

Important notice!



Publication extension Bill of Lading

Newsletter

September 21st, 2021

Today, September 21, 2021, the Tax Administration Service (SAT) has published on its website the "**THIRD RESOLUTION OF MODIFICATIONS TO THE MISCELLANEOUS FISCAL RESOLUTION FOR 2021 FIRST ANTICIPATED VERSION**", which had been announced a few weeks ago on social networks, because of an agreement between the SAT and private sector groups reached at the dialogue tables established by both parties on the issue of the CFDI with a letter of carriage complement.

Thus, by means of this document:

- a) The Eleventh Transitory Provision of the First Resolution of Amendments to the Miscellaneous Tax Resolution for 2021, published in the DOF on May 3, 2021, is amended to read as follows:

Eleventh. For the effects 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 supplement Letter of Carriage will be mandatory as of December 1, 2021.**

- b) A **facility** is granted in the sense that it **will be understood that the use of the complement of the Letter of Carriage is complied with as of December 1, 2021**, whoever issues **the CFDI to which the complement of the Letter of Carriage is incorporated before January 1, 2022 and does not comply with the requirements of the "Standard of the Letter of Carriage Complement"** and the "Instructions for filling out the CFDI to which the Letter of Carriage Complement is incorporated".

- c) This Resolution will enter into force on September 22, 2021.

As always, DS will continue to keep you informed of changes and developments in this matter, and we remain at your service for any questions or support you may need to comply with this obligation.

The publication can be consulted here:

<https://www.sat.gob.mx/cs/Satellite?blobcol=urldata&blobkey=id&blobtable=MungoBlobs&blobwhere=1461175046880&ssbinary=true>