Alternative Tax Certificates 2026

REVERA

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Dear reader!

You are holding a guide prepared by REVERA lawyers. In this guide, we have reviewed alternative grounds for obtaining tax residency status in certain foreign jurisdictions.

The standard criterion for recognizing an individual as a tax resident is typically physical presence in a country for at least 183 days within a tax year. However, in some countries, it is possible to be recognized as a tax resident based on alternative criteria that do not require such a long stay.

This guide covers such popular jurisdictions as the Republic of Cyprus, the United Arab Emirates, and Georgia.

The Private Clients team at REVERA assists with matters related to obtaining residence permits (RPs), permanent residence (PR), and citizenship in various countries on different grounds, as well as with personal tax planning.

If you have any questions after reading this guide, we will be happy to assist you.

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Glossary

Tax resident –
This is a status that imposes an obligation to pay taxes on a citizen of a given state or on a foreign national who is permanently residing in that state.

A tax residency certificate —
A document required for the practical application of international double taxation treaties.

DTA (Double Taxation Avoidance Agreement) –
Double Taxation Avoidance Agreement (DTA) — an international agreement that provides exemptions or reduced tax rates to eliminate double taxation for individuals and legal entities who are residents of one country but earn income from sources in another country.

1. GENERAL OVERVIEW OF THE JURISDICTION

Capital: Tbilisi

International organizations and economic unions: Georgia is not a member of any economic unions; however, it participates in various economic programs, including the "Eastern Partnership"[1], programs of the World Bank Group[2], and the Association Agreement between Georgia and the European Union[3].

On December 14, 2023, the Council of the European Union officially granted Georgia candidate status for membership in the European Union.

Applicable law: Romano-Germanic legal system; Law of Georgia.

Currency: Georgian Lari (GEL).

Key sectors of the economy: tourism, metallurgy, coal and food industries. Construction is one of the leading sectors of the economy; for example, China Communications Construction Company Limited and the Singapore-based China Harbour Investment Pte. Ltd. are involved in the construction of the Anaklia deep-water port.

Political system:

Georgia is a parliamentary republic with a clear separation of powers into three branches:

- The executive branch is represented by the Prime Minister, who serves as both head of government and head of state;
- The legislative branch is exercised by a unicameral Parliament;
- The judicial branch is independent from the other branches of government.

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1 Eastern Partnership
2 Countries participating in the World Bank Group.
3 Press release on the signing of the Association Agreement between Georgia and the European Union.

Georgia’s political system is considered stable, which also makes it attractive for investment and business.

Official Language: Georgian

A large part of Georgia’s population speaks Russian. A significant number of expatriates living in Georgia are engaged in entrepreneurial activities; accordingly, the Russian language is also widely used in business practice.

2.
REGULATORY AND LEGAL FRAMEWORK

- Tax Code of Georgia (Part. 6 Article. 34);
- Order of the Minister of Finance of Georgia No. 60 dated March 1, 2023.

3.
GROUNDS FOR OBTAINING TAX RESIDENCY STATUS BASED ON WEALTH / FINANCIAL AFFLUENCE

Since April 15, 2023, an updated version of the rules for obtaining Georgian tax residency status based on high net worth (HNWI) has been in force. This program allows individuals to obtain tax residency status without the mandatory 183-day stay in the country. To qualify, an applicant must meet **three criteria** within one of four permissible combinations.

Mandatory criterion for all combinations: ownership of assets in Georgia with a value of at least USD 500,000 (real estate, bank accounts, shares, or equity in a company).

Wealth criterion - one of two options:

- или ownership of any assets valued at more than GEL 3,000,000 (regardless of form or location); or
- annual income of at least GEL 200,000 for each of the last three calendar years.

Connection to Georgia criterion - one of two options:

- holding a Georgian residence permit or Georgian citizenship; or
- having income sourced from Georgia in the amount of at least GEL 25,000 for the preceding (non-current) calendar year.

Four permissible combinations of criteria:

1: Assets exceeding GEL 3,000,000 (anywhere) + Georgian residence permit/citizenship + assets in Georgia of at least USD 500,000. Combination

2: Assets exceeding GEL 3,000,000 (anywhere) + income sourced from Georgia of at least GEL 25,000 for the preceding year + assets in Georgia of at least USD 500,000.

