

**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.

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.

**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.

**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.

**Strategic tax litigation for
a Jebel Ali Free Zone entity
defending the 'out of scope'
VAT classification of storage
and sub-leasing services
against the Authority's
attempt to reclassify them as
taxable transport services
based on trade license**

restrictions.

January 17, 2026

Strategic tax litigation for a Jebel Ali Free Zone entity defending the 'out of scope' VAT classification of storage and sub-leasing services against the Authority's attempt to reclassify them as taxable transport services based on trade license restrictions.

Tax objection proceedings before the Dubai Tax Dispute Resolution Committee for a major real estate group challenging AED 1.2 million in penalties for voluntary disclosures, asserting the absence of a 'tax advantage' where the taxpayer maintained a credit position.

January 17, 2026

Tax objection proceedings before the Dubai Tax Dispute Resolution Committee for a major real estate group challenging

AED 1.2 million in penalties for voluntary disclosures, asserting the absence of a 'tax advantage' where the taxpayer maintained a credit position.