



Regulatory News Alerts & Updates

Regulatory Alert Update: Mexico Waybill Supplement (Complemento de Porte Carte) Regulations

November 8, 2023

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 (known as *CFDI* for its initials in Spanish). This waybill supplement, known as the *Complemento de Carta Porte* (CCP), requires the collection of extensive data (over 164 data elements), including information about shippers, consignees, carried goods and their values, delivery vehicles, drivers, routes, stops, and regulatory information, among others, for each and every shipment transported within Mexico.

Wherever 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., air, express, ground, maritime, rail, and others). Where transportation vendors are contracted by a carrier, a separate *CFDI* and waybill supplement (CCP) must be issued by the contracted vendor for every leg of the shipment's journey. Shipping customers will be required to provide most of the shipment data for carriers and their vendors to issue a waybill supplement.

The effective enforcement date of this regulation was originally set for January 1, 2022. Thereinafter it was delayed according to SAT's updates to the regulations published successively on November 25 and 28, 2022, and July 16, 2023. Presently **the full enforcement of the *CFDI* and waybill supplement requirements is postponed to January 1, 2024, which is the most current effective date.** These extensions allow for revisions in an ongoing dialogue between private sector stakeholders and government authorities (which may result in further regulatory adjustments in the weeks to come). It also allows additional time for 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, every shipment arriving in Mexico transported **after customs clearance** from the port of entry to its final destination, may be subject to these regulations on domestic segments. Similarly, all shipments in the country 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 on the domestic segments prior to the arrival to the export customshouse.

FedEx presently harvests all the necessary information from available sources, (e.g.: waybill information, accompanying documents, information on customers' files, etc.). Only exceptionally, and in case of a specific need, FedEx will contact the customer to obtain additional information. Contact with customers outside Mexico for the purpose of completing the CCP waybill supplement is being kept to the minimum necessary.

Additionally, the Secretariat of Infrastructure, Communications and Transportation (SICT), issued new transportation regulations on December 16, 2021, officially approving 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.

PLEASE BE AWARE THE TRANSPORTATION STAKEHOLDERS AND THE MEXICAN GOVERNMENT ARE CURRENTLY HOLDING TALKS FROM WHICH FURTHER REGULATORY CHANGES AND /OR IMPLEMENTATION CHANGES MAY RESULT.

WE STRONGLY SUGGEST THE INTERESTED PARTIES TO REMAIN ON THE LOOK OUT FOR FURTHER UPDATES OF THIS REGULATORY ALERT IN THE FUTURE.

Q1: When will the changes go into effect?

A1: The new SAT and SICT waybill supplement regulations became effective on January 1, 2022, on a "soft implementation" mode. **Full enforcement of the CFDI – Carta Porte requirements is currently set to become effective on January 1, 2024.** Currently, FedEx issues waybill supplements without facing fines or penalties for incomplete or inaccurate information under the soft implementation mode poised to end at midnight, December 31, 2023.

Q2: What are the consequences if a shipment arrives in Mexico without the required information from the shipper preventing the issuance of a waybill supplement?

A2: FedEx makes an extra effort on behalf of its customers to try to gather any missing information from available sources, such as the transportation Waybill, accompanying documents, documents, and data available on the customers' files, etc. Only on exceptional cases the customer may be contacted for further inquiries.

Q3: How do shipping customers provide the required information to FedEx Express?

A3: FedEx Express LAC (Latin America & Caribbean Division) has developed shipping tools to enable customers to provide the required information for the issuance of the CFDI – Carta Porte if necessary. Customers can find more information on these requirements at the reference sources

listed below and are able to provide the required shipment information using several options, including an [online form](#) also found at the landing page [Carta Porte \(fedex.com\)](#).

Timeline for Implementation: January 1, 2022, in soft mode, with an effective full enforcement date of January 1, 2024.

REFERENCES:

Information to issue the Waybill Supplement (FedEx.com)

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

Landing Page Carta Porte (FedEx.com)

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

Fourth Resolution of modifications to the General Rules of Foreign Trade for 2023, released by the SAT on October 30, 2023 – Text in Spanish only:

Seventh Resolution of Modifications for the Tax Miscellaneous Regulations for 2023 released by SAT on October 18, 2023 – Text in Spanish only:

Both publications are available at:

http://omawww.sat.gob.mx/normatividad_RMF_RGCE/Paginas/novedades_normativas_2023.htm

Complemento Carta Porte – Website of the Mexican Tax Administration Service – (Spanish Text Only)

http://omawww.sat.gob.mx/tramitesyservicios/Paginas/complemento_carta_porte.htm

Mexico Waybill Supplement (Complemento de Carta Porte) Regulations (posted on 7-25-2023)

https://www.fedex.com/content/dam/fedex/us-united-states/International/upload/Update_Mexico_Waybill_Supplement_Complemento_de_Carta_Porte_Regulations.pdf