

Reform to the Federal Administrative Litigation Procedural Law

Mexico City, June 11, 2026

The Decree reforming, adding, and repealing various provisions of the Federal Administrative Litigation Procedural Law (*Ley Federal de Procedimiento Contencioso Administrativo*, "LFPCA") was published in the Federal Official Gazette ("DOF") on June 9th, 2026. Pursuant to the transitory provisions of the Decree, the reforms became effective on June 10, 2026, except for the specific cases detailed below.

I. Key Amendments

1. *Time Limits and Deadlines*

a. Summary Proceedings with a Maximum Resolution Period of 6 Months

The threshold for the admissibility of summary proceedings (*vía sumaria*) is increased to 30 times the annual value of the Unit of Measurement and Update (UMA), which was formerly 15 times. Additionally, Section VI is added to Article 58-2 of the LFPCA as a new ground for admissibility of these expedited proceedings, applicable to final resolutions issued in response to requests for refund of taxes arising from balances in favor or undue payments.

The LFPCA now expressly establishes the obligation to issue a final judgment in summary proceedings within a maximum of six months from the admission of the lawsuit. The LFPCA also establishes the suspension of this time limit in certain cases. Finally, specific deadlines for the summary track of the federal administrative litigation procedure are specified or reduced.

b. New Maximum Deadlines for Actions by the Federal Court of Administrative Justice

A new Article 6 Bis is introduced, establishing a general five-business-day deadline for the Federal Court of Administrative Justice (*Tribunal Federal de Justicia Administrativa*, "TFJA") to issue the corresponding order or resolution in response to any filing, when the law does not provide a specific deadline.

In cases where no specific deadline or term previously existed, specific time limits are now established. The most relevant ones are summarized below:

- Admission or dismissal order (Art. 17 Bis - newly created): five-day deadline for admission or dismissal of the lawsuit and its amendment (*ampliación*).
- Order on the reply to the lawsuit or its amendment (Art. 21 Bis - newly created): five-day deadline for issuance of the corresponding ruling.
- Joinder of proceedings (Art. 32): the Court must resolve within a maximum of 15 days.
- Ancillary proceedings - nullity of notifications (Art. 33): resolution must be issued within a maximum of 10 days.
- Recusal of Court Magistrate (Art. 35): the Court (Plenary session) must rule within a 20-day period.
- Document forgery (Art. 36): the order for signature verification must be issued within five days, and the decision on the document's authenticity within 15 days.
- Reconstruction of case file (Art. 37): an extension of up to 10 additional days may be granted. Once evidence is filed or the deadline (or extensions) expires, the Court shall declare the case file reconstruction within five days.
- Ancillary proceedings without special procedure (Art. 39): the decision must be issued within a maximum of 15 days.
- Exercise of the power of attraction (Art. 48, Section II, subsections d) and e)): the case file must be sent to the corresponding General Secretariat within 10 days, and assignment to a Magistrate must be made within five days. Upon receipt of the case file, if irregularities are identified, regularization must be ordered within 30 days of receipt and completed within 30 days.
- Draft judgment and ruling by the Plenary Session/Section (Art. 49): once the matter has been assigned or the corresponding corrections have been completed, the draft ruling must be issued within 45 days. Once this period has elapsed, the Court must render the judgment within the following 45 days.
- Motion for expedited justice (*excitativa de justicia*) (Art. 56): the order requesting a report from the official responsible must be issued within five days. After said period, with or without the report, the Plenary must be informed within the following 10 days. When the motion arises from a failure to render a judgment notwithstanding the existence of a draft ruling, the reporting deadline will be of three days. The resolution on the motion for expedited justice must be notified within five days.
- Non-compliance with a judgment (Art. 58, Section I): the determination regarding unjustified non-compliance must be issued within 15 days.

