

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

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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 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.