

# **Cassation proceedings before the Federal Supreme Court between a UAE real estate entity and the Federal Tax Authority challenging the constitutionality of Article 46 of the Tax Procedures Law regarding administrative penalty caps and legislative omission.**

January 17, 2026

Cassation proceedings before the Federal Supreme Court between a UAE real estate entity and the Federal Tax Authority challenging the constitutionality of Article 46 of the Tax Procedures Law regarding administrative penalty caps and legislative omission.

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## **Judicial review proceedings**

**contesting an appellate judgment that ignored essential constitutional defenses regarding VAT penalties on labor accommodation services, arguing a violation of the right to defense and procedural nullity.**

January 17, 2026

Judicial review proceedings contesting an appellate judgment that ignored essential constitutional defenses regarding VAT penalties on labor accommodation services, arguing a violation of the right to defense and procedural nullity.

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**High-value tax litigation challenging a AED 4.2 million assessment on employee**

**housing, involving a strategic plea to refer the dispute to the Constitutional Circuit to address the constitutional validity of open-ended tax penalties.**

January 17, 2026

High-value tax litigation challenging a AED 4.2 million assessment on employee housing, involving a strategic plea to refer the dispute to the Constitutional Circuit to address the constitutional validity of open-ended tax penalties.

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**Strategic constitutional litigation challenging the validity of administrative tax penalties exceeding 200% of the principal tax amount, arguing inconsistency with**

# **Sharia principles enshrined in Article 7 of the UAE Constitution.**

January 17, 2026

Strategic constitutional litigation challenging the validity of administrative tax penalties exceeding 200% of the principal tax amount, arguing inconsistency with Sharia principles enshrined in Article 7 of the UAE Constitution.

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**Administrative appeal before the Abu Dhabi Federal Court contesting the dismissal of a tax objection as 'premature' where the Authority failed to adjudicate a reconsideration request within the statutory timeframe, constituting a rejection by silence.**

January 17, 2026

Administrative appeal before the Abu Dhabi Federal Court

contesting the dismissal of a tax objection as 'premature' where the Authority failed to adjudicate a reconsideration request within the statutory timeframe, constituting a rejection by silence.

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**Administrative litigation challenging the validity of a tax assessment issued after a 43-month audit period, arguing procedural delays constituted administrative error warranting the cancellation of time-based penalties.**

January 17, 2026

Administrative litigation challenging the validity of a tax assessment issued after a 43-month audit period, arguing procedural delays constituted administrative error warranting the cancellation of time-based penalties.

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**Administrative litigation challenging the validity of cumulative penalties for voluntary disclosures and the procedural dismissal of objections based on res judicata regarding distinct assessments.**

January 17, 2026

Administrative litigation challenging the validity of cumulative penalties for voluntary disclosures and the procedural dismissal of objections based on res judicata regarding distinct assessments.

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**Cassation appeal before the UAE Supreme Court regarding the dismissal of a counterclaim in a tax**

**dispute, arguing that the procedural requirements for cross-appeals under the Civil Procedure Law apply in the absence of specific provisions in the Tax Procedures Law.**

January 17, 2026

Cassation appeal before the UAE Supreme Court regarding the dismissal of a counterclaim in a tax dispute, arguing that the procedural requirements for cross-appeals under the Civil Procedure Law apply in the absence of specific provisions in the Tax Procedures Law.

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**Cassation proceedings before the UAE Supreme Court regarding the evidentiary standard for electronic tax**

**notifications, challenging the validity of a time-bar dismissal where forensic technical evidence proved non-receipt of the Authority's decision despite its claim of dispatch.**

January 17, 2026

Cassation proceedings before the UAE Supreme Court regarding the evidentiary standard for electronic tax notifications, challenging the validity of a time-bar dismissal where forensic technical evidence proved non-receipt of the Authority's decision despite its claim of dispatch.

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**Strategic tax litigation for a Dubai-based trading entity challenging the constitutionality of**

# **retroactive penalties imposed due to evolving administrative guidelines and clarifications issued by the Federal Tax Authority.**

January 17, 2026

Strategic tax litigation for a Dubai-based trading entity challenging the constitutionality of retroactive penalties imposed due to evolving administrative guidelines and clarifications issued by the Federal Tax Authority.