

# Mexico



**Release 4.6C**



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Mexico

## Mexico

# Cross-Application Components

## Financials



## General Information

## Currency

# Currency

## Definition

See [Currencies \[Ext.\]](#).

## Use

When you create a company code using the template for Mexico, the system sets the Mexican peso as the local currency. The currency has two decimal places and its ISO code is MXN.

The system also activates a hard currency (US dollars) and a group currency (euros) (see [Parallel Currencies \[Ext.\]](#)).

## Taxes

## Tax Number

# Tax Number

## Definition

A number assigned by the tax authorities to every person and corporation. In Mexico, the tax number is known as the *número de registro federal de contribuyentes* (RFC).

## Use

The tax number is used for reporting to the tax authorities.

You maintain your customers' and vendors' tax numbers in their master records, in the *Tax code 1* field on the *Control data* tab (customers) or on the *Control data* screen (vendors) (see [Creating a Customer Master Record Centrally \[Ext.\]](#) and [Creating a Vendor Master Record Centrally \[Ext.\]](#)). You maintain your own tax numbers in Customizing for *Financial Accounting*, under *Financial Accounting Global Settings* → *Company Code* → *Enter Global Parameters*.

## Structure

The structure of the tax number is different for persons and corporations, as follows:

- Persons

The tax number for persons is 13 characters long. The first four letters are taken from the person's name, then follows their date of birth (YYMMDD), then three letters chosen at random. An example would be Monique Maldonado Lemarque, MALM620202GQ1.

- Corporations

The tax number for corporations is 12 characters long. The first three letters are taken from the business's name, then follows the date of its registration (YYMMDD), then three letters chosen at random. An example would be Sportswear Company (SWC), SWC920404DA3.

## Taxes on Sales/Purchases

### Definition

See [Taxes on Sales/Purchases, Sales Taxes and Additional Taxes \[Ext.\]](#).

### Use

In Mexico, taxes on sales and purchases include:

- Value-added tax (VAT), known as *impuesto al valor agregado* (IVA)

VAT is levied at different rates according to where your business is located (see [VAT Rate \[Page 31\]](#)).

- Excise duty

Excise duty, in the form of a special tax on production and services (*impuesto especial sobre producción y servicios* (IEPS)), is levied at each stage in the production of alcoholic drinks, tobacco products, and oil products. There are different rates of excise duty for different products. It is applied in addition to VAT, but is calculated on the basis of the net price.



An alcoholic beverage costs MXN 100 per bottle net. VAT at 15% takes the price up to MXN 115; excise duty is then added at 25%, giving a final gross price of MXN 140.

When you create a company code using the template for Mexico, the system makes all the settings required for all of these taxes.

## VAT Rate

## VAT Rate

### Definition

The VAT rate that you pay varies according to where your business is located. Businesses located along the border to the United States are subject to a lower tax rate than those based elsewhere in Mexico; foreign businesses are not liable to VAT at all.

### VAT Rates

Location	VAT rate (%)
Mexico	15
Mexico (border zone)	10
Abroad	0

### Use

To define which VAT rate a customer or vendor is liable to, in its master record, fill out the *Tax code 2* field on the *Control data* tab (customers) or on the *Control data* screen (vendors) as follows:

Location	Entry
Mexico	Leave blank
Mexico (border zone)	F
Abroad	N

### Integration

See [Top Customers Report \[Page 36\]](#) and [Top Vendors Report \[Page 38\]](#).

**See also:**

[Creating a Customer Master Record Centrally \[Ext.\]](#)

[Creating a Vendor Master Record Centrally \[Ext.\]](#)

## Tax Code

### Definition

See [Tax Codes \[Ext.\]](#).

### Use

When you create a company code using the template for Mexico, the system sets sample tax codes as follows:

#### Input VAT

Tax code	Tax rate (%)
V0	0
V1	10
V2	15

#### Output VAT

Tax code	Tax rate (%)
A0	0
A1	10
A2	15

#### Excise Duty + VAT

Tax code	Tax rate (excise duty + VAT) (%)
S1	30 + 15
S2	30 + 10

## Calculation Procedure

### Definition

See [The Calculation Procedure \[Ext.\]](#).

