


# E Invoicing in Mexico

Exchange Summit  
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**AMEXIPAC®**

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- AMEXIPAC is a **non-profit business organization**, founded in 2012, that represents the leading e-Invoicing companies in Mexico.
- We **offer services to PAC companies** focused on **strengthening their operations as regulated entities**.
- We promote the **benefits of certified digital communications**.
- **Our Members process more than 70% of the E invoice that is commercialized in Mexico** and concentrate the offer of added value services for end-user solutions, ranging from individuals, to SMEs and corporations.
- Co-founders of **ALATIPAC, A.C.** y consultants for **ACOPAT**.



- 1. E invoice Today**
- 2. Collaboration: Public and Private Sector**
- 3. Future Outlook**

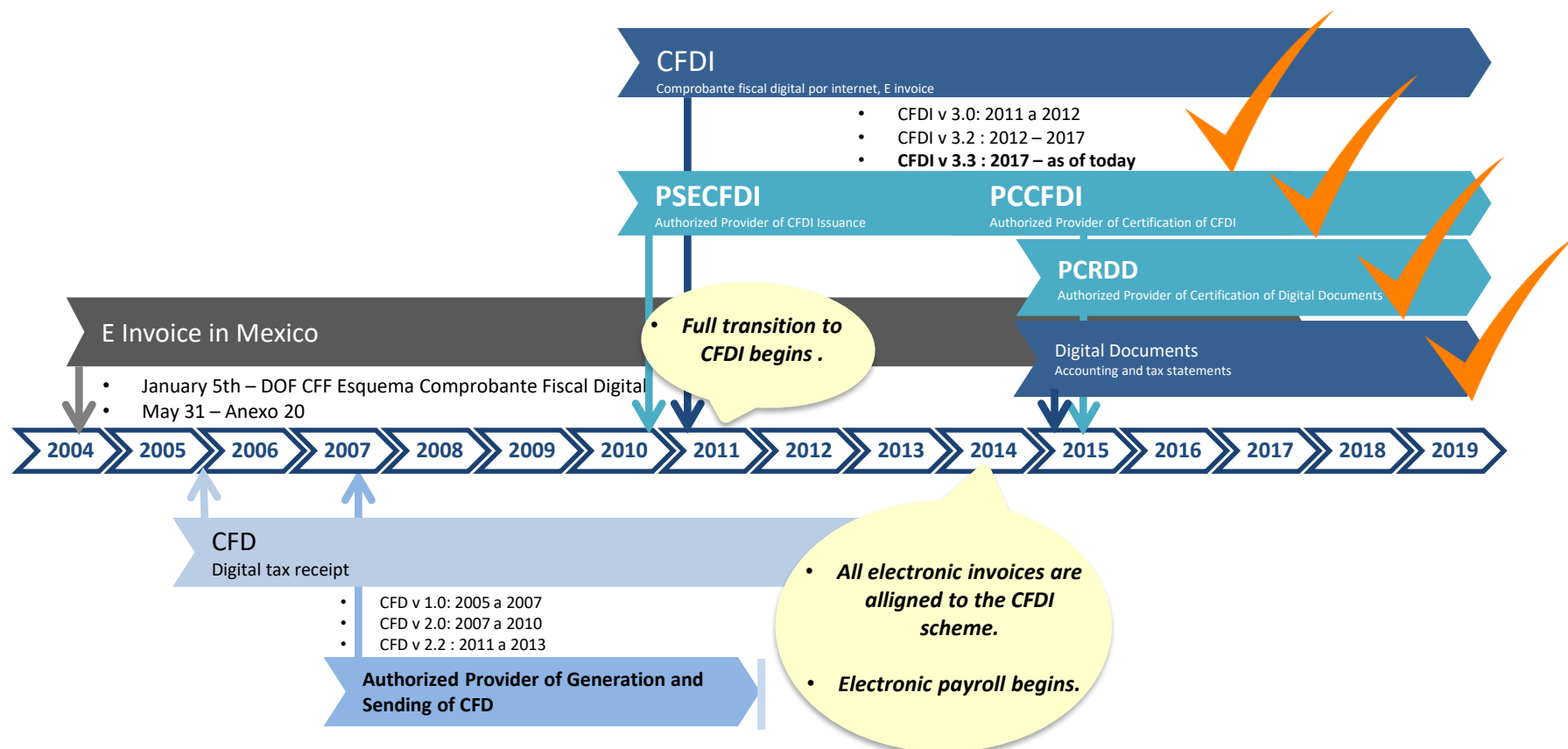


A dark, blue-tinted background image showing several people's hands pointing at various documents and charts on a table. The documents contain bar charts, pie charts, and maps. A smartphone is visible in the lower-left foreground.

