

# REFORM OF THE LFPCA: NEW DEADLINES, DIGITAL JUSTICE AND STRATEGIC CHANGES TO TAX AND ADMINISTRATIVE LITIGATION

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## Executive Summary:

- On June 9, 2026, a Decree amending, adding and repealing various provisions of the Federal Law of Administrative Litigation Procedure was published in the Official Gazette of the Federation. As a general rule, the reform entered into force on June 10, 2026, although it provides for phased implementation of the hybrid case file and various maximum time limits for procedural action.
- The principal changes include the introduction of specific deadlines for the Federal Court of Administrative Justice, the expansion of summary proceedings, amendments to the notice regime through the Judicial Bulletin, and the ability of government authorities and third parties to file electronically even where the private party has selected the traditional track.
- The reform also changes strategic aspects of the defense: it eliminates the requirement to establish harm that would be difficult to remedy in order to obtain a stay, while adding new public-interest restrictions; allows the authority to reissue annulled acts even after certain lapse or limitation periods have expired; and broadens the availability of the tax review appeal in high-value matters.
- From an operational standpoint, companies should front-load the preparation of evidence, strengthen their controls over notices and electronic case files, and prioritize substantive grounds for challenge, particularly in tax, customs and regulated-sector litigation.

The Decree published on June 9, 2026 constitutes one of the most comprehensive amendments to the Federal Law of Administrative Litigation Procedure (the “LFPCA”) since the Online Justice System was consolidated. Its stated objectives are: (i) to expedite the resolution of disputes, (ii) to further digitize proceedings, and (iii) to strengthen the effectiveness and enforceability of judgments issued by the Federal Court of Administrative Justice (the “TFJA”).

However, the reform is not limited to shortening timeframes or updating technological tools. It also (i)

reallocates burdens and risks between private parties and government authorities, (ii) changes the strategic value of annulments based on formal defects, (iii) broadens certain grounds for tax review appeals, and (iv) requires defense strategy to be developed from an early stage around a robust evidentiary and digital record.

## I. PHASED ENTRY INTO FORCE

As a general rule, the reform entered into force on June 10, 2026. The transitory provisions, however,

establish two later dates that are relevant to the management of both pending and newly filed cases.

On December 6, 2026, the second paragraph of Article 19 will enter into force, allowing the respondent authority or a third party to appear and file submissions through the Online Justice System even where the claimant has elected to pursue the case through the traditional track. In turn, various provisions establishing maximum deadlines for actions by the Court and the parties, including the new notice regime under Article 65, will apply beginning on February 4, 2027.

In addition, the tax review appeal against certain rulings issued in the enforcement complaint procedure (*queja*) will be available only in cases commenced on or after the Decree's general effective date. Accordingly, the temporal application of the reform must be assessed on a case-by-case basis, taking into account the date on which the case was filed, its procedural stage and the specific provision at issue.

## **II. MANDATORY DEADLINES AND EXPANSION OF SUMMARY PROCEEDINGS**

The reform introduces express deadlines for procedural actions that previously lacked a specific statutory time limit. Among other matters, the Court will have five days to rule on filings where the Law does not establish a different period, and to admit or dismiss complaints, amended complaints, answers and notices of appearance once the applicable cure periods have expired. It also establishes deadlines for deciding interlocutory matters, transmitting case files and processing matters assumed by the Superior Chamber.

These deadlines enhance the ability to demand prompt administrative justice. Their breach, however, does not by itself result in a deemed decision or the automatic loss of jurisdiction by the adjudicating body. Their practical effectiveness will depend on the oversight, accountability and formal expedition mechanisms provided under the Law.

With respect to summary proceedings, the jurisdictional threshold increases from fifteen to thirty times the annual value of the Measurement and Updating Unit (*Unidad de Medida y Actualización*, or "UMA"). The reform also expressly includes decisions

issued by federal tax authorities in response to claims for refunds arising from credit balances or overpayments. A final judgment must be issued within a maximum period of six months from the admission of the complaint, subject to tolling caused by interlocutory matters, appeals or other proceedings that prevent the case from being decided.

The expansion of summary proceedings may shorten lower- and mid-value disputes; however, it also leaves less time to obtain documents, prepare expert reports or gather technical information while the case is pending. Accordingly, the complaint should be filed with the theory of the case and evidentiary record substantially complete.

## **III. HYBRID CASE FILES AND NOTICES THROUGH THE JUDICIAL BULLETIN**

The reform preserves the private party's ability to choose between the traditional track and online proceedings, but allows the authority and third parties to use electronic means even within a traditional case. In such circumstances, the TFJA must print and certify electronic filings and documents for inclusion in the physical case file, while service on the parties may be carried out through the system or another digital tool enabled by the Court.

