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Entitled

THE SPECIFICITIES OF TAX DISPUTE PROCEEDINGS

by

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Abstract

This Thesis is about the Legal Framework for the procedure of raising/filing Tax Cases, As the legislator might require certain procedures and requirement prior to filing the case for it to be acceptable before the court.

Therefore, this thesis is focusing on the procedure that precede the filing of the tax cases, which include the reconsideration of tax decision that is filed before the Federal Tax Authority and the Tax Dispute Resolution Committee that the Federal legislator provide it with special care and made its administrative dependency on Ministry of Justice.

The main purpose of this study shed light on the legal framework of reconsideration stage, to identify the purpose of the reconsideration, the required procedures and conditions that should be fulfilled. Followed by the tax objection filed before the Tax Dispute Resolution Committee, to discover the nature of the objection and its role in this stage for tax cases, and the conditions for going through it and related procedures.

Since the Tax cases are very related to both stages, as the tax cases mostly is related to decision issued by the Tax Dispute Resolution Committee therefore filing a reconsideration is a mandatory requirement for the acceptance of the objection. Therefore, a detailed study to understand the relation or the graduation of tax dispute as stipulated by legislator.

This study shall include identifying the nature of the dispute that such procedure, requirement and conditions that is applicable, this is in line with the UAE court precedent in this regard.

Keywords: Tax Administration, Tax Decision, Tax Assessment, Tax Penalties, Reconsideration, Tax Objection, Tax Grievance, Tax Dispute, Tax Case, Tax Procedures.