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Refund of the Real Estate Acquisition Tax in Mexico City

The Real Estate Acquisition Tax (*Impuesto sobre Adquisición de Inmuebles*; the “**ISAI**”) is a state tax that is paid when a person acquires real estate through a sale and purchase, inheritance, or donation, among other transactions.

This tax has been noteworthy in recent years since Mexico’s federal courts declared Article 113 of the Tax Code of Mexico City unconstitutional, having held that the calculation for determining the ISAI breaches the principles of proportionality and progressivity regarding the real value of the real estate acquired.

Therefore, taxpayers who paid this tax between 2021 and 2024 may be able to obtain a refund on the basis of having paid the tax unduly, even if they did not file amparo proceedings within the 15 business days of having complied with this tax obligation.

In this regard, Pérez-Llorca Mexico’s Tax team has extensive experience in securing refunds of the unduly-paid ISAI through the implementation of effective legal strategies that do not depend on the filing of amparo proceedings or the tax payment deadline, thus enabling taxpayers to restore their legal and economic rights.

At Pérez-Llorca Mexico, we are available to provide further information on the contents of this Legal Briefing and to provide advice on how to obtain the ISAI refund.

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