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.

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.

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

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.

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.

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.

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.

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.