

IMPORTANT INFORMATION!

Newsletter

**Update to the may 1st
release**

**Publication of the
Complementary Bill of Lading**

[DOF may 03, 2021](#)



DS
digital signature



Newsletter

On may 1, 2021, the Tax Administration Service (SAT) has published on its Internet portal the supplement to the letter of credit.

Antecedents.

- The Third Resolution amending the RMF 2020, published on november 8, 2020 in the DOF, included for the first time an amendment to rule 2.7.1.9 "CFDI that may accompany the transportation of goods", which mentions the use of this complement, and extends the applicability of this rule, now also to maritime, air and river transportation.
- In said amendment, through its Fifth Transitory Article, it was established as the effective date of this new complement and the applicability of this rule for the transportation of maritime, air and fluvial goods, thirty calendar days, counted as of the publication of the complement in the SAT's website. Finally, the complement was not published in 2020.
- In the RMF for 2021, some more adjustments were made to rule 2.7.1.9, remaining in relation to the use of the Complementary Bill of Lading, incorporating it, as the case may be, to a CFDI of type Traslado or of type Ingreso, and specifying the scope of its use to when goods are moved by land of cargo that circulates by federal roads or by railroad, maritime, air or fluvial means.
- In the RMF 2021 it was established by means of the Thirty Sixth Transitory Article that: both the obligation to incorporate the "Carta Porte" complement to the CFDI mentioned in the rule, as well as the applicability of the same to the cases of transfer of merchandise in the maritime, air or fluvial modalities, would become effective when the Carta Porte complement is published and 30 calendar days have elapsed, in accordance with rule 2.7.1.8.



Publication of the supplement on May 1, 2021.

- On May 1, 2021, the SAT has published the standard and other technical documentation of the Complemento carta porte, as well as a document of frequently asked questions about it.
- Within the publication in the SAT's Internet portal, a special scheme and effective starting dates are established for this complement, so the provisions of the Thirty-Sixth Transitory Article of the RMF 2021 will not apply.
- The scheme and effective starting date of this complement indicated in the SAT portal is:

"The supplementary Carte Porte Letter begins its effectiveness on June 1, 2021 and is mandatory after 120 calendar days following the day after the beginning of its effectiveness."

In our opinion, the above implies that:

- a) As of June 1, 2021, the complement is in force, but its use is not mandatory; therefore, taxpayers who are able or willing to do so may start using it as of that date.
- b) 120 calendar days after June 2, 2021, the use of the complement becomes mandatory.
- c) In the case of the obligation to issue transfer type CFDIs in the transportation of goods by sea, air or river, we consider that, in accordance with all the aforementioned provisions, an optional period should also apply as of June 1, 2021, starting 120 calendar days after June 2, 2021, but we will have to wait for an express statement in this sense from the SAT.

The publication can be consulted here:

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

Frequently Questions:

- ❖ http://omawww.sat.gob.mx/tramitesyservicios/Paginas/documentos/Preguntas_frecuentes_CartaPorte.pdf