### Use

In Mexico, you use calculation procedure TAXMX. It covers all the Mexican tax codes supplied with the system (see [Tax Code \[Page 15\]](#)).

When you create a company code using the template for Mexico, the system sets this procedure automatically.



## Withholding Tax

### Definition

See [Withholding Tax \[Ext.\]](#).

### Use

In Mexico, you are required to collect tax on a variety of expenditures, including:

- Income tax (in Spanish, *impuesto sobre la renta* (ISR))
- Value-added tax (VAT) (see [Taxes on Sales/Purchases \[Page 13\]](#))

You retain and remit half of the VAT on purchases; the vendor is responsible for paying the other half.



A vendor invoices you for services rendered. The invoice comes to MXN 10,000 plus VAT at 15%, MXN 1,500 – in total, MXN 11,500. You pay the vendor MXN 7,750 – the invoice value less income tax at 30% and half of the VAT at 15%.

When you create a company code using the template for Mexico, the system makes all the settings required for these taxes.

In Mexico, you withhold tax when you make a payment and not when you receive and invoice; you use the extended withholding tax functions.

**See also:**

[Extended Withholding Tax \(Release 4.0\) \[Ext.\]](#)

## Withholding Tax Type

# Withholding Tax Type

## Definition

A category of withholding tax.

## Use

When you create a company code using the template for Mexico, the system sets up sample withholding tax types for income tax and value-added tax (VAT) as follows (for more information about the taxes, see [Withholding Tax \[Page 17\]](#)):

Tax type	Tax
01	Income tax
02	VAT

## Integration

You use withholding tax types in conjunction with [withholding tax codes \[Page 19\]](#).

## Withholding Tax Code

### Definition

See [Withholding Tax Code \[Ext.\]](#).

### Use

Whereas you use [withholding tax types \[Page 18\]](#) to define the different sorts of withholding tax – for example, income tax or value-added tax (VAT) – you use the tax codes to specify exactly what the tax rates are and any exemptions that apply.

When you create a company code using the template for Mexico, the system creates sample withholding tax codes for income tax and VAT as follows (for more information about the taxes, see [Withholding Tax \[Page 17\]](#)):

Tax type	Tax code	Tax withholding
01	01	Income tax (15%)
02	01	VAT (5%, half of VAT at 10%)
02	02	VAT (7.5%, half of VAT at 15%)

The two tax codes for VAT reflect the different tax rates (10% and 15%). You only have to withhold half of the VAT, which works out at 5% and 7.5% of the invoiced amount respectively.

## Recipient Type

# Recipient Type

## Definition

See [Extended Withholding Tax: Customer/Vendor Master Data \[Ext.\]](#).

## Use

When you create a company code using the template for Venezuela, the system creates two recipient types: **domestic vendor** and **foreign vendor**.

You assign your vendors a recipient type in the vendor master record.

## Customizing Withholding Tax

Follow the instructions as described in [Extended Withholding Tax: Customizing \[Ext.\]](#), using the following information:

### Withholding Tax Type

When you define the [withholding tax types \[Page 18\]](#), use the activity *Define Withholding Tax Type for Payment Posting*: withholding tax in Mexico is levied when you make a payment and not when the invoice is issued.

### Withholding Tax Codes

See [Withholding Tax Code \[Page 19\]](#).

## Generic Withholding Tax Reporting

# Generic Withholding Tax Reporting

## Use

You use this report to prepare withholding tax returns for the tax authorities and certificates for your vendors (see [Generic Withholding Tax Reporting \[Ext.\]](#)).

You are required to file a tax return with the authorities annually, and to provide your vendors with a copy. In addition, you are also required to issue your vendors a withholding tax certificate for every transaction where the tax is incurred.

## Features

The country version for Mexico includes a Smart Form that you can use for tax returns and tax certificates, IDWTCERT\_MX. It shows all the income tax and value-added tax incurred each period.

## Activities

To access the report, from the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *Accounts Payable* → *Withholding Tax* → *General* → *Withholding Tax Reporting (Generic)*.

