

Mexico – Information on Tax Identification Numbers

Section I – TIN Description

The Mexican Tax Administration Service assigns a unique number (Clave del Registro Federal de Contribuyentes - RFC) to each person enrolled in the Registry; the issued RFC has a special structure depending on the type of taxpayer (individual or legal person). The latter is the only distinction provided for in the Mexican tax provisions.

The registration process is available both online and directly at the Local Administration for Taxpayer Services (Administración Local de Servicios al Contribuyente) of the Mexican Tax Administration Service.

The documents required to obtain the registration are:

- a) Individuals. - (1) Birth certificate or CURP (Clave única de registro de población - Unique Key of Population Registry); (2) proof of address; (3) government-issued identification and (4) online pre-registration number (if applicable).
- b) Legal persons.- (1) Certificate of incorporation; (2) proof of address; (3) power of attorney and identification of the authorized representative of the legal person, and (4) online pre-registration number (if applicable).

Mexican Tax Code (art. 27) also establishes the obligation to register in the Federal Taxpayer Registry and obtain a RFC for partners and shareholders of legal persons, except (1) those who are members of non-profit legal persons, and (2) those who acquired their shares through recognised stock markets and those shares are considered as regularly traded in such markets, as long as the shareholder is not registered in the books of that legal person.

The abovementioned Code (art. 42) grants the tax authorities the possibility to request taxpayers with information necessary to update the Federal Taxpayer Registry, as well as to register those taxpayers who, in accordance with the tax provisions, are obliged to be registered and have not fulfilled such requirement.

The registration in the Federal Taxpayer Registry is mandatory for all legal persons, including asociaciones en participación, associations, permanent establishments and, under special circumstances, fideicomisos.

In case of individuals, such obligation is mandatory for those who are required to file tax returns or to issue electronic tax invoices regarding the acts or activities they carry out, or for the income they earn, as well as individuals who open a financial account in an institution of the Mexican financial system or in savings and loan cooperatives where they receive deposits or perform transactions liable to tax.

Section II – TIN Structure

The structure of the *RFC* varies depending on the type of taxpayer.

For individuals, it consists of 13 characters (4 letters followed by 6 digits and 3 alphanumeric characters) and for legal persons, it consists of 12 characters (3 letters followed by 6 digits and 3 alphanumeric characters). The first letters (4 or 3, respectively) belong to the name, the next 6 digits are the date of birth or date of incorporation, and the last 3 (or 2, for legal entities) belong to the check digits (*homoclave*).

Section III – Where to find TINs?

Taxpayers who register in the Federal Taxpayer Registry will be provided with a tax identification number known as Federal Taxpayer Registry Code (RFC), as well as with a tax identification card or certification of tax registration once they comply with all the requirements set forth by the Mexican Tax Administration Service.

Below, please find the documentation obtained from the Mexican Tax Authorities:

TAX IDENTIFICATION CARD



Federal Taxpayer Registry Code (RFC)

Name of the Taxpayer

ACKNOWLEDGEMENT OF REGISTRATION

The image shows the 'ACKNOWLEDGEMENT OF REGISTRATION' form. It includes a small version of the Tax Identification Card and a 'FOLIO DE INSCRIPCIÓN' (Registration Sheet) from the SAT. The registration sheet is titled 'ACTOS DE INSCRIPCIÓN EN EL REGISTRO FEDERAL DE CONTRIBUYENTES' and is dated '20 DE FEBRERO DEL 2014'. The taxpayer's name 'Name of the Taxpayer' is circled in red. The form contains various fields for taxpayer information, including 'Datos del contribuyente', 'CURP Acreditado/Corporativo', 'NOMBRE COMPLETO', 'Datos de ubicación', 'TIPO DE VALORES ATRIBUIDOS', 'NOMBRE DEL', 'RÉGIMEN LEGAL DE IMPUESTOS', 'LOCALIDAD (MUNICIPIO, ESPERANZA EN EL CANTÓN)', 'C.P. STATE', 'TELÉFONO Fijo', 'Datos de Registro', and a table for 'DESCRIPCIÓN', 'FECHA INICIAL', and 'FECHA FINAL'. There is also a QR code at the bottom right.

CERTIFICATION OF TAX REGISTRATION

The image shows the 'CERTIFICATION OF TAX REGISTRATION' document. It is a blue document with the SAT logo at the top. The title is 'CONSTANCIA DE REGISTRO EN EL RFC'. The taxpayer's name and RFC are circled in red. The document includes fields for 'Nombre:', 'Fecha:', 'Fecha de inicio de Operaciones', and 'Fecha de inscripción'. There are also checkboxes for 'Cédula Original' and 'Cédula Digital'. At the bottom, there is a note in Spanish: 'El contribuyente a la información que a través de esta Constancia, se le da a conocer su estado del Registro Federal de Contribuyentes, así como su Clave Única de Registro de Población, los cuales deberán ser utilizados para realizar sus trámites ante el Servicio de Administración Tributaria. El área recibir asistencia fiscal especializada en forma gratuita y confidencial vía telefónica, el horario de atención es de lunes a sábado de 8:00 a 17:00 horas, en el número telefónico 01-800-975-847 (0-800-454-4758)'.

CERTIFICATION OF TAX SITUATION



Si desea modificar o corregir sus datos personales, puede acudir a cualquier Módulo de Servicio Tributario y/o a través de la dirección <http://sat.gob.mx>

Cadena Original Sello:
Sello Digital:



Nombre de Identificación del Contribuyente

RFC

Nombre y RFC

Apellido Paterno:
Apellido Materno:
Nombre:
Fecha inicio de operaciones:
Establecimiento en el padrón:
Fecha de último cambio de estado:
Número Comercial:
Datos de Ubicación:

Tipo de Vivienda:
Num. Exterior:
Entre calle:
Colonia:
Localidad:
Tel. Fijo Local:
C.P.:
Correo Electrónico:

Validez:
Num. Insc. y calle:
Municipio:
Entidad Federativa:
Número:

Actividades Económicas:

Orden	Actividad Económica	Porcentaje	Fecha Inicio	Fecha Fin
1				

Régimen:

Régimen	Fecha Inicio	Fecha Fin

Obligaciones:

Descripción de la Obligación	Descripción Vencimiento	Fecha Inicio	Fecha Fin

Sus datos personales son incorporados y protegidos en los sistemas del SAT, de conformidad con los Lineamientos de Protección de Datos Personales y con diversas disposiciones fiscales y legales sobre confidencialidad y protección de datos, a fin de ejercer las facultades conferidas a la autoridad fiscal.

Página 12 de 22

Página 12 de 22

FRONT

BACK

Section IV – TIN information on the domestic website

For further information:

http://www.sat.gob.mx/informacion_fiscal/tramites/inscripcion_rfc/Paginas/default.aspx

http://www.sat.gob.mx/fichas_tematicas/programa_cumplimiento_voluntario/Paginas/guia_apoyo_inscribirse_rfc.aspx

Online TIN Verification Tool:

<https://portalsat.plataforma.sat.gob.mx/ConsultaRFC/>

Section V – Contact point for further information

Mexican Competent Authority:

Central Administration for International Tax Legal Affairs (Administración Central de Normatividad Internacional)

Avenida Hidalgo 77, Módulo III, P.B., Col. Guerrero, Delegación Cuauhtémoc, C.P. 06300, México, D.F. Tel. +52 (55)5802-1684