



El principio de residencia y fuente como origen de la doble imposición [

2023

text (article)

Analítica

The Organic Statute of Organizational Management by Processes of the Financial and Economic Analysis Unit of 2017. With the purpose of being part of the Global Forum on Transparency and Information Exchange, where 150 countries and 15 international organizations work together to strengthen the exchange of information between Tax Administrations and application of international standards of fiscal transparency and illegal taxation. In this sense, Ecuador has presented its letter of adhesion to the Multilateral Convention on Mutual Administrative Assistance in Tax Matters. Instrument qualified by the Organization for Economic Cooperation and Development, as the most complete to fight against tax evasion, since as we have mentioned taxpayers have no limits or borders for tax fraud, consequently Ecuador has decided to be part of the Model Agreement Organization for Economic Cooperation and Development subject to the "(Plan Base Erosion and Profit Shifting, 2013)". Better known as (The BEPS Plan); which is the most appropriate component to the globalization of the economy, in relation to the commercial openings of the countries through the exchange of goods, services, free trade agreements and treaties to avoid double taxation among others

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