When digitized documents are filed, the filing party must state under oath whether each document is an original, a certified copy or a simple copy. Failure to make this statement will give rise, to the detriment of the offering party, to a presumption that the document is a simple copy. The administrative record offered by the claimant is excluded from this mechanism and must be physically filed with the relevant filing office.

For notice purposes, publication in the Judicial Bulletin will continue to be the act that perfects service, regardless of whether the corresponding electronic alert is actually received. Once the amendment to Article 65 becomes effective, notice will take effect on the second business day following publication, rather than on the third business day under the prior regime. This shorter response window makes daily, independent monitoring of the Bulletin essential and precludes reliance solely on email alerts.

## **IV. A NEW BALANCE IN STAY PROCEEDINGS**

The reform repeals the requirement to establish that enforcement of the challenged act could cause harm that would be difficult to remedy. This change removes one of the traditional burdens for obtaining a stay and, in principle, expands access to interim relief.

Nevertheless, the reform adds two circumstances in which a stay will be deemed to affect the public interest or contravene public policy: where it allows the continuation of activities or services requiring a federal permit, authorization or concession without the relevant authorization being in place, or where it allows conduct constituting an administrative offense or crime under applicable law to be completed or continued.

These provisions will be particularly significant for companies operating in regulated sectors. In such cases, the application for a stay should define the requested relief narrowly and demonstrate that the measure merely preserves the subject matter of the dispute, without substituting for a nonexistent authorization or allowing unlawful conduct to continue. The application of these categories will likely generate judicial precedent in cases where the validity, renewal or scope of the authorization itself is in dispute.

## **V. EFFECTS OF ANNULMENT AND ENFORCEMENT OF JUDGMENTS**

One of the most strategically significant changes concerns the reissuance of acts annulled due to formal or procedural defects. The authority will have four months to recommence the proceeding from the stage affected by the defect and issue a new decision, or one month in summary proceedings, even where the periods set forth in Articles 46-A, 50 or 67 of the Federal Tax Code have expired. In non-tax matters, the same rule will apply even where the lapse or limitation periods established under the applicable legislation have expired.

This change reduces the possibility that an annulment based on formal defects will become definitively favorable to the private party solely through the passage of time. Although the authority remains bound by the effects of the judgment and may not repeat the defect identified by the Court, parties will need to strengthen their substantive grounds for challenge and expressly request adjudication of those grounds that may afford broader relief.

As a counterbalance, the reform strengthens the mechanisms available to compel compliance with judgments, shortens various procedural deadlines and authorizes coercive fines ranging from three hundred to one thousand UMA against authorities responsible for unjustified noncompliance. The new regime seeks to expedite enforcement, although certain rulings issued in the enforcement complaint procedure may be challenged through a tax review appeal.

## **VI. TAX REVIEW APPEALS AND CUSTOMS LITIGATION**

The reform significantly changes the tax review appeal. The general amount-in-controversy threshold is set for matters exceeding twenty-seven thousand UMA in effect on the date of the ruling or judgment. Although this increase may reduce the availability of the appeal in lower-value disputes, the reform broadens the grounds on which the government may challenge decisions in matters of greater economic significance.

In particular, the reform permits review of judgments annulling acts due to formal or procedural defects in the tax and foreign trade matters specified by the Law, provided that the applicable amount-in-controversy requirement is satisfied. It also includes certain rulings issued in the enforcement complaint procedure and expressly recognizes Mexico's National Customs Agency and its administrative units as authorities with standing to bring the appeal in matters within their jurisdiction.

In practice, a favorable judgment based exclusively on formal violations may no longer be final in high-value disputes. In customs matters, the express inclusion of Mexico's National Customs Agency reinforces the need to build a technically robust record from the first instance in cases involving tariff classification, customs valuation, origin of goods, and non-tariff regulations and restrictions.

## **VII. PRACTICAL IMPLICATIONS FOR COMPANIES**

Implementation of the reform requires companies to review their internal litigation and case-monitoring protocols. In particular, the following measures should be considered:

- Classify matters under the immediate and

deferred effective-date rules, and establish coordinated monitoring of the Judicial Bulletin and both the physical and electronic case files.

- Prepare expert reports, certifications, translations and other necessary evidentiary materials before filing the complaint, particularly in summary proceedings.
- Strengthen access controls for the advanced electronic signature (e.firma), preserve filing acknowledgments, and ensure the integrity of files and the traceability of digital filings and exhibits.
- Tailor applications for a stay to the specific circumstances and frame substantive grounds for challenge from the outset, taking into account the possibility of a tax review appeal in high-value or customs matters.

In sum, the reform marks a turning point for tax and administrative litigation in Mexico. Although it shortens timeframes and further digitizes proceedings, it reallocates procedural burdens and reduces the strategic value of annulments based on formal defects. Accordingly, effective implementation will require front-loaded evidence preparation, continuous monitoring of electronic notices and integrated management of physical and digital case files.

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