Frequently Asked Questions for UPS Customers

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SECTION 1 – Consignment Letter (“Carta Porte”) Complement: General Questions

1. **What is the Carta Porte Complement?**
   As of January 1, 2022, the authority requested the generation of a tax receipt with a Carta Porte Complement for the freight transportation of goods and/or merchandise in Mexican territory; which also serves as an air, sea or rail cargo manifest, bill of lading, etc. This form is understood as a set of data or information of the goods and/or merchandise, locations (origin and destination), as well as the vehicle or the different means of transportation, which are incorporated to a Transfer or Income electronic invoice with a Carta Porte Complement. The Miscellaneous Tax Resolution of December 27, 2021 that contains the details on the regulations of the Carta Porte Complement can be found at the following link: **DOF - Diario Oficial de la Federación**

2. **Are there any specific regulations for courier and parcel companies?**
   According to the Mexican Tax Administration (SAT) rules, courier and parcel companies have a specific rule that grants flexibility in the first and last mile of the transportation process, provided that they will not move through any federal jurisdiction section, exempting the companies from preparing the Carta Porte Complement and requiring only the preparation of a CFDI (Digital Tax Receipt by Internet) of the shipment. For further reference, please see rule 2.7.7.4 at the following link: **DOF - Diario Oficial de la Federación**

3. **What types of CFDI are considered in the SAT Miscellaneous Tax Resolution?**
   Depending on the services to be contracted and the particular characteristics of each operation on we have, on the one hand, the **CFDIs of Transfer** with or without a Carta Porte Complement (electronic documents signed by the SAT and the company offering the services through the Authorized Certification Provider (PAC) and whose purpose is to provide information to the SAT and to have a manifest of the transported goods if the authority revises them during transportation). On the other hand, we have the **CFDI of Income** with or without a Carta Porte Complement (whose purpose is to provide the customer with a tax receipt of the contracted service for the effects that the receiver of the services deems convenient). In this context, based on rule 2.7.7.4, courier and parcel delivery companies can provide customers with a CFDI without a Carta Porte Complement, which is valid for the tax purposes deemed convenient, as it complies with all the provisions of the SAT in this matter.

4. **Who is required to issue a CFDI (Digital Tax Receipt via Internet) with a Carta Porte Complement?**
   - According to SAT regulations, courier and parcel companies have a specific rule that grants flexibility in the first and last mile of the transportation process, provided that they will not move through any federal jurisdiction section, exempting the companies from preparing the Carta Porte Complement and only requiring the preparation of a CFDI of Transfer. For further reference, please see rule 2.7.7.4 at the following link: **DOF - Diario Oficial de la Federación**
   - If you are the owner of the vehicles and the goods and/or merchandise transported in them, you must issue a Transfer electronic invoice with a Carta Porte Complement.

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• Intermediaries or transport agents, who provide the logistics service for the transport of goods or merchandise, or have a mandate to act on the customer's behalf, must issue a Transfer electronic invoice with a Carta Porte Complement whenever the transport is done with their own vehicles.

5. **What information is included in the Carta Porte Complement?**
All information related to the goods or merchandise, locations of origin, intermediate points and destinations, as well as information regarding the means by which they are transported; whether by land, air, sea or river; and if applicable, incorporating information for the transportation of hydrocarbons and petroleum products. For Courier and Parcels, the CFDI of Transfer with a Carta Porte Complement must include information on the packages transported: postal codes of origin and destination, country of destination, description of the merchandise, quantity, unit of measurement.

6. **How should a CFDI of Transfer be issued?**
• UPS is responsible for the movement of goods or merchandise, so we must have a Tax ID (RFC) and the corresponding permission, granted by the Communication and Transportation Ministry (SCT).
• You, as the customer who hires us to transport the goods or merchandise, must provide the information related to the transportation of such goods or merchandise so we, UPS, can capture the details in the CFDI of Transfer of the transportation services we will provide and report the goods or merchandise to be transported, the origins, intermediate points and destinations, owners, lessees, carrier code, aircraft and air station identification in the Carta Porte Complement.
• If UPS carries out the transfer of goods or merchandise and uses federal roads and do not exceed 30 km according to the exception, **it is obliged to issue the CFDI of Transfer without the Carta Porte Complement**. In accordance with rule 2.7.7.4, courier and parcel companies may issue a CFDI of Transfer without a Carta Porte Complement, as long as they do not use federal roads.
• The Responsible Authority performs a random checkpoint verification.
• UPS delivers the goods or merchandise and completes the service.

