

Premium Consulting

Are you sure that all your issued vouchers comply with the filling specifications indicated in the Guidelines?

Do you ensure that all your receipts received comply with the fiscal requirements and filling specifications established in the Guidelines?

Do you issue electronic invoices (CFDI) that incorporate an addendum for receiving payments or Income Electronic Invoice for each payment received?

If you are not applying this in the way that you would like to, at **JA Del Río we can help you **review your receipts en masse and in a standardized manner**, and we can **advise you on the issuance of the electronic invoice (CFDI) that covers payments.****

Contact us and let us advise you!

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Electronic Invoice (CFDI) for received payments

March 2018

- Chronology of the obligation to issue receipts for payments in installments
- Current rationale
- Electronic Invoice that covers received payments
 - Options to comply with the obligation to issue electronic invoices to cover received payments
 - Term for the issuance of the electronic invoice that covers received payments
- Electronic invoice (CFDI) – Complement for payments received
- CFDI 3.3 Annex 20 that covers payments
- Common mistakes and bad practices on the issuance of the electronic invoice

Agenda

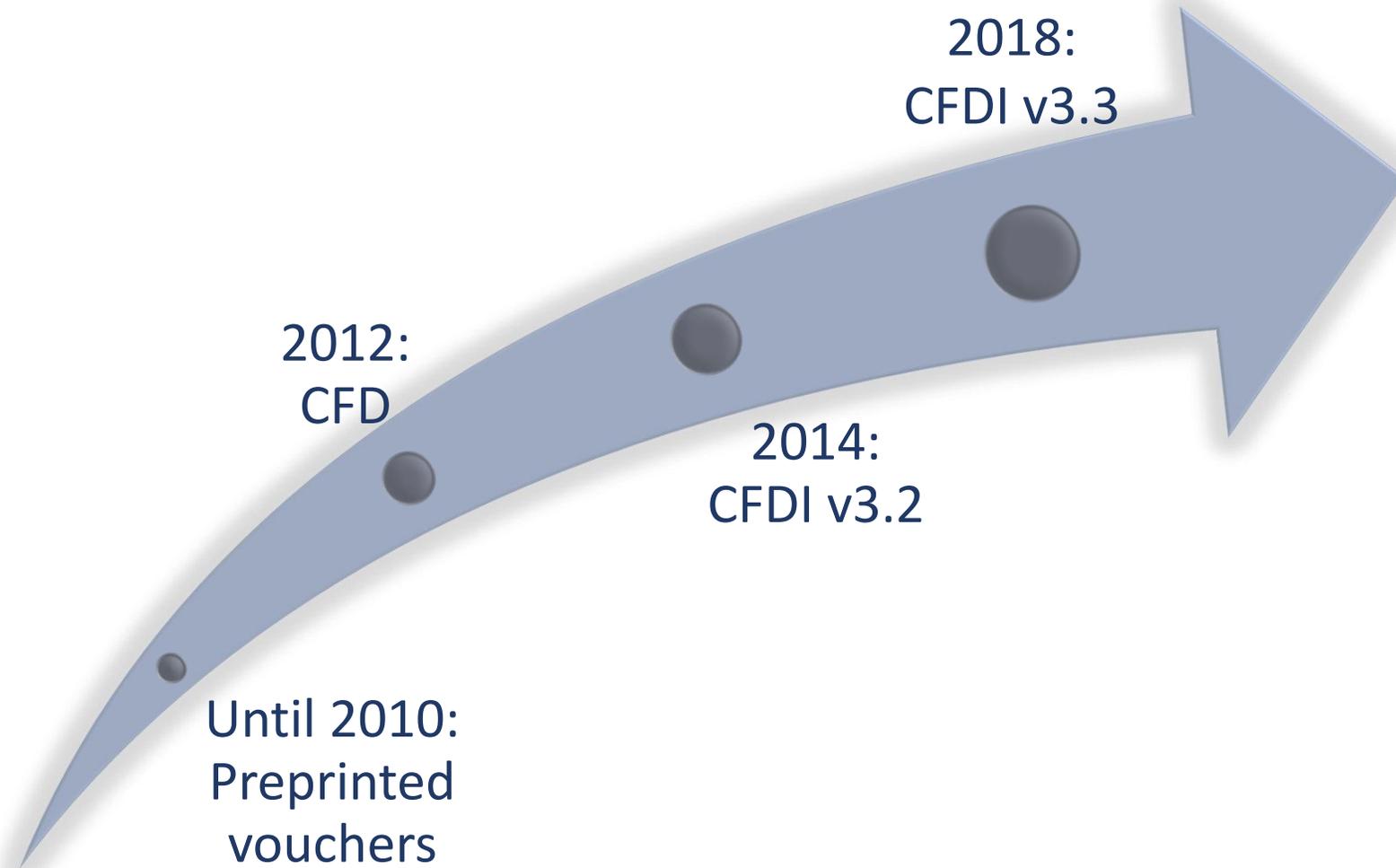


Chronology of the obligation to issue receipts for payments in installments



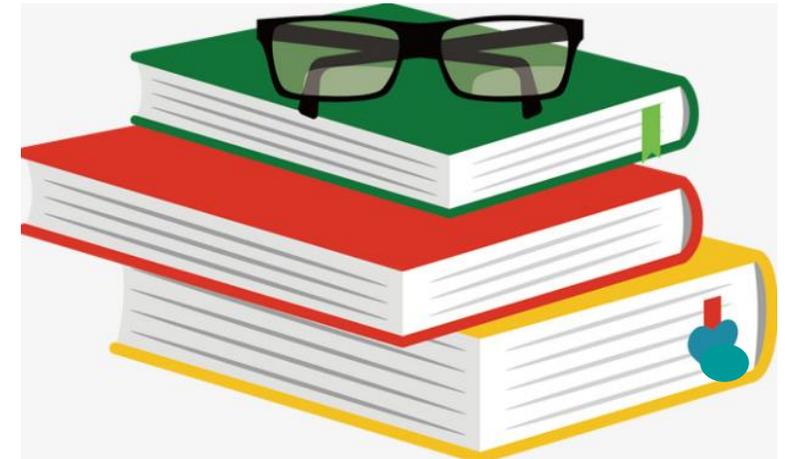
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Current rationale for invoices
for payments received



Current rationale



Article 29- A, section VII, clause a) of the Federal Tax Code
When the compensation is paid in a single exhibition, at the moment the electronic invoice corresponding to the operation in question is issued, this situation will be expressly indicated, in addition the total amount of the operation will be included and, when appropriate, the amount of transferred taxes will be broken down with each of the corresponding tax rates and, where appropriate, the amount of taxes withheld.



Current rationale



Article 29- A, section VII, clause b) of the Federal Tax Code

