

ORIGINAL ARTICLE

Tax mediation in Ecuador and challenges for its application from the perspective of citizen knowledge in Esmeraldas

Mediación tributaria en Ecuador y desafíos para su aplicación desde el conocimiento ciudadano en Esmeraldas

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Abstract This study analyzes tax mediation in Ecuador from a legal and institutional perspective and examines the level of knowledge among a group of citizens in the province of Esmeraldas regarding this alternative mechanism for resolving tax disputes. The objective was to examine its regulatory scope, the main difficulties affecting its application, and participants' knowledge of its operation and access channels. A mixed, descriptive, and analytical approach was used, combining legal-documentary and bibliographic review with a survey administered to 116 residents of Esmeraldas aged 18 to 50. The results show that 52.6% reported knowing the concept of tax mediation; however, 60.3% did not know the procedure for initiating it, and 57.8% could not identify the institutional channel through which it could be submitted. Overall, the findings reveal a gap between conceptual knowledge and procedural and institutional knowledge. The study concludes that tax mediation has legal support and potential as a complementary mechanism for managing tax disputes, although its consolidation requires greater dissemination, operational clarity, and stronger institutional access channels.

Keywords tax mediation; tax disputes; tax settlement; alternative dispute resolution; Ecuador.

Resumen La investigación analiza la mediación tributaria en Ecuador desde su marco jurídico e institucional y examina el nivel de conocimiento de un grupo de ciudadanos de la provincia de Esmeraldas sobre este mecanismo alternativo de solución de controversias fiscales. El objetivo fue estudiar su alcance normativo, las principales dificultades para su aplicación y el conocimiento de los participantes respecto de su funcionamiento y vías de acceso. Se empleó un enfoque mixto, descriptivo y analítico, que combinó revisión jurídica-documental y bibliográfica con una encuesta aplicada a 116 personas de 18 a 50 años residentes en Esmeraldas. Los resultados muestran que el 52,6 % manifestó conocer el concepto de mediación tributaria; sin embargo, el 60,3 % desconocía el procedimiento para iniciarla y el 57,8 % no identificaba la instancia ante la cual podía presentarse. En conjunto, los hallazgos revelan una brecha entre el conocimiento conceptual y el conocimiento procedimental e institucional. Se concluye que la mediación tributaria cuenta con respaldo jurídico y potencial como vía complementaria para la gestión de controversias, aunque su consolidación exige mayor difusión, claridad operativa y fortalecimiento de los canales institucionales de acceso.

Palabras clave mediación tributaria; conflictos fiscales; transacción tributaria; mecanismos alternativos; Ecuador

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Introduction

The tax system constitutes one of the fundamental pillars for the financial sustainability of the State and the implementation of public policies aimed at collective well-being. In Ecuador, the Constitution of the Republic establishes that the tax regime must be governed by the principles of generality, progressivity, efficiency, administrative simplicity, equity, and transparency, with the aim of ensuring adequate public revenue collection and taxpayer compliance with fiscal obligations (Asamblea Constituyente del Ecuador, 2008).

Nevertheless, the dynamics of the legal-tax relationship frequently generate disputes between the tax administration and taxpayers, arising from assessment, auditing, or regulatory interpretation processes. These disputes are usually channeled through administrative or judicial procedures that, in many cases, are lengthy, costly, and complex, which highlights the need to explore alternative mechanisms capable of enabling more efficient resolution of tax disputes.

In comparative tax law, recent literature has emphasized that alternative dispute resolution mechanisms can provide complementary avenues to traditional litigation, particularly in proceedings characterized by duration, technical complexity, and associated costs (Haslehner et al., 2023; Moosa, 2023).

From a European perspective, alternative resolution of tax disputes has also gained relevance as a complementary instrument to traditional appeal mechanisms, particularly in contexts characterized by increasing regulatory and cross-border complexity (Richelle, 2023).

In Ecuador, settlement in tax matters was expressly incorporated by the Organic Law for Economic Development and Fiscal Sustainability after the COVID-19 Pandemic, which added to the Tax Code a specific regime for resolving certain disputes related to the determination or collection of tax obligations. Its implementation through mediation makes it possible to explore consensual solutions within the applicable legal limits and the matters that may be subject to settlement (Asamblea Nacional del Ecuador, 2021; Servicio de Rentas Internas, 2022a, 2022b).

Despite this regulatory recognition, the practical application of the mechanism faces challenges. Specialized literature points to interpretive and operational difficulties in defining matters that may be settled, insufficient institutional dissemination, resistance from certain actors, and a legal culture still oriented toward litigation (Romero Jarrín, 2025). These conditions may limit the effective use of mediation even when a legal basis authorizes it.

