Dubai Golden Visa and tax residency: why a visa does not change your tax position

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A Golden Visa does not by itself make you a UAE tax resident, and it does not by itself end your tax residency in your home country. The visa is an immigration status: it means you are allowed to live in the UAE. Tax residency is decided by each country under its own laws. So check how this applies to you with an accountant in your country. If you are a tax resident of Israel, there is a separate section at the end of this page.

In short

- A Golden Visa is a UAE residence permit. It does not by itself decide where you pay tax.
- Each country has its own test for tax residency, and the UAE has its own test and an official certificate.
- You do not lose the Golden Visa just by staying outside the UAE for more than six months, so you can hold it and remain a tax resident of another country.

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01 A visa is an immigration status, not a tax status

A Golden Visa gives you a ten-year UAE residence permit, together with an Emirates ID (details in the Golden Visa guide). It allows you to live in the UAE, open a bank account and get resident terms on a mortgage.

What it does not do:

- **It does not by itself make you a UAE tax resident.** The UAE has separate rules for tax residency, explained below.
- **It does not by itself end your tax residency at home.** Your country decides that under its own rules.

02 How your home country decides

Each country has its own test for who is a tax resident. Tests can look at the number of days you spend in the country, and at ties such as your home, your family and your work. The UAE test below is one example of this. Ask an accountant in your country what the test is there, and what happens if you move abroad.

03 UAE tax residency: what a tax residency certificate is

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.

04 What happens when two countries see you as a resident

Sometimes a person is considered a resident of two countries under each country's own laws. Most tax treaties have tie-breaker rules for this case, and they often look at where your permanent home is, not at which visa you hold. How the rules apply to your case should be checked with an accountant or tax adviser.

What to check about rent and about selling a property in Dubai is explained in the guide to tax on a Dubai property.

05 Why you can hold a Golden Visa and live elsewhere

A regular UAE residence visa is cancelled if you stay outside the UAE for more than six months in a row. According to the Federal Authority for Identity, Citizenship, Customs and Port Security (ICP), Golden Visa holders are exempt from this rule as long as the visa is valid (see the comparison between the visas).

So you can hold a Golden Visa and keep living in another country. The visa is still useful, for example for a bank account, a mortgage and converting a driving licence, but it does not by itself change where you pay tax.

06 What to check with the accountant

These are questions worth asking an accountant. I do not answer them for you:

- Am I a tax resident of my country this year, and by what test?
- What do I need to report at home on the property in Dubai, on the rent and on a sale?
- What happens to my tax residency if I move to Dubai?
- Is there any point in applying for a UAE tax residency certificate, and would I meet its conditions?

07 What I check when I guide you

When I guide you, I help you understand what the visa actually gives you and what it does not, and prepare with you the property and visa documents the accountant will ask for. The tax residency question itself I refer to an accountant, because I am not an accountant or a tax adviser.

My service: the first consultation call is free and lasts up to 20 minutes, by WhatsApp call, WhatsApp messages or a regular phone call. After the first consultation call I can give you a quote. It depends on the sale process and the services you need.

08 For tax residents of Israel

Everything from here on applies only to people who are, or may be, tax residents of Israel.

09 Who counts as an Israeli tax resident

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.

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

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.

11 Israeli tax residents: New immigrants and veteran returning residents: exempt from tax, but not from reporting

The tax exemption. Under section 14 of the Income Tax Ordinance, a new immigrant and a veteran returning resident are exempt from tax in Israel on income from sources outside Israel, for ten years from the day they became Israeli residents. The exemption also covers income such as rent and gains from selling a property abroad. A **veteran returning resident** is someone who became an Israeli resident again after being a foreign resident for at least ten consecutive years.

What changed in 2026. Until now, anyone entitled to this exemption was also exempt from reporting their income and assets abroad. Amendment 272 to the Income Tax Ordinance, published on 7 April 2024, cancelled the reporting exemption for anyone who becomes an Israeli

resident from 1 January 2026 onwards. The tax exemption itself remains. So a new immigrant or veteran returning resident who arrived from 2026 and has an apartment in Dubai does not pay tax on it in Israel in the first ten years, but does need to report it.

Anyone who became an Israeli resident before 1 January 2026 stays under the previous rules. Exactly when you became an Israeli resident, and how to report, should be checked with an accountant.

12 Israeli tax residents: Why you can hold a Golden Visa and live in Israel

A regular UAE residence visa is cancelled if you stay outside the UAE for more than six months in a row. According to the Federal Authority for Identity, Citizenship, Customs and Port Security (ICP), Golden Visa holders are exempt from this rule as long as the visa is valid (see the comparison between the visas).

So you can hold a Golden Visa and keep living in Israel. This is the situation of an Israeli who bought a property in Dubai, received a Golden Visa and keeps living in Israel: they have UAE residency, and at the same time their centre of life is in Israel, so they are usually an Israeli tax resident. The visa is still useful to them, for example for a bank account, a mortgage and converting a driving licence, but it does not change their tax.

13 Israeli tax residents: What to check with the accountant

These are questions worth bringing to the meeting. I do not answer them for you:

- Where is my centre of life this year, and what is my day count in Israel over the last three years?
- Am I a new immigrant or a veteran returning resident, and exactly when did I become an Israeli resident: before 1 January 2026 or after?
- What do I need to report in Israel on the property in Dubai, on the rent and on a sale?
- Is there any point in applying for a UAE tax residency certificate, and would I even meet its conditions?

