Migration Guide

Lawyers of the Private Clients practice of the REVERA legal group of companies

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legal & tax

The lawyers of the Private Clients practice of the REVERA legal group have prepared this material to help avoid mistakes in decision-making and to navigate the available options for legalization in another country. This guide includes not only legal information, but also psychological and practical advice that will help you organize the process as effectively as possible.

Key Takeaways

1

Freedom of Movement

Obtaining a residence permit, permanent residency, or citizenship in another country opens new opportunities for travel and legalization

2

Tax Residency

Changing your place of residence has tax implications that must be considered and planned for in advance

3

Culture and Socialization

Emigration requires readiness for cultural, linguistic, and social changes

4

Citizenship by Investment

A number of countries offer accelerated citizenship programs through investment in their economy

5

Two-Step Strategy

Often the optimal route consists of two steps: obtaining citizenship of a second country, then a residence permit in the target jurisdiction

6

Abbreviations Used

RP – Residence Permit. PR – Permanent Residency. EU – European Union. RB – Republic of Belarus. RF – Russian Federation.

2026 Update

CURRENT AS OF MID-2026

This guide was first published in 2024. A great deal has changed in the two years since, and we have updated the text to reflect the current landscape. New programs have emerged — for example, São Tomé and Príncipe launched a citizenship-by-investment program in August 2025. At the same time, some previously available routes have closed or changed significantly: Spain fully abolished its investor residency visa through real estate purchase in April 2025, Greece's Golden Visa was divided into several pricing zones, and a European Court of Justice ruling in April 2025 effectively shut down Malta's citizenship-by-investment program.

The list of visa-free travel restrictions has also shifted. In late 2024, the European Union suspended visa-free entry for citizens of Vanuatu, followed by the United Kingdom and Ireland, and as of mid-2026 that decision remains in effect. In November 2025, the EU Council approved a new visa-free suspension mechanism that specifically identifies citizenship-by-investment programs without a "genuine link" between the applicant and the country as grounds for such suspension — and five Caribbean jurisdictions with such programs are already under close scrutiny. During this period, individual countries have suspended applications from nationals of certain states or significantly tightened their due diligence processes, citing compliance risks and sanctions pressure.

The level of awareness among clients themselves has also grown over these years. Where previously many were satisfied with obtaining some form of immigration status separately from their underlying goal, we now increasingly see clients who understand that the issue must be addressed comprehensively: first define the end goal, and only then select the specific tools and sequence of steps to achieve it.

We have retained the general decision-making framework we proposed in 2024: questions about budget, timelines, and priorities are still worth asking oneself in the same order. However, the logic of obtaining status itself has changed noticeably. Prior to 2026, many people solved the problem in a single step — obtaining citizenship of one country and stopping there. Now, a two-step combination is increasingly common, where citizenship in one jurisdiction becomes not an end point but a prerequisite for obtaining the next status: citizenship alone does not always fully address the original goal. Read further in the guide for how exactly this two-step structure works and why it is sometimes more reliable than a direct path.

Specific programs, timelines, and amounts should in any case be verified against this updated version — and ideally with a lawyer immediately before taking action, as the pace of change in this field continues to accelerate.

What problem are you solving? The difference between "life as constant travel" and emigration

Thinking about obtaining a residence permit or citizenship in another country should begin with answering the question: what problem are we solving this way.

Sometimes achieving the goal can take a long time and require intermediate steps. For example, a residence permit in Greece cannot be obtained by citizens of the Russian Federation without another citizenship. In such cases, the process can be divided into intermediate goals (obtaining citizenship of, for example, Vanuatu or São Tomé and Príncipe) and then moving toward the final goal — applying for a residence permit in Greece. Long-term planning in migration matters is complicated by possible legislative changes in countries, the frequency of which has increased sharply in recent times.

Based on our experience working with clients, we identify the following ultimate goals:

Changing place of residence to pursue personal goals

When doing so, it is worth considering: climate, the country's culture, healthcare, and other socially significant factors.

Changing jurisdiction for business development

When doing so, one should evaluate: corporate tax rates, special preferential regimes for your business sector, the procedure for establishing legal entities, and the process for opening corporate accounts.

Intermediate goals may include:

- obtaining freedom of movement to countries of interest without the need to obtain visas
- the ability to stay in a country of interest without restrictions
- simplifying banking and other compliance procedures
- the ability to remove established restrictions (for example, citizens of Belarus and Russia without an EU residence permit are subject to a limit of €100,000 for the maximum deposit in EU bank accounts)
- creating an element of a tax strategy when the goal is to change tax residency
- creating substance for a holding structure when building corporate ownership

This restriction was introduced in 2022, and since then the European Union has adopted five more packages of sanctions: from the 14th to the 19th, from May 2024 to October 2025. The new measures affected the shadow fleet, third-country banks, and crypto providers, while the €100,000 deposit limit itself remained unchanged. This is a convenient example of how some restrictions introduced in the first months of the crisis have been in effect for years without revision, and one should not count on their imminent repeal.

Once your ultimate goal is defined

We recommend answering the following questions:

1. Budget

What budget are you willing to allocate to solving your migration challenge?

2. Timeline

How much time do you have available to achieve your ultimate and intermediate goals?

