El impacto del impuesto a la salida de divisas en la inversión extranjera directa (privada) en el Ecuador periodo 2008-2017 [

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text (article)

Analítica

The Foreign Exchange Exit Tax was created with the objective of limiting the outflow of capital abroad, which started in 2007 with the Tax Equity Law with a rate of 0.5% and currently has a rate of 5%. In addition, this tax is intended to collect tax revenues, and contribute to the participation of the General State Budget since ISD is the third tax with the highest collection. Two methods were used for the research, the first using a base year 2009, which showed that the ISD is related to FDI and the second with a statistical base of 40 quarterly observations, where a model was made through the analysis of regression by the ordinary least squares method which showed that only 1.7% of the variations experienced by the FDI are explained by the variations of the ISD, therefore, not being so significant, it does not affect in a large proportion, since 98.3% of the variations are given by variables not included in the project
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