

Federal Court proceedings under UAE Tax Procedures Law between a Dubai healthcare free zone and the Federal Tax Authority regarding the retroactive application of late payment penalties to voluntary disclosures.

January 17, 2026

Federal Court proceedings under UAE Tax Procedures Law between a Dubai healthcare free zone and the Federal Tax Authority regarding the retroactive application of late payment penalties to voluntary disclosures.

Judicial review proceedings for a UAE free zone entity contesting the imposition of additional penalties, arguing

that voluntary disclosures create a new payment deadline distinct from the original tax return.

January 17, 2026

Judicial review proceedings for a UAE free zone entity contesting the imposition of additional penalties, arguing that voluntary disclosures create a new payment deadline distinct from the original tax return.

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.

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.

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.

**Federal Supreme Court
proceedings under UAE VAT
legislation between a
multinational commodities**

trader and the Federal Tax Authority regarding the VAT treatment of goods transfers from Jebel Ali Free Zone to DMCC.

January 17, 2026

Federal Supreme Court proceedings under UAE VAT legislation between a multinational commodities trader and the Federal Tax Authority regarding the VAT treatment of goods transfers from Jebel Ali Free Zone to DMCC.

Cassation appeal before the UAE Supreme Court regarding the imposition of retrospective late payment penalties on voluntary disclosures submitted to correct historical VAT

returns.

January 17, 2026

Cassation appeal before the UAE Supreme Court regarding the imposition of retrospective late payment penalties on voluntary disclosures submitted to correct historical VAT returns.

**Federal Supreme Court
proceedings under UAE Excise
Tax legislation between a
tobacco manufacturer and the
Federal Tax Authority
regarding the taxability of
hazardous industrial waste
and byproducts generated
within a Designated Zone.**

January 17, 2026

Federal Supreme Court proceedings under UAE Excise Tax legislation between a tobacco manufacturer and the Federal Tax Authority regarding the taxability of hazardous industrial waste and byproducts generated within a Designated Zone.