

Unconstitutionality of article 130, section I of the Tax Code of Mexico City in force for the fiscal year 2023

On May 19, 2024, the Second Chamber of the Supreme Court of Justice of the Nation resolved amparo review 108/2024, declaring Article 130, Section I of the Tax Code of Mexico City, as provided for the fiscal year 2023, to be unconstitutional, which establishes the rate for the payment of the property tax.

The presented project determines that the rate for calculating the property tax violates the guarantee of tax proportionality, as the formula used is not progressive. The analysis revealed that this provision results in individuals with lower taxpaying capacities paying a disproportionately higher contribution.

The final version of the judgment will provide a clear understanding of the arguments used by the Second Chamber of the Supreme Court of Justice of the Nation to declare Article 130, Section I of the Tax Code of Mexico City unconstitutional, along with its implications.

For additional information, please contact:

Alejandro Torres, Partner:

+52 (55) 5258-1072 | ajtorres@vwys.com.mx

Luis Enrique Torres, Counsel:

+52 (55) 5258-1023 | ltorres@vwys.com.mx

S I N C E R E L Y

VON WOBESER Y SIERRA, S.C.

Mexico City, June 27, 2024.

The information contained in this note does not constitute, nor is it intended to constitute, nor shall be construed as legal advice on the topic or subject matter covered herein. This note is intended for general informational purposes only. To obtain legal advice on a particular matter in connection with this topic, please contact one of our attorneys referred to herein.



VON WOBESER Y SIERRA, S.C.

Paseo de los Tamarindos 60, 05120 Mexico City

+52 (55) 5258 1000

vonwobeser.com