In particular, factors such as interpretive and operational difficulties in delimiting matters susceptible to settlement, limited dissemination of the mechanism, institutional resistance from some administrative actors, and a weak negotiation culture in tax matters have been identified as directly affecting its limited use (Romero Jarrín, 2025). Likewise, the very nature of tax credit, traditionally regarded as unavailable to the public administration, has generated doctrinal debate regarding the scope and limits of settlement and mediation in tax matters.

From a comparative perspective, the effectiveness of alternative mechanisms in tax matters does not depend exclusively on their regulatory recognition, but also on the existence of procedural safeguards, institutional accessibility, and conditions that allow taxpayers to participate in an informed manner (Moosa, 2024).

Tax mediation is closely linked to settlement, since agreements may only concern aspects that are legally open to negotiation. Consequently, the clarity of regulatory limits and the manner in which they are applied influence the real possibilities of reaching agreements. Recent studies have related the delimitation of matters open to settlement to the agreements reached and the revenue derived from these procedures, while identifying doctrinal and institutional challenges that remain in the Ecuadorian context (García Vallejo et al., 2025; Jarrín & de la Vega, 2026).

In this context, it is relevant to examine not only the legal structure of the mechanism, but also the level of knowledge possessed by its potential users. The formal existence of an alternative pathway does not guarantee its use if taxpayers do not know how it operates, where it can be initiated, or what its limits are. Therefore, the objective of this study was to analyze the legal and institutional scope of tax mediation in Ecuador, identify the main challenges noted in the literature, and examine participants' knowledge regarding its concept, procedure, and access channels.

Methodology

This study was conducted using a mixed methodological approach, combining legal-documentary analysis with the collection of empirical information through a survey. This methodological strategy made it possible to examine tax mediation in Ecuador from two complementary dimensions: on the one hand, the study of the regulatory and doctrinal framework governing its application and, on the other, the perceptions and knowledge of the population regarding this alternative mechanism for resolving tax disputes.

Regarding the type of research, the study follows a descriptive and analytical design. The descriptive component made it possible to characterize the regulatory and institutional development of tax mediation within the Ecuadorian legal system, while the analytical approach facilitated a critical examination of the legal, doctrinal, and institutional elements that determine its functioning and effectiveness. This process made it possible to identify the principal legal provisions governing tax mediation, as well as its relationship with tax settlement and alternative dispute resolution mechanisms in tax matters.

The study applied the legal-dogmatic method, aimed at the systematic analysis and interpretation of the legal rules governing tax mediation within the Ecuadorian tax system. This method made it possible to examine the regulatory structure supporting the use of alternative dispute resolution mechanisms in the tax field, as well as their relationship with the constitutional principles governing the tax regime. Complementarily, the analytical-synthetic method was used, through which the phenomenon of tax mediation was broken down into its main conceptual, regulatory, and institutional

components and subsequently integrated into a systematic interpretation that makes it possible to understand its scope and functioning within the Ecuadorian legal system.

The research also incorporated a specialized bibliographic review through the consultation and analysis of academic literature, scientific articles, university theses, institutional documents, and current regulations related to tax mediation and tax settlement. The selection of these sources responded to criteria of thematic relevance, currency, and academic rigor, which made it possible to construct a solid theoretical framework for analyzing the phenomenon under study. Based on this documentary review, the main existing doctrinal debates regarding the effectiveness of tax mediation were identified, as well as the legal and institutional factors influencing its implementation within the Ecuadorian tax system.

As a complement to the documentary analysis, an empirical component was incorporated using a survey designed to identify participants' level of knowledge about tax mediation. The questionnaire consisted predominantly of closed dichotomous questions (yes/no) and, in certain items, an additional category of partial knowledge. The instrument made it possible to distinguish general knowledge of the mechanism from more specific aspects related to its procedure and the institutional channels available for its use.

The instrument was administered digitally during August 2023 to 116 participants aged 18 to 50 residing in the province of Esmeraldas, Ecuador. Given the territorial scope of the study, the results are interpreted as an approximation of the knowledge observed in this group of participants and not as an estimate representative of the entire Ecuadorian population.

The information obtained was organized through tabulation and descriptive analysis of frequencies and percentages. This strategy made it possible to identify trends in the responses and to compare conceptual knowledge of tax mediation with knowledge related to its procedure and the institutions available for initiating it.

