

<u>Jurisdictional immigration and tax comparison table</u>					
	DUBAI	GREECE	IRELAND	ITALY	PORTUGAL
Type of visa	Golden visa for HNWs	Golden visa for HNWs	Golden visa for HNWs	Golden visa for HNWs	Golden visa for HNWs
Visa conditions	<p>Investment of:</p> <ul style="list-style-type: none"> • AED*2m in UAE company plus AED250,000 to Tax Authority; • AED2m with UAE bank; or • UAE property worth AED 2m or AED1m depending on duration of benefits. <p>Potentially no minimum stay requirements **</p>	<p>Investment of:</p> <ul style="list-style-type: none"> • €800,000, or €400,000 depending on location, in Greek property; • €800,000 in Greek listed shares/ corporate bonds or €400,000 in Greek government bonds; or • €500,000 with Greek bank. <p>No minimum stays requirements **</p>	<ul style="list-style-type: none"> • Net worth €2m+; • Investment options from €500,000; and • Spend minimum of one day in Ireland per year**. 	<p>Investment options include:</p> <ul style="list-style-type: none"> • €500,000 in local company; • €250,000 in Italian start-up; • €2m in government bonds; or • €1m charity donation. <p>No minimum stay requirements **</p>	<p>Investment options start at:</p> <ul style="list-style-type: none"> • €250,000 (or €200,000 in low-density areas) in cultural projects; or • €500,000 for venture capital funds. <p>Spend seven days on average in Portugal per year**.</p>

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Duration of residence benefits	5 or 10 years depending on level of investment renewable	15 years	5 years with option for Irish citizenship thereafter	2 years but renewable and option for long term residency from 5 years+	5 years with option for Portuguese citizenship thereafter
Preferential tax treatment for visa holders	No personal taxes imposed on any assets whether in Dubai or abroad	Foreign income and assets generally exempt from Greek tax • Annual charge: €100,000 • Duration: 15 years max.	Foreign income and gains only subject to tax if remitted to Ireland • No annual charge • No duration cap	Foreign income and assets generally exempt from tax • Non-resident for 9/10 years prior to arrival • Annual charge: €200,000 • Duration: 15 years max.	No tax on foreign income if in Portugal <183 days per year Proposed new 20% flat tax regime for Portuguese employment income (but not pensions) and tax exemption on foreign income for up to 10 years

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Additional features	Visa extendable to spouse and children	Visa extendable to spouse, children under 21 and dependent older children or parents	Visa extendable to spouse and dependent children under 24	Tax benefits extendable to family members for additional charge	Visa extendable to spouse and dependants
Other points to note	The absence of personal taxation and limited physical presence requirements make Dubai stand out for many	<ul style="list-style-type: none"> • No visa required on entry for EEA/Swiss/UK citizens • Annual tax on certain luxury assets may apply 	<ul style="list-style-type: none"> • No visa required on entry for EEA/Swiss/ UK citizens • Irish inheritance tax can apply after 5 years 	<ul style="list-style-type: none"> • No visa required on entry for EEA/Swiss/UK citizens • Annual wealth tax may apply once tax benefits lapse 	<ul style="list-style-type: none"> • No visa required on entry for EEA/Swiss/ UK citizens • Annual property tax may apply