**E INVOICE TODAY**

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# Evolution of E invoice in Mexico



# PAC



**VALIDATE**



**CERTIFY**



**SEND &  
SAFEGUARD**

## E invoices

**19 Million**  
Daily

**577 Million**  
Per month

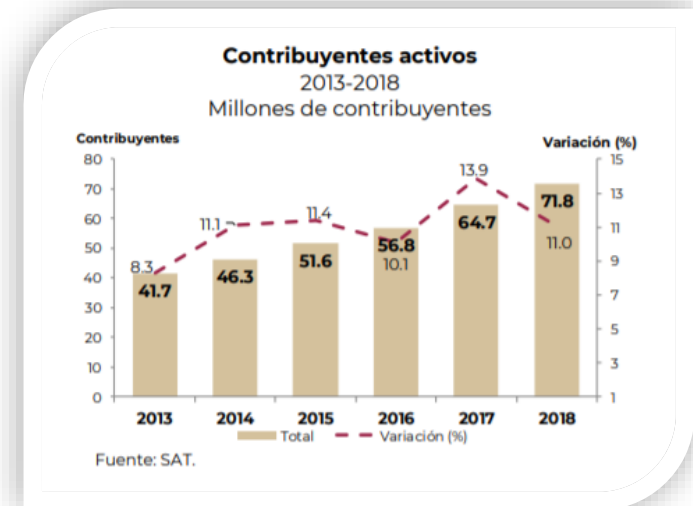
**More than 6 Billion**  
Per year



of all certified invoices are processed by  
**Authorized Certification Service Providers**  
**a.k.a. PAC Companies**

*\*Figures calculated based on statistical information published in [sat.gob.mx](http://sat.gob.mx)*

- The tax registry 20 years ago was 5.9 million Taxpayers, as of December 2018 it is **71.8 million** Taxpayers.
- The growth of the taxpayer registry continues to show great dynamism. At the end of 2018, the list of active taxpayers, increased 11.0% with respect to the registry at the end of 2017.



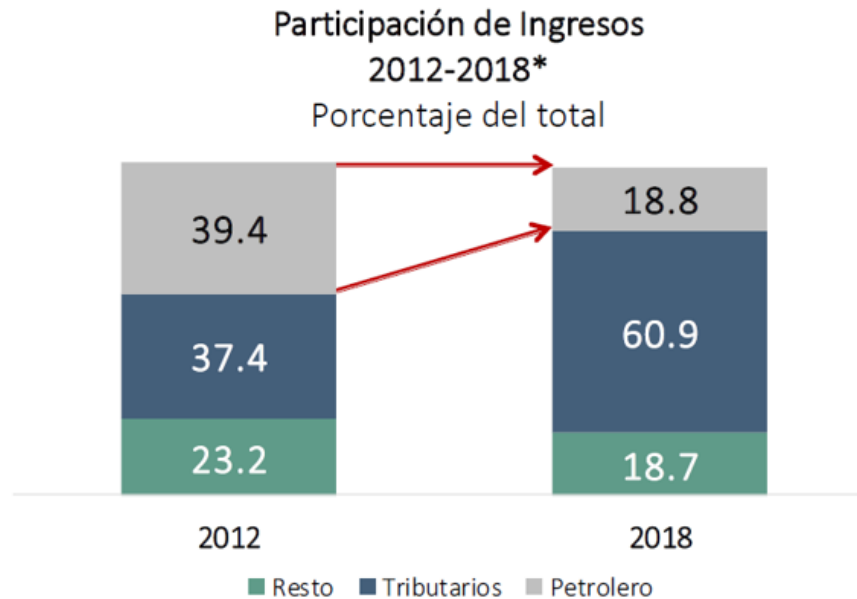


- Between March and April 2019, **6.2 million taxpayers presented their annual tax statements, representing 12% more** than the number of tax statements received during the same months of last year.
- **Thanks to the use of CFDI, almost 1 million pre filled tax statements were accepted as proposed by SAT** in the latest annual statement period during the month of April 2019.



