

	Cyprus	Greece	Malta	Portugal	Montenegro	UAE	Thailand	Georgia
Overview	Best for Financial Optimization	Best Value for Program Costs	Cheapest Option for Full Family	Most Diverse Range of Options	Fastest Citizenship Processing Time	Favorite for Tax Optimization	Best for Frequent Luxury Travelers	Best for Access to Diverse Markets
EU Member	Yes	Yes	Yes	Yes	Candidate	No	No	Possible Candidate
Schengen Area	Candidate	Yes	Yes	Yes	No	No	No	No, but visa-free travel allowed
CBI Rank	8	N/A	7	N/A	8	N/A	N/A	N/A
Language	Greek; Turkish	Greek	Maltese; English	Portuguese	Montenegrin	Arabic	Thai	Georgian
Other Languages	English; Chinese; Russian	English; French	Italian; French	English interest	English	English; Pashto; Balochi; Hindi; Persian	English	English; Russian
Language Requirement (Official, Citizenship)	N/A	Yes	N/A	Yes	No	N/A	N/A	Yes
Language Suggested	No	Yes	No	Yes	Yes	No	No	Yes, location dependent
Residency Length	Lifetime	5 years	Lifetime	5 years	N/A	2, 5, or 10 years	5, 10, or 20 years	1 year
Minimum Investment-Residency	330,000 Euros	250,000 Euros	165,000 Euros	250,000 Euros	N/A	500,000 AED	500,000 THB	100,000 USD
Investment Type	Real Estate	Real Estate or Securities	Securities	Real Estate or Investment or Job Creation	N/A	Range: Real Estate, Investment, Company Formation	Membership Fee	Real Estate or Investment
Family Included	Spouse, Parents, Children (age 25)	Spouse, Parents, Children (age 21 or studying)	Up to 4 th generation	Spouse, Children (age 26 and studying), parents, dependent siblings	N/A	Spouse and Children	Separate Family Packages	Spouse and Children (age 26)
In-Country Stay Requirement	Visit once every 2 years	No	No	7 days annually	N/A	No	No	No
Residency Status	Permanent	Temporary	Permanent	Permanent	N/A	Temporary	Temporary; permanent with non-immigrant visa after 3 years	Temporary; permanent after 5 years
Investment Return	No	Possible	Possible	No	N/A	No	No	No
Duration of Process	6-8 months	2-3 months	6-8 months	6 months to 1 year	N/A	1 month	1 month	Up to 6 months
Minimum Investment-Citizenship	N/A	N/A	N/A	N/A	350,000 Euros	N/A	N/A	300,000 USD
Investment Type	N/A	N/A	N/A	N/A	Donation and Real Estate	N/A	N/A	Sizeable Donation
Family Included	N/A	See residency	N/A	See residency	Spouse, Children	N/A	N/A	Spouse, Children (age 26)
Citizenship Status	N/A	7 years residency completion or ancestry link	N/A	5 years residency completion	Direct	N/A	10 year permanent residency completion	Direct; 10 year residency program completion also an option
Investment Return	N/A	N/A	N/A	No	No	N/A	N/A	No
Duration of Process	N/A	7 years residency	N/A	6 years, including	3 months	N/A	N/A	Up to 6 months

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				residency requirements				
National Healthcare Provided	Yes	No	Yes, if employed	Yes	No	No	Yes, new retirement health program soon	No
Official Retirement Program	No, specific tax policies on pensions	No, developing tax policies on income tax (retirement)	Yes, investment program with tax benefits	Yes, specific tax policies on all foreign income	No	Yes, retirement visa program	Yes, retirement visa program	No
Personal Income Tax	20 – 35%	9 – 44%	In-country 35% Foreign 15%	14.5 – 48%	9 or 11%	None	0 – 37%	20%
Corporate Tax	12.5%	24%	35%	21%	9%	0 – 55%, at Emirate level	20%	15%
Rental Income Tax	20 – 35%	15 – 45%	0 – 35%	15%	9%, with deductions	5%	N/A	<1%
VAT	19%, with reductions	24%, new properties	0 – 18%	23%, standard	21%	5%, residential properties exempt	10%	18%
Real Estate Taxes	Stamp Duty 0.15 – 0.2%	Transfer Tax 3% (resales) Land Registry Fee 0.475 – 0.575 % + VAT Property Tax 0 – 2% Local Real Estate Duty (TAP) 0.025 – 0.035% Property Sales 15%	Stamp Duty, transfers 3.5%	Immovable Property Tax 0.3 – 0.8% Property Purchase Tax (IMT) 0 – 8% Stamp Duty 0.4 – 6.7%	Transfer Tax, land or previously transferred 3% Capital Gains, sale of property 9% Property Tax, based on usage (not ownership) 0.25 – 1%	Land Registry Fee: 4%, split by buyer and seller	N/A	Property Tax 0%
Other Tax Considerations		Capital Gains, corporate 24% Capital Gains, personal 15% Inheritance and Gift Tax 10 – 40%		Capital Gains, corporate 25% Capital Gains, personal 28%				Import Tax 0 – 12%
Estimated Real Estate ROI (Rental)	2 – 4%	3 – 7%	4.4%	4.5 – 6.7%	4 – 8%	6.5 – 7.9%	N/A	8.1 – 10.2%
Double Tax Treaties	65	57	70	52	42	90	61	56