

Jurisdiction's name:	KUWAIT
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Information on Residency for tax purposes
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Section I – Criteria for Individuals to be considered a tax resident

- For Kuwaiti nationals: All Kuwaiti nationals.
- For Expats in Kuwait: As per their country's signed DTA with Kuwait.

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

Entities with a Memorandum of Association issued from the Ministry of Justice in Kuwait.

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

All are considered residents unless exemptions are granted by law.

Section IV – Contact point for further information

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