The methodological process was carried out in three main phases. In the first phase, regulatory and bibliographic sources were collected and analyzed in order to establish the conceptual and legal framework of tax mediation in Ecuador. In the second phase, the survey instrument was applied and the information obtained was systematized, allowing the collection of empirical data related to social perceptions of the mechanism. Finally, in the third phase, the results were integrated and analyzed by contrasting the empirical findings with the doctrinal and regulatory analysis developed in the study.

Results and discussion

The first dimension analyzed was general knowledge of tax mediation. Figure 1 presents the responses of the 116 participants residing in the province of Esmeraldas and provides a first approximation of their degree of familiarity with the mechanism.

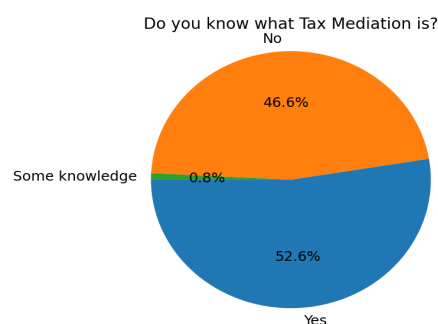


Figure 1. Level of knowledge about tax mediation among surveyed participants

Note: The figure shows the results obtained from a survey administered to 116 participants. Responses were structured into three categories: "Yes," "No," and "Some knowledge," in order to identify the level of knowledge about tax mediation.

The 52.6% of participants stated that they knew what tax mediation is, while 46.6% indicated that they did not know it and a minimal proportion reported partial knowledge. Although there is a slight majority declaring familiarity with the concept, the results show that lack of knowledge remains considerable within the group studied.

This result is relevant because the regulatory recognition of an alternative mechanism does not by itself ensure its appropriation by potential users. In this sense, institutional dissemination and the availability of understandable information constitute necessary conditions for mediation to be effectively considered as an alternative in the event of a tax dispute (Romero Jarrín, 2025).

The empirical evidence reveals a gap between regulatory recognition of the mechanism and its social appropriation. This result is consistent with Romero Jarrín (2025), who argues that the effectiveness of tax mediation depends not only on its legal design, but also on the level of understanding taxpayers have of how it operates. Consequently, the formal existence of the mechanism does not by itself guarantee its effective use if it is not accompanied by sustained institutional dissemination and training strategies.

The second dimension examined knowledge of the procedure for initiating tax mediation. This variable makes it possible to distinguish between knowing that the mechanism exists and having sufficient information to use it in practice. The results are presented in Figure 2.

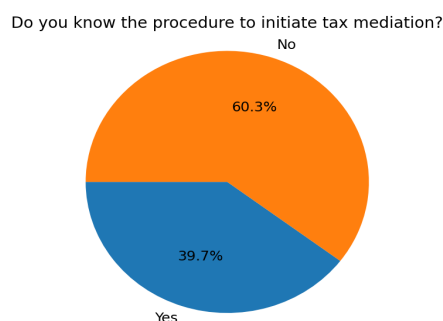


Figure 2. Knowledge of the procedure for initiating tax mediation

Note: The figure presents the results of a survey administered to 116 people aged 18 to 50 residing in the province of Esmeraldas, Ecuador. The question assessed whether participants knew the procedure for initiating tax mediation, using a dichotomous response scale (yes/no).

The 60.3% of participants stated that they did not know how tax mediation is initiated, compared with 39.7% who said they knew the procedure. The difference compared with the general knowledge observed in Figure 1 shows that familiarity with the concept does not necessarily translate into operational knowledge.

This result is consistent with studies linking taxpayer education and awareness programs with a greater willingness to use alternative dispute resolution mechanisms in tax disputes (Mburu et al., 2026). The observed gap therefore suggests that institutional outreach should explain not only what mediation is, but also the steps required to access and use it.

The third dimension focused on determining whether participants could identify the institution or institutional channel through which tax mediation may be initiated. This aspect complements the procedural analysis because effective access to the mechanism requires knowing not only what it consists of, but also where it can be brought. The results are presented in Figure 3.

Do you know which institution/channel can initiate tax mediation?

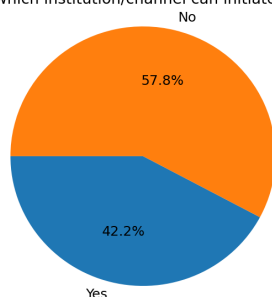


Figure 3. Knowledge of the institution or channel through which tax mediation may be initiated

Note: The figure assessed whether participants knew before which institution or institutional channel tax mediation can be initiated. Responses were structured using a dichotomous scale (yes/no).

