

On October 16, 2025, the “Decree amending and adding various provisions to the Amparo Law, which regulates articles 103 and 107 of the Political Constitution of the Mexican United States, the Federal Tax Code and the Organic Law of the Federal Court of Administrative Justice” was published in the Federal Official Gazette (*Diario Oficial de la Federación*). According to the transitory provisions, this reform will become effective the day after its publication.

The following are the main amendments to the Amparo Law as well as the related adjustments to the Federal Tax Code and the Organic Law of the Federal Court of Administrative Justice:

1. **Legitimate interest.** The definition of legitimate interest is modified by expressly establishing that for the amparo to proceed there must be a real and differentiated legal injury to an individual or group, in addition to a certain benefit and not merely hypothetical or eventual, which could limit access to amparo proceedings to a certain extent.
2. **Suspension.** This reform involves a substantial modification to the suspension figure, as outlined below:
 - a. New requirements are established for granting the suspension, such as: (i) the existence of the challenged act, (ii) that the interest in the suspension is demonstrated, even if only indirectly, (iii) when weighing the effects of the suspension against the social interest and provisions of public order, it is evident that granting it does not cause significant damage to the community, nor deprives society of a benefit that ordinarily corresponds to it and, (iv) from a preliminary analysis, it is possible to infer the appearance of a good right.
 - b. A provision is added that stipulates the following: acts that may favor operations with resources of illicit origin or related illicit conduct that may damage the financial system

are permitted to be committed or continued only if they do not contravene provisions related to damage to the social interest and public order.

Only the resources necessary for the payment of salaries or other types of obligations contracted with workers, alimony decreed by a competent authority, or to ensure the subsistence of the individual and their dependents, as well as tax credits or mortgages for personal use, will be exempted.

As for the definitive suspension, it will only be granted when the legality of the accounts is accredited in the judgment of the judge. In no case will the provisional suspension be applicable in these cases.

- c. Likewise, the case of considering that the social interest is harmed and public order provisions are contravened when activities or services that require a permit, authorization or concession issued by a federal authority continue to be carried out or services are rendered, without such a permit, authorization or concession, then the respective suspension will not apply in these cases either.
 - d. Also, it must be understood that the suspension in the amparo trial will be denied when the authority is prevented or hindered from requiring, obtaining or disseminating financial information for the prevention and detection of operations with resources of illicit origin, or related illicit conducts. This also applies when the State is prevented or hindered from exercising its powers in matters of public debt.
 - e. Furthermore, the rule previously established at the constitutional level is incorporated, stipulating that the actions or inactions of the National Antitrust Commission ("CAN") (formerly the Federal Economic Competition Commission) and the Federal Telecommunications Institute will not be subject to suspension. Clarifying that if the CNA imposes fines or disincorporates assets, rights, social parts, or shares, these measures may only be executed until the amparo proceeding is resolved.
3. **Restriction on the proceeding of the amparo in tax matters.** A new circumstance has been added to article 107, Section II, of the Amparo Law. This change restricts the admissibility of the amparo in acts of execution or collection of final tax credits. It has been established that in cases involving tax credits determined in liquidation resolutions that have been challenged and have become final by resolution of the competent authority, as well as resolutions that resolve requests for prescription of such credits, the amparo may only be filed up to the time of publication of the auction notice. All violations committed during the enforcement procedure must be asserted in such amparo. It is also

stipulated that the general rules applied during the procedure may only be invoked in the amparo against the aforementioned resolution.

In congruence with this amendment, article 124 of the Federal Tax Code is amended in parallel. Sections X, XI and XII of this article provide for the inadmissibility of the appeal for revocation against acts that: the taxpayer declares not to know about; require the payment of tax credits determined in liquidation resolutions that have been challenged and have become final by resolution of a competent authority; and acts that resolve on requests for the prescription of tax credits determined in liquidation resolutions that have been challenged and have become final by resolution of a competent authority.

In turn, article 3, Section II, of the Organic Law of the Federal Court of Administrative Justice is amended to exempt from the jurisdiction of the TFJA the resolutions that require the payment of tax credits determined in liquidating resolutions that have been challenged and have become final by resolution of a competent authority, or acts that resolve requests for statute of limitations with respect to such credits.

4. **Prior guarantee of the tax interest.** A new circumstance has been added to article 135 of the Amparo Law for the granting of the suspension in the case of tax credits determined in liquidation resolutions that have been challenged and have become final by resolution of the competent authority, or of acts that resolve on requests of prescription with respect to such credits.

In such cases, the court may grant a suspension at its discretion, but only if the taxpayer provides a guarantee of the tax interest to the tax authority using the methods allowed by the applicable tax laws.

According to articles 7 and 137, decentralized agencies, state-owned public companies, state-owned majority-owned companies, national credit institutions, national auxiliary credit organizations, national insurance and bonding institutions, public funds, mandates and trusts, as well as any public entity regardless of its origin, will not be required to post a guarantee.

5. **Electronic means.** It is acknowledged that the amparo proceeding may be processed electronically, for which all authorities are required to generate a user within the Online Services Portal of the Federal Judicial Branch, in order to act within such proceeding. Authorities that have signed an Interconnection Agreement with the Judicial Administration Body and the Supreme Court of Justice of the Nation may act through such system. The Fourth Transitory Provision stipulates a 360-day period within which

the Judicial Administration Body is required to implement the requisite adjustments to the Electronic System of the Federal Judicial Branch.

6. **Certain deadlines.** This amendment establishes several deadlines for the performance of various acts within the amparo proceeding. Perhaps the most important of these is the one that establishes a term of 90 calendar days after the holding of the constitutional hearing to issue a judgment within the indirect amparo proceeding. Additionally, it establishes a specific term for the notification of resolutions of admission of review appeals (5 days).

According to its first transitory article, the following amendments to the Amparo Law, the Federal Tax Code, and the Organic Law of the Federal Court of Administrative Justice will become effective the day after their publication.

Additionally, the third transitory article stipulates the application of the amendments to ongoing lawsuits. It indicates that, since it is a procedural law, acquired rights are respected, while procedural stages already concluded will continue to be governed by the previous law. However, all procedural actions carried out after the Decree's enactment will be subject to the new provisions. This principle, as outlined in the doctrine and jurisprudence of the Supreme Court of Justice of the Nation, states that the immediate application to future proceedings does not imply retroactivity nor violate acquired rights.

These reforms have prompted discussion within the legal community, particularly regarding the restrictions on suspension and the tightening of the requirements for access to amparo (legitimate interest). At our Firm, we believe that a carefully designed defense strategy, combining technical analysis of these provisions, appropriate use of jurisprudential precedents, and clear and solid constitutional argumentation, can make a real difference in the outcomes. If necessary, we will evaluate the appropriate procedural avenues to challenge the validity of these reforms before the competent courts. This will protect the rights of our clients.

We remain at your disposal in case of any questions or comments, or if you require further details.

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