

# 墨西哥税收居民身份认定规则

## 一、个人

一般而言，所有在墨西哥拥有永久性住所的个人都被应视为墨西哥税收居民。如果个人除在墨西哥外同时在其他国家也拥有永久性住所，但该个人的重要利益中心在墨西哥境内的，则该个人仍应被视为墨西哥税收居民，即如果该个人在一个公历年度内取得的总收入的 50% 以上来源于墨西哥境内，或其职业活动的开展重心位于墨西哥境内，则该个人应视为墨西哥税收居民。

个人因旅游目的而在墨西哥境内短暂居住的房产不应视为在墨西哥拥有永久性住所。

此外，对于墨西哥政府官员及雇员，即使其重要利益中心在墨西哥境外，仍应视为墨西哥税收居民。

个人变更其税收居民身份，成为其他国家或地区的税收居民并享受相关税收优惠的（按照墨西哥所得税法规定），并不意味着其失去墨西哥税收居民身份，除非该国或地区与墨西哥政府签署了税收情报交换协定（TIEA）。

除另有规定之外，所有拥有墨西哥国籍的个人均被视为墨西哥税收居民。

相关税法规定：

墨西哥税法 (Mexican Tax Code, CFF 为西班牙语缩写)

## 第 9 条

墨西哥税法条例 (Mexican Tax Code Regulation, RCFE 为西班牙语缩写) 第 5 条

行政管理法规 2.1.3 - 2016 年墨西哥税收法规 (Administrative Regulations, RMF 为西班牙语缩写)

墨西哥税收法规 (Mexican Tax Regulations) 附件 1-A 的技术表 6 / CFF (Technical Sheet No. 6/CFF)

## 二、实体

主要管理机构或实际管理机构在墨西哥境内的法人，应视为墨西哥税收居民。

针对上述这点，如果法人的控制、指导、运营、管理及经济活动的决策制定地点位于墨西哥境内，则认为该法人的主要管理机构或实际管理机构位于墨西哥境内。

根据一般规定，墨西哥税法并不会将法律安排直接判定为税收居民实体，然而也有例外，如对于一群人达成一项协议并基于该协议共同行使商业活动的联合体和合伙的法律安排而言 (asociaciones en participación)，如果个人直接参与该法律安排的相关利润分配或分担相应损失，则前述的一般规定不适用。也就是说，若该联合或合伙的法律安排是依据墨西哥法律设立且其符合墨西哥税法第 9 条所述假设 (CFF

为西班牙语缩写), 同时如果其又在墨西哥进行商业活动, 则该联合体和合伙的法律安排应被视为墨西哥税收居民。

相关税法规定:

墨西哥税法第 9 条

墨西哥税法第 17-B

墨西哥税法条例第 6 条

行政法规 2.1.3 - 2016 年墨西哥税收法规

### **三、不视为税收居民的实体**

墨西哥税法规定某些法律安排比如信托 (fideicomisos) 不构成税收居民。在这种情况下, 该信托的控制人应被视为税收居民。然而, 对于某些法律安排比如联合体及合伙, 在满足上述特定条件下, 墨西哥税法会将其认定为税收居民。

### **四、联系方式**

墨西哥主管税务机关:

审计和纳税人协助中央管理局 (Administración Central de Fiscalización y Servicios al Contribuyente)

联系地址: Avenida Reforma 37, Módulo 5, piso 2, Col. Guerrero, Delegación Cuauhtémoc, C.P. 06300, Ciudad de México.

联系电话: (+52) (55) 58021536

# 墨西哥纳税人识别号规则

## 一、纳税人识别号介绍

墨西哥税务局为每个在登记处注册的个人或法人发放一个唯一的编号，即联邦纳税人识别号（RFC）。根据税收居民的类型不同（个人或法人），RFC 的结构也有所不同。

注册过程可以在线进行或通过墨西哥税务管理局纳税人协助管理局的相关地方部门（Administración Desconcentrada de Servicios al Contribuyente）办理。

注册所需的文件包括：

- a) 个人：出生证明或人口登记代码（Clave única de registro de población - Unique Key of Population Registry, CURP）、住址证明、政府颁发的身份证明文件以及网上预注册号码（如适用）。
- b) 法人：营业执照、地址证明、授权委托书和法人授权代表的身份证明以及网上预注册号码（如适用）。

墨西哥税法第 27 条规定，法人应为其合伙人和股东在联邦纳税人登记处（Federal Taxpayer Registry）登记并为其获取 RFC 纳税人识别号，但下列情况除外：

