

# Publication 32, *Sales to Purchasers from Mexico*, is obsolete.



**CDTFA**  
CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

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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*.