Section 9 of the guide: Dubai Golden Visa and tax residency: why a visa does not change your tax position

Who counts as an Israeli tax resident

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The test: centre of life. Under the Income Tax Ordinance, an individual is an Israeli resident if their centre of life is in Israel. To decide where the centre of life is, all family, economic and social ties are examined, including:

- Where your permanent home is.
- Where you and your family live.
- Where you usually or regularly work or run a business.
- Where your active and substantial economic interests are.
- Where you are active in organisations, associations or institutions.

The day count: a presumption, not a ruling. The Ordinance says the centre of life is presumed to be in Israel in a tax year if one of these applies:

- You were in Israel for 183 days or more in that tax year.
- You were in Israel for 30 days or more in that tax year, and the total number of days in Israel in that year and the two years before it is 425 or more.

Part of a day counts as a day. Most importantly: **the presumption can be rebutted, both by you and by the assessing officer.** In other words, someone who passed the number of days can show that their centre of life is nevertheless not in Israel, and someone who did not pass it can still be considered an Israeli resident based on their centre of life.

An example for illustration only (a day count, not a ruling on residency): someone who was in Israel for 120 days this year, 150 days last year and 160 days the year before reached 430 days over the three years, and was in Israel for more than 30 days this year. So the presumption applies to them, even though this year they were in Israel for fewer than 183 days. If their centre of life really is somewhere else, they need to prove it, and that is checked with an accountant.

A possible change in the law. In July 2025 the Israeli Ministry of Finance published a draft bill memorandum (a first draft of a bill) that proposes replacing these presumptions with other rules,

based on days of presence. In our check we did not find that the memorandum became law. So before any decision, check with an accountant what the rules are for your year.

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.

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