- (1) 非营利法人的成员；以
- (2) 股票通过政府认可的证券市场购买，属于经常交易的股票，且股东未在该法人的相关名册上登记。

墨西哥税法（第 42 条）规定，税务机关有权要求纳税人提供变更纳税人登记所需的信息资料，并根据规定要求负有登记义务但未履行相关要求的税收居民进行补登记。

所有法人必须在联邦纳税人登记处进行注册，包括联营合伙、协会、常设机构以及符合特殊条件的信托。

以下个人必须完成注册：负有纳税义务的个人；需就其经营活动和行为开具电子发票的个人；产生所得的个人；在墨西哥金融机构或存贷合作社开立金融账户以取得存款或者进行应税交易的个人。

## 二、纳税人识别号编码结构

联邦纳税人识别号（RFC）的结构根据税收居民类型不同而有所不同。

个人纳税人登记号由 13 个字符组成（先为 4 个字母，随后为 6 位数字，再其次为 3 个字母数字混合编制的序列）；对于法人（以及前述提到的某些法律安排），纳税人识别号由 12 个字符组成（先为 3 个字母，随后是 6 位数字，再其次为 3 个字母数字混合编制的序列）。第一部分的字母（前 4 个或前 3 个字母）代表姓名，随后的 6 位数字代表个人出生日期或企业注册日期，最后 3 个字母或数字（对于法人实体来说是最后 2 个）则是校验码。

## 三、如何找到纳税人识别号

在联邦纳税人登记处注册的纳税人，如其遵从墨西哥税务局所有相关登记规定之后，即会获得联邦纳税人识别号（RFC）的号码，以及纳税人识别卡（tax identification card）或纳税登记证明（certification of tax registration）。

下图为墨西哥税务机关颁发的上述文本样本：

纳税人识别卡



登记确认表



纳税情况证明



FRONT



BACK

#### 四、国内网站信息

更多信息请参见:

[http://www.sat.gob.mx/informacion\\_fiscal/tramites/inscripcion\\_rfc/Paginas/default.aspx](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](http://www.sat.gob.mx/fichas_tematicas/programa_cumplimiento_voluntario/Paginas/guia_apoyo_inscribirse_rfc.aspx)

纳税人识别号在线验证工具:

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

#### 五、联系方式

墨西哥主管税务机关:

审计和纳税人辅助中央管理局 (Administración Central de Fiscalización y Servicios al Contribuyente)

联系地址: Avenida Reforma 37, Módulo 5, piso 2, Col. Guerrero, Delegación Cuauhtémoc, C.P. 06300, Ciudad de México.

联系电话: (+52) (55) 58021536

资料来源：

墨西哥税收居民认定规则 Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Mexico-Residency.pdf>

墨西哥纳税人识别号规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Mexico-TIN.pdf>



## **Mexico - Information on residency for tax purposes**

### **Section I - Criteria for Individuals to be considered a tax resident**

*Under this item, jurisdictions should list the domestic legal provisions that determine whether an Individual is to be considered a tax resident of that jurisdictions. Such legal provisions may be articles of the relevant tax code (with hyperlinks to the provisions themselves, where possible), as well as any further regulations specifying the residency criteria (if available, with hyperlinks).*

*This section should ideally also provide further guidance for Individuals to determine whether they are a resident for tax purposes in the jurisdiction, presented either in narrative form or by means of hyperlinks to the relevant sections of the government or tax administration website or publications.*

As a general rule, all individuals who establish their permanent home in Mexico are deemed to be residents in Mexico. In case such individuals have also a permanent home available to them in another country, they shall be deemed to be residents in Mexico if they have their centre of vital interest in national territory; this is, when more than 50% of the total revenue obtained by the individual within a calendar year arises from sources within the country or when the main centre of their professional activities is located in Mexico.

For these purposes, individuals who temporarily use real estate for touristic purposes shall not be considered as having established their permanent home in Mexico.

In addition, individuals who are government officials or employees are deemed to be residents in Mexico even though their centre of vital interest is located abroad.

Individuals who changed their tax residence to a country or territory where their income is subject to preferential tax treatment (according to the provisions established in the Mexican Income Tax Law) do not lose their status as residents of Mexico for tax purposes, unless the country in which the new residence for tax purposes is located has entered into a TIEA with Mexico.

Unless proven otherwise, it is assumed that all individuals having Mexican nationality are deemed to be residents in Mexico.

#### Relevant tax provisions:

Article 9 – Mexican Tax Code (*CFF* for its acronym in Spanish)

Article 5 – Mexican Tax Code Regulations (*RCFF* for its acronym in Spanish)

Administrative Regulation 2.1.3– Mexican Tax Regulations for 2016 (*RMF* for its acronym in Spanish)

Technical Sheet No. 6/CFF of Annex 1-A of the Mexican Tax Regulations (*Ficha 6/CFF del Anexo 1-A de la RMF*)

## **Section II - Criteria for Entities to be considered a tax resident**

*Under this item, jurisdictions should list the domestic legal provisions that determine whether an Entity is to be considered a tax resident of that jurisdictions. Such legal provisions may be articles of the relevant tax code, as well as any further regulations specifying the residency criteria. Ideally, also a list of domestic Entity types that are in principle considered tax residents of the jurisdiction should be included. (if available, with hyperlinks).*

*This section should ideally also provide further guidance for Entities to determine whether they are a resident for tax purposes in the jurisdiction. It can be presented either in narrative form or by means of hyperlinks to the relevant sections of the government or tax administration website or publications.*

All legal persons having in Mexico the place of their main administration or the place of effective management are deemed to be residents in Mexico for tax purposes.

