

CFDI with Waybill at Customs Clearance



JUNE 2021

CFDI with Waybill at Customs Clearance

A new element will soon be incorporated in the customs documentation. I am talking about the CFDI (Digital Tax Receipt) with the complement of a Waybill, which will allow for greater traceability and control in the customs clearance of goods.

The procedure to be complied with by taxpayers and third parties interested in introducing, circulating or exiting goods into or out of the national territory is to carry out the "**Customs Clearance**" as established in the customs regulations, complying with all the necessary requirements and particularities.

Customs in our country has taken advantage of the incorporation of technology and infrastructure to streamline customs processing through the use of electronic and digitized documents. Currently, when goods are presented to customs, the **technological device or electronic media** is used to activate the automated selection mechanism that determines whether the goods will be subject to review by the customs authorities.^[1]

In relation to the subject matter, the **technological device** refers to the "Digital ID Tag" and the **electronic media** refers to the " Document of Operation for Customs Clearance" (DODA), which must be linked to the **fiscal folio of the CFDI with the complement of the Waybill** as of September 30, 2021, and with other information as follows:^[2]

Electronic Device Data 2.4.11 RGCE	DODA data 3.1.33 RGCE
# Pedimento, Operation, Customs and Section, Patent or Authorization. Bar Code - A17. Economic # of box or container and plates. CAAT #. Information from SAT guidelines. Acknowledgement of Value, Validation Code, UMC quantity, ID Badge, etc. UMC quantity. Fiscal Folio of the CFDI - 2.7.1.9 RMF	# Pedimento, Operation, Customs and Section, Patent or Authorization. Bar Code - A17. Economic # of box or container and plates. CAAT #. Information from SAT guidelines. Acknowledgement of Value, Validation Code, UMC quantity, ID Badge, etc. UMC quantity. Fiscal Folio of the CFDI - 2.7.1.9 RMF

The tax regulations establish the cases in which the CFDI must be presented with the complementary Waybill, in accordance with the following:^[3]

Obligated parties	Documents	Timing	Transport
Freight forwarding company (carrier).	Entry CFDI + Waybill	When providing the service	Land, rail, maritime, air or fluvial.
Transport agent or intermediary.	Transportation CFDI + Waybill	Before transporting	Land, rail, maritime, air or fluvial.
Owner with own means of transportation.	Transportation CFDI + Waybill	Before transporting	Land, rail, maritime, air or fluvial.
Taxpayers that transport Hydrocarbons and Petroleum products.	CFDI + Waybill + Hydrocarbons and Petroleum products	Before transporting	Land, rail, maritime, air or fluvial.

In customs administrative proceedings arising from the commission of customs offenses, for example, when a procedure is initiated that warrants the seizure of goods and means of land transportation, the waybill document must be presented to the customs authority that initiated the verification act in order to prevent the seizure of the transport from being subject to the seizure. [4]

In addition, it is possible to interpret that the sanctions in customs matters that may be applied in the future are those related to the omission of customs documentation or untimely presentation, since the legal representative of the office will have to declare in a mandatory manner the **fiscal folio of the CFDI with the complement of the Waybill** in the Electronic Device or DODA Format, otherwise, it will not be feasible to initiate the customs clearance.[5]

On the other hand, the current tax penalties that may be imposed for the omission of the CFDI with complement or with inaccurate data are as follows:

Type	Case	Impact
Tax Sanction 29A CFF	The amounts covered by the tax receipts that do not meet any of the requirements established in this provision or in Article 29 of this Code, as the case may be, or when the data contained therein is shown in a manner different from that indicated by the tax provisions, may not be deducted or credited for tax purposes.	No tax deduction or credit.

<p>Tax Infraction 83 VII CFF 84 IV a) CFF</p>	<p>Failure to issue, deliver or make available to customers the digital tax receipts of their activities when the tax provisions establish it, or to issue them without complying with the requirements set forth in this Code, in its Regulations or in the general rules issued by the Tax Administration Service for such purpose.</p>	<p>Fine of \$17,020.00 to \$97,330.00.</p>
<p>Tax Infraction 83 XII CFF 84 XI CFF</p>	<p>Failure to issue or accompany the documentation that covers merchandise in transportation in national territory.</p>	<p>Fine of \$760.00 to \$14,710.00</p>

In addition to the above, the Law of Roads, Bridges and Federal Trucking regulates the document of the Waybill for those who provide federal trucking service and for courier and parcel companies, so it is important to analyze the violations and penalties for failure to comply with the obligations under this law.^[6]

Sources:

- <http://omawww.sat.gob.mx/cartaporte/Paginas/default.htm>
- <https://www.sat.gob.mx/consultas/68823/complemento-carta-porte->
- http://omawww.sat.gob.mx/tramitesyservicios/Paginas/complemento_carta_porte.htm
- http://omawww.sat.gob.mx/tramitesyservicios/Paginas/documentos/Instructivo_de_llenado_del_CFDI_con_complemento_carta_porte.pdf
- <http://omawww.sat.gob.mx/tramitesyservicios/Paginas/documentos/EstandarCartaPorte.pdf>

“In TLC Asociados, we develop a multidisciplinary team of experts in audits and risk analysis for consulting and ensuring compliance with foreign trade operations”.

For further information or comments regarding this article, please contact:

**Consulting Division
TLC Asociados SC**
tlc@tlcasociados.com.mx

A total or partial reproduction is completely prohibited. All rights are reserved to TLC Asociados, S.C. The content of this article is not a consultation; therefore, TLC Asociados S.C., its team and its author do not assume any responsibility for the interpretations or implementations the reader may have.

TARIFF CLASSIFICATION



**“A PROPER CLASSIFICATION IS CRUCIAL
FOR A CORRECT
OPERATION AND CUSTOMS COMPLIANCE”**

