

U.S. Shippers and Intermediaries take note: New Requirements for Transportation Services provided within Mexico

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Tax Authorities in Mexico have issued new requirements for tax documentation for the transport of cargo within Mexico. Carriers operating in Mexico are required to issue a digital Income or Transfer Invoice (in Spanish, *Comprobante Fiscal por Internet* or *CFDI* ¹ *de Ingreso / Traslado*) as applicable, compliant with Mexican tax provisions, to which a *Complemento Carta Porte*, or Complement Bill of Lading, must be added, and these documents must accompany the cargo transported within Mexico.

When is the new regulation effective? As of January 1, 2022, shipments moving within Mexico, both domestically and as part of an international shipment, must be accompanied by an **Income/Transfer CFDI and a Complement Bill of Lading**. However, according to the *Miscellaneous Tax Resolution for 2022* published on the Official Federal Gazette on December 27, 2021, from January 1 to March 31, 2022, the **Income/Transfer CFDI with Complement Bill of Lading** will be considered in compliance, and the Tax Authority will not impose any sanctions for Taxpayers, even if such documents contain errors or do not include all the requirements listed in the instruction manuals and catalogs published on the Administrative Tax Service (SAT) website.

What information is required in the Complement Bill of Lading? Among the information to be provided in a Complement Bill of Lading, is the specific product codes (*clave del catálogo*) of the cargo, as such codes are described in the “Complement Catalogs” (*Catálogos del Complemento*) published in the [website of the Tax Authority](#), as well as information regarding the origin, destination, and weight of the cargo, among others.

Who is affected by the new requirement? This new requirement affects shippers, intermediaries, and carriers involved in transportation within Mexico.

Motor Carriers will be required to issue an Income CFDI to which they must incorporate the Complement Bill of Lading. These tax documents -either in printed or digital format- must be in possession of the driver at all times during the transportation of the cargo as they may be subject to inspections by Federal Authorities.

Intermediaries, such as a brokers or other 3PLs, must obtain the specific product information from the shipper and are now legally bound, as contractors of the transportation services, to correctly transmit such information to the motor carriers before a trip, in order for carriers to be

able to issue the documents. The intermediary must confirm that the carrier issues the appropriate Income CFDI and Complement Bill of Lading before shipment.

Shippers must provide for either the intermediary or the carrier the exact and complete information of the goods to be transported, as specified in the *Instructivo de Llenado del CFDI al que se le incorpora el Complemento Carta Porte*. It is important to consider that there are different instructions for completion, depending on the applicable transportation modality: land, air, rail or maritime. Each of the completion instructions specify the information that the CFDI and Complement Bill of Lading must include, as well as the catalogs that must be considered for their completion.

What are the consequences for non-compliance? If the CFDI and Complement Bill of Lading are not properly completed and issued, both the party who hires the transportation services (either intermediary or shipper) and the carrier may be liable before the Mexican authority. Such liabilities include fines, non-deductibility sanctions, and even seizure of the cargo.

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^[i] CFDI, which stands for *Comprobante Fiscal Digital por Internet*, is the electronic billing schema defined by the Mexican Federal Tax Code. It has been mandated for companies doing business in Mexico since 2011.