3. Geographic presence

If the task is carried out in several stages, where do you want to live and which countries do you plan to travel through during this period?

4. Sources of income

What sources of income do you plan to have? How will these sources change over time?

5. Tax burden

What level of taxation is acceptable for you?

6. Loss of benefits

What privileges will you lose upon changing your place of residence, including possible tax benefits?

7. What additional factors will have an impact and how can they be accounted for: children's education, the need for specialized medical care, the need to look after or visit loved ones, the ability to work remotely — including with regard to time zones and local legal requirements?

Cultural, Mentality, Climate, and Language Considerations

As they say, tourism and emigration are not the same thing. When emigrating, you will fully encounter everyday life and will be compelled to accept local realities.

A new country of residence is not just a change in formal rules of life. When choosing a country, it is worth considering cultural characteristics and mentality. Cultural features include the dominant religion and the strictness of observing traditions, as well as their substance. Mentality usually manifests in attitudes toward working hours, service, food, and the rules of social interaction and behavior.

For example, in Georgia and Poland there are many religious holidays that are days off. On those dates, no one works, which will need to be taken into account when building relationships with both locals and possibly foreign partners. In almost all European countries, in Israel, and in Turkey, you will have to account for the operating hours of shops and institutions in the evenings and on weekends. The familiar 24-hour hypermarkets or systems for paying all government services online may simply not exist.

In small coastal towns in Portugal, you may find that almost all establishments are closed from 12 to 3 p.m. If you have dietary restrictions, you need to understand what cuisine awaits you in the country you are moving to.

In other words, when changing your place of residence, you will likely encounter the following challenges:

1. Attitude toward working hours

An unfamiliar attitude toward working hours and diligence. If in your home country you are used to partners and contractors responding to work questions late in the evening or on weekends, arriving to meetings on time, and keeping their promises, then in a new country you may need to reconsider your reaction to non-compliance with these norms.

2. Everyday inconveniences

Everyday difficulties related to the way local businesses organize their working hours. This is a factor you cannot influence — you will simply need to account for it when planning your daily routine.

3. Bureaucratic quirks

Difficulties related to bureaucratic particularities. For example, in Germany you may wait a month to get internet connected, and to communicate with government agencies you will need a physical mailbox to receive paper letters. In Poland, you may get different conclusions regarding your registration from different local authorities. In Portugal, you will not be issued a residence permit without a bank account, while the bank may insist that you need a residence permit to open an account.

4. Gastronomic peculiarities

Finding the products you need can be an energy-consuming process, so consider how prepared you are to spend additional time on this when relocating.

5. Climatic conditions

Of course, this list is not exhaustive, and attitudes toward these factors are individual for everyone.

Social tensions in Europe

Until 2024, the attitude of locals toward relocated foreigners in Spain and Portugal was generally neutral. The situation changed starting in April 2024: mass protests against rising housing prices and the influx of tourists took place in Barcelona, the Balearic and Canary Islands, and Málaga, and on June 15, 2025, protests were held simultaneously in approximately 20 cities across Spain, Italy, and Portugal.

Barcelona announced that it would not renew around 10,000 short-term tourist rental licenses, and by November 2028 such licenses are to disappear entirely; in March 2025, this decision was confirmed by Spain's Constitutional Court. Similar rules are being introduced by neighboring municipalities. What was a comfortable and unnoticed place to relocate in 2022 will not necessarily remain so in 2026, and the growing social tension is worth taking into account when choosing a city.

We can share one observation: if you do not sever all ties with your current country of residence all at once — that is, you at least retain property, family, and friendship connections and do not, as they say, burn your bridges — then psychologically it will be much easier to navigate the peculiarities of your new place of residence. Think of your move as an extended work trip or a journey from which you can return at any moment.

Socialization Questions

Relocation inevitably leads to the loss — or at the very least, the weakening — of a large number of social contacts. Most likely, your interactions with your usual circle (colleagues, hobby partners, personal trainers, beauty professionals, doctors, etc.) will be disrupted after the move. This category of contacts is what defines your daily routine, which you will need to rebuild in the new country.

One should not forget the possible change in social status: if at home you are a respected person whom everyone knows, recognizes by face, and for whom doors open, then after the move you may become, as they say, a "no name" in the new social environment — which must also be taken into account and accepted.

At every age, people have different attitudes toward changing their place of residence and the need to rebuild their social connections from scratch. It is generally agreed that people under 30 find it easier to make the move; those over 45 find it hardest to decide to relocate, preferring to expand their travel geography rather than change their permanent place of residence. People between 30 and 45 approach the question of relocation most thoughtfully, as they already have a certain level of financial and social capital and defined prospects for development in a new country.

Not only age, but also a person's family situation affects their attitude toward this question. For example, a single man aged 30 with the ability to earn remotely and knowledge of a foreign language will find it much easier to change his country of residence than a married man of the same age who is also the father of two children and works a full week in an office.

As the experience of those who have relocated in recent years shows, "social deprivation" is greatly underestimated when making the decision to move. A social routine is what can psychologically support you in a new place and what needs to be established there first and foremost.

