

ANEXO 1

LISTADO DE SUBPARTIDAS CON BENEFICIO DE TARIFA DIFERENCIADA DE ISD

N°	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%
17	0407211000	2,50%
18	0511100000	2,50%
19	0511911000	2,50%
20	0511912000	2,50%
21	0511919000	2,50%
22	0511993010	2,50%
23	0511993020	2,50%
24	0511994040	2,50%
25	0511999000	2,50%
26	0601100000	2,50%
27	0602109000	2,50%
28	0602400000	2,50%
29	0602901000	2,50%
30	0602909000	2,50%
31	0711400000	2,50%
32	0711510000	2,50%
33	0711900000	2,50%
34	0713101000	2,50%
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%
48	0903000000	2,50%
49	0904110000	2,50%
50	0906190000	2,50%
51	0907100000	2,50%
52	0908110000	2,50%
53	0908120000	2,50%
54	0909219000	2,50%
55	0909220000	2,50%
56	0909610000	2,50%
57	1001190000	2,50%
58	1001991000	2,50%
59	1003100000	2,50%
60	1005100000	2,50%
61	1005901100	2,50%
62	1005902000	2,50%
63	1006101000	2,50%
64	1008290000	2,50%
65	1008309000	2,50%
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67	1101000000	2,50%
68	1102200000	2,50%
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70	1106201000	2,50%
71	1106209000	2,50%
72	1106309000	2,50%
73	1107200000	2,50%
74	1108110000	2,50%
75	1108120000	2,50%
76	1108130000	2,50%
77	1108140000	2,50%
78	1108190000	2,50%
79	1108200000	2,50%
80	1205101000	2,50%
81	1206001000	2,50%
82	1206009000	2,50%
83	1207101000	2,50%
84	1207409000	2,50%
85	1207509000	2,50%
86	1207701000	2,50%
87	1207910000	2,50%
88	1207991000	2,50%
89	1207999900	2,50%

90	1209220000	2,50%
91	1209230000	2,50%
92	1209240000	2,50%
93	1209250000	2,50%
94	1209290000	2,50%
95	1209300000	2,50%
96	1209911000	2,50%
97	1209912000	2,50%
98	1209913000	2,50%
99	1209914000	2,50%
100	1209915000	2,50%
101	1209919000	2,50%
102	1209991000	2,50%
103	1209992000	2,50%
104	1209999000	2,50%
105	1210200000	2,50%
106	1211200000	2,50%
107	1211903000	2,50%
108	1211906000	2,50%
109	1212290000	2,50%
110	1212999000	2,50%
111	1214100000	2,50%
112	1301200000	2,50%
113	1301909000	2,50%
114	1302130000	2,50%
115	1302191100	2,50%
116	1302191900	0%
117	1302192000	2,50%
118	1302199900	2,50%
119	1302200000	2,50%
120	1302310000	2,50%
121	1302320010	2,50%
122	1302320090	2,50%
123	1302391000	2,50%
124	1302399000	2,50%
125	1401900000	2,50%
126	1404909000	2,50%
127	1504101000	0%
128	1504102900	2,50%
129	1504209000	2,50%
130	1505009100	2,50%
131	1506009000	2,50%
132	1507100000	2,50%
133	1507901000	2,50%
134	1507909000	2,50%
135	1508900000	2,50%
136	1509900000	2,50%
137	1511100000	2,50%

138	1511900000	2,50%
139	1512111000	2,50%
140	1512191000	2,50%
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142	1512290000	2,50%
143	1513110000	2,50%
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147	1514190000	2,50%
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156	1517900000	2,50%
157	1518009010	2,50%
158	1518009090	2,50%
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162	1522000000	2,50%
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165	1701991000	2,50%
166	1702110000	0%
167	1702191000	2,50%
168	1702192000	0%
169	1702200000	2,50%
170	1702301000	2,50%
171	1702302000	2,50%
172	1702309000	2,50%
173	1702401000	0%
174	1702402000	2,50%
175	1702500000	2,50%
176	1702600000	0%
177	1702901000	2,50%
178	1702902000	2,50%
179	1702909000	2,50%
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197	2106904000	2,50%
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199	2204300000	2,50%
200	2207100090	2,50%
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202	2301201110	2,50%
203	2301201190	2,50%
204	2301209000	2,50%
205	2302400000	2,50%
206	2303100000	2,50%
207	2303200000	2,50%
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209	2303300090	2,50%
210	2304000000	2,50%
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216	2309901000	2,50%
217	2309902010	2,50%
218	2309902090	2,50%
219	2309903000	2,50%
220	2309909011	2,50%
221	2309909013	2,50%
222	2309909018	2,50%
223	2309909019	2,50%
224	2309909091	2,50%
225	2309909099	2,50%
226	2501009100	2,50%
227	2501009200	2,50%
228	2501009900	2,50%
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230	2503000000	2,50%
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232	2504900000	2,50%
233	2505100000	2,50%

