

**Litigation against the Federal Tax Authority regarding the annulment of percentage-based fines applied to a Voluntary Disclosure, arguing that a corrected data entry error in a refund position does not constitute an incorrect tax return under the Tax Procedures Law.**

January 17, 2026

Litigation against the Federal Tax Authority regarding the annulment of percentage-based fines applied to a Voluntary Disclosure, arguing that a corrected data entry error in a refund position does not constitute an incorrect tax return under the Tax Procedures Law.

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**Representation of a global accounting and advisory firm before the Tax Dispute Resolution Committee challenging the imposition of late payment penalties on Voluntarily Disclosed tax liabilities, citing Federal Court precedents on the non-applicability of Clause 9 penalties to voluntary corrections.**

January 17, 2026

Representation of a global accounting and advisory firm before the Tax Dispute Resolution Committee challenging the imposition of late payment penalties on Voluntarily Disclosed tax liabilities, citing Federal Court precedents on the non-applicability of Clause 9 penalties to voluntary corrections.

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**Representation of a leading automotive distributor before the Tax Dispute Resolution Committee contesting late payment penalties, arguing that funds transferred via the Central Bank's UAEFTS system before the daily cut-off constitute timely discharge of liability regardless of portal processing delays.**

January 17, 2026

Representation of a leading automotive distributor before the Tax Dispute Resolution Committee contesting late payment penalties, arguing that funds transferred via the Central Bank's UAEFTS system before the daily cut-off constitute timely discharge of liability regardless of portal processing delays.

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**Objection proceedings against the Federal Tax Authority regarding the annulment of administrative fines for alleged late VAT settlement, establishing that taxpayer obligations are met upon initiating payment through Authority-approved channels within the statutory deadline.**

January 17, 2026

Objection proceedings against the Federal Tax Authority regarding the annulment of administrative fines for alleged late VAT settlement, establishing that taxpayer obligations are met upon initiating payment through Authority-approved channels within the statutory deadline.

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**Advising a major UAE conglomerate on a tax dispute concerning the interpretation of payment deadlines during COVID-19 extensions, challenging penalties where banking settlement latencies caused funds to reflect after the due date despite timely remittance.**

January 17, 2026

Advising a major UAE conglomerate on a tax dispute concerning the interpretation of payment deadlines during COVID-19 extensions, challenging penalties where banking settlement latencies caused funds to reflect after the due date despite timely remittance.

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**Representation of a non-**

**profit professional  
association before the  
Sharjah Tax Dispute  
Resolution Committee  
contesting administrative  
penalties, arguing that  
unintentional non-compliance  
caused by the passing of a  
financial officer warrants  
relief under the principle of  
proportionality.**

January 17, 2026

Representation of a non-profit professional association before the Sharjah Tax Dispute Resolution Committee contesting administrative penalties, arguing that unintentional non-compliance caused by the passing of a financial officer warrants relief under the principle of proportionality.

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**Representation of an education investment company before the Federal Supreme Court contesting the imposition of administrative penalties for a clerical error in a VAT return, establishing that no liability arises absent actual prejudice to the public treasury.**

January 17, 2026

Representation of an education investment company before the Federal Supreme Court contesting the imposition of administrative penalties for a clerical error in a VAT return, establishing that no liability arises absent actual prejudice to the public treasury.

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# **Representation of a digital publishing entity before the Federal Supreme Court regarding the retroactive characterization of digital goods as services and the statutory interpretation of debt accrual dates for VAT penalties.**

January 17, 2026

Representation of a digital publishing entity before the Federal Supreme Court regarding the retroactive characterization of digital goods as services and the statutory interpretation of debt accrual dates for VAT penalties.

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## **Cassation proceedings against the Federal Tax Authority**

**challenging the application of late payment penalties from the date of the original return rather than the tax assessment date, distinguishing audit findings from voluntary disclosures.**

January 17, 2026

Cassation proceedings against the Federal Tax Authority challenging the application of late payment penalties from the date of the original return rather than the tax assessment date, distinguishing audit findings from voluntary disclosures.

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**Litigation contesting the imposition of 'Tax Benefit' penalties under Cabinet Decision No. 40/2017, arguing**

# **the absence of financial advantage in cases of uncollected VAT on historical digital transactions.**

January 17, 2026

Litigation contesting the imposition of 'Tax Benefit' penalties under Cabinet Decision No. 40/2017, arguing the absence of financial advantage in cases of uncollected VAT on historical digital transactions.