



TAX · CARTA PORTE 3.1

Income and Transfer CFDI

Two valid types. Not good vs bad: economic case first, Carta Porte complement second.

DECIDE IN 5 SECONDS



Are you charged for freight?

Income + Carta Porte

Moving with no fee?

Transfer + Carta Porte**Income + CP**

- Consideration for the freight service
- Issued by the carrier (via PAC)
- What AP audits before paying

**Transfer + CP**

- Move without selling freight
- Issued by owner / private fleet
- Does not replace a purchased freight invoice

WHO DOES WHAT

**Carrier**

Issues Income + CP; stamps via PAC

**Owner / fleet**

May issue Transfer + CP with no fee

**Buyer**

Verifies XML; pays or holds

✓ BUYER: YES

- + Require Income + Carta Porte 3.1 in XML
- + Confirm issuer = trip carrier
- + Hold if CFDI type does not fit

✗ BUYER: NO

- Accept Transfer as the freight invoice
- Treat the complement as "already paid"
- Act as a PAC or re-stamp

TAKEAWAY · OCL CARGO

SAT FAQ rule: charge for freight ' Income + CP; move own goods with no fee ' Transfer + CP. OCL audits on the buyer side. Not a PAC.

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Autonomous TMS · Freight audit before you pay