## General Ledger Accounting

## Chart of Accounts

### Definition

See [Chart of Accounts \[Ext.\]](#).

### Use

In Mexico, you use chart of accounts INT, as supplied with the R/3 System.



## Accounts Payable and Accounts Receivable

## Customer Master Records

## Tax Number

### Definition

A number assigned by the tax authorities to every person and corporation. In Mexico, the tax number is known as the *número de registro federal de contribuyentes* (RFC).

### Use

The tax number is used for reporting to the tax authorities.

You maintain your customers' and vendors' tax numbers in their master records, in the *Tax code 1* field on the *Control data* tab (customers) or on the *Control data* screen (vendors) (see [Creating a Customer Master Record Centrally \[Ext.\]](#) and [Creating a Vendor Master Record Centrally \[Ext.\]](#)). You maintain your own tax numbers in Customizing for *Financial Accounting*, under *Financial Accounting Global Settings* → *Company Code* → *Enter Global Parameters*.

### Structure

The structure of the tax number is different for persons and corporations, as follows:

- Persons

The tax number for persons is 13 characters long. The first four letters are taken from the person's name, then follows their date of birth (YYMMDD), then three letters chosen at random. An example would be Monique Maldonado Lemarque, MALM620202GQ1.

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The tax number for corporations is 12 characters long. The first three letters are taken from the business's name, then follows the date of its registration (YYMMDD), then three letters chosen at random. An example would be Sportswear Company (SWC), SWC920404DA3.

## VAT Rate

## VAT Rate

### Definition

The VAT rate that you pay varies according to where your business is located. Businesses located along the border to the United States are subject to a lower tax rate than those based elsewhere in Mexico; foreign businesses are not liable to VAT at all.

### VAT Rates

Location	VAT rate (%)
Mexico	15
Mexico (border zone)	10
Abroad	0

### Use

To define which VAT rate a customer or vendor is liable to, in its master record, fill out the *Tax code 2* field on the *Control data* tab (customers) or on the *Control data* screen (vendors) as follows:

Location	Entry
Mexico	Leave blank
Mexico (border zone)	F
Abroad	N

### Integration

See [Top Customers Report \[Page 36\]](#) and [Top Vendors Report \[Page 38\]](#).

**See also:**

[Creating a Customer Master Record Centrally \[Ext.\]](#)

[Creating a Vendor Master Record Centrally \[Ext.\]](#)

## Vendor Master Records

## Tax Number

# Tax Number

## Definition

A number assigned by the tax authorities to every person and corporation. In Mexico, the tax number is known as the *número de registro federal de contribuyentes* (RFC).

## Use

The tax number is used for reporting to the tax authorities.

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Mexico	Leave blank
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### Integration

See [Top Customers Report \[Page 36\]](#) and [Top Vendors Report \[Page 38\]](#).

#### See also:

[Creating a Customer Master Record Centrally \[Ext.\]](#)

[Creating a Vendor Master Record Centrally \[Ext.\]](#)

## Recipient Type

# Recipient Type

## Definition

See [Extended Withholding Tax: Customer/Vendor Master Data \[Ext.\]](#).

## Use

When you create a company code using the template for Venezuela, the system creates two recipient types: **domestic vendor** and **foreign vendor**.

You assign your vendors a recipient type in the vendor master record.



## Payments

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**Payment Method**

## Payment Method

### Definition

See [Payment Methods \[Ext.\]](#).

### Use

When you create a company code using the template for Mexico, the system assigns it the following payment methods:

Payment method	Spanish name	Key
Cash	<i>Efectivo</i>	E
Check	<i>Cheque</i>	C
Bank transfer	<i>Transferencia bancaria</i>	T

### Cash

This method is used mainly in payroll.

### Check

To print checks, use report RFFOUS\_C with form F110\_MX\_CHEQUE.

### Bank Transfer

This is used for *Financial Accounting*, *Travel Management*, and *Human Resources*. To create the bank transfer files, use report RFFOM100. Sample formats are provided for the banks Banamex and Banco Santander.

