

Residence for National Insurance

It appears that the National Insurance Institute (Bituach Leumi) will adopt a strict approach to the question of residence and will examine closely the "focus of life" factor. This is of significance for receivers of National Insurance allowances (eg.children,old-age etc) and also affects medical cover.

Those who seek to be considered non-resident for tax purposes but resident for Bituach Leumi may have to reconsider their position