INFORMATION NOTE

New Regulation on the Mining Fee

The Mining Regulation and Control Agency (ARCOM), through Resolution No. 006-2026, published in Fifth Supplement No. 312 of the Official Gazette on June 24, 2026 (the "Resolution"), amended the regime applicable to the Mining Supervision and Control Fee, establishing exclusions and new rules regarding its payment, assessment, and collection.

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Key Takeaways

- Mining concessions in the Exploration and Economic Evaluation of the Deposit phases are excluded from the obligation to pay the fee.

- According to the Government, this exclusion is based on the fact that exploration stages are characterized by high levels of investment and risk, aimed at generating geological information, technical studies, and evaluating the potential of mineral resources, all of which are essential for the future development of productive projects.

- Additionally, pursuant to the provisions of this Resolution, ENAMI EP is excluded from payment.

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Annual Payments

The Resolution provides that the Mining Supervision and Control Fee must be paid annually by holders of mining rights under regimes that carry out “exploitation, beneficiation, and commercialization” activities in:

- Large-scale mining;
- Medium-scale mining;
- Small-scale mining;
- General regime mining operations carrying out exploitation activities;
- Holders of mineral commercialization licenses; and
- Mineral processing plants.

New Payment Schedule

The Resolution establishes that:

- The obligation will be calculated as of December 31 of each year;
- Payment must be made by January 31 of the following year; and
- Collection will be carried out through the mechanisms enabled by ARCOM.

This framework introduces an annual assessment and collection system.

Transitional Regime for Fiscal Year 2026

It is worth noting that, for 2026, a special regime applies:

- The fee will be assessed only for the period between the Resolution’s entry into force and December 31, 2026.
- The corresponding amount must be paid by January 31, 2027.
- Accordingly, during 2026, a full annual fee will not apply; instead, the fee will be assessed proportionally.

Full Application as of 2027

Beginning in fiscal year 2027:

- The fee will be calculated for full annual periods;
- The cut-off date will be December 31 of each year; and
- Payment must be made by January 31 of the following fiscal year.

Regarding the determination of the amount payable, the fee will not have a fixed amount directly established in the Resolution. Instead, it will be calculated by the Mining Regulation and Control Agency in accordance with the methodology set forth in Annex 1 of the regulation.

The SRI Will Be Responsible for Collection

The Resolution assigns the Internal Revenue Service (SRI) the authority to collect the Mining Supervision and Control Fee.

In addition, the regulation expressly provides that:

- The obligation may not be extinguished through tax credit notes;
- Failure to pay will generate default interest; and
- The SRI may initiate coercive collection proceedings to recover outstanding amounts, including surcharges and procedural costs.

Implementation by ARCOM's Executive Directorate

ARCOM's Executive Directorate must adopt the administrative measures necessary to:

- Implement the Resolution;
- Operationalize its application; and
- Issue any complementary provisions required for its enforcement.

Elimination of the Charge Established Under the Previous Resolution for 2026

The Third Transitional Provision clarifies that the obligated parties regulated under Resolution ARCOM-003/25 of May 31, 2025 will not be subject to payment of the fee calculated under that regulation for fiscal year 2026.

Therefore, the assessment and collection of the fee for that period will be governed exclusively by the rules established in the new Resolution No. 06-2026.

Impact on the Mining Sector

The reform introduces a more structured collection model, strengthens the State's collection powers through the involvement of the SRI, and establishes a new procedure for the annual assessment of the Mining Supervision and Control Fee. Holders of mining rights should review their obligations in a timely manner to avoid the accrual of interest and the initiation of coercive collection proceedings.

The National Government reported that it expects to collect approximately USD 44 million in 2026.

Ongoing Constitutional Challenges

Regarding the unconstitutionality actions currently pending before the Constitutional Court, the Resolution does not fully repeal Resolution No. ARCOM-003/25, which established the Mining Fee. In this regard, the fee has not been eliminated; rather, it remains in force under a new regulatory framework, and therefore the pending unconstitutionality actions will continue their course. Additionally, it should be noted that, in Ecuador, the Constitutional Court has reviewed repealed or amended provisions when they continue to produce legal effects, when they have ultra-active application, or when the challenged content is replicated in a subsequent regulation.

Should you require further information, please do not hesitate to contact us.

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