Frequently asked questions

Does a Golden Visa make me a UAE tax resident?

No, not by itself. Tax residency in the UAE has its own conditions, for example 183 days there within 12 months.

Does a Golden Visa end my tax residency in my home country?

Not by itself. Your country decides under its own rules, so check your case with an accountant there.

Does a Golden Visa give me a UAE tax residency certificate?

Not automatically. To get a certificate you need to meet the UAE conditions, for example 183 days there within 12 months, and present an entry and exit report.

Do I need to live in Dubai to keep the Golden Visa?

No. According to ICP, Golden Visa holders do not lose their residency even if they stay outside the UAE for more than six months.

For Israeli tax residents: I received a Golden Visa. Am I still an Israeli tax resident?

Probably yes, if your centre of life has stayed in Israel. The visa is a UAE residence permit and does not decide your tax residency. Your case should be checked with an accountant.

For Israeli tax residents: If I spend fewer than 183 days in Israel, am I no longer an Israeli resident?

Not necessarily. The 183 days are only a presumption. There is also a presumption of 30 days in a year and 425 days over three years, and the test itself is the centre of life. You can be an Israeli resident with fewer days too.

For Israeli tax residents: Does a Golden Visa give me a UAE tax residency certificate?

Not automatically. To get a certificate you need to meet the UAE conditions, for example 183 days there within 12 months, and present an entry and exit report. To be considered a UAE resident under the treaty with Israel, you need to be there for 183 days or more in the year before as well, and also prove that your personal and economic ties are closer to the UAE than to any other country.

For Israeli tax residents: I immigrated to Israel or returned in 2026. Do I need to report the apartment in Dubai?

Under Amendment 272, anyone who becomes an Israeli resident from 1 January 2026 needs to report their income and assets abroad, even when they are exempt from tax. The ten-year tax exemption remains. The details should be checked with an accountant.

Sources

- Most tax treaties have tie-breaker rules for dual residency, and permanent home is a major factor: Wikipedia, Tax treaty (checked 31.10.2026). A treaty example: the text of the treaty listed below, article 4(2).

- **A visa is not tax residency, and in Israel the test is the centre of life:**
- Income Tax Ordinance, section 1, the definitions of "Israeli resident" and "foreign resident": Nevo, text of the Ordinance, and also the text of the Ordinance on the National Insurance Institute website (PDF), which lists the five considerations of the centre of life (checked 13.10.2026).
- 183 days, 30 and 425 days, part of a day counts, the presumption can be rebutted by the individual and by the assessing officer: Nevo, section 1 of the Ordinance; Alex Shapira & Co., international taxation; Ben Shoshan & Co., draft bill memorandum on defining residency (checked 13.10.2026).
- The draft bill memorandum from July 2025 that proposes changing the presumptions: Israeli Ministry of Finance, announcement and memorandum (PDF); Meitar, client update (PDF), July 2025. That it has not become law: I found no publication of any legislation. Bekesher, May 2026 writes that as of May 2026 the memorandum had not become law (checked 13.10.2026).
- **UAE tax residency and the tax residency certificate:**
- The three conditions (place of residence and centre of interests, 183 days, 90 days with the conditions), and the documents for the certificate: Federal Tax Authority, issuance of a tax residency certificate; KPMG, October 2024; PwC, November 2022 (checked 13.10.2026).
- In force from 1 March 2023 (Cabinet Decision 85 of 2022): PwC; UAE Ministry of Finance (checked 13.10.2026).
- A certificate under a treaty also requires what the treaty requires: Federal Tax Authority; KPMG (checked 13.10.2026).
- No income tax on individuals in the UAE: u.ae, Taxation, UAE Ministry of Finance (checked 13.10.2026).
- **The treaty:**
- A UAE resident under the treaty: 183 days in each relevant tax year and in the preceding tax year (checked in the Hebrew text on 13.10.2026), and personal and economic ties closer to the UAE: Israeli Ministry of Finance, Hebrew text of the treaty (PDF), article 4(1)(b); Herzog Fox & Neeman, client update, 13.06.2021.
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- Signed on 31 May 2021: Text of the treaty, signature page; Israeli Ministry of Finance, announcement of the signing; Shibolet, 17.06.2021 (checked 13.10.2026).
- **New immigrants and veteran returning residents:**
- A ten-year exemption on income from outside Israel, including rent and capital gains, and the definition of a veteran returning resident (ten consecutive years): Knesset Research and Information Center, "Description and analysis of tax benefits for new immigrants and returning residents", 15.07.2025 (PDF) (checked 13.10.2026).
- Amendment 272, published on 7 April 2024, cancelling the reporting exemption for anyone who became a resident from 1 January 2026, while the tax exemption remains: Shibolet, 07.05.2024; Knesset Research and Information Center, 15.07.2025 (Income Tax Ordinance (Amendment No. 272) Law, 5784-2024; new immigrants and veteran returning residents arriving from 2026 will be required to report, and the tax exemption will continue to apply); Ben Shoshan & Co. (checked 13.10.2026).
- **A Golden Visa with no residence requirement:**
- Golden Visa holders are exempt from the six-month rule: ICP, permit to stay outside the country for more than six months (checked 13.10.2026: "Exempted Categories: Golden, Green, and Blue Residence holders"); Khaleej Times; u.ae, Golden Visa. The same sources as in the Golden Visa guide and in the comparison between the visas on this site.

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.