

**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

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**Tax objection proceedings before the Tax Dispute Resolution Committee regarding the reclassification of AED 25.7 million in storage tank rentals, asserting their status as 'out-of-scope' real estate supplies within a Designated Zone.**

January 17, 2026

Tax objection proceedings before the Tax Dispute Resolution Committee regarding the reclassification of AED 25.7 million in storage tank rentals, asserting their status as 'out-of-scope' real estate supplies within a Designated Zone.

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**Administrative litigation challenging the imposition of**

**AED 7.1 million in VAT penalties, arguing that a voluntary disclosure made to secure a justiciable decision on a legal interpretation does not constitute a 'correction of error' warranting punitive measures.**

January 17, 2026

Administrative litigation challenging the imposition of AED 7.1 million in VAT penalties, arguing that a voluntary disclosure made to secure a justiciable decision on a legal interpretation does not constitute a 'correction of error' warranting punitive measures.

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**Tax litigation before the  
Federal Courts Instance  
challenging the**

**reclassification of nutritional supplements and medicated cosmetics as standard-rated goods, relying on Ministry of Health registration certificates to establish zero-rating eligibility.**

January 17, 2026

Tax litigation before the Federal Courts Instance challenging the reclassification of nutritional supplements and medicated cosmetics as standard-rated goods, relying on Ministry of Health registration certificates to establish zero-rating eligibility.

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**Judicial review proceedings contesting the imposition of AED 22.4 million in VAT and**

# **penalties on pharmaceutical products, asserting the Authority's lack of jurisdiction to create new tax categories for registered medicines in the absence of Executive Regulations.**

January 17, 2026

Judicial review proceedings contesting the imposition of AED 22.4 million in VAT and penalties on pharmaceutical products, asserting the Authority's lack of jurisdiction to create new tax categories for registered medicines in the absence of Executive Regulations.

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# **Federal Court proceedings under UAE VAT legislation between a real estate development group and the**

# **Federal Tax Authority regarding the VAT treatment of labor accommodation services and related ancillary supplies.**

January 17, 2026

Federal Court proceedings under UAE VAT legislation between a real estate development group and the Federal Tax Authority regarding the VAT treatment of labor accommodation services and related ancillary supplies.

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**Litigation challenging the  
imposition of VAT on goods  
supplied outside the UAE by a  
foreign parent company to a  
local government entity,  
contesting the Authority's  
jurisdiction over offshore**

# **transactions despite contrary specific clarifications.**

January 17, 2026

Litigation challenging the imposition of VAT on goods supplied outside the UAE by a foreign parent company to a local government entity, contesting the Authority's jurisdiction over offshore transactions despite contrary specific clarifications.

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**Judicial review proceedings contesting the assessment of 'entertainment services' VAT on hotel expenses for non-employee staff of a foreign parent company, arguing that branch and parent company employees constitute a single taxable person.**

January 17, 2026

Judicial review proceedings contesting the assessment of 'entertainment services' VAT on hotel expenses for non-

employee staff of a foreign parent company, arguing that branch and parent company employees constitute a single taxable person.

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# **Federal Court proceedings under UAE VAT legislation between a commercial group and the Federal Tax Authority regarding the rejection of input tax refunds based on the Authority's requirement to verify upstream tax settlements by third-party suppliers.**

January 17, 2026

Federal Court proceedings under UAE VAT legislation between a commercial group and the Federal Tax Authority regarding the rejection of input tax refunds based on the Authority's requirement to verify upstream tax settlements by third-party suppliers.

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**Litigation regarding the recovery of AED 48.4 million in refundable VAT and associated damages for lost opportunity, challenging the Authority's refusal to process refunds pending the completion of subsequent audits on the taxpayer's supply chain.**

January 17, 2026

Litigation regarding the recovery of AED 48.4 million in refundable VAT and associated damages for lost opportunity, challenging the Authority's refusal to process refunds pending the completion of subsequent audits on the taxpayer's supply chain.