

Litigation for a UAE holding company contesting VAT assessments on offshore supplies and employee-related expenses, arguing for the non-applicability of VAT on goods transferred outside the state and the recoverability of input tax on intra-group recharges for non-employee staff.

January 17, 2026

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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.

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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.

**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.

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.

**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.

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.

Federal Court proceedings under UAE VAT legislation between a global logistics provider and the Federal Tax Authority regarding the classification of Designated Zone storage services as

‘transport-related’ versus ‘real estate’ supplies.

January 17, 2026

Federal Court proceedings under UAE VAT legislation between a global logistics provider and the Federal Tax Authority regarding the classification of Designated Zone storage services as ‘transport-related’ versus ‘real estate’ supplies.

Defense counsel for a logistics multinational in a VAT dispute contesting the Authority’s jurisdiction to reclassify licensed commercial activities based on regulatory permits from other government entities rather than the actual nature of supply.

January 17, 2026

Defense counsel for a logistics multinational in a VAT dispute

contesting the Authority's jurisdiction to reclassify licensed commercial activities based on regulatory permits from other government entities rather than the actual nature of supply.

Federal execution proceedings regarding a tax judgment between a global logistics provider and the Federal Tax Authority staying the release of AED 17 million in seized funds pending the adjudication of a post-judgment 'request for omission' concerning cancelled penalties.

January 17, 2026

Federal execution proceedings regarding a tax judgment between a global logistics provider and the Federal Tax Authority staying the release of AED 17 million in seized funds pending the adjudication of a post-judgment 'request for omission' concerning cancelled penalties.