

Mexico City, September 2018

Dear client,

On September 1, Rule 2.7.1.35 of Mexico's Miscellaneous Tax Rules for 2018 took effect. This regulation deals with the issuance of the online digital tax invoice (CFDI) known as Complemento de Pago (payment receipt complement), in the following cases:

- When the consideration is not paid in a single installment.
- When payment of the consideration has not been made at the time the CFDI is issued.

In the case of foreign-currency trading, the issuance of the invoice (CFDI) and payment are made on the same day, thus the issuance of a Complemento de pago does not apply.

Please consider the following:

- The **Form of payment** field cannot be modified, and the code "03 - Wire Transfer" shall be used as per the document entitled "Questions and Answers about Annex 20 Version 3.3, Question 23." [Please click here to review the legal grounds \(in Spanish\)](#)
- The field **Payment method** cannot be modified, and the code "PUE-Payment in a single installment" shall be used.
- In the field **Use of the CFDI**, we consider the code "P01-To be defined", which can be modified according to your instructions.

We reiterate our commitment to continuing to comply with current tax regulations, and we welcome any comments or questions you might have.

Sincerely,

Monex Grupo Financiero