The 57.8% of participants indicated that they did not know the institution or institutional channel for initiating tax mediation, while 42.2% stated that they did. This result confirms that operational and institutional knowledge is lower than general conceptual knowledge and constitutes a potential barrier to access to the mechanism.

Comparative literature reinforces this interpretation by indicating that effective access to alternative mechanisms requires understandable rules, adequate information, and institutional channels that are clearly identifiable to taxpayers (Moosa, 2024).

Considered together, the results of Figures 1, 2, and 3 show a consistent pattern: conceptual knowledge of tax mediation is greater than the procedural and institutional knowledge required to use it. This constitutes the main empirical finding of the study and reveals a gap between recognition of the mechanism and the informational conditions necessary for access to it.

From a doctrinal perspective, mediation and tax settlement may offer advantages over traditional litigation in certain disputes, especially because of their orientation toward dialogue, the search for agreements, and the possibility of

reducing certain costs associated with prolonged proceedings. However, these advantages should be understood as potential and conditioned by the nature of the dispute, the limits inherent in public tax law, and the applicable institutional design (Galindo Cardona, 2001; Moosa, 2023; Sa'adah et al., 2024).

Based on the doctrinal and regulatory analysis developed in the specialized literature, several factors were identified that help explain the limited application of tax mediation within the Ecuadorian fiscal system. Although the legal system has incorporated mechanisms designed to promote consensual solutions between the tax administration and taxpayers, academic evidence suggests that their practical implementation faces several structural limitations. These include insufficient dissemination of the mechanism, regulatory restrictions associated with tax settlement, and the persistence of a legal culture oriented toward litigation as the principal means of resolving tax disputes. Table 1 summarizes the principal factors identified in recent literature as affecting the limited use of tax mediation in Ecuador.

Table 1. Factors identified in the literature that affect the limited use of tax mediation in Ecuador

Identified factor	Description	Impact on tax mediation
Insufficient institutional dissemination	Limited socialization of the mechanism within the tax system and among taxpayers.	Reduces citizens' knowledge about the existence and operation of tax mediation.
Regulatory and administrative restrictions	Rules related to tax settlement that delimit the aspects that may be agreed between the parties.	Limits the scope of agreements that can be reached within mediation processes.
Legal culture oriented toward litigation	Predominance of legal practices based on contentious resolution of tax disputes.	Discourages the use of alternative dispute resolution mechanisms.

Note: Author's own elaboration based on the analysis of specialized literature on mediation and tax settlement in Ecuador (Romero Jarrín, 2025; García Vallejo et al., 2025; Jarrín & de la Vega, 2026; Angulo Pachano et al., 2026; Palacios Palacios, 2025).

The information summarized in the table shows that the limited use of tax mediation identified in the literature results from the interaction of institutional, regulatory, and cultural factors. Among them, insufficient dissemination is particularly important, as it reduces the possibility that taxpayers and legal practitioners understand the functioning of and conditions for accessing the mechanism (Romero Jarrín, 2025).

Second, the regulatory development of tax mediation is closely linked to the regulation of tax settlement, which means that agreements reached within mediation processes must comply with the limits established by tax legislation. Several studies have noted that a lack of regulatory clarity regarding matters open to settlement can restrict the parties' room for negotiation and reduce the effectiveness of mediation as a tax dispute resolution tool (García Vallejo et al., 2025; Jarrín & de la Vega, 2026).

The persistence of a legal culture oriented toward litigation is another relevant factor. Preference for traditional administrative and judicial avenues may hinder the incorporation of consensual mechanisms even when they are formally recognized (Angulo Pachano et al., 2026).

Taken together, these factors show that consolidating tax mediation does not depend on a single reform. Clarity in applying the limits of settlement, accessibility of institutional channels, and dissemination aimed at taxpayers and professionals must work in a complementary manner to encourage its use (Jarrín & de la Vega, 2026; Angulo Pachano et al., 2026).

From a legal and institutional perspective, tax mediation can function as a complementary avenue for managing certain tax disputes. Its potential usefulness lies in providing a space for dialogue and negotiation within the limits of tax settlement, without replacing administrative or judicial avenues when these are necessary (Congreso Nacional del Ecuador, 2006).

Among the potential effects identified in the literature is the reduction of certain costs and burdens associated with prolonged contentious proceedings. However, the magnitude of that effect depends on the number of cases susceptible to settlement, effective access to the mechanism, and institutional capacity to process them adequately (Angulo Pachano et al., 2026).

A potential contribution to collection efficiency has also been suggested when agreements facilitate compliance with obligations within the legal framework. This relationship should not be assumed automatically: recent studies suggest that the clarity of rules applicable to settlement may influence the agreements reached and their revenue effects (Alvarado Maldonado, 2022; Jarrín & de la Vega, 2026).