2. Principle of Greater Benefit (Tax Matters)

The fourth paragraph of Article 51 now provides that if the alleged authority's lack of jurisdiction is well-founded and there are arguments addressing the disputed substantive matters, the Court must examine the latter; if any of those are sustained, the Court must rule on the substantive matters, in accordance with the principle of the greater benefit.

3. Injunction to Avoid Execution and Precautionary Measures

Article 28 is amended to eliminate, as a requirement for granting the injunction to avoid execution of the contested acts (*suspensión de los actos impugnados*), that the applicant demonstrate that the harm or damage caused by the execution of such acts is difficult to remedy or repair.

Additionally, it is now established that, among other cases, the following circumstances will be deemed to cause harm to the public interest or to breach public policy provisions if the injunction is granted:

- The continuation of activities or provision of services that require a permit, authorization, or concession issued by the competent federal authority, when such authorization has not been obtained; and
- The consummation or continuation of conducts constituting an infraction or crime under the provisions of the law governing the subject matter of the challenged resolution or act.

4. New Grounds for the Admissibility of the Authority's Review Appeal (Recurso de Revisión Fiscal)

Article 63 of the Law is amended to modulate the admissibility of the authority's review appeal. The main changes are as follows:

- The *de minimis* threshold is increased from 3,500 to 27,000 times the UMA in effect at the time the resolution or judgment is issued.
- It is clarified that the review appeal is also admissible when the challenged act or resolution is declared null and void due to formal or procedural defects, provided the threshold requirement is met.
- It is specified that the resolution is subject to this review only when issued by certain authorities, now including the National Customs Agency of Mexico (*Agencia Nacional de Aduanas de México*) subject to certain additional requirements.

- The provision is amended to establish that the authority's review appeal is also admissible to challenge the resolutions that decide on a complaint proceeding (*instancia de queja*).

5. Online Justice System

The reform (Art. 19) allows defendant authorities and interested third parties to appear in proceedings and file submissions electronically, even in cases initiated through the traditional (non-electronic) channel.

Additionally, a rebuttable presumption is introduced in Article 5 that a filing made through the Online Justice System using the advanced electronic signature of a legal entity was made by its Sole Administrator or Chairman of the Board of Directors in office at the time.

6. Notifications

Article 65, governing the notification procedure through the Jurisdictional Bulletin (*Boletín Jurisdiccional*), is reformed as follows:

- The clerk's office shall receive the order or resolution on the day following its issuance.
- The electronic notice must be sent no later than the second day thereafter.
- The notification through publication in the Jurisdictional Bulletin must occur no later than the third day following the sending of the notice.
- Notifications will now take effect on the second business day following publication (previously the third day).

II. Effective Date and Transitory Provisions

The Decree enters into force on the day following its publication in the DOF, with the following exceptions:

- 180 calendar days for the entry into force of Article 19, second paragraph (Online Justice System for the appearance of defendant authorities and interested third parties in traditional proceedings). The Court must take the actions necessary to enable the system.
- 240 calendar days for the entry into force of the new maximum deadlines contained in Articles 6 Bis, 15, 17, 17 Bis, 18, 21 Bis, 30, 32, 33, 35, 36, 37, 39, 43, 47, 48, 49, 56, 57, 58, 58-3, 58-12, 58-15, 65, and 73 of the LFPCA. The Court must adopt the measures necessary to ensure their observance.
- Article 5 of the Transitory Provisions provides that the admissibility of the authority's review appeal to challenge resolutions deciding the complaint proceeding (*queja*) under

Article 58, Section II, of the LFPCA shall apply to proceedings initiated after the Decree's effective date (i.e., as of June 10, 2026).

These changes represent structural modifications to the rules governing federal administrative litigation, which impact litigation strategies and the procedural rules in effect. We believe these must be analyzed in light of the transitory provisions of the reform Decree, in order to assess their impact or significance on pending proceedings, as well as future administrative litigation.

Please do not hesitate to contact us with any questions, comments, or requests for further clarification regarding this document.

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