

Publication 32, *Sales to Purchasers from Mexico*, is obsolete.



CDTFA
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

Beginning January 1, 2021, Mexican merchants will no longer need to register with the CDTFA for the Mexican Merchant Program. Instead, they will provide a California seller with a resale certificate ([CDTFA-230](#), *General Resale Certificate*) when purchasing merchandise for export and resale. For more information about this change, please see [publication 388](#), *Tax Information Bulletin – September 2020*.