In such regard, it is considered that a legal person has established the place of its main administration or place of effective management when the place where the person or persons who take or carry out the decisions regarding the legal person's control, direction, operation or management, as well as those regarding the activities it performs, are located in Mexican territory.

As a general rule, Mexican tax provisions do not attribute tax residency to legal arrangements. However, there are exceptions to such treatment regarding the *asociaciones en participación*, defined as a group of persons who carry out business activities as a result of entering into an agreement, provided that such persons take part in the profits or losses derived from the activities performed. These legal arrangements shall be deemed to be Mexican residents if they carry out business activities in Mexico, if the agreement is entered into in accordance with Mexican Law or when the *asociación en participación* fulfills any of the hypothesis contained in Article 9 of the Mexican Tax Code (*CFF* for its acronym in Spanish).

Relevant tax provisions:

Article 9 – Mexican Tax Code

Article 17-B – Mexican Tax Code

Article 6 – Mexican Tax Code Regulations

Administrative Regulation 2.1.3 – Mexican Tax Regulations for 2016

**Section III - Entity types that are as a rule not considered tax residents**

*This item should ideally provide a list of entity types that are considered fiscally transparent by the jurisdiction or are considered to have no tax residence by the jurisdiction based on other criteria, including a particular legal status or tax regime (such as trusts, foundations, partnerships, investment funds etc.), but are considered to have a nexus with the jurisdiction, in particular due to the fact that the entity was incorporated or is organised under the laws of the jurisdiction or has its place of effective management within the jurisdiction. Jurisdictions may wish to complement this section with further guidance on their domestic rules on the topic, either in narrative form or by inserting relevant hyperlinks.*

Mexican tax provisions do not attribute tax residency to certain legal arrangements such as *fideicomisos*. In such cases, the controlling persons of the *fideicomiso* are the ones considered to be residents for tax purposes. Nevertheless, in other cases, such as the *asociaciones en participación* Mexican provisions do attribute tax residency to legal arrangements

**Section IV - 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.*

*EU Member States can furthermore refer to the Taxes in Europe Data Base maintained by the European Union, which contains a wide range of information on all taxes in the EU Member States, including on tax residency.*

Mexican Competent Authority:

Central Administration for Audit and Taxpayer Assistance (*Administración Central de Fiscalización y Servicios al Contribuyente*)

Avenida Reforma 37, M3dulo 5, piso 2, Col. Guerrero, Delegaci3n Cuauht3noc, C.P.  
06300, Ciudad de M3xico. Tel. (+52)(55)58021536

## Mexico - Information on Tax Identification Numbers

### 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.

## **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:



## CERTIFICATION OF TAX SITUATION

CONSTANCIA DE SITUACIÓN FISCAL

Lugar y Fecha de Emisión:  
GUAYTANEMO, GUAYMAS MICHOACÁN A 20 DE JULIO DE 2014

Tax Identification Card

ESTADO DE IDENTIFICACIÓN DEL CONTRIBUYENTE:

RFC: \_\_\_\_\_  
CURP: \_\_\_\_\_  
Nombre (s): \_\_\_\_\_  
Proceso a seguir: \_\_\_\_\_

Fecha de inicio de operaciones: 12 DE DICIEMBRE DE 2004  
Estatus de la persona: FISCALIZADO  
Fecha de último cambio de estado: 02 DE ABRIL DE 2014

Estatus de Situación:

Código Postal: \_\_\_\_\_ Tipo de Vivienda: \_\_\_\_\_  
Municipio de VINCAS: \_\_\_\_\_ Número Interior: \_\_\_\_\_  
Número de la Colonia: \_\_\_\_\_

FRONT

Regímenes:

Regimen	Fecha inicio	Fecha Fin
Regimen de Contribuyente y Exento a Ingresos Acumulados a Cuenta	12/12/2004	

Cuenta Digital (solo para digital):

Estatus de Situación:

Código Postal: \_\_\_\_\_ Tipo de Vivienda: \_\_\_\_\_  
Municipio de VINCAS: \_\_\_\_\_ Número Interior: \_\_\_\_\_  
Número de la Colonia: \_\_\_\_\_

BACK

### 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](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](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

*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 TINs.*

Mexican Competent Authority:

Central Administration for Audit and Taxpayer Assistance (*Administración Central de Fiscalización y Servicios al Contribuyente*)



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