

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

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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.

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Representation of a facilities management provider before the Tax Dispute Resolution Committee contesting AED 27.6 million in penalties, arguing that

late payment fines under Clause 9 of Cabinet Decision No. 40/2017 do not apply to Voluntary Disclosures.

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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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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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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.

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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.

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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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.

Defense counsel in execution proceedings challenging the enforcement of a tax judgment

**on grounds that the
underlying debt is not yet
definitive, citing ongoing
cassation proceedings and the
absence of a final,
unappealable writ.**

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Defense counsel in execution proceedings challenging the enforcement of a tax judgment on grounds that the underlying debt is not yet definitive, citing ongoing cassation proceedings and the absence of a final, unappealable writ.