Issues our clients address when relocating:

1. Finding new medical specialists and beauty professionals (here you will encounter the specifics of foreign healthcare, where you often have to wait months for a doctor's appointment, and the quality of service may not match what you are used to).
2. Discovering new places to pursue your hobbies (art studios, sports facilities).
3. Finding activities for your children's development and education.
4. How to choose the right school for your child and organize their language and social adaptation.
5. How and where to handle everyday matters: a banker, a plumber, a car repair shop, a gardener, an insurance agent, and many others.

You can begin resolving these issues by communicating with fellow expats on all these topics in social media groups or messaging app chats. Such groups are a treasure trove of useful experience and sometimes contain curated directories of trusted contacts. Most people share similar starting questions and needs when settling into a new place. It can even be helpful to read through them in advance, before you move. Various offline events are also frequently organized by people who have relocated to the country, and such events are an excellent platform for addressing socialization. We recommend that upon relocating, you begin building a social routine among expats through social networks, but integrate into the local community as quickly as possible by making acquaintances with local residents.

It is also useful to make use of Telegram channels and chats aimed at expats — you will be able to obtain information and recommendations on topics of interest to you.

Tax Implications

Having a residence permit, permanent residency, or citizenship in another country — as well as the fact of physically residing in another country — may result in a change (or multiplicity) of tax residency.

Tax residency is the status of an individual according to which they are obligated to pay taxes to the budget of a particular state.

In global practice, the following approaches to determining an individual's tax residency are distinguished:

1. By Duration of Stay

If you stay in a country for more than the established number of days (often 183 days) within a calendar year or the last 12 months, you are considered a tax resident of that country. Sometimes a specific number of days over a longer period may apply — for example, 280 days over 4 years (Lithuania).

2. By Center of Interests

This criterion takes into account the place of residence of the family, the location of business activities, and where the majority of income is earned.

3. By Citizenship

Tax resident status is linked to an individual holding citizenship of a particular country.

4. By Location of Assets

Under this approach, the ownership of real estate within a country's territory is a classifying criterion when determining tax resident status.

5. By Special Regime

A fixed (lump-sum) tax payment or confirmed financial standing of the applicant, regardless of the actual number of days spent in the country.

There Is No Single Approach in the World

EXAMPLES OF COUNTRIES WITH DIFFERENT APPROACHES

The determination of tax residency based on the criterion of the length of stay in a country is well familiar to citizens of the Republic of Belarus and the Russian Federation, where the number of days spent in a calendar year is used for calculation. At the same time, for example, in Georgia, any continuous 12-month period is analyzed.

The location of personal, social, and economic interests will be taken into account when determining tax residency status in Lithuania, Poland, Uruguay, Australia, Spain, Italy, San Marino, and others. Thus, in these countries, you need to pay attention to the place of residence of family members and their ties to the country as well.

In the United States and Eritrea, tax residency status is determined by citizenship.

Tax residency status is determined in a similar way in the Republic of Kyrgyzstan — a country that has become very popular recently for obtaining citizenship. According to the Tax Code of Kyrgyzstan, a citizen of the Kyrgyz Republic will be recognized as a tax resident ("liable to tax"). At the same time, the actual obligation to pay tax ("subject to tax") may not arise. The Tax Code of Kyrgyzstan contains exemptions from income tax on dividends and other income received from foreign sources, if tax was paid in another country.

The criterion of the location of assets (real estate) for determining tax residency status is applied in countries such as France, Croatia, and the Czech Republic.

Separately worth highlighting are countries where tax residency status can be obtained not based on formal criteria of presence, but through a special regime. Lump-sum taxation is a fixed annual payment instead of tax on worldwide income. In Italy, such a regime has been in effect since 2017: the amount was 100,000 euros per year; from 2025, for new participants it increased to 200,000 euros, and from 2026 — to 300,000 euros, with a separate surcharge of 25,000 to 50,000 euros per family member depending on the year of entry into the regime. In Greece, a similar regime provides for a fixed payment of 100,000 euros per year, subject to an investment of at least 500,000 euros in the Greek economy over three years. In Switzerland, the forfait system applies: tax is calculated not on income, but on living expenses, and is available only to foreigners not engaged in employment in the country. From January 1, 2026, Uzbekistan joined this list — a one-time contribution starting from 50,000 US dollars, plus 10,000 US dollars for each family member, exempts from tax on income from foreign sources, and tax residency can be obtained after just 30 days of presence in the country, provided that housing is available.

Georgia uses the applicant's wealth as an independent basis for obtaining tax residency. Since 2023, the HNWI mechanism has been in effect there: a tax residency certificate can be obtained without meeting the 183-day rule, if the applicant has assets of at least 3,000,000 Georgian lari — approximately 1.1 million US dollars — or a confirmed annual income of at least 200,000 lari over the past three years, subject to additional conditions regarding real estate or income within Georgia.

It is worth noting that:

1. The approaches listed above may simultaneously exist in the tax legislation of a single country and be applied cumulatively to determine tax residency status.

2. There may be multiple tax residencies at the same time — that is, being recognized as a tax resident of one country does not at all exclude being recognized as a tax resident of another country in the same tax period, if there are grounds for it. Thus, you may be a tax resident simultaneously in two or even three countries and have obligations to declare and pay taxes in several states at once. Managing your tax residency is possible by knowing the criteria for its determination in a given jurisdiction and, accordingly, meeting those criteria in the country where you wish to have tax residency — and conversely, avoiding meeting the criteria in countries where you would not want to have tax obligations.

