



FREIGHT TAX · HUB

Mexico freight tax map

Four layers before pay: CFDI type, Carta Porte, IVA withholding, and trip evidence.

 01**CFDI type**

Income, Transfer, or Egress by role.

 02**Carta Porte 3.1**

Complement when the case requires it.

03

IVA withholding

4% on road freight to corporates when due.

 04**Real trip**

Rate + GPS/POD close the file.

WHO DOES WHAT

**Shipper / AP**

Verifies XML and holds with cause

**3PL**

Splits management fee from hauled freight

**Carrier**

Issues and stamps via PAC

✓ **HEALTHY CONTROL**

- + One shipment ID = one pay decision
- + Read the series by intent (deduct, withhold, cancel)
- + Default: hold if any layer fails

✗ **ANTI-PATTERNS**

- Pay from PDF alone
- Mix IMMEX notice with freight CP
- Treat OCL as a PAC

TAKEAWAY · OCL CARGO

Freight-tax series hub. OCL audits the pre-pay file; does not stamp or issue tax opinions.

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Autonomous TMS · Freight audit before you pay