

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

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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

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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.

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.

January 17, 2026

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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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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.

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.

January 17, 2026

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.

Judicial review proceedings

contesting the imposition of late registration and payment penalties on a non-resident digital economy entity that voluntarily disclosed historical liabilities following legislative ambiguity regarding the 'Place of Supply'.

January 17, 2026

Judicial review proceedings contesting the imposition of late registration and payment penalties on a non-resident digital economy entity that voluntarily disclosed historical liabilities following legislative ambiguity regarding the 'Place of Supply'.

Federal Court proceedings under UAE VAT legislation

between a Dubai trading company and the Federal Tax Authority regarding the rejection of input tax refunds based on upstream supply chain non-compliance.

January 17, 2026

Federal Court proceedings under UAE VAT legislation between a Dubai trading company and the Federal Tax Authority regarding the rejection of input tax refunds based on upstream supply chain non-compliance.

Litigation regarding the recovery of AED 4.4 million in excess refundable tax and associated damages, challenging the Authority's refusal to process refunds or

allow set-off pending the verification of third-party supplier payments.

January 17, 2026

Litigation regarding the recovery of AED 4.4 million in excess refundable tax and associated damages, challenging the Authority's refusal to process refunds or allow set-off pending the verification of third-party supplier payments.

Administrative litigation challenging the imposition of AED 2.5 million in penalties arising from a 'forced' voluntary disclosure for a non-existent entity where the tax liability was previously settled by the legal successor without loss to the

Treasury.

January 17, 2026

Administrative litigation challenging the imposition of AED 2.5 million in penalties arising from a 'forced' voluntary disclosure for a non-existent entity where the tax liability was previously settled by the legal successor without loss to the Treasury.