Algorithm for Developing a Tax Residency Strategy

Steps 1–3: Building the "Long List"

Identify the countries where you have personal and economic interests, including countries you plan to visit, where you hold real estate assets, or where you conduct business. Estimate how much time you will spend in each country, and select countries where you will stay more than 60 days for further detailed analysis. Combine the results of points 1 and 2 to form your "long list."

Steps 4–5: Income and Regime Analysis

Identify the types of income you plan to receive during the planned period and their sources (e.g., dividends, royalties, salary, etc.). Analyze the tax regimes of the countries on your "long list" — create a "short list" of countries where the tax conditions are acceptable to you.

Step 6: Double Taxation Avoidance Agreements

Take into account the existing double taxation avoidance agreements between countries where your income is sourced and the country being analyzed as a potential country of tax residency (it is also advisable to be familiar with the practice of applying such agreements).

Steps 7–8: Choosing a Country

Analyze the tax residency criteria of the countries on your "short list" and determine where you can obtain tax residency. Select a country based on the results of your analysis. If none of the countries suits you, expand the geographic scope, build a new "long list," and go through the process again.

Steps 9–10: Detailed Analysis and Assessment of Benefits

For the selected country, study in detail the tax residency criteria, document practices, and the procedure and deadlines for filing declarations and paying taxes. Assess what tax benefits you will lose if you cease to be a tax resident of your current country.

Step 11: The "Unwanted Short List"

Return to the "long list" and compile a list of countries where tax residency may arise under certain circumstances. Then prepare a list of actions you must or must not take. In "borderline" situations, it may be necessary to prepare a "defense file" — a pre-prepared set of evidence supporting your position of non-tax residency.

Pay particular attention to countries where you hold a temporary or permanent residence permit. This work is often entrusted to tax advisors who, knowing the practice, will be better able to build an evidentiary base.

Recommendations for Compliance with the Tax Administration Strategy

Tracking Movement

Keep records of your movements, the number of days spent, and the purpose of your stay in each country. Clarify how days of stay are calculated (sometimes the day of arrival and departure counts as one day). There are even special apps that track your location via geolocation and thereby keep a record of your movements. When traveling between countries that do not have passport control, retain proof of travel, such as airline or railway tickets.

Tracking Income and Expenses

Keep records of personal income and expenses, as well as documents confirming transactions (contracts, acts, property registry extracts, etc.). These documents will also be useful for passing bank compliance checks regarding the sources of funds.

Residency Planning

Have a clear understanding in advance of which country's tax resident you plan to be in the current and upcoming calendar year. Understand the criteria for tax residency in advance and monitor compliance with them. Understand and avoid actions that may lead to the emergence of an unwanted alternative tax residency.

Documentation and Filing

Collect documents on taxes paid in third countries where double taxation agreements apply ahead of time. Understand the procedure for declaring income — when it is required and when it is not — as well as the deadlines for tax payment. If you decide to engage tax consultants to file returns, do not wait until the last moment.

Special attention should also be paid to building an evidentiary base confirming the absence of tax residency in the country where you are ceasing to be a tax resident, especially if you have been there for a long time and have significant income in the next tax period.

A well-designed personal tax strategy, when properly administered, will save you time, effort, and money, and help you avoid problems that you might inadvertently create through ill-considered actions (or inactions).

RESIDENCE PERMIT, PERMANENT RESIDENCY, OR CITIZENSHIP?

Let's break down the statuses. What they mean, how they differ, and what advantages they offer.

Residence Permit (RP)

A document (status) granting the right to reside in a country for a limited period of time.

Permanent Residency (PR)

A document (status) granting the right to reside in a country for a long or indefinite period.

Citizenship

A legal status defining the relationship between an individual and a state, entailing mutual rights and obligations.

The main practical difference between these statuses — from a "consumer" perspective — is the permitted length of stay in the country and the need to renew (confirm) the status in accordance with established procedures.

What a Residence Permit provides:

- the ability to stay in the country without a visa for the duration of the residence permit
- visa-free travel between EU countries (when holding a residence permit from an EU member state)
- the ability to enter and exit the country an unlimited number of times
- access to opening bank accounts (banks are often unwilling to provide services at all, or limit their offerings, to individuals not residing in the country)
- the ability to purchase real estate (some countries have restrictions in this regard)
- obtaining a residence permit for minor children simultaneously with the primary applicant
- the right to legally work in the country (depending on the type of residence permit)
- the ability to apply for visa support at foreign embassies located in that country

The primary risk is non-renewal of the residence permit after its expiry — even when the applicant formally meets all requirements — or early termination. Additionally, renewing the status requires having a legal basis for obtaining it for the next term. Granting a residence permit is always the right of the country, never its obligation.

For instance, in 2022–2023, residents of certain countries frequently encountered this problem. European countries refused to renew residence permits even when applicants had the right to work in the country. Turkey declined to renew residence permits previously issued on the basis of residential property rental, and also reduced the issuance of permits based on purchased property. As is evident, such risks intensify when the global political situation shifts — and this should be taken into account.

