



Considering Aliyah?
Here are some benefits
you may be eligible for!

משרד העלייה והקליטה
Ministry of Aliyah and Integration



Tax credit points

Every Israeli citizen is required to pay tax on their income. But when you make Aliyah or return to Israel, you are entitled to tax relief on income from employment or self-employment. The tax reduction is calculated in tax credit points. Each credit point is worth 2,904 NIS per year and is granted for up to 54 months (4.5 years) from the moment you arrive in Israel, according to the following schedule:

First 12 months – 1 additional credit point
Next 18 months – 3 additional credit points
Next 12 months – 2 additional credit points
Final 12 months – 1 additional credit point

*These credit points are in addition to the credit points that Israeli residents are entitled to: men 2.5 | women 2.75.

For more information, see the Guide to Tax Benefits for New Immigrants



Tax benefits on income earned abroad

If you have income from outside Israel, you may be eligible for a tax exemption, depending on your status and the date of your Aliyah or return to Israel. Income from abroad is income earned from activity outside Israel, such as wages for work performed abroad, income from a business operated abroad, rental income from real estate, interest, dividends, and capital gains from the sale of assets abroad.

Who is eligible?	The benefit
New olim or “veteran returning residents” – i.e., Israeli residents who lived abroad for more than 10 years	Tax exemption for 10 years on all income earned abroad
Returning residents who resided abroad for six years before the date of their return to Israel	Tax exemption for 5 years on non-business income
New olim and veteran returning residents who arrived in Israel up to December 31, 2025	10-year exemption from paying tax and from reporting income earned abroad, including an exemption from reporting assets abroad
New olim and veteran returning residents who arrived in Israel on or after January 1, 2026	Exemption from paying tax for 10 years, but a duty to report the income applies



Important to know!

If you made Aliyah between November 5, 2025 and February 10, 2027, you are entitled to an additional tax benefit on income earned in Israel for 5 years. The benefit applies to income from self-employment or salaried employment, but not to passive income such as interest, dividends, rent, or capital gains.

Full information



Personal import from abroad

New olim may bring personal belongings with them, such as furniture, household items, or electrical appliances, and enjoy an exemption from import taxes (VAT, customs duty, and purchase tax) or pay reduced taxes when clearing goods through customs.

Full information



Purchase tax exemption

A new oleh/olah buying a single residential apartment or a business is entitled to purchase tax relief, in progressive tax brackets. The eligibility period starts one year before the date of Aliyah and lasts up to seven years following Aliyah.

Purchase of a business	
On the portion of the value up to 1,988,090 NIS	Purchase tax rate of 0.5%
On the portion of the value above 1,988,090 NIS	Purchase tax rate of 5%
Purchase of a single residential apartment	
On the portion of the value up to 1,978,745 NIS	Exempt from purchase tax
On the portion of the value from 1,978,745 NIS up to 6,055,070 NIS	Purchase tax rate of 0.5%
On the portion of the value from 6,055,070 NIS up to 20,183,565 NIS	Purchase tax rate of 8%



The information here is valid for 2026 | More information is available on the Israel Tax Authority website | Information and Online Services Center *4954

הפקה: יחידת הדוברות והסברה, רשות המסים