

## Tax Insights Newsletter / 29 Diciembre 2023

### Specifically

### Considerations applicable to the conclusion of the transitional period for the Carta Porte Complement

### In detail

The Tax Administration Service (SAT), through a transitional provision in the Miscellaneous Fiscal Resolution (RMF) for 2024, announced that taxpayers may continue issuing version 2.0 of the "carta porte" complement until March 31, 2024.

### Key Highlights

#### Effective Date of the Obligation to Issue the CFDI with the Carta Porte Complement

The SAT announced that as of November 25, 2023, the obligation to issue CFDIs incorporating the carta porte complement in its version 3.3 for the transportation of goods within the national territory came into effect. Failure to comply could result in penalties and fines for taxpayers.

However, to allow taxpayers to familiarize themselves and adapt to this version, the SAT provided a transition period to use version 2.0 of this complement until December 31, 2023. Subsequently, through a transitional provision in the Miscellaneous Fiscal Resolution for 2024, an extension was granted again to continue issuing version 2.0 of the carta porte complement until March 31, 2024.

#### Applicable Penalties and Fine

While it is true that the coexistence period between both versions will conclude on March 31, 2024, the following penalties will be in effect starting April 1, 2024:

- Failure to include the carta porte complement in the CFDI will result in a fine ranging from \$400 to \$600 per CFDI.
- Failure to issue or provide customers with CFDIs that do not comply with the requirements for correctly filling out the Carta Porte Complement will incur a fine ranging from \$19,700 to \$112,650.
- Failure to issue or provide the documents that support the transfer of goods within national territory will result in a fine ranging from \$880 to \$17,030

## The configuration of the crime of smuggling

Additionally, it is important to consider that the omission in complying with the issuance of the CFDI with the carta porte complement may even lead to the observation of the crime of smuggling in the following cases:

- When goods or merchandise are transported by any means of transportation within national territory without the corresponding CFDI of income or transfer type, which incorporates the Carta Porte Complement.
- When hydrocarbons, petroleum products, or petrochemicals are transported by any means of transportation within national territory without the corresponding CFDI of income or transfer type.

We are at your service to support you in complying with tax, foreign trade regulations, and technology applied to both disciplines.

Contact us to learn more about our application for managing the CFDI with the Carta Porte Complement.

### Contact

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