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January 17, 2026

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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.

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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.

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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.

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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.

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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.

**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.

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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.

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.

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