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.

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.

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.