

Favorable Ruling - Tamaulipas Tax on the Emission of Greenhouse Gases

Mexico City, May 13, 2025

We recently obtained a favorable ruling in an amparo trial challenging the Tamaulipas local rules that set forth the tax on the emission of greenhouse gases, in effect as of 2024.

A federal judge determined that such rules are not sufficiently clear, and thus, breach the tax legality constitutional principle. Therefore, such judge ordered that these rules are rendered “non-applicable” to the taxpayer that filed the lawsuit, and that the authorities refund the payments made of such tax.

Even though the ruling is not definitive, and may be challenged by the authorities, we believe it represents a landmark “advancement” on the defense of taxpayers regarding tax burdens that fail to comply with legal requirements.

The result was achieved thanks to a legal strategy carefully designed, that combined a technical analysis of the law, the adequate use of evidence and clear and solid arguments raised. In our Firm, we believe that this approach marks a real difference in the results we obtain for our client’s benefit.

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