From the perspective of the tax legal framework, the possibility of implementing alternative dispute resolution mechanisms is linked to the principles guiding the Ecuadorian tax system, including administrative efficiency and proper management of public resources. The Tax Code establishes the regulatory bases governing the relationship between the tax administration and taxpayers, providing the legal framework within which mechanisms can be developed to resolve disputes in a more efficient and less confrontational manner (Código Tributario, 2005). In this sense, tax mediation is presented as a tool that can help strengthen the relationship between the parties by promoting solutions based on dialogue and institutional cooperation.

Nevertheless, for tax mediation to fully achieve its potential within Ecuador's fiscal system, it is necessary to strengthen the institutional framework and dissemination strategies for the mechanism. Several studies have pointed out that one of the main challenges to consolidating alternative dispute resolution mechanisms in Ecuador lies in the limited understanding and use of these instruments by the actors involved in legal disputes (Angulo Pachano et al., 2026). In tax matters, this situation is aggravated by the technical complexity of fiscal regulations and the persistence of legal practices traditionally oriented toward litigation.

In this context, specialized literature highlights the importance of consolidating institutional policies aimed at strengthening the application of tax mediation within the fiscal system. These measures include clarifying the regulatory limits of tax settlement, strengthening the institutional procedures governing mediation, and promoting training strategies aimed

at both public officials and taxpayers (Palacios Palacios, 2025). The adoption of these actions would contribute to consolidating tax mediation as an effective tool for managing tax disputes, helping improve administrative efficiency, strengthen legal certainty, and promote a more cooperative relationship between the tax administration and taxpayers.

Limitations of the study

The empirical component of the study measures participants' self-reported knowledge rather than the actual effectiveness of tax mediation. Therefore, the data do not directly determine the number of agreements reached, the duration of procedures, the effective reduction of litigation, or the effects on tax collection. In addition, the sample is limited to 116 participants residing in the province of Esmeraldas, so the results should not be generalized to all Ecuadorian taxpayers.

Future research could incorporate administrative records, mediation case files, and broader territorial samples to evaluate the functioning of the mechanism using objective indicators.

Conclusions

The research made it possible to analyze tax mediation in Ecuador from two complementary dimensions: its legal-institutional configuration and participants' knowledge of its existence and forms of access. The regulatory analysis shows that mediation has a legal basis linked to tax settlement, but its application is conditioned by the limits established for matters susceptible to agreement.

The empirical results revealed a clear gap between conceptual knowledge and operational knowledge. Although 52.6% stated that they knew what tax mediation is, 60.3% did not know the procedure for initiating it and 57.8% could not identify the corresponding institution or institutional channel. Consequently, the principal deficit observed is not limited to dissemination of the concept, but extends to the information necessary to use the mechanism in practice.

This gap supports the conclusion that strengthening tax mediation requires dissemination strategies aimed at explaining, in an accessible manner, its requirements, procedure, limits, and access channels. The existence of regulation is insufficient when potential users do not have clear information for activating the mechanism.

The literature analysis also identifies regulatory, institutional, and cultural factors that may restrict its use. These include the need for clear application of the limits of tax settlement, insufficient dissemination, and the persistence of legal practices oriented toward litigation. Addressing these issues requires complementary measures rather than isolated regulatory reforms.

Tax mediation may constitute a complementary avenue for certain tax disputes and provide spaces for consensual resolution; however, this study does not measure its effectiveness using objective indicators of agreements, duration, litigation, or tax collection. Accordingly, any effect on administrative or collection efficiency should be understood as a potential supported by the legal framework and reviewed literature, rather than as a result demonstrated

by the survey.

In summary, the consolidation of tax mediation in Ecuador depends on combining legal certainty, operational clarity, institutional strengthening, and tax education. The central finding of the study - the distance between knowing the concept and knowing how to use it - provides a concrete basis for guiding dissemination actions and future research on the actual performance of the mechanism.

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Conflicts of interest

The authors declare that they have no conflicts of interest.

Author contributions

Giannella Haz-Guevara and Teresa N. López-Macías: Conceptualization, data curation, formal analysis, investigation, methodology, supervision, validation, visualization, drafting the original manuscript and writing, review, and editing.

Statement on the use of AI

The authors acknowledge the use of generative AI and AI-assisted technologies to improve the readability and clarity of the article.

Data availability statement

The data supporting the findings of this study are available from the corresponding author upon reasonable request. The data are not publicly available because they contain information collected from participants through the survey conducted in Esmeraldas, Ecuador.

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