

**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.

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**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.

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**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.

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**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.

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## **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.

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**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.

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**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.

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**Post-judgment enforcement litigation between a consultancy firm and the Tax Authority concerning the evidentiary threshold for suspending execution measures and the judicial requirement to produce a formal settlement deed over administrative suspension notices.**

January 17, 2026

Post-judgment enforcement litigation between a consultancy firm and the Tax Authority concerning the evidentiary threshold for suspending execution measures and the judicial requirement to produce a formal settlement deed over administrative suspension notices.

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**Tax dispute proceedings before the Abu Dhabi TDRC between a former automotive agency and the Federal Tax Authority regarding the validity of estimated assessments imposed after the cessation of commercial operations and the transfer of the agency agreement.**

January 17, 2026

Tax dispute proceedings before the Abu Dhabi TDRC between a former automotive agency and the Federal Tax Authority regarding the validity of estimated assessments imposed after the cessation of commercial operations and the transfer of the agency agreement.

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**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.