

C L I E N T A L E R T

PROJECT TO AMEND THE *AMPARO* LAW,
THE FEDERAL FISCAL CODE, AND THE ORGANIC LAW OF THE
FEDERAL COURT OF ADMINISTRATIVE JUSTICE

On September 15, 2025, the President of the Republic submitted to the Mexican Senate a bill proposing amendments and additions to various provisions of the *Amparo* Law (*Ley de Amparo*), the Federal Fiscal Code (*Código Fiscal de la Federación*), and the Organic Law of the Federal Court of Administrative Justice (*Ley Orgánica del Tribunal Federal de Justicia Administrativa*) (the "**Proposal**").

The Proposal contemplates modifications in procedural and administrative matters. This document summarizes the main proposed amendments below.



***Amparo* Law**

Injunction (*Suspensión*)

Since the 2011 constitutional reform, in order to grant an injunction in *amparo* proceedings, the judge must assess the existence of the act, the appearance of good right, the public interest, and non-contravention of public-order rules.

The Proposal establishes new cases in which an injunction will not be granted in *amparo*. In administrative matters, it will not be allowed when it implies the continuation of activities or services requiring a valid permit, authorization, or concession if such authorization does not exist or has been revoked.

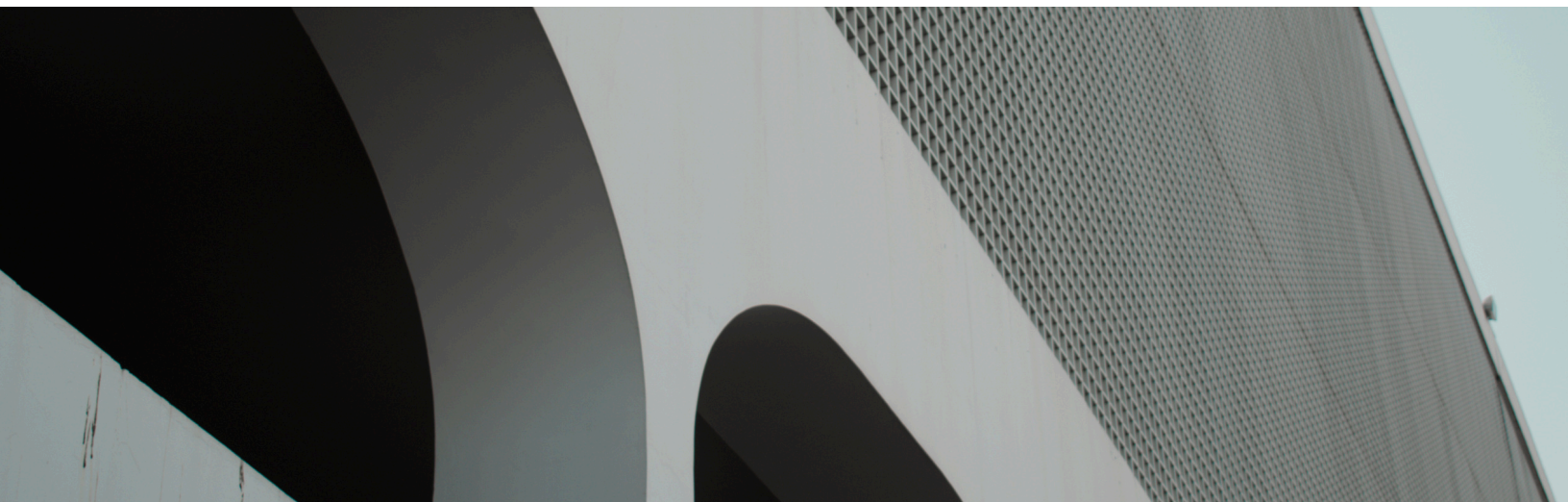
In matters of protection and intelligence of the financial system, the Proposal provides that granting an injunction affects the public interest and contravenes public-order provisions if it would allow the continuation of acts, transactions, or services possibly related to money laundering, or would obstruct the functions of the Financial Intelligence Unit (*Unidad de Inteligencia Financiera*). In such cases, the Proposal contemplates access only to a minimum subsistence level for affected persons, to cover essential needs.

If approved, this reform would prevent injunctions against freezes of bank accounts, except to allow limited withdrawal of funds strictly necessary to cover basic needs, which in turn could create various compliance issues for credit institutions.

Under this amendment, a provisional injunction would not be granted in account-freeze cases, and a definitive injunction could only be granted if the lawful origin of the funds is proven.

Furthermore, the Proposal also establishes that when an injunction is requested against enforcement acts related to enforceable tax assessments or resolutions ruling on limitation (prescription) of such assessments, such injunction will only take effect if the tax interest is guaranteed pursuant to Article 141 of the Federal Fiscal Code, which regulates the different forms of guaranteeing tax assessments.

