

**Legal counsel for a UAE educational entity in a tax dispute regarding the definition of 'Tax Benefit', challenging penalties imposed on retroactively invoiced VAT where no financial advantage was gained from government contracts.**

January 17, 2026

Legal counsel for a UAE educational entity in a tax dispute regarding the definition of 'Tax Benefit', challenging penalties imposed on retroactively invoiced VAT where no financial advantage was gained from government contracts.

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**Representation of a UAE-based tobacco manufacturer before the Federal Supreme Court**

**challenging the imposition of Excise Tax on moisture loss during production, arguing that evaporated moisture does not constitute a taxable 'Excise Good' under Executive Regulation No. 37 of 2017.**

January 17, 2026

Representation of a UAE-based tobacco manufacturer before the Federal Supreme Court challenging the imposition of Excise Tax on moisture loss during production, arguing that evaporated moisture does not constitute a taxable 'Excise Good' under Executive Regulation No. 37 of 2017.

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**Defense of a free zone entity in cassation proceedings contesting the FTA's methodology for calculating**

**Excise Tax liability, arguing that disparate goods' raw tobacco, finished products, and moisture loss cannot be aggregated for tax assessment purposes without distinct valuation.**

January 17, 2026

Defense of a free zone entity in cassation proceedings contesting the FTA's methodology for calculating Excise Tax liability, arguing that disparate goods?raw tobacco, finished products, and moisture loss?cannot be aggregated for tax assessment purposes without distinct valuation.

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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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**Defense counsel for a tobacco manufacturer in a tax dispute, arguing against the imposition of administrative**

**penalties for goods exported to Vietnam, citing customs documentation proving transit status and non-entry into the local market.**

January 17, 2026

Defense counsel for a tobacco manufacturer in a tax dispute, arguing against the imposition of administrative penalties for goods exported to Vietnam, citing customs documentation proving transit status and non-entry into the local market.

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**Administrative litigation challenging the validity of a tax assessment and penalties totaling AED 6.1 million, arguing against the imposition of standard-rated VAT on residential labor**

# housing and the reclassification of composite supplies.

January 17, 2026

Administrative litigation challenging the validity of a tax assessment and penalties totaling AED 6.1 million, arguing against the imposition of standard-rated VAT on residential labor housing and the reclassification of composite supplies.

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**Cassation appeal before the UAE Supreme Court regarding the retroactive imposition of VAT penalties on a non-resident entity, arguing legal impossibility due to conflicting Authority clarifications and absence of knowledge.**

January 17, 2026

Cassation appeal before the UAE Supreme Court regarding the

retroactive imposition of VAT penalties on a non-resident entity, arguing legal impossibility due to conflicting Authority clarifications and absence of knowledge.

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**Litigation challenging the validity of AED 5 million in administrative penalties, asserting that penalties for late payment cannot be applied to periods where the underlying tax liability was fully settled prior to voluntary disclosure.**

January 17, 2026

Litigation challenging the validity of AED 5 million in administrative penalties, asserting that penalties for late payment cannot be applied to periods where the underlying tax liability was fully settled prior to voluntary disclosure.

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**Cassation appeal before the Federal Supreme Court regarding the VAT treatment of services provided to a foreign affiliate, contesting the Authority's reclassification of zero-rated exports as standard-rated local supplies based on a disputed fixed establishment.**

January 17, 2026

Cassation appeal before the Federal Supreme Court regarding the VAT treatment of services provided to a foreign affiliate, contesting the Authority's reclassification of zero-rated exports as standard-rated local supplies based on a disputed fixed establishment.

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**Litigation challenging the imposition of AED 20 million in administrative penalties, arguing against the retroactive application of late payment fees where voluntary disclosures were submitted to rectify tax positions amidst contradictory Authority guidance.**

January 17, 2026

Litigation challenging the imposition of AED 20 million in administrative penalties, arguing against the retroactive application of late payment fees where voluntary disclosures were submitted to rectify tax positions amidst contradictory Authority guidance.