

# REFORM OF THE AMPARO LAW, FEDERAL TAX CODE, AND ORGANIC LAW OF THE FEDERAL ADMINISTRATIVE COURT: PROCEDURAL MODERNIZATION AND TAX ADJUSTMENTS

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On October 16th, 2025, a decree was published in the evening edition of the Official Gazette of the Federation, reforming and adding various provisions to the Amparo Law, the Federal Tax Code ("CFF") and the Organic Law of the Federal Court of Administrative Justice ("TFJA").

On paper, the main objective of the reform is to modernize judicial procedures, incorporate the use of electronic media in procedural proceedings, regulate the suspension of the contested act more precisely, and delimit the admissibility of amparo in tax and human rights protection matters. However, beyond its purpose, the reform introduces adjustments that, in practice, could restrict the scope of defense for citizens and companies.

## **I. DIGITIZATION AND ELECTRONIC MEDIA IN AMPARO PROCEEDINGS.**

The reform establishes the possibility of submitting motions in both printed and electronic format, giving preference to the use of the Federal Judiciary's Online Services Portal. Notifications to the parties and authorities should preferably be made by electronic means, using an electronic signature, which will have the same legal effect as a handwritten signature. The integration of electronic and physical files is envisaged, as well as the obligation for authorities to create institutional profiles in the digital system. These measures do not constitute an absolute innovation, as they respond to a practice that has already been

consolidating in recent years; rather, the reform seeks to formalize its regulatory framework and provide it with greater legal certainty, incorporating certain adjustments and technical improvements to standardize its application in all courts. However, access to justice is guaranteed not to be conditional on the use of digital media, allowing for paper submissions if the promoting party so decides.

## **II. DELIMITATION OF THE CONCEPT OF LEGITIMATE INTEREST FOR THE ADMISSIBILITY OF AMPARO.**

The concept of legitimate interest is redefined and delimited, establishing stricter requirements for its accreditation and, therefore, for the admissibility of the amparo proceeding when the complainant claims to have it. According to the new text, in order to prove legitimate interest, it will be necessary: i) for there to be a real injury that is distinct from that suffered by other persons; ii) for the annulment of the act or omission complained of to generate a certain and direct benefit if the amparo is granted; and iii) for that benefit not to be merely hypothetical or contingent.

These requirements imply a strict delimitation of the concept, in contrast to the trend that had been adopted after the constitutional reform on human rights in June 2011. Along with this change, a more rigorous standard for proving legitimate interest has been adopted, which undermines the original purpose of this concept, since legitimate interest was conceived precisely as a mechanism that would allow a community, without the need to prove a violated subjective right, to defend itself against the violation of constitutional norms that protect specific diffuse or collective interests, for the benefit of that community.

### **III. SUSPENSION OF THE ACT CHALLENGED.**

With regard to the regulation of the suspension of the contested act, a list of requirements is established that judges must evaluate in order to grant it when requested by a party, which are: i) the existence or reasonable presumption of the existence of the contested act; ii) the existence of an injury arising from the contested act, even if only circumstantial; iii) that the granting of the measure does not contravene public order or the social interest, and that it does not cause significant harm to the community or deprive society of benefits to which it is normally entitled; and vi) that there is an appearance of good law. These requirements were already provided for in the Constitution and in case law, but the reform now expressly incorporates them into the text of the Amparo Law, which provides greater clarity regarding their application.

On the other hand, the reform restricts the admissibility of the suspension of the contested act by introducing new cases in which it is presumed that its granting would affect the social interest, particularly in financial, administrative, fiscal, and prevention of operations with resources of illicit origin matters. With the exception that in the fiscal sphere, the suspension may be granted on a discretionary basis, provided that the complainant provides sufficient guarantee of the fiscal interest, with specific rules also being provided for final tax credits.

### **IV. EXTENSION OF THE CLAIM AND PROCEDURAL DEADLINES.**

The expansion of the claim will only proceed when the complainant has knowledge of acts of authority related to those claimed in the initial complaint and

which were not previously known. The possibility of expanding the claim outside the expressly provided cases is restricted, which implies a greater requirement for exhaustiveness in the initial claim and restricts the flexibility of this figure, limiting its efficiency and reducing the possibility of accumulating proceedings, opening the door to contradictory judgments in cases where accumulation is now not applicable.

### **V. ADJUSTMENTS IN TAX AND ADMINISTRATIVE MATTERS**

The admissibility of amparo proceedings, administrative appeals for revocation, and contentious-administrative proceedings against acts related to the collection of tax credits that have become final and requests for the statute of limitations on such credits is restricted.

### **VI. LIABILITY OF PUBLIC SERVANTS AND SANCTIONS.**

The obligations of public servants in the integration and management of files, as well as in compliance with amparo resolutions, are reinforced, with criminal and administrative penalties for non-compliance.

### **VII. TRANSITIONAL PROVISIONS.**

The decree came into force the day after its publication. The Judicial Administration Body is granted 360 calendar days to adapt the electronic system and issue the general agreements necessary for the correct integration of the files and the operation of digital media. Additionally, the Third Transitory Provision establishes that, on the pretext that this is a procedural law, the completed procedural stages that have generated acquired rights will be governed by the law in force at the beginning of the respective process, but that the reform will apply to subsequent procedural actions, without this supposedly implying retroactive application or affecting acquired rights, as these are future actions.

### **VIII. CONCLUSION.**

The reform represents a step forward in the modernization of constitutional and tax justice, incorporating technological tools and specifying the

procedural requirements for the admissibility and processing of amparo proceedings.

However, it introduces significant restrictions on the suspension and extension of claims, as well as on the defense of tax credits, which will have a direct impact on litigation strategies and access to justice in tax and administrative matters. Likewise, the transitional provision on the possible application of the reform to ongoing amparo proceedings will likely generate severe problems in its application, giving rise to conflicting interpretations, especially with the recent arrival of new judges following the 2024 judicial reform.

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