- In the last two decades, the **Mexican economy grew 75%, while the collection of taxes increased 172%**, that is, it grew more than double than economic activity.
- Currently, **95% of the collection comes from the voluntary compliance of taxpayers.**





\*Cifras con corte al mes de julio (preliminar).

Resto incluye ingresos no tributarios y los correspondientes a Organismos y empresas

Fuente: SAT con base en datos de la SHCP.

**In 2012, oil revenues contributed 39.4% of total Public Sector Income.**

**As of July 2018, oil revenues represent 18.8% of the total income of the Public Sector, reflecting a powerful tax collection with lower budget dependency on oil.**



# COLLABORATION: PUBLIC AND PRIVATE SECTORS

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On January 5, 2004, the Ministry of Finance and Public Credit, published in the Official Gazette of the Federation the scheme of Digital Tax Receipt, which enters into force that same year.

**On May 31, 2004, Annex 20 is published with the first technical standard of the Digital Tax Receipt.**

- **PACs are trusted third parties that help multiply the control and service capabilities of the Tax Administration.**
- **The electronic invoicing model in Mexico has become a reference and is the joint responsibility of suppliers, developers, taxpayers and, of course, of the authority, to take care of integrity and quality.**
- **PACs have accompanied SAT since the beginning, in 2004. Their work is essential for actions of SAT to have the necessary impact.**



## Benefits for government

1. **Continuous availability:** Eliminate risks of falls of services of governmental systems.
2. **Transparency:** More than a validator that can verify the authenticity of a digital document.
3. **Austerity:** Reduce spending on technological infrastructure that ages and generates unnecessary maintenance charges, accessing regulated high security platforms.
4. **Efficiency:** It allows to continue using customized interfaces according to the needs of each entity or dependency.
5. **Approach:** Concentrates the use of resources in carrying out substantive activities to the government agency.
6. **Accessibility:** Multiply and distribute the channels of reception of information and requests that converge windows or government web portals.
7. **Scalability:** Independent citizen-government communications development engine with no investment or maintenance costs.
8. **Support:** Expand citizen orientation channels, developing experts in digital government procedures.





## Benefits for citizens, SMEs and corporations

1. **High volume:** Online communication channels that manage automated shipments of high volume of validated and certified documents.
2. **Business validations:** Development of intelligence services for specialized procedures by industry.
3. **Customized integrations:** Implementation in accordance with organizational systems, to generate automation of processes and procedures that are carried out periodically with the government.
4. **Conservation of messages:** Extended storage of digital documents in clouds of maximum information security.
5. **Extended support:** Assistance in foreign language, telephone, chat, email.



1. Technical solutions with maximum information security for **compliance with e invoicing issuing and receival.**
2. Implementation **consulting and integrations** for compliance with tax and commercial regulations.
3. **Value-added services** for administrative and business efficiencies:
  - ✓ Online administrative and accounting solutions
  - ✓ Interconnections of customers and suppliers
  - ✓ Platforms for the exchange of commercial documents, such as purchase orders, shipping or transportation documents, acceptance and order confirmation, among others.
4. Digitize and optimize the **collection cycle** thanks to solutions that digitize accounts payable and accounts receivable in real time for decision makers.



A background image showing a business meeting with several people's hands pointing at documents and charts on a table. The image is overlaid with a dark blue filter.

# FUTURE OUTLOOK

1

**Simplify the issuance of the invoice.**

Taxpayers full access to issuance of E invoice as an agile, simple, safe, reliable process. All operations must be billed.

2

**Improve communication with the taxpayer.**

Be more active in timely reporting to taxpayers about problems detected in your billing.

3

**Facilitate the complaint for the non-issuance.**

Support citizen oversight, accompanying the taxpayer in the request of his invoice, when required.

4

**Facilitate compliance.**

Eliminate informative statements, increase the pre-filling. That in its interaction with SAT, the taxpayer perceives that all the information already provided is used.





5

**Improve the quality of information.**

Errors persist when generating the invoice, we will reduce them so that the information is accurate, accurate and useful.