Current Situation with Residency Permits: Portugal and Spain

PRACTICE 2025–2026

A similar story is now unfolding in Portugal, though for a different reason. The AIMA agency, which took over cases from the immigration service SEF in 2023, inherited a backlog of approximately 400,000 unreviewed applications. The formal processing deadline for the Golden Visa is 90 days, but in practice applicants wait 12–18 months for a decision, and individual cases stretch to two or three years. The D7 Visa moves faster: the agency has prioritized residence permits not tied to investment. In autumn 2025, AIMA promised to clear the accumulated Golden Visa backlog by 2026, but applicants continue to report unpredictable timelines, and by mid-2026 the promise has not been fully kept.

In Spain, the challenges are of a different nature. Some holders of the Digital Nomad Visa and the Non-Lucrative Visa did not calculate in advance that spending more than 183 days in the country automatically makes them Spanish tax residents, with all the ensuing consequences: a wealth tax, declaration of foreign assets via Modelo 720, and the obligation to file a tax return via Modelo 100. To renew the residence permit itself, applicants must demonstrate sufficient physical presence in the country — a condition that is difficult to reconcile with the desire to remain a non-tax resident. Some applicants who were counting on the favorable Ley Beckham regime missed the six-month deadline for submitting Form 149 after receiving their residence permit and lost their right to the reduced tax rate. When a residence permit is renewed, immigration authorities cross-check the applicant's tax history, and discrepancies in declarations create a real risk of rejection. Residence permit planning and tax residency planning must be done simultaneously, not sequentially — the practice of the past two years confirms this.

Permanent Residency

In addition to the rights available with a temporary residence permit, permanent residency status provides the following:

Unrestricted Employment

You can work without restrictions in private companies.

Access to Benefits

Access to benefits and social infrastructure, often on equal terms with citizens.

Path to Citizenship

The possibility of obtaining citizenship status in the future (many countries provide for this through a naturalization process) and other rights, depending on the jurisdiction.

No Periodic Renewal

No need to periodically undergo renewal procedures and, consequently, no need to continuously meet certain requirements.

Without the individual's own consent, permanent residency may be revoked on grounds established by law. Such grounds often include, for example, repeated and/or willful violations of the legislation of the country that issued the permanent residency, or if it is discovered that the permanent residency was obtained on the basis of forged documents.

Such repeated violations may also include administrative offenses — for example, traffic violations — which means this status does not guarantee complete stability.

Consequences of Obtaining a Temporary or Permanent Residence Permit in Another Country

As a general rule, an individual has the right to hold temporary residence permits (TRP) in several countries. Restrictions arise with respect to obtaining permanent residence (PR) status. Under European law, a person may hold only one PR permit from a European country.

Discussions about changing this rule have been ongoing for a long time. Back in 2022, the European Commission proposed a reform of the EU Long-Term Residents Directive, which was intended to simplify the accumulation of a five-year period of residence across several member states simultaneously. By 2024–2025, negotiations between the EU Council and the European Parliament had effectively reached an impasse: during the Belgian presidency in early 2024, the required majority was not achieved, and under the Polish and Danish presidencies, negotiations were not resumed at all. As of mid-2026, the original Directive 2003/109/EC continues to apply without changes, so there is no reason to expect simplified mobility of PR status within the EU in the near future.

Many residence permit programs link the granting of status to actual residence and the conduct of activities in the country, which will naturally entail tax residency as a consequence. When renewing a TRP, one will either need to acknowledge residency and fulfill tax obligations in that country, or forfeit the ability to renew the TRP.

This issue is particularly pressing if your long-term goal is to obtain citizenship of the country in which you hold a TRP. This is because obtaining citizenship requires you to be present in the country for at least 183 days per year over several consecutive years. For example, to be eligible for Greek citizenship, one must have legally spent at least 183 days per year in the country over the preceding 7 years; in Portugal, this requirement applies over 5 years. In such cases, you will unquestionably be considered a tax resident of those countries.

Additionally, in various countries, evidence other than passport stamps may be taken into account when calculating time spent in the country. For example, movements within the Schengen Area are difficult to track, so in practice, a residential lease agreement within the relevant country, as well as records of purchases, taxi rides, and utility payments, are also considered.

It should be noted that the Republic of Belarus and the Russian Federation have laws requiring citizens of those countries to notify state authorities upon acquiring a TRP, PR, or citizenship of another country. The notification procedure is regulated by Article 11 of the Law of the Republic of Belarus dated 01.08.2002 No. 136-Z "On Citizenship of the Republic of Belarus," and by Article 11 of the Federal Law of the Russian Federation dated 28.04.2023 No. 138-FZ "On Citizenship of the Russian Federation." In Russia, failure to comply with this obligation gives rise to both administrative liability (Article 19.8.3 of the Code of Administrative Offences) and criminal liability (Article 330.2 of the Criminal Code). In Belarus, as of the time this guide was prepared, no such sanctions have been introduced; however, we cannot rule out that the legislation may change in this regard.

Citizenship grants an individual a full set of rights—but it is equally important not to forget that it also comes with obligations

Political Rights

With this status, you gain political rights (the right to vote and to stand for election to state governing bodies), as well as the possibility of obtaining citizenship for spouses, dependents, and minor children.

Security of Status

Most importantly, citizenship can only be revoked in extreme cases — or in some countries it cannot be revoked at all. Access to public service is also frequently tied to holding citizenship of the respective country.

