

TAX REFUNDS FOR INDIVIDUALS

APRIL 2025

During the month of April, all individuals must file their annual tax return with the Mexican Tax Administration Service ("SAT"). The SAT's platform provides preloaded information that facilitates the filing process and helps taxpayers determine whether they have a credit balance eligible for a refund.

If a credit balance is identified, the SAT offers an administrative convenience known as an automatic refund, which is typically issued within five business days after the return is filed. However, in some cases, the refund may take longer to process.

The status of the refund process, as well as any determinations made by the SAT, can be monitored through each taxpayer's electronic tax mailbox.

It is common for the SAT to detect discrepancies in a taxpayer's reported income or deductions. As a result, it may issue only a partial refund or deny the refund altogether. When this occurs, the SAT will provide the reasons for its decision in the taxpayer's electronic mailbox, giving the individual the opportunity to correct the inconsistencies and submit a manual refund request.

In such cases, taxpayers have a second opportunity to claim the refund. However, manual refunds are subject to a 40-day review period and will only be issued if the SAT deems the inconsistencies resolved.

We recommend regularly checking the electronic tax mailbox to track the status of both automatic and manual refund processes. If a refund is ultimately denied, the taxpayer may file an administrative appeal with the SAT or pursue legal action before the Federal Administrative Justice Court. An additional option is to request assistance from PRODECON (Taxpayers' Ombudsman Office).

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