## Reporting

## Top Customers Report

### Use

You use this report to create a list of the customers that your business has sold the most goods and services to (in terms of pesos), in accordance with Mexican legal requirements.

You are required to submit this report in file format to the authorities at the end of each fiscal year. They then cross-check it with the files submitted by other businesses, to ensure that the tax declarations correspond.

The list shows **either** your top 50 customers (but only those that you sold over MXN 20,000 worth of products to) **or** all of those that you sold products to in excess of MXN 50,000.

### Prerequisites

In order for the report to run correctly, you must have:

- Defined what VAT rate each of your customers is liable for (see [VAT Rate \[Page 31\]](#))
- Maintained the tax number for each of your customers (see [Tax Number \[Page 30\]](#))

### Features

The report determines your top customers on the basis of net sales figures (that is, before tax). To calculate the net sales, the system reads each customer's gross sales figures and deducts the appropriate rate of tax. It rounds the amounts to the nearest peso.

### Selection

The selection screen includes the following:

- *Company code*  
If you want to create a file to submit to the authorities, enter one company code only, otherwise the file format will be incorrect.
- *Output control* group box  
Specify what files you want the report to create and where it should save them to.

### Output

The system creates the files that you have specified. For more information about the file format, see [File for Top Customers Report \[Page 37\]](#).

### Activities

To access the report, from the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *Accounts Receivable* → *Reporting* → *Mexico* → *Top Customers Report*.

## File for Top Customers Report

### Definition

The file that the system creates when you run the [Top Customers Report \[Page 36\]](#). The report creates files in UNIX or PC format (or both) as specified.

### Structure

The file consists of a series of records. The first contains the file header data; all the following records contain data about the customers.

The structure of the first record is: RFC|42P1955|reporting period. The other records are structured RFC|sales volume|name|address, with the address breaking down as street/building/district area/postal code. Spaces are represented as slashes (/).

## Top Vendors Report

### Use

You use this report to create a list of the vendors that your business has purchased the most goods and services from (in terms of pesos), in accordance with Mexican legal requirements.

You are required to submit this report in file format to the authorities at the end of each fiscal year. They then cross-check it with the files submitted by other businesses, to ensure that the tax declarations correspond.

The list shows **either** your top 50 vendors (but only those that you purchased over MXN 20,000 worth of products from) **or** all of those that you purchased products from in excess of MXN 50,000.

### Prerequisites

In order for the report to run correctly, you must have:

- Defined what VAT rate each of your vendors is liable for (see [VAT Rate \[Page 31\]](#))
- Maintained the tax number for each of your vendors (see [Tax Number \[Page 30\]](#))

### Features

The report determines your top vendors on the basis of net purchase figures (that is, before tax). To calculate the net purchases, the system reads each vendor's gross purchase figures and deducts the appropriate rate of tax. It rounds the amounts to the nearest peso.

### Selection

The selection screen includes the following:

- *Company code*  
If you want to create a file to submit to the authorities, enter one company code only, otherwise the file format will be incorrect.
- *Output control* group box  
Specify what files you want the report to create and where it should save them to.

### Output

The system creates the files that you have specified. For more information about the file format, see [File for Top Vendors Report \[Page 37\]](#).

### Activities

To access the report, from the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *Accounts Payable* → *Reporting* → *Mexico* → *Top Vendors Report*.

## File for Top Vendors Report

### Definition

The file that the system creates when you run the [Top Vendors Report \[Page 38\]](#). The report creates files in UNIX or PC format (or both) as specified.

### Structure

The file consists of a series of records. The first contains the file header data; all the following records contain data about the vendors.

The structure of the first record is: RFC|42P1955|reporting period. The other records are structured RFC|purchases volume|name|address, with the address breaking down as street/building/district area/postal code. Spaces are represented as slashes (/).

## Generic Withholding Tax Reporting

# Generic Withholding Tax Reporting

## Use

You use this report to prepare withholding tax returns for the tax authorities and certificates for your vendors (see [Generic Withholding Tax Reporting \[Ext.\]](#)).

