

**Administrative litigation
challenging the
reclassification of zero-
rated vehicle exports to
standard-rated supplies and
the denial of input tax
recovery due to alleged
documentation deficiencies
during a tax audit.**

January 17, 2026

Administrative litigation challenging the reclassification of zero-rated vehicle exports to standard-rated supplies and the denial of input tax recovery due to alleged documentation deficiencies during a tax audit.

**Objection proceedings
regarding the imposition of
penalties for a clerical**

error in a VAT return and the challenge of arbitrary estimated assessments issued under Article 23(2) of the Tax Procedures Law without new information.

January 17, 2026

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Federal Supreme Court proceedings regarding a 16.5 million AED VAT dispute between a Dubai conglomerate and the Federal Tax Authority challenging the procedural

validity of a tax assessment for lack of detailed reasoning and the retroactive application of administrative guidelines.

January 17, 2026

Federal Supreme Court proceedings regarding a 16.5 million AED VAT dispute between a Dubai conglomerate and the Federal Tax Authority challenging the procedural validity of a tax assessment for lack of detailed reasoning and the retroactive application of administrative guidelines.

Cassation appeal in an administrative tax dispute challenging the misapplication of burden of proof and the disregard of a court-appointed expert's

finding of 8.5 million AED in damages due to the Tax Authority's 44-month audit delay.

January 17, 2026

Cassation appeal in an administrative tax dispute challenging the misapplication of burden of proof and the disregard of a court-appointed expert's finding of 8.5 million AED in damages due to the Tax Authority's 44-month audit delay.

Strategic tax litigation for a UAE holding company contesting the Authority's refusal of input tax recovery and zero-rated exports based on excessive formalism, including the rejection of customs-validated export

documents and the imposition of double taxation on procedural grounds.

January 17, 2026

Strategic tax litigation for a UAE holding company contesting the Authority's refusal of input tax recovery and zero-rated exports based on excessive formalism, including the rejection of customs-validated export documents and the imposition of double taxation on procedural grounds.

Federal Court proceedings under UAE VAT legislation between a consultancy firm and the Federal Tax Authority regarding the validity of input tax invoices issued under a historical trade name following a corporate

rebranding.

January 17, 2026

Federal Court proceedings under UAE VAT legislation between a consultancy firm and the Federal Tax Authority regarding the validity of input tax invoices issued under a historical trade name following a corporate rebranding.

Administrative litigation under Federal Decree-Law No. 8 of 2017 between a Tax Group member and the Tax Authority concerning the evidentiary burden for proving zero-rated exported services and the attribution of group-level invoices to a specific entity.

January 17, 2026

Administrative litigation under Federal Decree-Law No. 8 of 2017 between a Tax Group member and the Tax Authority concerning the evidentiary burden for proving zero-rated

exported services and the attribution of group-level invoices to a specific entity.

Judicial review proceedings regarding a tax assessment between a UAE consultancy and the Federal Tax Authority challenging the retrospective application of a current Tax Registration Certificate to historical tax periods to deny input VAT deductions.

January 17, 2026

Judicial review proceedings regarding a tax assessment between a UAE consultancy and the Federal Tax Authority challenging the retrospective application of a current Tax Registration Certificate to historical tax periods to deny input VAT deductions.

Federal execution proceedings regarding a tax judgment between a UAE consultancy and the Federal Tax Authority seeking a stay of enforcement based on an extra-judicial suspension agreement confirmed via email correspondence.

January 17, 2026

Federal execution proceedings regarding a tax judgment between a UAE consultancy and the Federal Tax Authority seeking a stay of enforcement based on an extra-judicial suspension agreement confirmed via email correspondence.

Defense counsel in tax enforcement proceedings for a UAE entity challenging multi-

jurisdictional asset freezing orders against bank accounts, securities, real estate, and trade licenses pending the formalization of a settlement.

January 17, 2026

Defense counsel in tax enforcement proceedings for a UAE entity challenging multi-jurisdictional asset freezing orders against bank accounts, securities, real estate, and trade licenses pending the formalization of a settlement.