Combination

3: Annual income of at least GEL 200,000 for the last 3 years + Georgian residence permit/citizenship + assets in Georgia of at least USD 500,000.

Combination

4: Annual income of at least GEL 200,000 for the last 3 years + income sourced from Georgia of at least GEL 25,000 for the preceding year + assets in Georgia of at least USD 500,000.

Important: *income of GEL 25,000 from Georgian sources must be received in the preceding calendar year (prior to the application date), not in the current year.*

Annual renewal: *tax residency status based on wealth must be confirmed every year — a new application must be submitted for each calendar year separately. Tax residency status can only be granted for the specific year in which the application is filed; it is not possible to apply in 2026 for the 2024 tax year.*

Types of assets considered for obtaining tax residency:

- недвижимое имущество;
- real estate;
- funds held in a bank account;
- bank deposits;
- shares;
- equity interests in a company.

4.
PROCEDURE FOR OBTAINING A TAX RESIDENCY CERTIFICATE

Where to apply:
An application is submitted online to the Revenue Service of Georgia via the taxpayer's personal account.

List of required documents:

- Passport;
- a document confirming ownership of assets valued at more than GEL 3,000,000 (certificate of ownership / bank statement); if necessary — a market valuation report for the relevant assets.

- a document confirming income of at least GEL 200,000 for the last 3 years (salary certificate, dividend distribution resolution + bank statement);
- a document confirming ownership of assets in Georgia worth at least USD 500,000 (certificate of ownership / bank statement);
- if the GEL 25,000 criterion is used — documents confirming income sourced from Georgia for the preceding calendar year.

Republic of Cyprus

1. GENERAL OVERVIEW OF THE JURISDICTION

Capital: Nicosia

The Republic of Cyprus is located on the island of the same name in the eastern part of the Mediterranean Sea. Officially, its territory covers 97.3% of the total area of Cyprus, excluding small areas belonging to the United Kingdom — the Akrotiri and Dhekelia military bases, which account for 2.7%. However, since 1974, the island has been de facto divided into several parts:

- 57.9% is controlled by the Republic of Cyprus, predominantly inhabited by ethnic Greeks;
- 36% is under the control of the self-proclaimed Turkish Republic of Northern Cyprus, recognized only by Turkey. The population of this territory consists mainly of ethnic Turks.;
- 3.4% of the island is administered by United Nations peacekeeping forces;
- базами2.7% is occupied by British military bases;

The capital of Cyprus is Nicosia, which is also divided into Greek and Turkish sectors.

International organizations and economic unions

The Republic of Cyprus is actively involved in international organizations and economic unions. Since May 1, 2004, Cyprus has been a member of the European Union (EU), although it is not part of the Schengen Area. In addition, the country is a member of such international organizations as:

- Council of Europe;
- OSCE (Organization for Security and Co-operation in Europe);
- World Trade Organization (WTO);
- Commonwealth of Nations.

These organizations provide Cyprus with numerous economic and political opportunities on the international stage.

Currency: Euro (EUR) - since January 1, 2008.

Applicable law: Anglo-Saxon legal system (common law). This system makes Cyprus attractive for international business, as it ensures a high level of legal protection and predictability of court decisions.

Economy

Cyprus has a diversified economy with key sectors including:

- **tourism:** The island attracts tourists from all over the world due to its mild climate, rich history, and beaches;
- **extractive industry:** The country is rich in natural resources, including copper, asbestos, and pyrite;
- **agriculture:** The main agricultural crops include grapes, citrus fruits, olives, and cereals.

Financial services and shipping also play an important role.

Political system

Cyprus is a presidential republic with a clear separation of powers into three branches:

- the executive branch is represented by the President, who serves as both head of state and head of government;
- the executive branch is represented by the President, who serves as both head of state and head of government;
- the judiciary is independent from the other branches of government.

The political system of Cyprus is considered stable, which also makes it attractive for investment and business.