When the compensation is not paid in a single exhibition, an electronic invoice for the full amount of the operation is issued at the moment of the operation and afterwards, an electronic invoice for each of the payments made will need to be issued... these must include the folio number of the electronic invoice issued for the total amount of the operation and it must also point out the total amount as well as the taxes withheld and the transferred taxes, breaking down each of the corresponding tax rates.

Current rationale



Rule 2.7.1.35 RMF 2018

... when the compensations are not paid in a single exhibition, an electronic invoice will be issued for the total value of the operation at the time it is issued and then another electronic invoice will be issued for each of the subsequent payments received...

... Taxpayers who, when issuing the electronic invoice, do not receive the payment of the compensation, must use the mechanism contained in this rule to reflect the payment with which the amount of the transaction is settled.



Seventh Transitory Article RMF 2018

For the purpose of the rule 2.7.1.35., taxpayers may choose to issue electronic invoices using version 3.3 of Annex 20 without incorporating the complement for receipt of payments until March 31, 2018.

(Until August 31st 2018, anticipated version RMF 2018)

Current rationale

Complements to incorporate tax information in the electronic invoice

Regulation 2.7.1.8 RMF 2018.

For the purposes of article 29, section VI of the CFF, the tax authorities (SAT) will publish in its portal the complements that will allow taxpayers of specific sectors or activities, to incorporate fiscal requirements in the electronic invoices they issue.

The addendums that the SAT publishes in its portal, will be of mandatory use for the taxpayers this applies to, after thirty calendar days, counting from its publication in the aforementioned portal, except when there is a facility or provision that establishes a different period or frees them from the use of said addendums.

For the registration of the required information in the aforementioned addendums, the criteria established in the Filing Guides that are published in the portal must be applied for that purpose.



