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# Amendments to the Amparo Law

On October 16, 2025, the evening edition of the Official Gazette of the Federation published the “*DECREE amending and adding various provisions to the Amparo Law, regulating Articles 103 and 107 of the Political Constitution of the United Mexican States, and to the Organic Law of the Federal Court of Administrative Justice*,” formalizing the following amendments:

## Amparo Law

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### 1. Legitimate Interest

To establish the legitimate interest of the complainant in an amparo lawsuit, the disputed act must cause an individual or collective legal injury that is real and distinct from those affecting other persons, such that if the amparo is granted, the party will obtain a certain and concrete benefit.

### 2. Trial procedure

- A maximum period of 90 calendar days from the date of the constitutional hearing is established for the issuance of the judgment.
- It provides for the power to dismiss recusal motions filed for dilatory purposes.
- It eliminates the possibility of new evidence being presented when the constitutional hearing is postponed, unless there is a justifiable cause demonstrable before the judge.
- When a senior judge does not formulate a dissenting opinion within the 10-day period provided for by law, the judgment will be notified without including it.

### 3. Suspension of the challenged act

As a general rule, suspension (whether provisional or definitive) will not be granted in the following circumstances:

- i) Where it prevents or obstructs the relevant authority from requesting, obtaining, or sharing financial information for the purpose of preventing transactions involving illicit funds.

In this case, definitive suspension will only be granted to allow the complainant access to the funds in their accounts, provided that the lawfulness of such funds has been verified in advance.

- ii) Where it allows the continuation of activities that require a permit, authorization, or concession, if such authorization has not been obtained.
- iii) Where it prevents the State from exercising its public debt powers.

Suspension of the execution of acts related to the determination, liquidation, or collection of tax credits will be granted at the discretion of the judge and will take effect if a guarantee of the tax interest is provided to the relevant authority in the form of a deposit certificate, in accordance with the general rules issued by the Tax Administration Service.

#### **4. Digitalization of the proceedings**

- While individuals may choose to process the proceedings through traditional or online means, authorities must use the online portal.
- Physical and electronic files must be identical.
- Electronic notifications will be prioritized.

#### **5. Compliance with judgments**

The judge must consider whether the responsible authority has the power to carry out the acts necessary to comply with the judgment.

#### **6. Retroactivity of the amendment**

- Concluded procedural stages that generate acquired rights will be governed by the legal provisions in force at the time the proceedings were initiated.
- Procedural stages subsequent to the entry into force of the Decree will be governed by the provisions set forth in the amendment.

### **Federal Tax Code**

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#### **1. Inadmissibility of the appeal for revocation**

An appeal for revocation may not be filed against:

- Acts that the taxpayer claims to be unaware of,
- Acts that require the payment of final tax credits established by a resolution issued by the competent authority, or
- Resolutions issued in response to requests for the statute of limitations on tax credits.

### **Organic Law of the Federal Court of Administrative Justice**

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#### **1. Inadmissibility of the nullity lawsuit**

A nullity lawsuit may not be filed against:

- Administrative acts that require the payment of tax credits that have been declared final by resolution issued by the competent authority.
- Resolutions issued in response to requests for the statute of limitations on tax credits.

## Deadlines to Consider

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- The amendment will enter into force the day following its publication, that is, Friday, **October 17, 2025**.
- The Judicial Administration Body will have a period of 360 calendar days to adapt the Electronic System of the Federal Judicial Branch. It must also publish a notice in the Official Gazette of the Federation announcing the start of digital user registration for authorities.
- Likewise, it will have a period of 180 calendar days to issue the General Resolution that regulates the proper integration of physical and electronic files in amparo trials.

The team of attorneys in the Tax practice area at **Pérez-Llorca Mexico** is available to provide further comments regarding the content of this legal briefing.

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