

# IMPORTANT INFORMATION!

**On January 11, SAT  
published Annex  
29 of the RMF  
2021.**



## Annex 29 of RMF 2021

Dear customer, we inform you that Annex 29 of the current RMF has been published. We inform you that this had important changes in which all the documents that were separate, are concentrated in the following way:

- I. Letter of commitment to confidentiality, reserve and safekeeping of information and data.
- II. Functional characteristics and general services of the free application.
- III. Specifications for downloading and consulting the LCO list and LRFC list.
- IV. Additional validations in the certification of invoices issued under the Northern Border Region Fiscal Stimulus Decree and the Southern Border Region Fiscal Stimulus Decree.
- V. Rules and guidelines to operate in productive environments.
- VI. Of the conducts that are configured in noncompliance with the technological specifications determined by the SAT, when sending CFDI to said decentralized organ referred to in articles 81, section XLIII and 82, section XL of the CFF.
- VII. Additional validations to Annex 20 and electronic invoice complements.
- VIII. Guidelines for the graphic use of the logo for authorized CFDI certification providers and functional requirements, general services and minimum service levels.
- IX. En la fracción I., Carta compromiso de confidencialidad, reserva y resguardo de información y datos la autoridad incorpora este documento.

In section II, Functional characteristics and general services of the free application, the authority incorporates information from the document rules and guidelines to operate in productive environments as well as the document Specifications for downloading and consulting the LCO list, the RFC list, additional validations and functional characteristics of the free application (digital tax receipts through the Internet).

In section III, the authority clarifies, for example, the conformation of the LCO and LRFC, as well as the application of the validations to be followed by the PCCFDI.



In section IV, validations are added in the certification of invoices issued under the Northern Border Region Fiscal Stimulus Decree and the Southern Border Region Fiscal Stimulus Decree, with respect to the latter decree, validations are added to the complements:

- "Complement Fuel Account Statement Complement for Electronic Purses Authorized by the SAT", which is issued in accordance with fraction III, of rule 3.3.1.10. of the RMF in force.
- Third Party Account Concept Complement", referred to in rule 2.7.1.3. of the RMF in force.

In section V., rules and guidelines to operate in productive environments, the Free Client section of the original document is reclassified since it was duplicated in the technological specifications document and is now in section II. In this Annex, it is also specified that in productive environments under no circumstances may test CSDs be used, the links where the test CSDs may be downloaded and how the SAT may deliver CSDs for certification tests are added.

In section VI, only 10 conducts for non-compliance with the technological specifications when sending the CFDI to the SAT are included as follows:

1. The structure of the XML file of the voucher does not comply with the technical documentation indicated in Annex 20 of the Miscellaneous Tax Resolution.
2. The supplier that sends the tax receipt is different from the supplier that certified it.
3. The seal of the digital tax stamp of the CFDI does not comply with the construction specifications established in the technical documentation indicated in Annex 20 of the Miscellaneous Tax Resolution.
4. The digital tax stamp of the CFDI does not comply with the construction specifications established in the technical documentation indicated in Annex 20 of the Miscellaneous Tax Resolution.
5. The XML file of the CFDI was generated with a version of the technical standard that does not correspond with the construction specification established in the technical documentation indicated in Annex 20 of the Miscellaneous Tax Resolution.
6. The XML file of the CFDI includes a complement that was generated with a version of the technical standard that does not correspond with the construction specification established in the complements section of the electronic invoice of the SAT portal.



7. The XML file of the CFDI sent by the supplier includes the RFS complement that is for exclusive use by the SAT, in accordance with the technical documentation indicated in Annex 20 of the Miscellaneous Tax Resolution.
8. The time registered in the Digital Tax Stamp of the XML file of the CFDI sent by the supplier has a difference of more than one hour with respect to the time it is delivered to the SAT, contrary to the "manual of operation in productive environment".
9. The tax receipt does not comply with the validation of the requirements indicated in article 29- A of the Federal Fiscal Code, or with those established in the normative technical documents, with the exception of the validation of the CSD of the issuer, the RFC code of the receiver, the validations to the withheld and transferred taxes.
10. When the certification provider certifies a CFDI or a digital document outside the times established in the technical or regulatory documentation established by the Tax Administration Service.

In section VII., additional validations to Annex 20 and complements, certain validations already contained in the standard are specified, specifying how the validation should be performed ("FormPayment" and "MethodPayment, TypeExchange, "Total", Confirmation, Transfers, OrderNumber and CFDI of withholdings and payment information without negative numbers.

Regarding complements:

- Payment complement: The complement contains the Payment Node and the "DoctoRelated" Node with at least one related fiscal folio.
- The PAC may not consider the validation rule of the field "Description" of the "Element: Voucher", consisting of "For this attribute the value "Payment" must be registered, contained in the standard of the complement for receipt of payments.
- Validations to the CFDI of withholdings and payment information: CFDIs containing negative numbers in any field should not be certified.

Finally, in section VIII, guidelines for the graphic use of the logo for authorized CFDI certification providers and functional requirements, general services and minimum service levels, integrate the document.