You are required to file a tax return with the authorities annually, and to provide your vendors with a copy. In addition, you are also required to issue your vendors a withholding tax certificate for every transaction where the tax is incurred.

## Features

The country version for Mexico includes a Smart Form that you can use for tax returns and tax certificates, IDWTCERT\_MX. It shows all the income tax and value-added tax incurred each period.

## Activities

To access the report, from the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *Accounts Payable* → *Withholding Tax* → *General* → *Withholding Tax Reporting (Generic)*.



## Asset Accounting

## Chart of Depreciation

## Chart of Depreciation

### Definition

See [Chart of Depreciation \[Ext.\]](#).

### Use

When you create a company code using the template for Mexico, the system assigns it chart of depreciation 1MX, which follows Mexican accounting requirements.

### Structure

#### Chart of Depreciation

Depreciation area	Use	Currency
01	Book depreciation (unadjusted)	Local
03	Inflation adjustments	Local
04	Book depreciation (adjusted)	Local
15	Tax depreciation	Local
16	Income tax adjustments	Local
18	Asset tax adjustments	Local
30	Consolidated book depreciation	Local
31	Consolidated book depreciation	Group
32	Book depreciation	Group
33	Book depreciation	Hard
34	Inflation adjustments	Group
35	Inflation adjustments	Hard

These depreciation areas cover different inflation and currency requirements, as follows:

- Book depreciation before and after adjustment for inflation

Depreciation area 01 is used for recording depreciation before inflation adjustment. Area 04 is used for adjusted depreciation. Area 03 is used for the inflation adjustments only, that is, the difference between the unadjusted and adjusted values.



You buy a machine for MXN 1,000,000. In the first year it depreciates by MXN 100,000, giving a net book value of MXN 900,000. Inflation is running at 25%. The entries are as follows:

Area	Acquisition cost (MXN)	Depreciation (MXN)	Net book value (MXN)
01	1,000,000	100,000	900,000

**Chart of Depreciation**

03	250,000	25,000	225,000
04	1,250,000	125,000	1,125,000

- Book depreciation in different currencies
 

The information in depreciation area 01 is duplicated in depreciation areas 32 and 33, with the difference that these areas are kept in your hard currency and group currency respectively. Whenever you post any changes in depreciation area 01, the system automatically updates areas 32 and 33.
- Inflation adjustments in different currencies
 

Similarly, the system automatically maintains two copies of the depreciation area that you use to post inflation adjustments in your local currency (02): area 34 shows the adjustments in your group currency; area 35 in your hard currency. However, all adjustments in these areas will be zero, as inflation only affects the local currency.
- Tax depreciation
 

You use areas 15, 16, and 18 for tax purposes.

**See also:**

[Currency \[Page 10\]](#)

## Period Control Method

### Definition

See [Period Control Method \[Ext.\]](#).

### Use

In Mexico, in addition to the standard period control methods supplied with the system, an additional method is required for depreciating buildings, machinery, cars, and hardware. Using this method, assets purchased **on the first day only** of any given month are depreciated starting that month. Assets purchased after the first are depreciated from the following month.



You buy a new machine on August 1. Since you bought it on the first day of the month, depreciation begins in August. Two days later, you purchase a car. However, in this case, you start to depreciate it as of the next month, September.

### Integration

This method is used in the following depreciation keys:

Depreciation key	Type of asset
MX01	Buildings
MX02	Machines
MX03	Cars
MX04	Hardware

When you create a company code using the template for Mexico, the system uses this method and the keys automatically.

# Travel Management

## Country Version for Mexico

### Use

The *Travel Expenses* application component of *SAP Travel Management* has been adapted to conform to the statutory and business requirements in Mexico.

### Features

In particular, the country version for Mexico takes the following special aspects of travel expense settlement into account.

#### Hard currency

[Reimbursement of receipts in local and hard currency \[Ext.\]](#)

[Payment via data medium exchange in local and hard currency \[Ext.\]](#)

#### Receipt maximum rates

[New receipt maximum rate: Distribution of receipt amount \[Ext.\]](#)

## Human Resources