

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

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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

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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.

**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.

Judicial review proceedings regarding the mitigation of percentage-based tax penalties from 40% to 5% where the delay in payment was attributed to the Authority's approval processes and the tax was previously declared by the surviving entity.

January 17, 2026

Judicial review proceedings regarding the mitigation of percentage-based tax penalties from 40% to 5% where the delay in payment was attributed to the Authority's approval processes and the tax was previously declared by the surviving entity.

Federal Court proceedings

under UAE VAT legislation between a government-owned utility provider and the Federal Tax Authority regarding the imposition of AED 114 million in penalties following a retroactive tariff reduction mandated by the Supreme Committee for Water and Electricity.

January 17, 2026

Federal Court proceedings under UAE VAT legislation between a government-owned utility provider and the Federal Tax Authority regarding the imposition of AED 114 million in penalties following a retroactive tariff reduction mandated by the Supreme Committee for Water and Electricity.

Cassation appeal before the

UAE Supreme Court contesting the validity of 'late payment penalties' arising from voluntary disclosures submitted to correct invoice formats (from tax invoices to credit notes) where the underlying tax liability had been fully settled.

January 17, 2026

Cassation appeal before the UAE Supreme Court contesting the validity of 'late payment penalties' arising from voluntary disclosures submitted to correct invoice formats (from tax invoices to credit notes) where the underlying tax liability had been fully settled.