It is important to note that on September 8, 2025, the President submitted to the Mexican Congress a proposal to amend Article 141 of the Federal Fiscal Code, to establish a mandatory order of forms to guarantee the tax assessment that taxpayers must follow to suspend the enforcement procedure: first, cash deposit bond, then letter of credit, pledge or mortgage, surety bond, joint liability of a third party, and, finally, administrative seizure.



In practice, these reforms would mean that, in order to challenge a tax assessment and prevent its enforcement during litigation, taxpayers would first have to cover the entire amount by means of a cash deposit bond, without accrual of any return. Only if they demonstrate lack of economic capacity could they resort to other forms of guarantee. Although submitted independently, both proposals impose greater requirements to guarantee a tax assessment and to obtain an injunction of its enforcement in *amparo* proceedings.

If both proposals are approved, the tax authority would have a broad margin of discretion, as it could deem that a taxpayer does have the financial capacity to guarantee a tax assessment with a cash deposit bond, reject other forms of guarantee offered, and proceed with enforcement of the tax assessments it determines.

Finally, the Proposal establishes that decentralized agencies, state-owned enterprises, majority state-owned companies, national credit, insurance and surety institutions, as well as public funds, mandates, and trusts, will be exempt from providing a guarantee to obtain an injunction.

Time Periods

To avoid unnecessary procedural delays, the Proposal determines to amend Article 59 to prevent the parties in an *amparo* proceeding from challenging the judge or magistrate, providing that recusals filed for these purposes must be dismissed, and amending Article 60 to establish that any recusal must be filed before the matter is posted on the session list, except in case of withdrawal or postponement.

It also proposes amending Article 121 to specify that the period for offering evidence may not be extended due to a postponed hearing, except for facts that the parties could not have known in due time for reasons beyond their control.

Another relevant aspect is the establishment of time limits not currently set by law for certain procedural acts. For example: i) a five-day period to notify the parties of the admission of an appeal for review; ii) a sixty calendar-day period to issue judgments in *amparo indirecto* outside the constitutional hearing; and iii) a five-day period to notify the admission of *amparo directo*.

Digital *Amparo* Proceeding

Although online proceedings have been developed by the Mexican Supreme Court of Justice (Suprema Corte de Justicia de la Nación) and the Federal Judiciary Council (Consejo de la Judicatura Federal), the *Amparo* Law had not been updated to regulate this modality. Therefore, the Proposal provides that Articles 3, 25, 26, 27, 28, and 30 must be amended to establish a legal framework for the development of the digital *amparo* proceeding, on an optional basis for petitioners.

Key changes include the possibility of filing submissions in electronic format, the appearance of authorities through digital means via the Judicial Branch Online Services Portal (*Portal de Servicios en Línea del Poder Judicial de la Federación*), the issuance of rules by the Judicial Administration Body (Órgano de Administración Judicial) to regulate the integration of electronic and physical case files, and the establishment of notifications preferably by electronic means.

Amendment of Claims (*Ampliación de Demanda*)

The Proposal determines to amend Article 111 so that the grounds for the admissibility of an amended claim are applied in an exhaustive manner. It also adds the requirement that the act or fact giving rise to the amendment was not known prior to the filing of the original claim.

Enforcement of Judgments

Regarding enforcement of judgments, the Proposal would incorporate specific provisions detailing the applicable procedure.

It proposes adding to Article 192 that district judges, before ordering or binding the responsible authorities to comply with the final judgment, must analyze the legal framework delimiting their powers to determine whether they are the ones required to carry out compliance.

It also proposes amending Articles 262, 267, and 269 to recognize the right of the responsible or bound authority to demonstrate, with due grounds and reasoning, the existence of a legal or material impossibility to comply with *amparo* judgments; if such impossibility is proven, no sanctions or criminal liabilities will apply.



Federal Fiscal Code and Organic Law of the Federal Court of Administrative Justice

In tax matters, the Proposal determines the need to amend Article 124 of the Federal Fiscal Code and Article 3 of the Organic Law of the Federal Court of Administrative Justice to add, as grounds of inadmissibility of the administrative appeal (*recurso de revocación*) and the annulment lawsuit, respectively, cases where they are brought against acts issued in the enforcement procedure regarding enforceable tax assessments, as well as against acts or resolutions ruling on limitation (prescription) of such assessments. Instead, it enables the taxpayer to go directly to *amparo* to challenge the enforcement acts.

For additional information, please contact our partners in the tax, administrative litigation, arbitration and mediation, or restructuring and insolvency practices at Ritch Mueller.

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