Mexico – Information on Tax Identification Numbers

Section I – TIN Description

The Mexican Tax Administration Service assigns a unique number (Clave del 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 Services (Administración Local 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 preregistration 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 preregistration 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

The structure of the *RFC* varies depending on the type of taxpayer.

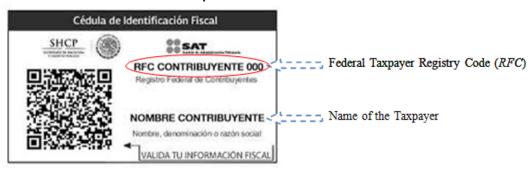
For individuals, it consists of 13 characters (4 letters followed by 6 digits and 3 alphanumeric characters) and for legal persons, it consists of 12 characters (3 letters followed by 6 digits and 3 alphanumeric characters). The first letters (4 or 3, respectively) belong to the name, the next 6 digits 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?

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:

TAX IDENTIFICATION CARD



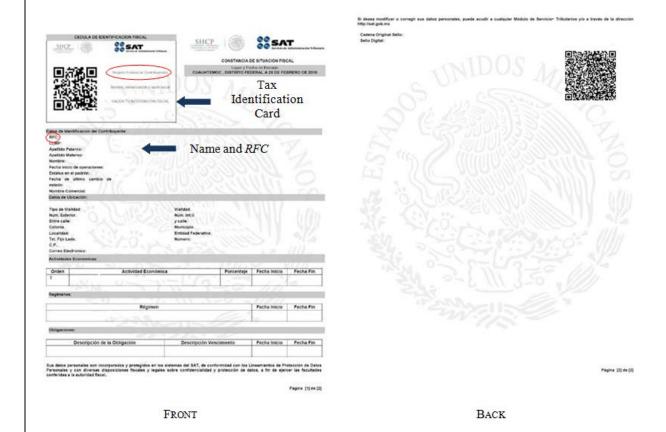
ACKNOWLEDGEMENT OF REGISTRATION



CERTIFICATION OF TAX REGISTRATION



CERTIFICATION OF TAX SITUATION



Section IV – TIN information on the domestic website

For further information:

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_ins_cribirse_rfc.aspx

Online TIN Verification Tool:

 $\underline{https://portalsat.plataforma.sat.gob.mx/ConsultaRFC/}$

Section V – Contact point for further information

Mexican Competent Authority:

Central Administration for International Tax Legal Affairs (Administración Central de Normatividad Internacional)

Avenida Hidalgo 77, Módulo III, P.B., Col. Guerrero, Delegación Cuauhtémoc, C.P. 06300, México, D.F. Tel. +52 (55)5802-1684