Section 3 of the guide: Dubai Golden Visa and tax residency: why a visa does not change your tax position

UAE tax residency: what a tax residency certificate is

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The UAE has no income tax on individuals, but it does have a definition of a tax resident, and an official certificate that confirms it: the **Tax Residency Certificate**. It is issued by the Federal Tax Authority (FTA).

Who is a UAE tax resident. Under the rules that came into force on 1 March 2023, an individual is a UAE tax resident if one of these applies:

The condition	What is required
Place of residence and centre of interests	Your usual or primary place of residence, and the centre of your financial and personal interests, are in the UAE
183 days	Presence in the UAE for 183 days or more within a continuous 12-month period
90 days	Presence in the UAE for 90 days or more within a continuous 12-month period, with a valid residence permit (or UAE or GCC citizenship), and also a permanent place of residence in the UAE or a job or business there

What you need to apply for the certificate. According to the Federal Tax Authority, you need an Emirates ID or passport, and an official entry and exit report from the authorities. If you apply under the 90-day condition you also need to prove a job, business or permanent residence in the UAE, and if you apply under the centre of interests you need to prove your primary place of residence and your interests there. In other words, the certificate checks where you actually live, not just whether you have a visa.

A certificate under a tax treaty. When you apply for the certificate for the purposes of a tax treaty, the Federal Tax Authority also asks for what that treaty requires. Each treaty has its own conditions, so check the one with your country.

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.