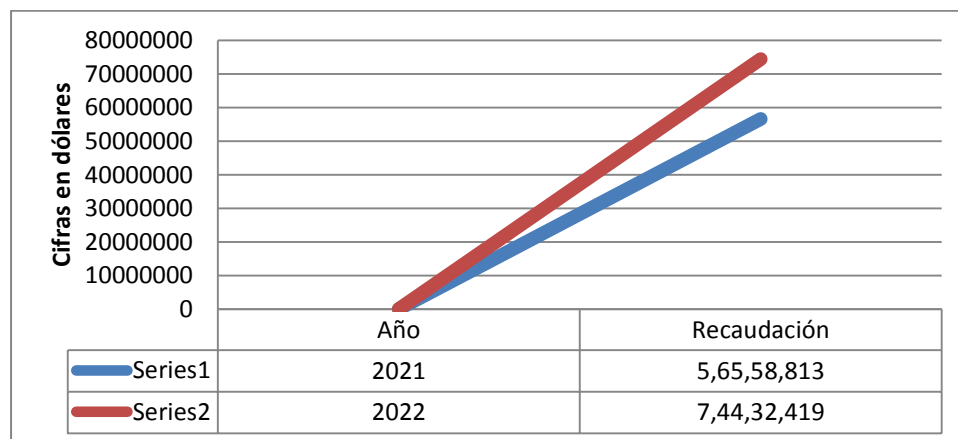
Comparison of tax collection in Portoviejo between 2022 and 2021. Big contributor. Figures in dollars.

Year	TOTAL
2021	56.558.813
2022	74.432.419

Note. Own elaboration. Source: National Directorate of Planning and Strategic Management- (SRI, 2023)

Figure 4.

Comparison of tax collection in Portoviejo between 2022 and 2021. Big contributor. Figures in dollars.



Note. Own elaboration. Source: National Directorate of Planning and Strategic Management- (SRI, 2023)

There is an unquestionable rebound in tax collection in Portoviejo in 2022 compared to the figures estimated for 2021 in the category of Large taxpayer; Being that for the year 2022 it was possible to collect \$ 74,432,419 in the canton, while for the previous year 2021, it corresponded to \$ 56,558,813, it can then be inferred that the tax reform executed in the country, after the pandemic period as a way to support natural and legal citizens in their recovery, has managed to have positive effects for the treasury in Portoviejo.

Discussion

After the collection of information in the official source of the country, that is, the Internal Revenue Service (SRI) about the collection of taxes established by changes in the tax regime law 2022 in Portoviejo, it is found that the total collection for the category of Large taxpayer that groups natural and legal persons that also constitute 50% of the participants in the payment of taxes in the canton was reported a significant figure of a total of \$ 74,432,419 in contract with \$ 56,558,813 raised in 2021.

If the focus is placed on what has been reported so far by the Internal Revenue Service (SRI) institution regarding tax collection so far in 2023 and what in the same period was collected for the year 2022, there is a clear upward trend in the first two quarters of 2023, which offers an encouraging picture in terms of revenue.

These findings are consistent with the results reported in the study by the authors who found that in the Manta canton, the figures indicate that tax collection was increased, after facing the Covid-19 pandemic, and the tax reforms that were ruled to overlap the crisis caused by this pandemic. Likewise, in his research he highlights that the change of tax regime from RISE to RIMPE in Ecuador, was evidenced as advantageous for taxpayers, since a decrease is established in the quotas that of 254.60 dollars per month, in the current Regime will only cancel 60 dollars per year. It is considered that the reforms and resolutions implemented in recent years in the country allow benefits to exist or positive consequences are presented through the change for the population in terms of the payment they must make to the treasury. (Balladares & Mendoza, 2023) (Pozo, 2023)

It also reports that the change from the Ecuadorian Simplified Tax Regime (RISE) to the new Simplified Regime for Entrepreneurs and Popular Businesses (RIMPE), which entered into force on January 1, 2022, confirms that it has been beneficial for entrepreneurs and popular businesses in Santo Domingo, because the new regime is directly proportional to the income of taxpayers, Action that shows that, unlike the previous regime, where there was a difference in income by categories and economic activity, now those who earn up to \$ 20,000 a year must pay \$ 60 in income tax, even if their income level is 0. (Bravo, 2023)

In another contribution in his study he found a very good level of satisfaction in the training provided to the taxpayer through the Sri with 96% positive results and with a high satisfaction of

99% we have the acceptance of the payment of the IR based on income, being acceptable for the taxpayers of the Quito Canton, taking into account the tax base in which they belong is RIMPE Emprendedor. (Gómez, 2023)

Conclusions

In response to the objective of analyzing the collection of taxes due to changes in the Portoviejo tax regime law 2022 from a literature review, it is found that according to the quantitative data handled by the Internal Revenue Service (SRI) as the institution that is responsible for managing tax policy in Ecuador, For the year in question, an increase in tax collection was obtained higher than the year 2021, it corresponded to \$ 74,432,419 for 2022; while for 2021 it was \$ 56,558,813. From these data it can be established that the tax reform implemented by the National Executive, through its governing bodies as a way to support taxpayers in the economic reactivation after the pandemic, has led to satisfactory results, on this particular points out that the objective of the tax administration is to increase tax collection to comply with national and international obligations. Tax revenues in Ecuador constitute a fundamental part of the country's revenue. Tax collection is directly associated with the generation of public resources. Income tax is levied on the generation of profits by taxpayers who make economic life in the country. Their level of collection is indicative of the level of prosperity. (Gómez, 2023) (Gómez, 2023) (García, 2021)

According to the data presented by the Internal Revenue Service (SRI) for the first half of 2023, tax collection in the Portoviejo canton reports encouraging figures, with an estimated tax income of \$44,872,474 to date. This figure, if compared to the same period (January-June) of the year 2022, where the collection reached a total of \$ 3,369,8385 and the year 2021 (January-June) where \$ 2,701,9342 was obtained, is much higher than that of both periods.

In this sense, they consider that the incorporation of tax incentives in the tax regulations allows to improve the economy of a country, and are aimed at achieving several goals such as generating new sources of employment, promoting the care of the environment, as well as improving the quality of life of the community, they also seek to favor companies internally by reducing income tax expenditure, and; therefore, generate higher after-tax profits and higher cash flows.(Canguí, Casa, & Avellán, 2023)

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