Section 10 of the guide: Dubai Golden Visa and tax residency: why a visa does not change your tax position

Israeli tax residents: What happens when both countries see you as a resident

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Israel and the United Arab Emirates signed a treaty for the avoidance of double taxation on 31 May 2021. In the rare case where a person is considered a resident of both countries under each country's own laws, the treaty has tie-breaker rules that decide which country they belong to for the purposes of the treaty. Rules like these look at real ties, such as where your personal and economic ties are, and not at which visa you hold. The full text is published by the Israeli Ministry of Finance. How the rules apply to your case should be checked only with an accountant or tax adviser.

What the treaty says about tax on rent and on selling a property in Dubai, and how you report in Israel, is explained in the guide to tax on a Dubai property.

A certificate under the tax treaty with Israel. When you apply for the certificate for the purposes of a tax treaty, the Federal Tax Authority also asks for what the treaty itself requires. Under the treaty between Israel and the UAE, an individual is considered a UAE resident only if they were there for 183 days or more in each tax year being examined and also in the tax year before it, and can prove that their personal and economic ties are closer to the UAE than to any other country. Someone whose centre of life is in Israel will not meet this condition.

The full guide on the site: u810properties.com/en-guide-golden-visa-tax

Do you have a Golden Visa, or are you considering one?

Tell me about your situation, and we will check together what the visa gives you and what is important to ask the accountant.

Send a WhatsApp message →

This information is general, based on publications of the UAE Federal Tax Authority, and correct as of the update date. The section for tax residents of Israel is based on the Income Tax Ordinance and on the text of the treaty published by the Israeli

Ministry of Finance. It is not tax advice and is not a substitute for an accountant or tax adviser. U810 is not an accountant or a tax adviser.