6

**Evaluate the performance of the PAC.**

The SAT will be reinforcing the controls to improve the operation of suppliers, with high and homogeneous quality standards.

7

**Combat the sale of invoices.**

Work in conjunction with PAC and taxpayers, in the implementation of actions to detect and sanction the sale of invoices.

8

**Fight against corruption – accountability.**

The information received in the invoice as a key element in the fight against corruption and accountability. It is essential to link with other authorities, providing quality information.



**Accounting**

**Tax statements**





# Factoring: Opportunities for the Future

**E invoices and the existing technology infrastructure from SAT, together with commercial regulations could turn Mexico into the most relevant factoring market in Latin America.**

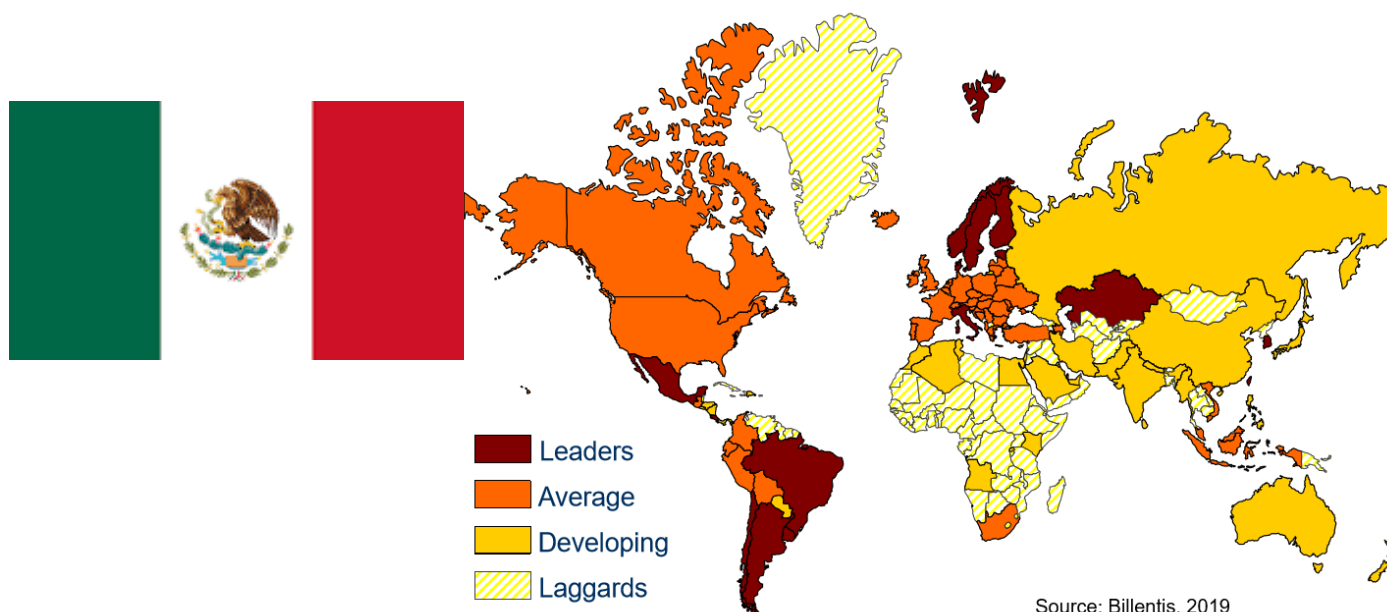
*"(...), by including version 3.3. of the CFDIs in which the issuance of an electronic payment receipt (REP) is contemplated when there is a payment flow on it, there would be an alert mechanism in case of the CFDI's factoring operation, is blocked , so that it could not be discounted again, nor canceled by the buyer. (....)*

*Mexico ranks number 9 in the list of countries with the highest exports and 13th place as the importing country and yet, the available supply of this product is extremely limited. In this sense, international technology companies and associations such as the FCI, are developing schemes in which the exporter, the importer and their respective factors (export and import) can converge to collaborate in cross-border financing, through the use of factoring platforms to suppliers."*



## International E-Invoicing Market 2019

B2B, B2G, G2B and B2C




Source: Billentis, 2019

# THANK YOU!




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