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SAT Confirmation



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FACTURA

Notas de interés

Recibo electrónico de pagos

El 16 de febrero del 2018, se publicó la versión anticipada de la [Primera Resolución de Modificaciones a la Resolución Miscelánea Fiscal 2018](#); donde se amplía hasta el 31 de agosto del mismo año la facilidad para que los contribuyentes puedan optar por no expedir la factura con complemento para recepción de pagos (recibo electrónico) y en su lugar sigan expidiendo una factura de ingreso por los pagos parciales o diferidos, siempre que se relacione con la factura que se está pagando, de acuerdo a las siguientes claves de relación:

08 Factura generada por pagos en parcialidades

09 Factura generada por pagos diferidos

[Catálogo de tipo relación.](#)

[Consulta videotutoriales, ejemplos, clave de producto o servicio a facturar y simuladores.](#)

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Marca **SAT**

- 01 55 627 22 728 -

SAT Confirmation - Translation

Notes of interest

Electronic payment receipt

On February 16, 2018, the anticipated version of the First Resolution of Modifications to the Miscellaneous Fiscal Resolution 2018 was published, where the deadline is extended until August 31st of this year and states so that taxpayers can choose not to issue the invoice with supplement for the reception of payments (electronic receipt) and can instead continue issuing an income invoice for partial or deferred payments, as long as it is related to the invoice that is being paid, according to the following relation keys:

08 Invoice generated by payments in installments

09 Invoice generated by deferred payments



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Electronic invoice that covers payments received



Options to comply with the obligation to issue electronic invoices to cover received payments



Electronic invoices that incorporate complement for payments received (CPR), complying with the requirements that we already know.



Income type electronic invoice, relating the electronic invoice to which the payment is applied, using the following keys, as the case may be:

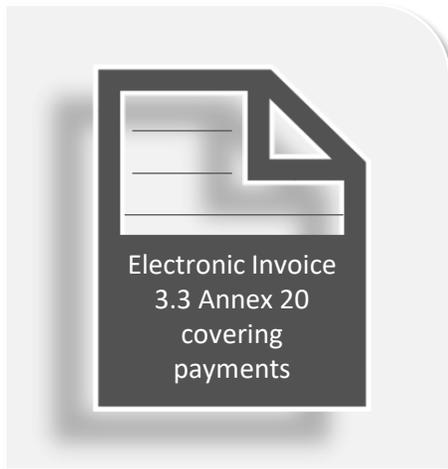
- 08 - Invoice issued for payments in partialities
- 09 - Invoice issued for deferred payments

Convenience applicable until August 31st, 2018

Term for issuance of the electronic invoice that covers payments received



No later than the tenth calendar day of the month immediately following the corresponding payment or received payments.



At the time payment is received.

Taxpayers must provide the tax authorities (SAT) or the electronic invoice (CFDI) provider, as the case may be, with the digital tax receipt online, within twenty-four hours, at the latest, after the transaction, act or activity that triggered the obligation to issue it.



**CFDI-
Complement
for Payments
Received**

**Income
Electronic Invoice
(Annex 20)**



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CFDI

Complement for payments received



Issuing Party Data:

Tax ID: TPN141210567
 Name: Todo para tu Negocio S.A. de C.V.
 Tax Regime: 601

Type of Receipt: **P - Payment** Version 3.3
 UUID JHQ67-25DFB-14NDD-25785-ASDF1-FRC25-B12BVA
 Serie P
 Folio 1
 CFDI Use **P01**
 Place of Issuance: 44500
 Date of Issuance: 2017-09-20T16:05:15
 Currency: **XXX**
 Confirmation

Recipient Data:

Tax ID: BER12072734A
 Name: Berrys S.A. de C.V.
 Tax Residence:
 ID Registration Number:

| Quantity | Unit of Measurement Code | Description | Product or Service Code | Unit Value | Amount |
|----------|--------------------------|-------------|-------------------------|------------|--------|
| 1 | ACT | Payment | 84111506 | 0.00 | 0.00 |

Type of Relation

Related UUID CFDI

Subtotal \$0.00
 Total \$0.00

Payment Complement

Version 1.0

Payment Information

Payment Date 2017-09-20T13:05:12 Transaction Number 1234 Tax ID Beneficiary Account BBA830831LJ2
 Method of Payment 03 Tax ID Ordering Account Issuer BBA830831LJ2 Beneficiary Account 1876628290
 Currency MXN Name of Issuing Bank BBVA Bancomer S.A
 Exchange Rate Payer Account 1894766299
 Amount \$2,552,099.00

Type of Payment SPEI-01
 Payment Certificate 00001000000305298780

Payment Code ||1|20092017|20092017|084216|40072|BBVABANCOMER|BERRYSSADECV|40|1894766299|BER12072734A|BBVABANCOMER|TODOPARATUNEGOCIOSADECV|40|1876628290|TPN141210567|PAGOF1|0.00|2552099.00|00001000000305298787||
 Payment Stamp C4WBZuHZOrmVVRUFG/RvOCoNis+V19hI9yTSh6HLsqPy9hhkDyqVNNKYFoqoNCZIZYJ5C63SL93D9kAGEge3ihOws6kl+rFgpZjcfHPHWHyHBSaTnYTmguix9/ZX77zuYstI8wYsQApQoZGdR

