

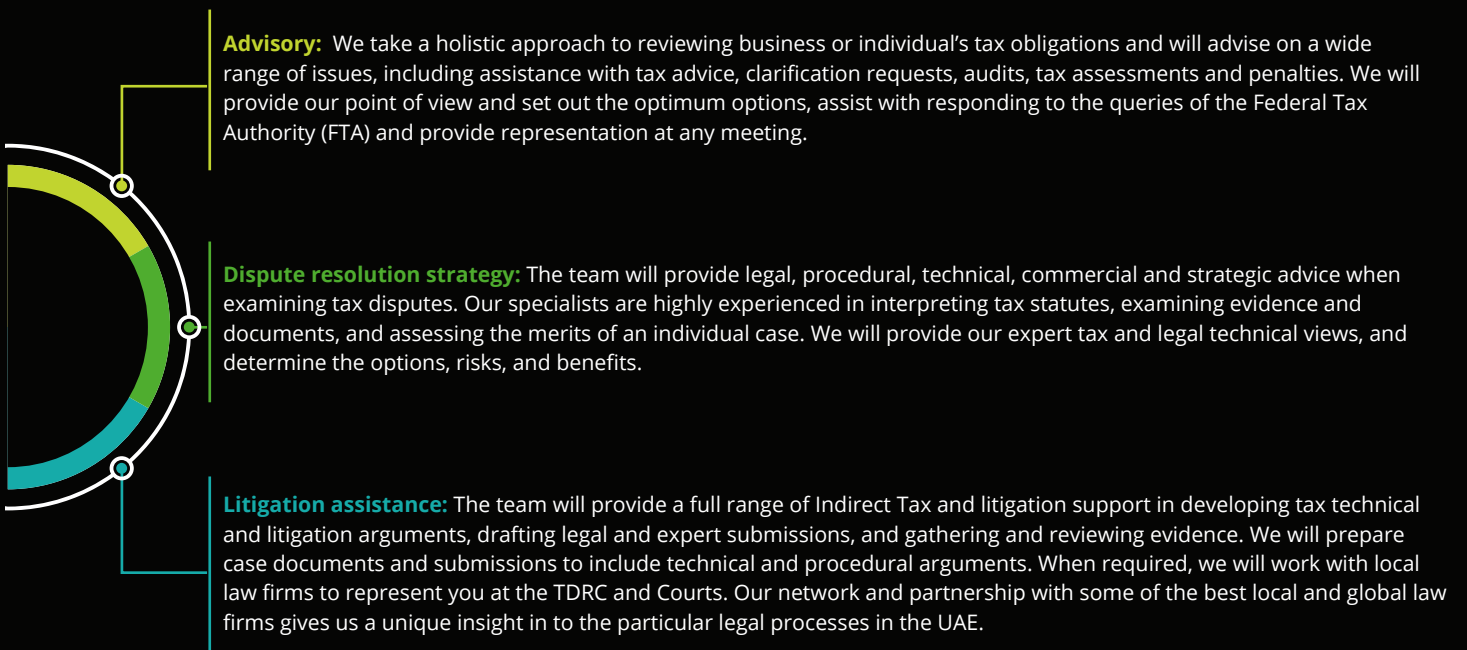
## Indirect Tax dispute resolution in the UAE

### Managing and mitigating indirect tax disputes

Managing tax disputes and risks has never been more important due to rapid developments across taxes in the Middle East. Developing a strategy from the outset ensures the highest levels of quality and success. In each case, we seek to identify the client's unique circumstances and needs, helping to develop an efficient case management and dispute resolution strategy. We bring extensive regional and cross-border capabilities to effectively manage Indirect Tax disputes including deep specialism in Value Added Tax (VAT), excise tax, customs duties and penalties.

### Our approach

Deloitte offers an integrated approach to Indirect Tax dispute resolution and advises on the entire spectrum of tax controversy – before, during and after any dispute resolution process. In the United Arab Emirates (UAE), this will include assistance with advice related to audits, tax assessments, reconsiderations, and appeals to the Tax Disputes Resolution Committee (TDRC) and Courts.



### Dispute resolution process

Where taxpayers disagree with a decision or assessment of the FTA, the first step is to submit an application for reconsideration. If the outcome of the reconsideration is not favorable to the taxpayer, the taxpayer may appeal further to TDRC and appellate Courts. Specific procedures and deadlines must be followed in respect of every appeal. Our team provides an expert view and understanding of the intricate procedural aspects of the Courts in partnership with the local law firms who have vast experience of the UAE legal and Court's process over many years.

### Why Deloitte?

We have considerable experience in dealing with international tax authorities and tax dispute resolution across the Middle East, including in the UAE. Our collective local, regional and global expertise makes us ideally suited to advise across the full range of tax issues.



Team of qualified tax and legal professionals with deep tax technical expertise



Expertise in VAT, excise tax, customs, Global trade and penalties, and support of the largest tax practice in the Middle East



Expert knowledge of tax legislation and procedures, including a deep understanding of policies behind Gulf Cooperation Council (GCC) tax legislations



Ability to utilise our vast local, regional and global network of tax experts for seamless transition between the provision of tax advice and dispute resolution



Vast experience in managing and advising on all aspects of tax dispute resolution in respect of complex and high profile cases



Support network of local and global renowned law firms for an expert and consistent approach when advocacy services are required

## Contacts

For further guidance and support, please get in touch with our Indirect Tax experts in UAE.



**Mark Junkin**  
Middle East Indirect  
Tax Leader  
majunkin@deloitte.com



**Michael Towler**  
Partner  
mtowler@deloitte.com



**Robert Tsang**  
Partner  
robsang@deloitte.com



**Doukje De Haan**  
Director  
dodehaan@deloitte.com



**Joyce Benegas**  
Assistant Manager  
jbenegas@deloitte.com

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