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January 17, 2026

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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.

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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.

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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.

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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.

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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.

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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.

Strategic tax litigation for a Jebel Ali Free Zone entity challenging the classification of tobacco dust as 'excise goods' released for consumption under Article 12 of the Executive Regulations and the imposition of tax on manufacturing deficiencies.

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Strategic tax litigation for a Jebel Ali Free Zone entity challenging the classification of tobacco dust as 'excise

goods' released for consumption under Article 12 of the Executive Regulations and the imposition of tax on manufacturing deficiencies.

Cassation appeal before the UAE Supreme Court contesting the expert's interpretation of 'excise goods' versus 'industrial refuse' and the rejection of international comparative law standards regarding non-consumable manufacturing waste.

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Federal Court proceedings under UAE VAT legislation between a US digital gaming distributor and the Federal Tax Authority regarding the place of supply rules for electronic services and the imposition of retroactive penalties on non-resident entities.

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Federal Court proceedings under UAE VAT legislation between a US digital gaming distributor and the Federal Tax Authority regarding the place of supply rules for electronic services and the imposition of retroactive penalties on non-resident entities.