Military Service Obligation

In many foreign legal systems, military service is based on a contractual (voluntary) basis. However, some countries (Israel, Greece, Switzerland, and Cyprus) provide for universal military service based on citizenship. At the same time, the law of the Kyrgyz Republic on universal military service states that citizens who have completed military service in the armed forces of other states prior to acquiring Kyrgyz citizenship are exempt from conscription.

Criminal Prosecution and Extradition

Furthermore, a person's citizenship will be relevant in the context of criminal prosecution and decisions regarding extradition to a particular country.

Termination of Citizenship

Since a residence permit (ВНЖ) and permanent residence (ПМЖ) essentially only grant additional rights to an individual, the question of their termination at the initiative of the holder is not particularly pressing. It should be noted that the termination of such status is usually a straightforward procedure.

The same cannot be said for the procedure of renouncing citizenship. States often impose a number of procedural requirements for renouncing citizenship, which may take a long time or may be entirely impossible to fulfill. Tax consequences may also arise. For example, upon renouncing US citizenship, an expatriation tax (exit tax) applies — the tax is calculated based on the amount the individual would have received had they sold all their assets at market value on the day before renouncing citizenship.

Furthermore, failure to complete military service in Belarus may be an obstacle to renouncing citizenship if you are of conscription age and deemed fit for service. Unfulfilled tax obligations may also make it impossible to renounce citizenship. Analyzing this issue in advance will help you avoid complications in the future.

Possibility of Obtaining Citizenship in the Country of Residence

When relocating to another country, obtaining citizenship of that country is a long-term goal for many people.

The most common grounds for acquiring citizenship are as follows:

By Birth

A child born in a country acquires the citizenship of that country.

Through Naturalization

Residing in a country for a specified period of time makes it possible to apply for citizenship. For example, you can obtain Portuguese citizenship after 5 years of living in the country on the basis of a residence permit. Spanish citizenship can be obtained after 10 years of residence, of which 5 years must be on the basis of a permanent residence permit.

Through Investment

Under this ground, citizenship and a passport of a foreign state can be obtained by purchasing real estate for a certain amount or by investing in the country's economy (for example, a monetary contribution to a regional development fund).

By Historical Roots

When your ancestors lived in a specific territory for a defined period of time or held a certain national identity.

The naturalization process requires legal residence in the country. The most common way to obtain citizenship through this scheme is to first obtain a temporary residence permit, then a permanent residence permit, and then apply for citizenship.

Citizenship by Investment: Current Programs

AS OF JULY 2026

Turkey

Purchase of real estate worth at least $400,000 USD. A spouse and minor child (under 18) may apply for citizenship together with the main applicant at no additional property cost.

Vanuatu

Investment of at least $130,000 USD into the Vanuatu National Development Fund. A spouse, minor children, and parents may apply together with the main applicant. An additional $15,000 USD is required for each minor child included in the application.

São Tomé and Príncipe

The program launched in August 2025. A contribution to the national development fund starting from $90,000 USD for a single applicant and from $95,000 USD for a family of two to four people, plus document processing fees. Application review takes 6–8 weeks.

Greece (Golden Visa)

Since 2024, the country has been divided into pricing zones: €800,000 for Athens, Thessaloniki, and popular islands, and €400,000 for the rest of the country. The €250,000 threshold remains but has been narrowed — it now applies only to the reconstruction of listed heritage properties or the conversion of commercial real estate to residential use.

Grenada

From $235,000 USD as a non-refundable contribution to the National Transformation Fund for a single applicant, or from $270,000 USD through real estate purchase. The passport grants visa-free access to the Schengen Area and the United Kingdom, as well as eligibility for the US E-2 visa. However, since March 2023, Grenada has not been accepting applications from citizens of Russia and Belarus.

Portugal: Changes to Timelines

On May 18, 2026, Organic Law No. 1/2026 was published and entered into force the following day, extending the residency period to 7 years for citizens of EU and CPLP countries and to 10 years for citizens of all other countries. A transitional regime applies to applications submitted before May 19, 2026.

In some cases, a spouse, minor children, and dependents may obtain citizenship together with the main applicant. It should be noted that legislation may change while you are in the process of obtaining citizenship.

Citizenship by Historical Roots

In recent years, many countries have been implementing citizenship programs based on the principle of "historical roots."

Portugal (Sephardic Route —Closed)

A prominent example of citizenship "by historical roots" is the well-known — made famous by Mr. Abramovich — opportunity for descendants of Sephardic Jews expelled from the territory of modern Portugal in the 15th century to obtain Portuguese citizenship. Requirements were already tightened on April 1, 2024. In autumn 2025, parliament voted for a reform of the citizenship law that closes the Sephardic route to new applicants; the president signed the law on May 3, 2026. The program has been closed to new applications as of mid-2026.

Israel (Repatriation)

Also widely known is the program for obtaining Israeli citizenship by descent through repatriation (Aliyah). Many who have the opportunity to obtain Israeli citizenship join this program, as an Israeli passport offers broad opportunities — for example, visa-free entry to Schengen countries and the United Kingdom, and in some cases the ability to work in Germany without a special visa.

Romania

The Romanian citizenship program for foreigners is also based on the concept of naturalization of persons whose ancestors (no further than grandparents) lived in territories that were part of any Romanian state.

