

Americas · Tax stamps on excise goods

Ecuador

Since 2017 every unit of locally produced spirits, beer and cigarettes carries a security mark. Cigarette production also aggregates packs into cases and pallets. About 3.7 billion products had been marked by early 2026. Imported industrial beer was taken out of the scheme in October 2023.

THE REGIME

SYSTEM	SIMAR (tax authority SRI)
CODE ON THE PRODUCT	Physical security component on each unit, activated in the SRI system
AGGREGATION	Cigarettes: yes.

STEPS FOR A SUPPLIER

- ☐ Hold the licence of a manufacturer or importer of excise goods.
- ☐ Order stamps from the authority for each batch: SIMAR.
- ☐ Apply a stamp to every unit before release and activate it in the system.
- ☐ Keep stock and reports in line: unstamped goods can be seized.

ON THE LINE, BEFORE THE FIRST SHIPMENT

- ☐ The data in the code is agreed: GTIN, serial number, batch, expiry date or crypto tail, as the rules for your product group require.
- ☐ A verifier has graded printed samples (ISO/IEC 15415 for 2D codes) before the first shipment.
- ☐ A camera after the printer reads every code at line speed, and packs with an unreadable code are rejected.
- ☐ Records show which code went on which pack, case and pallet, ready for the report to the system.

DATES AHEAD

No announced dates.

SOURCES

1. NMS Law: SIMAR rules: <https://nmslaw.com.ec/blog/2023/09/17/marcacion-cerveza-industrial-sri/>
2. Vistazo: cigarette traceability: <https://www.vistazo.com/enfoque/ecuador-implementa-sistema-de-trazabilidad-para-el-control-fiscal-de-cigarrillos-GF153769>

Current version and all sources:
2dtracker.com/country/ecuador.html

Typical steps. This is not legal advice: check the regulation itself.