Official Languages

In Cyprus there are two official languages:

- Greek
- Turkish.

A large number of expatriates speak Russian.

English is also widely spoken and is commonly used in business environments and government institutions.

2. EGULATORY AND LEGAL FRAMEWORK:

Article 2 of the Income Tax Law No. 118(I)/2002

3. GROUNDS FOR OBTAINING TAX RESIDENCY STATUS BASED ON WEALTH

Cyprus is one of the most popular jurisdictions for personal taxation due to its flexible tax system and a range of preferential regimes available to tax residents. Tax residency in Cyprus is primarily determined based on the number of days an individual spends in the country during a calendar year.

There are two main criteria under which an individual may become a tax resident of Cyprus: the 183-day rule and the 60-day rule.

183 DAYS RULE

The traditional way for an individual to be recognized as a tax resident of Cyprus is by spending more than 183 days in the country within a single calendar year. If a person resides in Cyprus for more than half of the year, they automatically become a tax resident. This rule is relatively simple and is common across many jurisdictions.

Main Moments:

- presence in Cyprus for more than 183 days within a calendar year;
- an important condition is not only physical presence in the country, but also the absence of long periods of absence from Cyprus.

60 DAYS RULE (From January 1; 2027)

Since January 1, 2017, an alternative rule has been introduced in Cyprus that allows an individual to become a tax resident even if they spend less than 183 days in the country. This is known as **the 60-day rule**, which was implemented to attract international businesspeople, investors, and professionals seeking to optimize taxation without being tied to permanent residence in the country.

To be recognized as a tax resident under the 60-day rule, a number of conditions must be met simultaneously:

1. **Residence in another country for no more than 183 days:** An individual must not reside in any other country for more than a total of 183 days within a calendar year.
2. **No tax residency in another country:** The individual must not be considered a tax resident in any other country.
3. **Presence in Cyprus for at least 60 days:** The individual must spend at least 60 days in Cyprus during the calendar year.

4. **Connection to Cyprus:** To meet this criterion, an individual must have business or professional ties to Cyprus, namely:
   - carry out business activities in Cyprus; or
   - be employed in Cyprus; or
   - hold a position as a director in a company that is a tax resident of Cyprus. The employment or performance of duties must not be terminated during the tax year.
5. **Permanent place of residence in Cyprus:** The individual must have a permanent place of residence in Cyprus, either owned or rented. It is important that this accommodation is available throughout the entire tax year.

Calculation of days of presence

For both the 183-day rule and the 60-day rule, it is important to correctly calculate the days spent in Cyprus. The following counting rules apply:

- the day of departure from Cyprus is counted as a day spent outside Cyprus;
- the day of arrival in Cyprus is counted as a day spent in Cyprus;
- if departure and arrival occur on the same day, that day is counted as a day spent in Cyprus;
- if entry to and exit from Cyprus occur on the same day, that day is counted as a day spent outside Cyprus.

4. PROCEDURE FOR OBTAINING A TAX RESIDENCY CERTIFICATE

Required documents:

- a copy of the employment contract or a document confirming the legal status of a company owner or director;
- all passports (all pages);
- a copy of a lease agreement in Cyprus or a document confirming ownership of real estate (title deed);
- utility bill (electricity, water);
- tax return for the previous year (if applicable);
- bank statement confirming expenses incurred in Cyprus.

Application submission method: at the tax office in the place of residence.
Processing time: up to 30 days**.**
State fee: EUR 80.

5. RECOGNITION OF THE CYPRUS TAX RESIDENCY CERTIFICATE IN OTHER COUNTRIES

A tax residency certificate issued in Cyprus is widely recognized by the tax authorities of other countries, including CIS states.

Basis for recognition: international double taxation avoidance agreements (DTAAs).

Cyprus has concluded a number of double taxation treaties with various countries, which is a key factor in the recognition of tax residency certificates. **These agreements prevent situations where the same income is taxed twice** — both in the country where the income arises and in the country of tax residence.

DTAs between Cyprus and other countries determine the jurisdiction in which tax should be paid on specific types of income, such as dividends, interest, income from real estate, or employment income. Cyprus has signed such agreements with more than 60 countries.

