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International Trade and Customs, and Tax Practice Group Joint Newsletter



EXTENSION OF TIME TO SUPPLEMENT THE CARTA PORTE COMPLEMENT

Regarding the bulletin published on our web page on August 9, 2021, entitled "CFDI Transfer and Entry and Complementary Bill of Lading – Means of Defense", we issue the following information on the latest modifications issued by the Tax Administration Service (SAT) on this matter.

First Advance Version of the third Resolution of Modifications to the Miscellaneous Tax Resolution for 2021

On September 21 of this year, the SAT published on its website the First Advance Version of the Third Resolution of Amendments to the Miscellaneous Tax Resolution for 2021 (hereinafter, "the 3rd RMRMF").

In the 3rd RMRMF, the Eleventh Transitory Article of the First Resolution of Amendments to the Miscellaneous Tax Resolution for 2021, published in the Official Gazette of the Federation (DOF) on May 3, 2021, is amended to state the following:

"**Eleventh.** For the purposes of rules 2.7.1.8. and 2.7.1.9., as well as the Thirty-Sixth Transitory Article of the RMF 2021, the use of the complementary Carriage Letter **will be mandatory as of December 1, 2021.**

It is understood that those taxpayers that issue the

CFDI to which the Carriage Paper Complement is incorporated before January 1, 2022, and this does not comply with the requirements of the "Standard of the Carriage Paper Complement" and the "Instructions for filling out the CFDI to which the Carriage Paper Complement is incorporated" are in compliance with the provisions of the previous paragraph".

It should be noted that by virtue of the 3rd RMRMF, the starting date of the mandatory date for issuance of the CFDI with the complementary carriage letter was postponed until December 1, 2021.

In accordance with the aforementioned First Resolution of Amendments to the Miscellaneous Tax Resolution for 2021, the "Carta Porte" complement would come into effect as of June 1, 2021, and that during the 120 calendar days following such date, the issuance of the CFDI with the "Carta Porte" complement would be optional, while as of September 30, 2021, this would be mandatory.

First Advance Version of the Ninth Resolution of Modifications to the General Foreign Trade Rules for 2020

On September 21 of this year, SAT published on its website the First Advance Version of the Ninth Resolution

of Amendments to the General Foreign Trade Rules for 2020 (hereinafter, "the 9th RMRGCE").

The aforementioned 9th RMRGCE, the first transitory article, section I of the Seventh Resolution of Amendments to the RGCE for 2020, published in the DOF on June 11, 2021, is amended in the following terms:

"First.

I. The provisions of rules 2.4.11., section I, paragraph f); 3.1.15., section V regarding the tax folio; 3.1.31, first paragraph; 3.1.32., section VIII, and 3.1.33., section I, paragraph g), shall enter into effect on January 1, 2022".

Thus, in accordance with this publication, the deadline for submitting the tax folio or the representation of the CFDI with the Complemento Carta Porte is extended, as part of:

- The activation of the automated selection mechanism for the clearance of goods (rule 2.4.11., section I, paragraph f);
- The procedure to record in a technological device during customs clearance the information of the customs declaration, the integration number and the fiscal folio (rule 3.1.15., section V, regarding the fiscal folio referred to in rule 4.2.11.);

- The procedure for the presentation of documents in the customs clearance of goods (rule 3.1.31., first paragraph);
- The procedure for customs clearance of goods with a consolidated customs declaration (rule 3.1.32, section VIII); and,
- The procedure for the clearance of goods without the presentation of printed pedimentos, notices or simple copies (rule 3.1.33, section I, paragraph g).

We remain at your disposal for any additional questions or clarifications you may require in connection with the foregoing. It is important to note that the advance versions in question are pending publication in the DOF.

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