

**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.

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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.**

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.

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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.**

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.

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**Judicial review proceedings challenging the imposition of AED 4.3 million in tax penalties, arguing against the retrospective application of late payment penalties to voluntary disclosures and contesting the dismissal of counterclaims related to transitional contract adjustments.**

January 17, 2026

Judicial review proceedings challenging the imposition of AED 4.3 million in tax penalties, arguing against the retrospective application of late payment penalties to voluntary disclosures and contesting the dismissal of counterclaims related to transitional contract adjustments.

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**Federal Supreme Court proceedings under UAE VAT legislation between a government utility provider and the Federal Tax Authority regarding the non-applicability of VAT on supplies made without consideration to exempt government entities.**

January 17, 2026

Federal Supreme Court proceedings under UAE VAT legislation between a government utility provider and the Federal Tax Authority regarding the non-applicability of VAT on supplies made without consideration to exempt government entities.

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**Judicial review proceedings**

**challenging the imposition of AED 18.8 million in VAT and penalties, arguing against the retrospective application of tax liabilities to free-of-charge inter-governmental supplies mandated by local legislation.**

January 17, 2026

Judicial review proceedings challenging the imposition of AED 18.8 million in VAT and penalties, arguing against the retrospective application of tax liabilities to free-of-charge inter-governmental supplies mandated by local legislation.

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**Administrative review of AED 13.6 million in VAT and penalties, arguing against the imposition of standard-**

**rated tax on storage facilities integral to international transport, citing consistent administrative practice and legitimate expectations based on prior Authority clarifications.**

January 17, 2026

Administrative review of AED 13.6 million in VAT and penalties, arguing against the imposition of standard-rated tax on storage facilities integral to international transport, citing consistent administrative practice and legitimate expectations based on prior Authority clarifications.