A full list of agreements can be found on the official website of the Ministry of Finance of Cyprus via the link.

Advantages for international tax planning

Having a Cyprus tax residency certificate opens broad opportunities for tax planning. It allows for the **optimization of taxation** when conducting business in multiple jurisdictions or receiving income from various foreign sources. Combined with Cyprus's favorable tax regime and its strategically advantageous position within the European Union, the use of a tax residency certificate can significantly reduce overall international tax liabilities.

Thus, the Cyprus tax residency certificate, supported by international agreements, is a recognized and reliable instrument for **tax optimization and protection** against double taxation, making it valuable for entrepreneurs and investors operating across different countries.

UNITED ARAB EMIRATES

1. ОБЩАЯ ХАРАКТЕРИСТИКА VIEW OF THE JURISDICTION

Capital: Abu Dhabi

The United Arab Emirates (hereinafter — the UAE) is currently one of the most attractive jurisdictions for business. The country hosts more than 40 free economic zones, whose preferential regimes are of significant interest to investors and business owners.

In the capital of the UAE, Abu Dhabi alone, there are six free economic zones: Masdar City Free Zone, Khalifa Port Free Trade Zone, Abu Dhabi Airports Free Zone, Abu Dhabi Global Market, twofour54, and the free zone dedicated to the military and security sector within Tawazun Industrial Park.

International organizations and economic unions: The UAE is a member of the League of Arab States, the World Trade Organization (WTO), the Gulf Cooperation Council (GCC), the Greater Arab Free Trade Area, the United Nations (UN), the Organization of Islamic Cooperation, and others.

ОАЭ Currency: United Arab Emirates dirham (AED)

Developed sectors of the economy:

- renewable energy;
- trade and logistics;
- creative design;
- artificial intelligence;
- technology;
- maritime transport (services);

- financial centers;
- media, and others.

Political system

At the head of the UAE is the President, who is elected by the Supreme Council of Rulers — a body composed of the seven emirs governing each emirate. The President is traditionally the ruler of Abu Dhabi, while the Prime Minister is the ruler of Dubai.

The political system of the UAE combines traditional monarchical elements with a federal structure, where each emirate retains significant autonomy.

Official language: Arabic.

English and Russian are widely used in business, commercial correspondence, and as a means of international communication.

The country is also attractive to foreign nationals due to its high standard of living, supported in particular by a developed economy and a favorable tax environment. For this reason, when relocating to another country, individuals may face the issue of double taxation on income earned both domestically and abroad. In such cases, a potential solution is obtaining tax residency status in the UAE.

2. REGULATORY AND LEGAL FRAMEWORK

- Cabinet Decision No. 85 of 2022 on Tax Residency[1];
- Ministerial Decision No. 27 of 2023 on the implementation of certain provisions of Cabinet Decision No. 85 of 2022 on Tax Residency.

It should also be noted that the legislation of the UAE is based on civil law principles and Sharia law.

3. GROUNDS FOR OBTAINING TAX RESIDENCY STATUS

In addition to the most common requirement of spending more than 183 days in the country in order to obtain tax residency status, the UAE also allows an individual to become a tax resident under a "simplified" procedure.

for obtaining tax residency status:

An individual is considered a tax resident of the UAE if, collectively, the following conditions are met:

(1) the individual is physically present in the UAE for 90 days or more within 12 consecutive months; and

1 Cabinet Decision No. 85 of 2022 on Tax Residency Determination

- is a citizen of the UAE; or
- holds a valid UAE residence permit; or
- a citizen of any member state of the Gulf Cooperation Council (GCC);

(2) has a permanent place of residence in the UAE;

(3) has employment or conducts business in the country.

> **A permanent place of residence is a house, apartment, furnished room,** or other accommodation provided to an individual for continuous living. It is considered available to the individual if it can be occupied at any time and on a regular basis with a certain degree of permanence and stability, rather than only occasionally or for short-term stays.
> A permanent place of residence does not necessarily have to be owned by the individual; it may be rented or occupied under any other arrangement as living accommodation.