Related Document (RD)

UUID RD AD25F-25DFB-14NDD-25785-ASDF1-FRC25-B12BVA
 Serie A Folio 1 Currency MXN Exchange Rate RD Single payment or installments DR PPD Number of Installments 1
 Previous balance amount \$2,552,099.00 Amount paid \$2,552,099.00 Unpaid balance amount \$0.00

Printed
 representation of
 the CRP
 (Complement)



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**Electronic Invoice 3.3
Annex 20
(to cover payments
received)**



Issuing Party Data:

Tax ID: TPN141210567
 Name: Todo para tu Negocio S.A. de C.V.
 Tax Regime: 601

Type of Receipt: I-Ingreso Version 3.3
 UUID AD25F-25DFB-14NDD-25785-ASDF1-FRC25-B12BVA
 Serie A
 Folio 1
 CFDI Use **1**



Recipient Data:

Tax ID: BER12072734A
 Name: Berrys S.A. de C.V.
 Tax Residence:
 ID Registration Number:

Place of Issuance: 44500
 Date of Issuance: 2017-09-15T16:20:20

Payment Terms
 Currency MXN
 Single payment or installments **2**
 Method of Payment 03-Electronic fund transfer
 Exchange Rate **3**
 Confirmation

| Identification Number | Quantity | Unit of Measurement Code | Unit of Measurement | Description | Product or Service Code | Unit Value | Amount | Discount | Base | Tax | Factor Type | Tax Rate or Fee | Amount |
|-----------------------|----------|--------------------------|---------------------|-------------|-------------------------|------------|--------|----------|------|---------|-------------|-----------------|--------|
| | 4 | 5 | | 6 | 7 | 8 | 0.00 | 0.00 | 0.00 | 002-VAT | Rate | 0.000000 | 0.00 |

Import Number 10 47 3807 8003832
 Property Tax Account
 Type of relation **08 - Invoice generated by payments in installments**
 UUID CFDI Related FA96F-25DFB-14NDD-25785-ASDF1-FRC25-B12BVA

| | |
|-------------------------|--------|
| Subtotal | \$0.00 |
| Discount | \$0.00 |
| Total Taxes Transferred | |
| 002-VAT 0.160000 | \$0.00 |
| 002-VAT 0.000000 | \$0.00 |
| Total Taxes Withheld | |
| 001-Income Tax | \$0.00 |
| 002-VAT | \$0.00 |
| Total | \$0.00 |

Serial Number of the Issuer's Certificate

3200003231562

SAT Certificate Serial Number

5550001258625

Date and Time of Certification

2017-09-15T16:20:21

Original SAT Certification Compliment Code

||1.0|AD25F25DFB14NDD25785ASDF1FRC25B12BVA|20170715T16:20:20|hjUXL2fnTN5HVbBbK3qRZTA9s8aYpCPY0ETewJpB6x5lxz7DDWHdwX4s9UYyZbyQgfwskfcebL6oV/qu7WrPQQtV4LuBI19fZx0kNE7sUogag67GEpe3s+DEGoF6wedUpXT/jW3THd5v3AOBe0id1trfTaLmKVGdqlLSMKEN8Nw9UKkxznRpm4Z6+a6f3htgeND+xn+exq0yrKgzkeOLRYAQ
 CFDI Digital Stamp
 hjUXL2fnTN5HVbBbK3qRZTA9s8aYpCPY0ETewJpB6x5lxz7DDWHdwX4s9UYyZbyQgfwskfcebL6oV/qu7WrPQQtV4LuBI19fZx0kNE7sUogag67GEpe3s+DEGoF6wedUpXT/jW3THd5v3AOBe0id1trfTaLmKVGdqlLSMKEN8Nw9UKkxznRpm4Z6+a6f3htgeND+xn+exq0yrKgzkeOLRYAQp3cspPoUvhnMo+BV3uD5aOfhDmuZ0x0fHUJht7BBg02J/32yAv187zR9T
 SAT Digital Stamp
 uLxpFxpq2kgGBc06e9ExHeQnl7mz47yFBtGwgygSRKGD+nM6pmCZvH686FmBhziP7TJ/G4YTIJLTA1CRs5Dw3PsoQmtpKO9otjvP0AaDzcBsmL8BSrPR+Aff8Indv3+JXhvMe0gD9G3VXayKbGARsln3KX/2Vfi/Hry+qbWmTxdSW2wqknNfqNBHetBqkqSewQ8+uJty0IU0uhbRSKaxvEK8ERXI4sZcRUewTiHE4t4O28cUJznU7LHnniJc20xaH32NFf+LbyHWr5K/z9y5qd



