



**MEXICO**

*A Top Emerging E-Invoicing Destination*

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E-Invoicing Destination



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## Answers to Common Mexico E-invoicing Questions

1. Is e-invoicing allowed?  
**Yes.**
2. Is e-invoicing ever mandatory?  
**Yes. From January 2014 CFDI (“Comprobante Fiscal Digital a través de Internet”)** invoices are mandatory for all companies (the deadline is April 2014 for physical persons below a certain revenue threshold). **CFD invoices will no longer be allowed.**
3. Is outsourcing of invoice issuance allowed?  
**Yes. The use of a tax authority accredited service provider (“Proveedor Autorizado de Certificación de CFDI”, PAC) is mandatory for issuing electronic invoices, but the supplier may outsource other parts of the process to other service providers without limitation.**
4. Is the tax administration involved in each transaction?  
**Yes. Each invoice must be sent to the tax administration (“Servicio de Administración Tributaria,” SAT) through a PAC.**
5. Does the VAT invoice need to be in a specific format?  
**Yes. The invoice must be in defined XML formats/schemas.**
6. Are different methods allowed to ensure invoice integrity and authenticity?  
**No. Invoices must be electronically signed with a certificate issued by SAT to the invoicing entity. Additionally, the PAC signs the invoice, before sending it to the SAT.**
7. Do these requirements cover other documents as well?  
**Yes. A printable shipping document ‘Carta Porte’ is issued (as a CFDI) and attached to the goods during transport. In practice a printed version of the goods invoice is often used.**
8. Are these requirements applicable to other documents?  
**Yes. Payroll CFDI are also mandatory from January 2014 and follow the same issuance procedures as invoice CFDI. (CFDI is a general concept and will likely be applicable to more types of electronic fiscal documents in the future).**
9. Are there constraints in relation to archiving?  
**Yes. Invoices must be stored electronically in their original XML format. Outsourcing is allowed although storage abroad is not explicitly regulated. Availability to tax authorities for auditing purposes has to be ensured.**