

# **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.

---

## **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.

---

**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.

---

**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.

---

**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.

---

**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.

---

**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.

---

**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.

---

**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.

---

**Urgent request to stay execution proceedings for a multinational technology company, arguing the premature enforcement of a AED 5 million tax penalty pending the outcome of a substantive appeal before the Federal Supreme Court.**

January 17, 2026

Urgent request to stay execution proceedings for a multinational technology company, arguing the premature enforcement of a AED 5 million tax penalty pending the outcome of a substantive appeal before the Federal Supreme Court.