Doubts about the filling of the income electronic invoice that covers payments

- 1 What code should you indicate in the "Use of the CFDI" when this invoice covers payments?
- 2 What code should you indicate in the payment method when this invoice covers payments?
- 3 What type of exchange rate should you indicate when this invoice covers payments, the one that corresponds to the date of payment?
- 4 What value should be indicated in the amount when this invoice covers payments?
- 5 What unit of measurement should you indicate when this invoice covers payments?
- 6 What should be indicated in the description when this invoice covers payments?
- 7 What product or service code should you indicate when this invoice covers payments?
- 8 In the unit value field, should the amount of the payment be set before taxes?



Amnesty for errors on the unit of measure and the product code

Tenth Transitory Article RMF 2018

For the purposes of articles 29, fraction III and 29-A, fractions V and IX of the CFF, when the taxpayers register a unit of measure, a product code or a service that does not correspond to the products or services or to the unit of measurement invoiced, until June 30, 2018, such situation will not be considered an infraction of the fiscal provisions, provided that the aforementioned product, service or unit of measurement is correctly described in the fields "Description", "Quantity" and "Unit" of the electronic invoice.

In the event that the authority detects in any return request or in the exercise of verification powers, that there is a discrepancy between the unit of measure key, product key or service with the description indicated in the "Description", "Quantity" fields "And" Unit "of the CFDI, the description indicated in these last fields will take precedence.



Common mistakes and bad practices on the issuance of the electronic invoice



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Most common errors found in issued and received electronic invoices

Form of payment: PPD- Payment in installments or deferred
Payment method: 03- Electronic funds transfer



Form of payment : PUE- Payment in one single payment
Payment method : 99- To be defined



Form of payment : PPD- Partial or deferred payments
Payment method : 99- To be defined



Form of payment : PUE- Payment in one single payment
Payment method : 03- Electronic funds transfer



Bad practices in the issuance of invoices

1. Requiring any details other than the RFC. When requesting an invoice it is only necessary that you verbally provide your RFC, any additional information is not required for its issuance. There are applications that require such details as a requirement to obtain an invoice. We encourage issuers to modify their applications and avoid any inconveniences for their clients.
2. Increase of the cost of the product or service when an invoice is requested. The price must already include VAT, regardless of whether the invoice is requested or not.
3. Forcing the recipient to generate the invoice in a portal. If you so require it, you should receive the invoice in the establishment where the operation is carried out and at the time of carrying it out.
4. Denying the issuance of the invoice because it was not requested at the time of the transaction. The invoice can be issued later, provided it is requested in the same year.
5. **Register a payment form other than the one used or registering it without being paid. The form of payment must be registered when it is made.**
6. Mandatory request to indicate the use that will be given to the invoice. If the receiver does not provide it, use the key: P01: To be defined.
7. **Not issuing the invoice when advance payments are received. When advance payments are received, each one must be invoiced.**

https://www.gob.mx/sat/prensa/com2018_009



What happens if electronic invoices are not issued or if they are issued without tax requirements?

- In accordance with the provisions of article 29-A, fraction IX, third paragraph of the Federal Fiscal Code (CFF), the amounts that are covered by tax receipts that do not meet any of the requirements established in the different fiscal provisions, **may not be deducted or credited fiscally.**
- It is considered an infraction, to not issue, deliver or put at the disposal of the clients the electronic invoice, when the fiscal dispositions establish it, or to send them without the requirements indicated in the CFF, in its Regulation or in the general rules that the tax authorities have issued. **The sanction** amounts to **\$13,570.00 to \$77,580.00** (*Article 83, fraction VII and 84, fraction IV of the CFF*)

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Are you sure that all your issued invoices comply with the filling specifications indicated in the Guidelines?

Do you ensure that all your receipts received comply with the fiscal requirements and filling specifications established in the Guidelines?

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If you are not applying this in the way that you would like to, at **JA Del Río we can help you **review your receipts in full in a standardized manner**, and we can **advise you on the issuance of the electronic invoice (CFDI) that covers payments.****

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