7. **Where can I receive advice on the generation of a CFDI with a Carta Porte Complement?**
• The SAT has its official website available: [Carta Porte (sat.gob.mx)](http://sat.gob.mx)
• [Complemento Carta Porte - Factura electrónica - Portal de trámites y servicios - SAT](http://sat.gob.mx)
• You can watch the videochat: [VideoChat: Complemento Carta Porte - Factura electrónica - YouTube](http://youtube.com)
• At UPS we can advise you on the use of the UPS shipping systems to comply with these tax obligations when making a shipment

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SECTION 2 - Responsibility of UPS - Shipping Systems

8. Will UPS provide me with the CFDI with Carta Porte Complement?
In accordance with the existing regulations and the Miscellaneous Tax Resolution of the SAT published in the Official Gazette of the Federation on December 27, 2021, and attending the specific rule of courier and parcel services 2.7.7.4, a CFDI of Income may be issued without a Carta Porte Complement.

9. What kind of CFDI should UPS issue?
A CFDI of Income will be issued when the customer is charged. In accordance with rule 2.7.7.4, courier and parcel companies may issue an Income-type CFDI without a Carta Porte Complement.

10. What if the customer does not provide the information to UPS?
Penalties can be generated for the customer as UPS will have to move the packages by filling in the weight and description fields that are not available with generic information. It is important to note that those who contract the service must accurately provide the data for the issuance of a CFDI of Income without a Carta Porte Complement in order to cover the corresponding deduction or credit for the service rendered.

11. Will the CFDI of Transfer with Carta Porte Complement replace the traditional courier and parcel waybills used for domestic and international services?
The regulation on the matter intends that the CFDI with Carta Porte Complement covers the provision of transportation services and certifies such transportation and the legal holding of the goods or merchandise with its digital form representation as of January 1, 2022. Therefore, the UPS Manual Guides will no longer be available. This will allow us to provide you with the speed, reliability and technological innovation that your shipments demand. With this change we offer you the different UPS shipping systems, so you can ship in the shortest possible time and without errors, keep your customers informed, analyze your shipping history, upload documentation, among other benefits.
These are some of the shipping systems we offer: WorldShip, UPS CampusShip®, Internet Shipping on UPS.com. If you require more information to use these solutions or want to know all the benefits, you can contact your UPS account executive or visit UPS.com.

12. Should the CFDI of Transfer be generated with a Carta Porte Complement for each package or envelope sent with UPS?
In accordance with rule 2.7.7.4 for courier and parcel services, a CFDI must be generated without a Carta Porte Complement for the first and last mile, as long as it is not certain that it will not be transited through some section of federal jurisdiction. In the CFDI of Transfer as many concept nodes can be added as required to relate the waybills transported in a vehicle. For the intermediate part of the service, a CFDI of Transfer with a Carta Porte Complement must be generated for each section involving a change of transportation mode.
13. Will the Carta Porte Complement be included in the same XML or will it be a second XML?
The Carta Porte Complement is a document that is integrated into the CFDI of Income or the CFDI of Transfer. **UPS will be responsible for issuing the CFDI of Income without a Carta Porte Complement** with a list of the waybills that are being charged and this detail is the one that will be included in the XML. Likewise, UPS will issue the CFDI of Transfer with a Carta Porte Complement to accredit the holding of the packages during their transport, however, this CFDI will only be for the exclusive use of UPS.

14. Will the CFDI of Transfer with Carta Porte Complement be available to UPS drivers at the time they pick up the packages, whether in printed or digital form?
Yes, the digital form will be preferred; however, where little or no connectivity is known to exist on route, the printed form can also be used.

15. Can UPS make a specific Carta Porte Complement for each customer?
No, this is not possible, as it includes confidential information from different UPS customers. That is why we cannot share information regarding this document.