Poland

If you can prove Polish roots, you may be eligible for a Polish Card (Karta Polaka), temporary and permanent residency, and subsequently citizenship through naturalization.

These examples illustrate that it is currently valuable to know information about your origins and to have documentary evidence. Therefore, if you have information about ethnic roots in a particular country, it is worth exploring this matter up to the 3rd or 4th degree of kinship. This may give you an additional basis for obtaining a residence permit, permanent residency, or citizenship in another country.

It is recommended that even while holding a residence permit in one country, you explore the option of obtaining a legal basis for staying in another country. This is necessary so that you can redirect your goals in the event of legislative changes. For example, in Europe, as a general rule, it is not possible to obtain permanent residency and/or citizenship of one country on the basis of a residence permit from another state. In this case, a backup option could be another country with shorter timelines for obtaining an initial residence permit.

Obtaining Citizenship of a Country Where You Don't Live

Obtaining citizenship of a country where you do not plan to reside primarily can help you address the following issues.

Freedom of Movement

- the ability to enter countries visa-free, in particular Schengen Area countries, or to obtain an electronic visa
- visa-free entry to other countries (e.g., the United Kingdom, Japan)

Legalization in a Third Country

The ability to obtain a residence permit or permanent residency in a country with a stronger jurisdiction (currently, obtaining a Greek "golden visa" by citizens of Belarus and Russia with an alternative citizenship is widespread).

Insurance Against Sanctions Restrictions

- the ability to obtain visas to Schengen Area countries without restrictions imposed on citizens of certain countries
- the ability to participate in foreign scholarships and grants without restrictions

Compliance

- the ability to pass bank due diligence checks, reducing the risk of being denied account opening
- seamless registration in foreign payment systems, avoiding the risk of rejection for citizens of certain countries

It should be noted that obtaining a passport of another country does not guarantee that you will avoid all existing risks, since the citizenship subject to restrictions still remains yours. However, a second citizenship can either eliminate the problem entirely or at least make it easier to resolve.

How to Choose a Country for Citizenship

When choosing a country for obtaining citizenship, you should pay attention to the following key factors.

1. Visa-Free Access

The number of countries available for visa-free entry for citizens of the country whose citizenship you plan to obtain, as well as the permitted stay periods in the countries of interest to you. For personal and business purposes, visa-free entry to Schengen countries, the United Kingdom, and the USA is often important. It is worth remembering that countries may change their entry conditions. This happened with Vanuatu citizens, for whom visa-free entry to Schengen countries was suspended from November 2022.

2. Tax Residency

Citizenship of any country comes with not only rights but also obligations. Tax obligations deserve particular attention, as they carry the risk of significant additional financial costs. The most risky approach is one under which any citizen of a country is recognized as a tax resident. This approach is adopted by the USA and Eritrea. There are also certain issues when obtaining citizenship of Kyrgyzstan.

3. Practical Restrictions

Are there practical difficulties for citizens of these countries when dealing with organizations in other countries? Sometimes there may be restrictions on entry to certain countries. For example, citizens of Israel require special permission from the Ministry of Foreign Affairs to visit Iran, Pakistan, Iraq, Libya, Lebanon, Saudi Arabia, Syria, and Yemen. Often, restrictions on citizens of certain countries may not be codified in the laws of other countries, but in practice there are unwritten rules that limit the opportunities available to individuals.

4. Other Obligations

What other obligations are imposed on you in connection with citizenship. For example, the previously mentioned military service in Israel, which applies to all Israeli citizens over the age of 18 who are Jewish (both genders) or Druze and Circassian (men only). The rule applies to men up to the age of 29 and women up to the age of 26.

More details on how military service is connected to citizenship in the countries most popular among our clients can be found separately in our guide on military service obligations.

Why Migration Architecture Is Getting More Complex

Migration flows in recent years have shifted significantly due to wars, sanctions regimes, and the reshaping of global financial flows. People are changing their country of permanent residence faster and more frequently than before, and states are responding in different ways: some are opening new opportunities to retain capital and taxpayers, while others are closing loopholes that have been exploited too aggressively.

UAE

The UAE is a prime example of this flexibility. In the first half of 2026, the country's authorities discussed a more flexible approach to tax residency rules for foreigners. In April 2026, the requirement for a minimum threshold of AED 750,000 and a mandatory 50% prepayment for the two-year investor visa was removed, and alternative routes were added — through an investment fund of AED 2,000,000 or through tax contributions of AED 250,000 per year. The AED 2,000,000 threshold for the ten-year Golden Visa through direct property purchase remained unchanged.

Turkey

Turkey in 2026 is focused on attracting new residents. In June 2026, a new tax regime was published: foreigners who become Turkish tax residents starting in 2026 and had no tax obligations in the country in the previous three years may be exempt from Turkish tax on foreign income for 20 years. In parallel, the authorities have unfrozen some districts previously closed to foreign property purchases for the purpose of obtaining a residence permit.

In practice, this means that a single action rarely resolves a migration task in full. More often, the right sequence looks different: first, a second citizenship — if the goal is to eliminate dependence on the original passport — and only then a residence permit in the target jurisdiction, where direct application is not possible due to citizenship by birth. A classic example is Greece, where citizens of Russia and Belarus without a second citizenship cannot apply for a residence permit at all.

