



# Regulatory Alerts & Updates

## Regulatory Alert Update: Mexico Waybill Supplement Regulations (Complemento Carta Porte)

March 17, 2022

### BACKGROUND

The Mexican Tax Administration Service (SAT) issued regulations on May 1, 2021, mandating all transportation carriers to issue a waybill supplement to the digital fiscal invoice (CFDI). This waybill supplement, known as the *Complemento Carta Porte* (Carta Porte), requires the collection of extensive data (over 120 data elements), including information about shippers, consignees, carried goods and their values, delivery vehicles, drivers, routes, stops, regulatory information, among others, for each and every shipment transported within Mexico. Where applicable, the waybill supplement must be issued by the transportation carrier prior to initiating the transportation service regardless of the mode of transportation (e.g., ground, express, air, maritime, rail, and others). Where transportation vendors are used by a carrier, a separate CFDI and waybill supplement must be issued for every leg of the shipment's journey carried by such vendor. Shipping customers will be required to provide most of the data required for carriers and their vendors to issue a waybill supplement.

The effective date of this regulation is January 1, 2022, but according to SAT's latest update to the regulations released on March 9, 2022, the enforcement of the CFDI – Carta Porte requirements will begin as of September 30, 2022. This appears to allow shipping customers and transportation companies to make the necessary adjustments to comply with the regulations, without facing fines or penalties prior to that date.

### WHAT HAS CHANGED?

Although the new regulations are intended to apply to the transportation of goods within Mexico, all shipments arriving in Mexico that need to be transported, **after customs clearance**, from the port of entry to its final destination may be subject to these regulations in domestic segments. Similarly, all shipments in the country that need to be transported to a port of exit for customs clearance and then exported to a final destination outside Mexico, may also be subject to the regulations in domestic segments.

*Content Intended for FedEx Express Customers Only*

In this sense, all shipping customers sending shipments to Mexico will need to provide the required information in order for FedEx Express to issue a CFDI with Carta Porte, where applicable, and deliver their shipments to the final destination in Mexico. Shipping customers can find more information on the information requirements at the references sources listed below and are able to provide the required shipment information using several options, including the online form found at [Carta Porte \(fedex.com\)](https://fedex.com/CartaPorte).

Additionally, the Secretariat of Infrastructure, Communications and Transportation (SICT), issued new transportation regulations on December 16, 2021, homologating the waybill required under transportation regulations to the CFDI, and waybill supplement required by SAT under tax regulations. The SICT also included new terms and conditions to be included in the terms of carriage currently used for domestic shipments, regarding documentation of shipments, number of delivery attempts, disposal of packages, liability, place of payment, damages to goods and our ability to refuse carriage.

These new changes in the transportation regulations do not affect the current International Air Waybill or the terms and conditions of FedEx international service.

**Question 1** – When will the changes go into effect?

Answer 1 - The new SAT and SICT waybill supplement regulations became effective on January 1, 2022. SAT has released on March 9, 2022, confirming that the enforcement of the CFDI – Carta Porte requirements will begin as of September 30, 2022. This appears to allow shipping customers and transportation companies to make adjustments to comply with the regulations, without facing fines or penalties prior to that date.

**Question 2** – What are the consequences if a shipment arrives in Mexico without the required information from the shipper preventing the issuance of a waybill supplement?

Answer 2 - Shipments arriving in Mexico without the required information allowing FedEx Express to issue a CFDI – Carta Porte, where applicable, are legally impeded from, and therefore may not be transported to the final destination. In the event of non-compliance, the new CFDI – Carta Porte regulations establish significant fines and penalties for both the shipper and the carrier. The updated regulations published on December 27, 2021, indicate that no fines and penalties may be assessed for shipments that do not strictly comply with the CFDI – Carta Porte requirements prior to September 30, 2022. The Mexican Tax Administration Service has announced the lack of an applicable waybill supplement will render the transportation service invoice non tax-deductible as of January 1, 2022.

**Question 3** – How do shipping customers provide the required information to FedEx Express?

Answer 3 - FedEx Express LAC (Latin America & Caribbean Division) has developed shipping tools to enable shipping customers to provide the required information for the issuance of the CFDI – Carta Porte. Shipping customers can find more information on these requirements at the references sources listed below and are able to provide the required shipment information using several options, including an online form found at [Carta Porte \(fedex.com\)](https://fedex.com/CartaPorte).

**Timeline for Implementation:** January 1, 2022, with an effective enforcement date of September 30, 2022

**REFERENCES:**

Third Resolution of Modifications for the Tax Miscellaneous Regulations for 2022 released by SAT on 03/09/2022 - Spanish Text Only

<https://www.sat.gob.mx/cs/Satellite?blobcol=urldata&blobkey=id&blobtable=MungoBlobs&blobwhere=1461175180556&ssbinary=true>

Carta Porte – FedEx.com

<https://www.fedex.com/en-mx/shipping/carta-porte.html>

Diario Oficial de la Federacion – DOF: 12/17/2021 – Spanish Text Only

[https://dof.gob.mx/nota\\_detalle.php?codigo=5639466&fecha=27/12/2021](https://dof.gob.mx/nota_detalle.php?codigo=5639466&fecha=27/12/2021)

Diario Oficial de la Federacion – DOF: 12/24/2021 – Spanish Text Only

[https://www.dof.gob.mx/nota\\_detalle.php?codigo=5639315&fecha=24/12/2021](https://www.dof.gob.mx/nota_detalle.php?codigo=5639315&fecha=24/12/2021)

Complemento Carta Porte – Spanish Text Only

<https://www.sat.gob.mx/consultas/68823/complemento-carta-porte->

Complemento Carta Porte – Spanish Text Only

[http://omawww.sat.gob.mx/tramitesyservicios/Paginas/complemento\\_carta\\_porte.htm](http://omawww.sat.gob.mx/tramitesyservicios/Paginas/complemento_carta_porte.htm)

Mexico Waybill Supplement Regulations (Complemento Carta Porte) posted on 1/6/2022

[https://www.fedex.com/content/dam/fedex/us-united-states/International/upload/RegAlert\\_22-036\\_Mexico\\_Waybill\\_Supplement\\_Regulations\\_\(Complemento\\_Carta\\_Porte\).pdf](https://www.fedex.com/content/dam/fedex/us-united-states/International/upload/RegAlert_22-036_Mexico_Waybill_Supplement_Regulations_(Complemento_Carta_Porte).pdf)