

FORMAL ERRORS IN TAX REFUND REQUESTS: NEW JURISPRUDENCE CLOSES THE DOOR TO REPEATED FILINGS

JULY 2025

Executive Summary:

- On July 11, 2025, the Second Chamber of the Mexican Supreme Court of Justice (SCJN) published jurisprudence 2a./J. 33/2025 (11th Era), establishing a new criterion regarding the admissibility of tax refund requests that were previously denied due to formal errors.
- The SCJN held that when the Mexican Tax Administration Service (SAT) denies a refund request on formal grounds —such as missing documentation, electronic signature issues, or illegible receipts— the taxpayer must challenge the denial through a legal remedy within the time limit provided by law. Failure to do so permanently bars the right to submit a new request for the same refund, even if the formal errors are later corrected.

This precedent is particularly relevant for corporate taxpayers and individuals who routinely file tax refund requests, as it departs from a widespread practice: correcting formal deficiencies and resubmitting the request without initiating any legal action.

Through this jurisprudence, the Court seeks to prevent tax refund procedures from becoming open-ended or cyclical. In short, if the taxpayer fails to file a legal challenge, the initial denial becomes final and binding — even if the underlying error was minor.

In our view, this new standard should be understood as both a warning and an opportunity. A warning, because it imposes a stricter duty of diligence on taxpayers: any procedural oversight may result in the definitive loss of a legitimate economic right. And an opportunity, as it allows organizations to strengthen internal controls, prevent risks, and develop a robust tax strategy from the very first response issued by the authority.

PRACTICAL IMPLICATIONS:

- Taxpayers must review the formal requirements of their refund requests with greater care prior to filing, as any error may become irreversible if not challenged in a timely manner.
- Legal and accounting teams should coordinate to ensure that any denial is promptly challenged, even if the dispute does not involve substantive tax matters.
- This jurisprudence is expected to discourage repeated filings and reduce the administrative burden on the SAT, by promoting the resolution of disputes through legal channels from the outset.

Accordingly, we consider this precedent to be a turning point in reinforcing a rights-based approach to tax procedures, where the effective exercise of rights demands proactive and timely legal action by taxpay-

ers.

In a context where tax refunds often represent a significant source of liquidity—and where the SAT is increasingly strict in verifying documentation and formal compliance—specialized legal and tax advisory services are no longer optional, but rather a critical operational necessity.

Alexa Zuani
Associate
alexa.zuani@s-s.mx