



## UAE Tax Residency Certificates: Is a Residence Visa Enough?

Many individuals who hold a UAE residence visa, Emirates ID, bank account, apartment or company assume that they are automatically considered tax residents of the United Arab Emirates.

This is a common misunderstanding.

Whether an individual qualifies for a **UAE Tax Residency Certificate (TRC)** depends on more than formal residency documents. Physical presence in the UAE, personal and economic connections and the purpose for which the certificate is required may all be relevant.

### What Is a Tax Residency Certificate?

A TRC is an official certificate issued by the UAE Federal Tax Authority (FTA) confirming an individual's or entity's UAE tax residency for a specified period.

It may be required, for example, to demonstrate UAE tax residency to a foreign tax authority, bank or financial institution.

Importantly, the requirements may differ depending on whether the TRC is required for domestic purposes or for the application of a **Double Taxation Agreement (DTA)**.

### **How Can an Individual Qualify?**

Under the UAE domestic tax residency rules, an individual may generally qualify through one of three alternative tests:

#### **183-Day Test**

An individual may qualify where they are physically present in the UAE for at least **183 days during a consecutive 12-month period**.

The days do not have to be consecutive.

#### **90-Day Test**

An individual may also qualify with at least **90 days of physical presence**, provided certain additional requirements are met.

These may include holding a valid UAE residence permit and having either a permanent place of residence or employment or business activities in the UAE.

#### **Centre of Personal and Financial Interests**

Tax residency may also arise where the individual's usual or principal place of residence and their centre of personal and financial interests are located in the UAE.

This may require consideration of factors such as where the individual normally lives, where their family is located and where their main employment, business and financial interests are situated.

A residence visa, Emirates ID or apartment may support the position, but none of these factors alone automatically establishes UAE tax residency.

### **Why the Day Count Should Be Checked Early**

Before applying for a TRC, the individual's actual physical presence in the UAE should be carefully reviewed.

Arrival and departure days may be relevant, and the days do not have to be consecutive. An official UAE entry and exit report can therefore be an important starting point.

**Example:** An individual has spent approximately 35 days in the UAE and plans to remain continuously from 1 September until 31 December.

The additional stay amounts to approximately 122 days, resulting in total physical presence of approximately **157 days**.

The individual would therefore remain below the 183-day threshold.

However, this does not automatically mean that UAE tax residency is impossible. Depending on the circumstances, one of the alternative residency tests may need to be considered.

This illustrates why a simple day count is not always sufficient to determine TRC eligibility.

### **Does the 183-Day Rule Always Apply?**

**Not necessarily.**

Where a TRC is required for the application of a Double Taxation Agreement, the specific residence provisions of that treaty must also be examined.

Some treaties may contain their own residence requirements or rules for situations where an individual could be considered resident in both countries.

Accordingly, it would be incorrect to assume that every treaty-based TRC application automatically requires 183 days of physical presence in the UAE.

### **Three Common Misconceptions**

**“I have a UAE residence visa, so I am automatically a UAE tax resident.”** No. Immigration residency and tax residency are separate concepts.

**“I have an Emirates ID and an apartment in Dubai, so that is sufficient.”** Not necessarily. These factors may support an application but do not automatically establish tax residency.

**“If I do not have 183 days, I cannot qualify.”** Not necessarily. Other UAE residency tests or the provisions of an applicable DTA may need to be considered.

### **Why Review Eligibility Before Applying?**

Before submitting a TRC application, three questions should be considered:

- How many verified days has the individual actually spent in the UAE?
- Which UAE tax residency test applies?
- Is the certificate required for domestic purposes or under a particular Double Taxation Agreement?

Depending on the circumstances, the individual's accommodation, employment, business activities, family situation and personal and financial connections may require further review.

This is particularly important where eligibility is uncertain, as application and processing fees may not be refundable following rejection.

### **Conclusion**

A UAE residence visa, Emirates ID, apartment, bank account or company does **not automatically guarantee UAE tax residency or the issuance of a Tax Residency Certificate**.

The 183-day rule is an important test, but it is not the only possible basis for UAE tax residency.

Each application should therefore be assessed individually, taking into account physical presence, UAE connections and, where relevant, the provisions of an applicable Double Taxation Agreement.

### **Unsure Whether You Qualify for a UAE Tax Residency Certificate?**

If you would like to discuss whether you meet the requirements for a UAE Tax Residency Certificate or require assistance with reviewing your entry and exit records, physical-presence days and UAE connections, please contact our team at [verena@meyer-reumann.com](mailto:verena@meyer-reumann.com).

We would be pleased to assist you in assessing your eligibility and identifying the appropriate basis for your application before submission to the Federal Tax Authority.

*\*This article is intended for general informational purposes only and does not constitute legal or tax advice.*

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