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New Proposed Tax Residency Rules for Individuals

Client Updates

In November 2021, The Committee for International Tax Reform issued recommendations to revise Israel's international tax regime. In July 2023, the government initiated the implementation process by publishing a proposed bill, focusing on tax residency definitions for individuals under the Israeli Tax Ordinance.

The proposed bill presents specific irrebuttable presumptions based on the number of days an individual stays in Israel, which determine whether the individual meeting the specified conditions will be categorized as an Israeli or foreign resident for tax purposes. Nevertheless, if none of the irrebuttable presumptions are fulfilled, the "center of life" test, in addition to the current rebuttable presumptions, will remain applicable.

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