
INSCRIPTION AT THE FEDERAL TAXPAYER REGISTRY

All individuals or legal entities that perform or seek to perform economic activities in the country must register at the Federal Taxpayer Registry (RFC, in Spanish). This will allow them to have the necessary means to fulfill its legal obligations for the payment of taxes.

When to apply for registration?

In the case of individuals, within the month following the day in which they have the obligation to submit periodic statements, of payment or informative, on their own behalf or on behalf of third parties, or when they have the obligation to issue tax receipts for the activities carried out.

In the case of legal entities, the application for registration must be submitted at the time when the constituent instrument is signed, through the public notary that notarizes the corresponding instrument, including the companies created in connection with a merger or a division.

When the legal entity is not constituted before a public notary, within the month following that one in which the contract was signed or in which the decree or legal act that created such entity was published.

The partners or shareholders residing abroad of legal entities residing in Mexico, as well as the associates residing abroad of joint-venture associations, are not required to apply for registration, as long as the legal entity or the partner residing in Mexico submits before the tax authorities, within the first three months following the closing of each fiscal year, a list of the partners, shareholders or associates residing abroad, indicating their address, tax residence and tax identification number.

What is the procedure for registration?

The procedure for obtaining the registration must be submitted personally in any Decentralized Administration Office of Services to the Taxpayer (ADSC, in Spanish) of the Tax Administration Service (SAT, in Spanish).

The procedure can also be started electronically (pre-registration) through the website of the SAT¹ and concluded personally at any of the ADSC by appointment, within the ten days that follow the submission of the electronic application.

¹ [Portal of procedures and services.](#)

Which documents are necessary?

1. Individuals

a) Foreigners with residence in Mexico

- Original or certified copy of the valid migratory document, issued by the competent authority.
- Original of the proof of fiscal address (any of those listed in subsection B) of the Definitions Section of the Annex 1-A of the Fiscal Miscellaneous Resolution, RMF in Spanish).
- Original of the valid official ID of the taxpayer or legal representative (voting card issued by the National Electoral Institute, passport, driver's license, or corresponding migratory document issued by the competent authority, if applicable, migratory extension or continuance).
- Acknowledgment of pre-registration in the Registry, if the application was started through the website.

b) Residents abroad with or without permanent establishment in Mexico

In addition to the requirements indicated in the previous subsection that are applicable, they must have:

- Original of the notarized document attesting the designation of the legal representative for tax purposes.
- Certified copy, duly legalized or apostilled by competent authority of the document attesting their tax identification number of the country of residence, when they have the obligation to have this number in such country.

2. Legal entities

a) Residents in Mexico with partners, shareholders or associates residing abroad

- Acknowledgment of pre-registration in the Registry, if the application was started through the website
- Certified copy of the constituent instrument duly notarized.
- In the case of Simplified Joint Stock Companies (S.A.S., in Spanish), contract of the constitution of the company signed electronically by all the shareholders and ballot of registration in the Public Registry of Commerce.

- Original of the proof of fiscal address (any of those listed in subsection B) of the Definitions Section of the Annex 1-A of the Fiscal Miscellaneous Resolution, RMF in Spanish).
- Certified copy of the power of attorney attesting the personality of the legal representative, or simple power of attorney signed by two witnesses and signatures rarified before the tax authorities or before public notary. If the power of attorney was granted abroad, it must be duly legalized or apostilled and had been notarized before a Mexican public notary and, if applicable, having the Spanish translation made by an authorized expert translator.
- Original of the valid official ID of the legal representative (voting card issued by the National Electoral Institute, passport, driver's license, professional license, card of the National Institute of Older Persons or corresponding migratory document issued by the competent authority, if applicable, migratory extension or continuance).
- Federal Taxpayer's Registry of each of the partners, shareholders or associates in the constituent instrument.
- In the case of legal entities and joint-venture associations, residing in Mexico, with partners, shareholders or associates residing abroad who are not obliged to apply for registration in the Federal Taxpayer's Registry, they must use the following generic RFC:
 - Individuals: EXTF900101NI1
 - Legal entities: EXT990101NI1

b) Residents abroad with or without permanent establishment in Mexico

In addition to the requirements indicated in the previous subsection that are applicable, they must have:

- Certified copy of the constituent instrument duly legalized or apostilled, as applicable. If the documents are in a language different than Spanish, must have the Spanish translation made by an authorized expert translator.
- Certified copy, duly legalized or apostilled by competent authority of the document attesting their tax identification number of the country of residence, when they have the obligation to have this number in such country.
- Original of the joint-venture association contract, where applicable, with autograph signature of the managing partner and associates or of their legal representatives.

- Original of the trust agreement, where applicable, with autograph signature of the settlor or trustee or their legal representatives, as well as the legal representative of the fiduciary institution.
- Certified copy of the document duly legalized or apostilled, as appropriate, attesting the agreement of opening of the establishment in the national territory.

What is the procedure for applying personally?

The required documentation must be submitted personally at the ADSC² by appointment registered at the website³, or calling MarcaSAT at the telephone 627 22 728 for Mexico City, 01 (55) 627 22 728 for the rest of the country, or 1 877 44 88 728 for the United States and Canada.

What is the procedure for applying electronically?

1. Access the section on procedures ([Trámites](#), in Spanish) in the website of the SAT and choose the option RFC on the top navigation bar.
2. Select the option for Individuals or Legal Entities, as appropriate, in the pre-registration section.
3. Fill in the information requested by the electronic form "Registration to RFC".
4. Submit the application and print preview sheet with the folio number assigned to the procedure.
5. Schedule an appointment and attend to the ADSC closest to your address with the corresponding documentation.
6. Submit the documentation to the tax authorities that will assist the process.

Authority's response time

Once the complete documentation is submitted before the ADSC office, the acknowledgement of registration in the Federal Taxpayer's Registry is obtained that same day.

For more information on this procedure, we invite you to make an appointment and go to the ADSC closest to your address, consult the Internet portal www.sat.gob.mx, or use "Online Orientation" services, where you can access chat services, or the telephone guidance service in MARCASAT at 01-800-46-36-728, where you can receive assistance from 8:00 to 21:00 hours, from Monday to Saturday.

² [National directory of tax services offices.](#)

³ [Appointment system.](#)