

# 以色列税收居民身份认定规则

## 一、个人

生活中心位于以色列境内的个人视为以色列税收居民。

满足下列条件之一的个人会被视为在一个纳税年度的

生活中心位于以色列境内：(a) 在一个纳税年度内，个人在以色列居住达到 183 天或以上，(b) 在一个纳税年度内，个人在以色列境内居住达到 30 天或以上，且在该年度和之前连续两个纳税年度内在以色列境内合计居住达到 425 天或以上。不足一天的情况作一天计算。

以色列税法对“以色列税收居民个人”的相关定义如下：

“以色列居民”或“居民” -

(a) 针对个人 - 其生活中心位于以色列境内，同时适用以下条件据以判定：

(1) 判定个人生活中心时，应综合考虑其家人、经济和社会关系，包括但不限于：

(a) 永久的家；

(b) 个人及其家人的居所；

(c) 个人的经常或永久的业务经营地或长期工作地点；

(d) 个人实质经济利益所在地；

(e) 个人在组织、社团或各种机构中开展活动的地点。

(2) 若满足下列条件之一，视为在一个纳税年度中个人的“生活中心位于以色列境内”：

(a) 在一个纳税年度内，个人在以色列居住达到 183 天或以上；

(b) 在一个纳税年度内，个人在以色列境内居住达到 30 天或以上，且在该年度和之前连续两个纳税年度内，在以色列境内合计居住达到 425 天或以上。

不足一天的情况作“一天”计算。

(3) 该个人或税务评估专员可以驳回前款的假设。

## 二、实体

满足以下条件之一的实体视为以色列税收居民：(a) 在以色列境内注册成立，(b) 实体的主要经营和管理在以色列境内发生。

以色列税法对“以色列税收居民实体”的定义如下：

“以色列居民”或“居民” —

(b) 针对实体 —— 适用以下条件之一：

(1) 在以色列境内注册成立；

(2) 经营和管理活动发生在以色列境内，除非该实体由初次成为或重新成为以色列税收居民的个人或其代理人控制和管理，且根据如 14 节 (a) 章节所述情的规定，该个人成为以色列税收居民尚不足 10 年，如果该实体不由上述个人

或其代理人控制和管理，即该实体不构成以色列税收居民，除非该实体另行申请。

此外，对于信托而言，如果受益人和/或设立人为以色列税收居民，则在某些情况下该信托也视为以色列税收居民。

### 三、不视为税收居民的实体

不视为税收居民的实体包括：合伙企业、投资基金、以及特定的一些税收透明体公司如房地产公司（以色列税收条例第 64 条）以及家族企业（以色列税收条例第 64A 条）。

### 四、联系方式

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# 以色列纳税人识别号编码规则

## 一、纳税人识别号介绍

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	是
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## 二、纳税人识别号编码规则

个人的纳税人识别号为其身份证号码。

公司的纳税人识别号为一组随机分配的数字。

## 三、如何找到纳税人识别号

个人：身份证

公司：相关公司文件

## 四、国内网站信息

无

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资料来源：

以色列税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Israel-Residency.pdf>

以色列纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Israel-TIN.pdf>

## **Israel-Information on Residency for tax purposes**

### **Section I – Criteria for Individuals to be considered a tax resident**

An Individual is considered a tax resident of Israel if his center of life is in Israel.

As an assumption (that may be refuted both by the individual and by the Assessing Officer), the center of an individual's life during a tax year is in Israel, if (a) during the tax year he spent 183 or more days in Israel, or (b) during the tax year he spent 30 or more days in Israel and the total period of his stay in Israel in the tax year and in the two years before it was 425 days or more;

For purposes of this paragraph, "day" includes part of a day;

The relevant part of the definition of residence in the Israeli tax code:

""Israel resident" or "resident" –

(a) in respect individuals – a person, the center of whose life is in Israel, and the following provisions shall apply to this matter:

(1) in order to determine the place that is the center of a person's life, the totality of his family, economic and social ties shall be taken into account, including inter alia:

(a) the place of his permanent home;

(b) his and his family's place of residence;

(c) his regular or permanent place of business or the place of his permanent employment;

(d) the place of his active and substantive economic interests;

(e) the place of his activity in organizations, societies and various institutions;

(2) it is assumed that the center of an individual's life during a tax year is in Israel –

(a) if during the tax year he spent 183 or more days in Israel;

(b) if during the tax year he spent 30 or more days in Israel and the total period of his stay in Israel in the tax year and in the two years before it was 425 days or more;

for purposes of this paragraph, "day" includes part of a day;

(3) the assumption in paragraph (2) may be refuted both by the Individual and by the Assessing Officer;

### **Section II – Criteria for Entities to be considered a tax resident**

Body of persons will be considered an Israeli resident if (a) it incorporated in Israel, or (b) its business and management are activated from Israel.

The relevant part of the definition of residence in the Israeli tax code:

""Israel resident" or "resident" –

(b) in respect of a body of persons – a body of persons for which one of the following holds true:

(1) it incorporated in Israel;

(2) its business and management are activated from Israel, except for a body of persons, the business of which is controlled and managed in Israel by an individual who became an Israel resident for the first time or is a veteran returning resident, as

said in section 14(a) and ten years have not yet passed since he became an Israel resident as aforesaid, or by any person on his behalf, on condition that that body of persons would not be an Israel resident if the control and management of its business were not by a said individual or by a person on his behalf, unless the body of persons requested otherwise.

Additionally, in respect of trusts, if the beneficiary and/or the creator considered an Israeli resident, then, in some cases, the trust will be treated as an Israeli resident

### **Section III – Entity types that are as a rule not considered tax residents**

Partnerships, investment funds, certain types of companies which are transparent for tax issues – "House property companies" (article 64 to the Israeli tax ordinance); "Family companies" (article 64A to the Israeli tax ordinance).

### **Section IV – Contact point for further information**

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## **Israel-Information on Tax Identification Numbers**

### **Section I – TIN Description**

#### **Automatic issuance of TINs to all residents for tax purposes:**

Individual: yes

Entities: yes

### **Section II – TIN Structure**

The "TIN" for an Individual is his ID number.

For companies – numbers, without special meaning

### **Section III – Where to find TINs?**

Individuals – in their ID cards

Companies – corporate documents

### **Section IV – TIN information on the domestic website**

No.

### **Section V – Contact point for further information**

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