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.

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.

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.

January 17, 2026

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.

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.

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.

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.

January 17, 2026

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.