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235	2506100000	2,50%
236	2506200000	2,50%
237	2507001000	2,50%
238	2507009000	2,50%
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240	2508300000	2,50%
241	2508400000	2,50%
242	2509000000	2,50%
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265	2529300000	2,50%
266	2530100000	2,50%
267	2530200000	2,50%
268	2530900000	2,50%
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284	2707200000	2,50%
285	2707400000	2,50%
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350	2818100000	2,50%
351	2818200000	2,50%
352	2818300000	2,50%
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355	2819909000	2,50%
356	2820100000	2,50%
357	2820900000	2,50%
358	2821101000	0%
359	2821102000	0%
360	2821200000	2,50%
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362	2823001000	2,50%
363	2823009000	0%
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366	2825100000	2,50%
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369	2825500000	2,50%
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373	2825904000	2,50%
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377	2826300000	2,50%

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386	2827394000	2,50%
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389	2827499000	2,50%
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404	2830102000	2,50%
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409	2832201000	2,50%
410	2832209000	2,50%
411	2832301000	2,50%
412	2832309000	2,50%
413	2833110000	2,50%
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416	2833220000	2,50%
417	2833240000	2,50%
418	2833250000	2,50%
419	2833270000	2,50%
420	2833291000	2,50%
421	2833293000	2,50%
422	2833295000	2,50%
423	2833296000	2,50%
424	2833299000	0%
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468	2840300000	2,50%
469	2841300000	2,50%
470	2841501000	2,50%
471	2841502000	2,50%
472	2841504000	2,50%
473	2841505000	2,50%

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476	2841690000	2,50%
477	2841700000	2,50%
478	2841800000	2,50%
479	2841901000	2,50%
480	2841909000	2,50%
481	2842100000	2,50%
482	2842901000	2,50%
483	2842902100	2,50%
484	2842909000	0%
485	2843210000	2,50%
486	2843290000	2,50%
487	2843300000	2,50%
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490	2846900000	2,50%
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493	2849200000	2,50%
494	2849901000	2,50%
495	2849909000	2,50%
496	2850002000	2,50%
497	2850009000	2,50%
498	2853901000	2,50%
499	2853909000	2,50%
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501	2901100090	2,50%
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504	2901230000	2,50%
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517	2902909000	2,50%
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536	2905130000	2,50%
537	2905141000	2,50%
538	2905149000	2,50%
539	2905169000	2,50%
540	2905170000	0%
541	2905191000	2,50%
542	2905192000	2,50%
543	2905193000	2,50%
544	2905194000	2,50%
545	2905196000	2,50%
546	2905199000	2,50%
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551	2905399000	2,50%
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554	2905440000	2,50%
555	2905450000	0%
556	2905490000	0%
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565	2907112000	2,50%
566	2907131000	2,50%
567	2907139000	2,50%
568	2907150000	2,50%
569	2907190000	2,50%

570	2907210000	2,50%
571	2907220000	2,50%
572	2907230000	2,50%
573	2907291000	2,50%
574	2907299000	2,50%
575	2908991000	2,50%
576	2909110000	2,50%
577	2909191000	2,50%
578	2909199000	2,50%
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%
588	2909494000	2,50%
589	2909495000	2,50%
590	2909496000	0%
591	2909499000	2,50%
592	2909501000	2,50%
593	2909509000	0%
594	2909601000	2,50%
595	2910300000	2,50%
596	2910900000	2,50%
597	2912120000	2,50%
598	2912192000	2,50%
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600	2912199000	2,50%
601	2912210000	2,50%
602	2912291000	2,50%
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604	2912410000	0%
605	2912420000	2,50%
606	2912491000	2,50%
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614	2914190000	2,50%
615	2914221000	2,50%
616	2914230000	2,50%
617	2914292000	2,50%

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620	2914390000	2,50%
621	2914401000	2,50%
622	2914409000	2,50%
623	2914500000	2,50%
624	2914610000	2,50%
625	2914620000	2,50%
626	2914690000	0%
627	2914790000	2,50%
628	2915110000	2,50%
629	2915121000	2,50%
630	2915129000	2,50%
631	2915130000	2,50%
632	2915210000	2,50%
633	2915240000	2,50%
634	2915291000	2,50%
635	2915292000	2,50%
636	2915299000	0%
637	2915310000	2,50%
638	2915320000	2,50%
639	2915330000	2,50%
640	2915391000	2,50%
641	2915392100	2,50%
642	2915393000	2,50%
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2932	9114900000*	2,50%
2933	9114100000*	2,50%

NOTA: El presente listado fue construido mediante la aplicación metodológica de la tarifa diferenciada del Impuesto a Salida de Divisas (ISD), con base en la información de importaciones por subpartidas del Arancel Nacional, del ejercicio fiscal 2023; por lo que, las subpartidas del presente listado se encuentran codificadas con nomenclatura de la VI enmienda del Arancel Nacional.

(*) Considerando los efectos contenidos en la Resolución del COMEX Nro. 002-2023, las presentes subpartidas sufrieron cambios en su nomenclatura, por lo cual, para su registro en este listado se realizó la aplicación de la respectiva correlación con la VI enmienda del Arancel Nacional, atendiendo para el efecto, la aplicación de la correlación publicada por el respectivo ente rector.

<https://www.aduana.gob.ec/gaceta-boletin/entrada-en-vigor-resolucion-comex-nro-002-2023--arancel-del-ecuador/>