Section I – TIN Description

Under this item, jurisdictions should provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (as subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), jurisdictions should only provide information in relation to the TINs they would expect to be provided for identification purposes in the context of the CRS.

Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.

Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.

The Mexican Tax Administration Service assigns a unique number (Clave en el 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 Assistance (Administración Desconcentrada 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.

**Additional information on the mandatory issuance of Tax Identification Numbers (TINs)**

**Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?**

| INDIVIDUALS | NO | ENTITIES | NO |

(If no, instances where individuals and Entities are not being automatically issued a TIN are:)

In Mexico there is no automatic procedure for issuing a TIN (Clave en el Registro Federal de Contribuyentes - RFC) to individuals or entities, it is the responsibility of the obliged individual or entity to register in the Federal Taxpayer Registry to obtain a TIN.

According to the Mexican tax laws and regulations, the only legal entities and individuals obliged to register to obtain a TIN are those who (i) are required to file periodic tax returns or to issue digital tax invoices for the activities carried out or for the income earned, (ii) open a financial account (at FIs pertaining to the Mexican financial system as well as Cooperative Savings and Loan Societies with respect to transactions that may be subject to taxation).

Additionally, entities are obliged to submit the notifications set forth by the Federal Fiscal Code regarding their legal representatives as well as partners and shareholders.

**Section II – TIN Structure**

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, jurisdictions would outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

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 (and certain legal arrangements), 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?

In this section, jurisdictions should list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

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:
Federal Taxpayer Registry Code (RFC)
Name of the Taxpayer
Section IV – TIN information on the domestic website

In this section, jurisdictions can provide hyperlinks to their domestic website where further information on TINs can be found. In addition, jurisdictions could provide a link to an online TIN-verification tool, if available.

For further information:

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


Online TIN Verification Tool:

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

Section V – Contact point for further information

Under this header, jurisdictions would provide the contact details of the competent service within their tax administration, which can be contacted in case of further questions on tax residency.

Mexican Competent Authority:

Central Administration for Legal Support and International Tax Legal Affairs (Administración Central de Apoyo Jurídico y Normatividad Internacional)

Avenida Hidalgo 77, Módulo III, P.B., Col. Guerrero, Delegación Cuauhtémoc, C.P. 06300, México, D.F.
Tel. +52 (55)5802-1301