

New Informative Return on the Occupancy Status of Residential Properties in Mexico City

On December 27, 2024, the Mexico City Official Gazette published a reform to Article 132 of the Mexico City Fiscal Code, introducing a new informative obligation for taxpayers who own or possess high-value residential real estate (categories L through P, i.e., with cadastral values equal to or exceeding MXN \$4,524,974.08).

Effective as of fiscal year 2025, such taxpayers must submit an annual informative return to the Secretariat of Administration and Finance regarding the occupancy status of the property. This return is strictly statistical in nature and does not generate legal effects, penalties, or tax liabilities—even in cases where the taxpayer opts not to provide the requested information.

Key aspects:

- Purpose of the obligation: To improve urban planning and cadastral database accuracy by obtaining updated and structured data on the use and occupancy of high-value residential properties.
- Deadline: The return must be submitted no later than June 30 of each fiscal year, exclusively via the electronic platform provided by the Mexico City Treasury.
- Information required:
 - Taxpayer identification and property account number
 - Occupancy category: occupied by owner, relatives, friends, loaned, leased, or “other”
 - Indication of whether the property was permanently inhabited by at least one individual during the prior calendar year
 - Option to refuse disclosure, without penalty
- Informative nature:
 - Does not constitute recognition of ownership or possession rights
 - Does not trigger tax credits, fines, or legal contingencies
 - Personal data will be processed in accordance with Mexico City’s applicable data protection laws

This measure targets a segment of the real estate market characterized by high incidence of physical or functional changes and aims to enhance housing policy, land-use planning, and local tax administration.

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S I N C E R E L Y

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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.



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