4. PROCEDURE FOR OBTAINING A TAX RESIDENCY CERTIFICATE

Where to apply:

Applications for a UAE Tax Residency Certificate must be submitted to the Federal Tax Authority (FTA) through its official online portal.

Required documents:

- паспорт;
- passport;
- Emirates ID and visa (if applicable);
- certified copy of a tenancy agreement;
- documents confirming income or salary source;
- bank statement from a local bank covering the last 6 months of the relevant financial year;
- entry/exit report issued by the Federal Authority for Identity, Citizenship, Customs and Port Security (or the relevant competent authority).Для подтверждение постоянного проживания:
- utility bills (electricity payments);
- a document confirming ownership in case of private property ownership in the UAE.

To confirm the source of income:

- in case of self-employment — a business license and a certificate of participation in capital;

- if the applicant owns real estate and uses rental income as a source of income — a lease agreement (if the property is rented out);
- if the applicant is retired — a letter addressed to the Federal Tax Authority stating that the individual uses personal savings, bonds, or bank investments as a source of income. In addition, an official supporting document must be provided
- if the applicant is sponsored by a spouse, a salary certificate, marriage contract, or proof of the sponsor's income must be provided.

Processing time:

- 5 working days for digital certificates;
- 5 working days for printed certificates;
- 5 working days for special tax forms (from the date of receipt of the specific form).

Government fees:

Tax residency certificates for tax treaty/domestic purposes:

- 50 (approx. USD 13.61) for application submission;
- AED 500 (approx. USD 136.13) for individuals registered for tax purposes;
- 1AED 1,000 (approx. USD 272.26) for individuals not registered for tax purposes.

For printed certificates:

- AED 250 (approx. USD 68.07) per printed copy.

5. RECOGNITION OF THE UAE TAX RESIDENCY CERTIFICATE IN FOREIGN COUNTRIES

The UAE is a party to double taxation avoidance agreements (DTAAs) with more than 100 countries. A full list of countries with which the UAE has concluded DTAAs can be found via the official link.

For the purpose of applying double taxation relief on income earned in the UAE and abroad, an individual submits a UAE Tax Residency Certificate to the tax authority of the foreign country that seeks to treat such individual as its tax resident.

The UAE Tax Residency Certificate, issued in the official format prescribed by the competent UAE authority, is recognized in countries that are parties to DTAAs.

> **IMPORTANT:** However, it should be noted that a tax residency certificate issued to an individual on the basis of physical presence in the UAE for more than 90 days but less than 183 days within a 12-month period may not be applicable for DTAA purposes.
>
> The certificate may not be accepted if, for example, the agreement between the UAE and the relevant contracting state stipulates that only individuals who spend more than 180 days in the UAE are considered tax residents.

It should also be taken into account that, due to differences in national legislation, tax residency criteria may vary between countries, in particular with respect to the number of days of physical presence required to obtain tax residency status. As a result, an individual may be considered a tax resident of two or more countries simultaneously.

In such cases, the determination of tax residency is resolved based on the provisions of the applicable Double Taxation Avoidance Agreement (DTAA). For example, an individual may spend more than 90 days in the UAE and more than 183 days in Belarus, and therefore be considered a tax resident of both jurisdictions. Since a DTAA is in force between the UAE and Belarus, tax residency is determined in accordance with Article 4 of the treaty, in the following order:

1. the individual is considered a resident of the state in which they have a permanent home;
2. if the individual has a permanent home in both the UAE and Belarus, tax residency is determined based on the center of vital interests;
3. if it is not possible to determine the center of vital interests, or if the individual has no permanent home in either state, they are deemed a resident of the state in which they habitually reside;
4. if the individual habitually resides in both states or in neither of them, they are considered a resident of the state of which they are a national;
5. if the individual is not a national of either the UAE or Belarus, the competent authorities of both contracting states shall resolve the matter by mutual agreement.

These methods of obtaining a tax residency certificate may be considered as tools for managing the tax obligations of individuals. Importantly, they allow obtaining tax residency without necessarily spending a majority of time in the country (i.e., the "183+ day" rule).

We are always happy to assist you in making personal migration and tax-related decisions.