Two-Step System: Comparing the Routes

The budget difference between various routes is often not as large as it seems at first glance, but the outcomes are quite different.

Turkey

Turkish citizenship requires a real estate purchase of at least $400,000 USD plus associated costs; the property must be held for a minimum of three years, after which it can be sold without losing citizenship. That said, a Turkish passport does not grant visa-free access to the Schengen Area: Turkey remains the only EU candidate country whose citizens still require a visa to enter Schengen.

Vanuatu and São Tomé and Príncipe

The São Tomé and Príncipe passport does not grant visa-free Schengen access either, and Vanuatu's has been suspended since 2022. This means that in all three cases — Turkey, Vanuatu, São Tomé — visa-free entry into Schengen is only possible through an additional status, most commonly a Greek residence permit.

Grenada (the exception)

Citizenship by investment there currently starts from $235,000 USD as a non-refundable contribution to the National Transformation Fund for a single applicant, or from $270,000 USD through real estate purchase. The Grenadian passport currently grants visa-free entry to the Schengen Area and the United Kingdom immediately upon receipt, with no second step required, and an added bonus is access to the US E-2 visa. However, since March 2023, Grenada has not been accepting applications from citizens of Russia and Belarus.

Vanuatu / São Tomé + Greece Combination

The first step is citizenship of Vanuatu or São Tomé and Príncipe through an investment program, typically ranging from $90,000 to $130,000 USD depending on the program and family composition. The second step is a Greek residence permit through real estate purchase. The total budget for this combination usually falls within €420,000 — more expensive than the direct Grenada route, but it delivers not just a visa-free stamp in the passport, but a full European residence permit.

Comparing options by cost: Grenada is the least expensive and immediately resolves the Schengen question; Turkey costs more than Grenada but does not solve the Schengen issue at all; and the Vanuatu or São Tomé combined with Greece route costs roughly the same as Turkish citizenship, while adding a EU residence permit on top of the second passport. Since Grenada has not been accepting applications from Russian and Belarusian citizens since March 2023, that option is off the table for this category of clients, and the choice effectively narrows down to Turkey or the Vanuatu / São Tomé + Greece combination. In this scheme, the Turkish, Vanuatuan, and São Toméan passports each serve as a stepping stone to a second status, rather than as standalone visa instruments.

The Reliability of the Two -Step System

The two-step system can actually prove more reliable than a single-step approach, even though it intuitively seems the opposite. Visa-free access is a privilege granted unilaterally by the European Union and can be revoked at any time — as happened with Vanuatu in 2022. A more recent example involves Grenada and Antigua and Barbuda, countries whose passports serve as the final goal in the single-step model. In 2026, Antigua and Barbuda's Prime Minister Gaston Browne publicly warned that his country risks losing visa-free access to the Schengen Area before the end of 2026, and the European Commission's report on the visa suspension mechanism explicitly named Grenada among five Caribbean nations recommended to prepare for the winding down of citizenship-by-investment programs.

If this happens, holders of only a Grenadian or Antiguan passport will lose visa-free access instantly and without any right of appeal — whereas a Greek residence permit is a status tied to a specific asset and national legislation, not a benefit that can be revoked by a political decision made in a third country.

The practical conclusion is straightforward: the less the entire strategy depends on a single passport or a single privilege, the lower the risk that the whole structure collapses due to a decision made without your involvement. Owning a real asset — property, a residence permit, a second citizenship — distributes that risk rather than concentrating it in a single document.

There is also a countervailing trend: countries that accept investors have become more rigorous in verifying the origin of capital and the authenticity of an applicant's connection to the country. The visa suspension mechanism approved by the EU Council in November 2025 explicitly cites citizenship-by-investment programs lacking a "genuine link" as grounds for such suspension. For applicants, this means the structure must be built in advance and with a margin — with a transparent and verifiable source of funds, a consistent progression through each stage, and an understanding that the regulatory bar will only continue to rise.

Choosing a country for immigration is a life-defining decision with consequences that span many years. It is essential to understand not only the advantages of a given jurisdiction, but also the legal implications that arise after relocation. These include questions of visa status, legal protection, access to healthcare, education and employment, as well as tax obligations. Cultural, linguistic, and social aspects of life in a new country must also be taken into account. Ultimately, making the right choice of country for immigration will help ensure a stable and comfortable future for yourself and your family.

How REVERA Can Help

> Planning a relocation, residency, or second citizenship? Every situation requires individual analysis. Contact REVERA—we'll help you choose the optimal strategy taking into account migration, tax, and legal implications.

Define the End Goal and Strategy

Analysis of your situation, goals, and priorities to shape the optimal migration roadmap

Build a Tax Strategy

Development of a tax residency strategy taking into account income sources and international agreements

Support Obtaining Residency, Permanent Residency, or Citizenship

Legal support at every stage: from selecting a program to receiving the documents

Assist with Banking Compliance

Preparation of documents for opening accounts and passing due diligence checks at foreign banks

Structure Investment Programs

Analysis and support of investments in real estate or government funds to obtain residency or citizenship status

Build a Protective File

Preparation of an evidence base for tax residency and migration status

We wish you to always make well-informed decisions and build your international strategy with long-term goals in mind, not just current opportunities!

We can help you

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