

CFDI Bill of Lading Complement



General:

- Mandatory December 1st, 2021. (without penalties). Penalties will be effective starting January 1st, 2022.
- **Carriers** must issue CFDI of **Income** with Bill of Lading Complement.
- **Owners and logistics**, issue CFDI of **Transfer** with complement.

Note: All Mexican carriers must issue CFDI of Income.

CFDI of Income:

- Billing the service to incorporate the Bill of Lading Complement.
- The CFDI may be canceled and re-invoiced it in case of data changes.
- It is recommended to invoice a provisional fee and re-invoice at the end of the trip for the final price.



Information required from the customer:

The following nodes require information to be shared by the customer or by the owner of the goods.

- -Locations -> Origin -> Destination -> Addresses.
- -Goods -> General data of the goods -> Hazardous waste
- - Tariff Fraction -> UUID of the Foreign Trade Document.

For this, the SAT published different Catalogs that customers must follow to fill in the corresponding information according to each catalog.

Northbound moves:

The VAT law levies a 0% rate on merchandise from Northbound moves, and for which the following documentation must be available:

- **Exportation Request.**
- **Bill of Lading with destination abroad.**
- **Transfer or railway invoice.**



It is very important to manage the obtaining of the Exportation Request since the start of the trip, in case of not having the Exportation Request, it is suggested to place provisional data and re-invoice it once the data is obtained.

Southbound moves :

The VAT law does NOT contemplate taxing acts or activities outside the national territory, that is, trips initiated outside the national territory will not cause taxes, being **Not** the object of the law. For this it is required the next information:

- **Importation Request.**
- **Bill of Lading with destination abroad.**
- **Transfer or railway invoice.**



Tax offenses:

- Do not issue CFDI - \$97,330 (in Mexican pesos).
- Not accompany - \$14,710 (in Mexican pesos).
- **Service non-deductible for the customer.**



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CONCEPT	NACIONAL	OUTSOURCED	INTERMODAL	
	CARRIER	COMMISSIONED CARRIER	RAILWAY	FOREIGN CARRIER
Responsible	Make the transfer in national or foreign territory.	It is outsourced by the carrier for the transfer in national or foreign territory.	Make the transfer through the railways.	Make the transfer in foreign territory.
Responsibility of delivery	Final destination or to the railway terminal, for export purposes.	Final destination or to the railway terminal, for export purposes.	Agreed delivery terminal.	To the final address of the client.
CFDI	Issue CFDI of Income with Bill of Lading.	Issue CFDI of Income with Bill of Lading.	Issue CFDI of Income with Bill of Lading.	It does not issue CFDI.
Origin and destination in Bill of Lading	<p>Origin: Starts where the load is taken.</p> <p>Destination: Final (delivery address to the customer).</p> <p><i>*Even if he doesn't do the whole length.</i></p>	<p>Origin: Starts where the load is taken.</p> <p>Destination: Final (delivery address to the customer).</p> <p><i>*Even if he doesn't do the whole length.</i></p>	<p>Origin: Starts where the load is taken.</p> <p>Destination: Where it delivers the load.</p>	<p>Origin: Starts where the load is taken.</p> <p>Destination: Final (delivery address to the customer).</p>
Information that must contain	Data for all sections, whether by land transport , as well as data for rail transport .	Data for all sections, whether by land transport , as well as data for rail transport .	Rail transport data.	Required information by foreign legislation.
Date of issue	Before starting the move.	Before starting the move.	Before starting the move.	Before starting the move.
Documentation that protects	<p>-Customs declaration, if applicable.</p> <p>-CFDI of the Railway with Bill of Lading Complement that verifies the export or import.</p>	<p>-Customs declaration, if applicable.</p> <p>-CFDI of the Railway with Bill of Lading Supplement that verifies the export or import.</p>	-Customs declaration, if applicable.	-Customs declaration, if applicable.