16. Can the UPS driver show the Carta Porte Complement to customers when making a pickup?
No, this is not possible, as it includes confidential information from different UPS customers

**SECTION 3 - UPS Customer Responsibility**

17. What do UPS customers need to do?
You need to make sure to include the following information when processing your shipments in the UPS systems. It is important to complete all required fields when generating your electronic shipping waybill:

a. ZIP code of origin and destination
b. Number of packages (Parts)
c. Weight of shipment (Kilograms)
d. Country of destination
e. Type of product (documents, packages and pallets)
f. Detailed description of the goods per package (It is of utmost importance the correct and detailed description of this field)

In question 19 of this document we indicate the field where the detailed description of the goods per package should be included.

18. Do only UPS customers with an account need to provide information for the generation of the CFDI of Transfer with Carta Porte Complement?
All UPS customers must provide the necessary information, whether you are an account customer, a UPS Shipping Center customer or you ship online on **UPS.com**

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19. How do I transmit this information to UPS to generate the corresponding CFDIs?
In order to comply with these tax obligations, UPS will be in charge of issuing the CFDI (invoice). Here we indicate the field where the information must be included in Spanish using the UPS shipping systems:

- **WorldShip®**: should include the detailed description in the field: Reference No. 2. In the coming days, for an easier identification, this field will be renamed to: General Goods Description (ESP-English). It is very important and mandatory to carry out the End of Day when concluding your shipments to transmit the information correctly.
- **UPS CampusShip®**: should include the detailed description in the field: Reference No. 2. In the coming days, for an easier identification, this field will be renamed to: General Goods Description (ESP-Spanish).
- **Internet Shipping (UPS.com)** - should include the detailed description in the field: Reference No. 2. In the coming days, for an easier identification, this field will be renamed to: Invoice Number.
- If you have the integration of APIs to process your shipments, we require the support of your IT team or the corresponding area to include the field: Detailed description of the goods in the field: Reference No. 2. If necessary, you may contact a UPS executive for advice on making this change.

20. How can I install one of these UPS shipping systems?
It is important to contact your UPS representative or contact us at 01 800 PIDE UPS

21. In which field of these systems should I fill out the information to generate the CFDI of Transfer with Carta Porte Complement?

- In WorldShip® and UPS CampusShip® you will find it as General Goods Description (ESP).
- On Internet Shipping (UPS.com) - you will find it as Invoice Number.

  *It is important to consider that there is no obligation to provide CFDIs of Transfer. For tax purposes, the only valid document for the SAT is the CFDI of Income.*

22. If I don’t fill out this information in the UPS shipping systems, can someone from UPS fill it out for me?
No, only you as our customer must provide this information and fill this field in the corresponding UPS shipping system.

23. Can a third reference be activated?
On WorldShip® yes, it is possible.
On UPS CampusShip® it is not yet possible. We are working to fix this and will notify you of this change. The alternative is to rename reference 1 and 2 separated by (., ; / ) etc. Reference 3 is not printed on the invoice or label.

24. What should be done when there are several products in the same shipment and the 35 characters are not enough to describe them all?
The system provides the option to choose whether the boxes contain the same or different goods. In case they are different, the description must be per box. The SAT requests a general and not detailed description for each product class.

25. Where/how will the SAT catalog code be provided?
It is no longer necessary to associate it with the description of the goods
26. What are the implications if the information provided to UPS by the customer for the generation of the CFDI with Carta Porte Complement is incomplete or incorrect?
A penalty can be generated and packages will not be shipped and will be held until the information is corrected or completed, resulting in delays.

27. If I have no UPS account or shipping systems and take my shipment to a Shipping Center, how will I provide UPS with the required data?
It is mandatory to provide the information required to generate the CFDI. The Shipping Center representative will be happy to assist you in capturing it correctly in our systems.

28. If there are several users in the shipping systems, does each user have to fill out the information?
The number of users does not have an impact. It is important to keep in mind that the information must be provided for each shipment.

29. What is the process to upgrade to the latest version for the different systems besides WorldShip®?
Unless it predates WorldShip 2021, it is convenient to upgrade; however, it is not indispensable. But the computer that has WorldShip® installed must have Windows 10 or above.

30. When delivering goods at an airport, am I obliged to issue an electronic invoice, either of Income or Transfer with Carta Porte Complement?
No, when the delivery of the goods and/or merchandise is made at an airport terminal, the road section that is transited in that area will not be considered as federal, so an Income or Transfer electronic invoice may be issued without Carta Porte Complement, as appropriate. It is important to mention that if you had to travel on a federal road to arrive to the airport terminal and the vehicle is not within the exceptions issued by the Tax Administration Service, you must issue an electronic invoice of Income or Transfer with Carta Porte Complement, as applicable.

