



The Mexican Merchant Program Ended on December 31, 2020

Beginning January 1, 2021, Mexican merchants no longer need to register with the California Department of Tax and Fee Administration (CDTFA) for the Mexican Merchant Program. Instead, they should provide a California seller with a resale certificate ([CDTFA-230](#), *General Resale Certificate*) when purchasing merchandise for resale. The Mexican Merchant Program was created several years ago to provide an easy way for Mexican merchants to purchase items for resale from California vendors, and for those vendors to support claimed nontaxable sales for resale. However, the program was duplicative of our existing process for documenting sales for resale.

Starting January 1, 2021, California vendors should obtain from Mexican merchants the same kind of resale certificate with supporting documentation, as described in [Regulation 1668](#), *Sales for Resale*, that they would from any other purchaser that intends to resell the property purchased. If the sale to a purchaser from Mexico does not qualify as a nontaxable sale for resale, it may still qualify as a tax-exempt export to a foreign country, as explained in [Regulation 1620](#), *Interstate and Foreign Commerce*. Mexican retailers should experience no change in the application of tax to their transactions, and both regulations above can be found on our website at www.cdtfa.ca.gov.

For more information

If you have any questions regarding this change, please contact our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

ⁱA Spanish translation version of the general resale certificate is available on our website as CDTFA-230-SP, *General Resale Certificate – Spanish*.