31. On origin and destination issues, should the RFC of origin match the collection address?
According to the instructions for filling out the CFDI that incorporates the Carta Porte Complement published by the SAT, the “address” element must record information on the address of origin and/or destination of the goods and/or merchandise that are moved through the different means of transportation. The RFC data refers only to the shipper and/or consignee.

32. When purchases are made with a credit card, which RFC should be used, the one of the credit card holders or that of the person requesting the service?
In some cases, they are not always the same people. According to the Courier and Parcel Regulations, the sender is the person who contracts the courier and parcel service, whose name and address appear in the waybill and in accordance with the instructions for filling out the CFDI that incorporates the Carta Porte Complement published by the SAT, the RFC of the sender must be indicated.
33. If I take my package with a waybill to a UPS Shipping Center, is the additional information related to the Carta Porte Complement required?
Yes, it is necessary, since it is the responsibility of the means of transportation to have the information to prepare the corresponding CFDIs of Income/Transfer and such documents support the provision of the service and the holding of what is being transported.

SECTION 4 - UPS Solutions, Delivery Times and Other Value-Added Services

34. Can I still request my package to be delivered to a UPS Shipping Center or an Access Point such as Estafeta?
The CFDI (invoice) of Transfer must be generated for each transport stretch. If your package is already in transit, you must resubmit the information for the generation of the CFDI with Carta Porte Complement including as destination information, the full address of the Access Point where you want to receive your package. You can check this information on UPS.com

35. Is there a change in the process if I am a customer who delivers packages at UPS Shipping Centers?
No, the Carta Porte is generated from the UPS Shipping Center and will require the information of the goods.

36. Can I still use the options offered by UPS My Choice to deliver my packages?
Yes, this tool allows you to manage the delivery process; however, you must consider that the information to generate the corresponding CFDI is necessary for shipping the package between origin and destination. If you request a change of delivery address or collection at a UPS Access Point, you will need to resubmit the information to generate the CFDI.

37. Will the way and time I receive the UPS invoice change at all?
There will be no change in the times the customer will receive the invoice. Regarding the form, the CFDI (invoice) of Income will include the list of the waybill numbers of all the packages covered in said CFDI.

38. Does this new process have any impact on delivery times?
No, at the moment our delivery times will remain the same. You can check UPS.com for updates.

39. Will UPS services still have a money-back guarantee with this new process?
Yes, if you provide us with all the information and documents required for the transport of your packages. The terms and conditions on your money-back guarantee remain unchanged and are available on UPS.com

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40. Will UPS shipments protected by Personalized Declared Value continue to be guaranteed with this new process?
Yes, if you provide us with all the information and documents required for the transportation of your packages.

41. Can I ship on UPS.com with this information?
Yes, you must include the detailed description in the field: Reference No. 2. In the coming days, for an easier identification, this field will be renamed to: Invoice Number.

42. Will the UPS shipping guide display if it already has the information to generate the Carta Porte Complement?
We have programmed the UPS shipping systems in such a way that all the fields must be completed and by doing so you will be complying with the requirements for the generation of the Carta Porte Complement when required.

43. If I am a seller in various marketplaces but I do not issue the waybills because they are not done with my account, how do I deliver the merchandise?
If the Marketplace is your intermediary for courier and parcel shipments, you must provide the information required for the generation of the CFDI of Transfer as indicated by the Marketplace.

44. What do I have to do if I use the UPS Trade Direct service?
In your case we require support to fill out the Customer Information Form for the Excel version of the Carta Porte with the necessary information to comply accurately with this last mandatory point and achieve the correct overall execution of the process. Please request this form from your account executive or call 01 800 PIDE UPS.

45. Does the Carta Porte process apply to UPS Trade Direct accounts that are domiciled in the U.S. and processed in Mexico?
UPS will send the corresponding information to the different suppliers for the generation of the Carta Porte.

46. What do I have to do if I use the UPS Worldwide Express Freight™ service?
In your case we require support to fill out the Customer Information Form for the Excel version of the Carta Porte with the necessary information to comply accurately with this last mandatory point and achieve the correct overall execution of the process. Please request this form from your account executive or call 01 800 PIDE UPS.