Moving to Spain: the Beckham Law

Who qualifies, how you are taxed and how to apply

The “Beckham Law” is a special tax regime for people who move to Spain to work. If you qualify and apply by the deadline, you pay a **flat 24%** on your salary, and most of your income and assets outside Spain are not taxed in Spain, in the **year you become resident and the following five years**. This guide explains who can apply, how the regime works, when it is likely to be beneficial and the deadline for applying.

IN THIS GUIDE

01	**What is the Beckham Law?**	An overview of the regime
02	**Who can apply**	The general conditions and the five qualifying routes
03	**Your family**	When your spouse and children can also apply
04	**How you are taxed**	Tax rates and the income taxed in Spain
05	**Is the regime right for you?**	When it is beneficial, and when it may not be
06	**How to apply**	The application process and the six-month deadline
07	**When the regime ends**	How the regime ends and what happens next

This guide is for general information only and does not constitute tax, legal or other professional advice. Please seek professional advice before taking, or refraining from, any action. Every care has been taken to ensure the information is accurate at the date of publication (November 2026); however, we cannot accept responsibility for any consequences arising from reliance on it.

01 What is the Beckham Law?

Officially, the special regime for workers moving to Spain (article 93 of the Income Tax Law)

Normally, **Spanish tax residents** pay tax in Spain on their **worldwide income**, at progressive rates of up to 47%.

Under the Beckham Law you remain Spanish tax resident, but you are taxed **as if you were a non-resident**, with some special rules:

- Your **salary** (and income from a qualifying business activity) is taxed at a **flat 24%** up to €600,000 a year, wherever it is earned.
- Other income from **outside Spain**, such as foreign dividends, interest, rents and gains, is **not taxed in Spain**.
- Wealth Tax and the Solidarity Tax only apply to your **assets in Spain**.
- The regime lasts for the **year you become resident and the following five years**: up to six tax years in total.

The regime is not automatic

You must **apply within six months** of the start date of your employment or activity in Spain (see section 06). If the deadline is missed, the regime cannot be applied for this move.

02 Who can apply

You must meet all the general conditions and qualify through one of the routes below

The general conditions

- You have **not been Spanish tax resident in the previous five years** (before 2023 this was ten years).
- You **become Spanish tax resident** as a result of your move, normally by spending more than 183 days in Spain in the year.
- You move to Spain for one of the **qualifying reasons** listed below. The move must take place in the first year of the regime or the year before.
- You do not earn income through a **business or branch based in Spain** (a “permanent establishment”), except under routes 4 and 5.

The qualifying routes

WHO CAN APPLY

1. Employee

You take up employment with a **Spanish employer**, or your **foreign employer assigns you** to Spain with an assignment letter.

WHO CAN APPLY

2. Remote worker

You work **remotely for a foreign employer** from Spain, using only computer and telecommunication systems, whether or not the move was requested by your employer. Holders of the **international teleworking (“digital nomad”) visa** automatically meet this condition.

This route is for **employees only**: self-employed people, even with the digital nomad visa, do not qualify through it.

This guide is for general information only and does not constitute tax, legal or other professional advice. Please seek professional advice before taking, or refraining from, any action. Every care has been taken to ensure the information is accurate at the date of publication (November 2026); however, we cannot accept responsibility for any consequences arising from reliance on it.

WHO CAN APPLY

3. Company director

You become a **director of a company**, whatever your shareholding, unless it is an asset-holding company (for example, one that only holds property). In that case, your shareholding must be **under 25%**.

The appointment must be the **reason for your move**. The Tax Office has been refusing applications where the company was only set up after the move, so it is safest to form the company and be appointed before you move.

WHO CAN APPLY

4. Entrepreneur

You carry on an **innovative business activity** in Spain that has been approved as an entrepreneurial activity by **ENISA**, the public body that assesses these projects.

WHO CAN APPLY

5. Highly qualified professional

You provide services to **start-ups** (as defined by the Startups Law), or carry out **training, research, development or innovation**, and this work accounts for **more than 40%** of your total income from employment and business activities.

NOT ELIGIBLE

Professional sportspeople

Although the regime is popularly named after a footballer, professional sportspeople employed under the special professional sports employment relationship **cannot apply**.

03 Your family

Since 2023, certain family members can also apply

The following family members can also apply:

- your **spouse**, or, if you are not married, the **other parent of your children**; and
- your **children under 25**, or of any age if they have a disability.

This does not include your own parents or other relatives. Each family member must:

- move to Spain **with you, or later**, provided it is before the end of your first tax year under the regime;
- become **Spanish tax resident**, and not have been Spanish tax resident in the previous five years; and
- not earn income through a business or branch based in Spain.

In addition, the **combined taxable income** of the family members in the regime must be **lower than yours** every year. Family members file their own application, and their regime ends when yours does.

This guide is for general information only and does not constitute tax, legal or other professional advice. Please seek professional advice before taking, or refraining from, any action. Every care has been taken to ensure the information is accurate at the date of publication (November 2026); however, we cannot accept responsibility for any consequences arising from reliance on it.

04 How you are taxed

What is taxed in Spain under the regime, and at what rate

Type of income	Taxed in Spain?	Rate
Salary and employment income, including bonuses and benefits in kind	Yes, **wherever it is earned**	**24% up to €600,000; 47% above**
Income from a qualifying business activity (routes 4 and 5)	Yes, **wherever it is earned**	**24% up to €600,000; 47% above**
Rental income from property in Spain	Yes	**24%**
Dividends, interest and gains from Spanish sources	Yes	**19% to 30% (see below)**
Dividends, interest, rents and gains from outside Spain	**No**	**Not taxed in Spain**

Rates on Spanish savings income

Spanish dividends, interest and gains	Rate
First €6,000	**19%**
€6,000 – €50,000	**21%**
€50,000 – €200,000	**23%**
€200,000 – €300,000	**27%**
Over €300,000	**30%**

Other points to know

- Once you provide your employer with the Tax Office's confirmation that you are in the regime, tax is withheld from your salary at **24%**.
- There are **no personal or family allowances** and no joint returns. Tax is payable from the first euro of income.
- If your salary is also taxed in another country, a credit for the foreign tax can be claimed, but it is **limited** (see the box below).
- **Wealth Tax and the Solidarity Tax on large fortunes** apply only to your **assets in Spain**.
- You do **not** need to file the **Modelo 720** (assets abroad) or **Modelo 721** (crypto held abroad) while in the regime.
- Each year you file a special return, the **Modelo 151**, between April and 30 June, instead of the normal income tax return.
- Because you are taxed as a non-resident, other countries may not treat you as a Spanish resident under their **double tax treaties**. This is relevant if you receive significant income from other countries.

This guide is for general information only and does not constitute tax, legal or other professional advice. Please seek professional advice before taking, or refraining from, any action. Every care has been taken to ensure the information is accurate at the date of publication (November 2026); however, we cannot accept responsibility for any consequences arising from reliance on it.

IMPORTANT: You may not get full credit for foreign tax on your salary

Under the regime, **all of your salary is taxed in Spain**, including pay for work done in another country. If that country also taxes it, the Spanish credit for the foreign tax is the **lowest** of:

- the foreign tax you actually paid;
- the Spanish tax on that same income; and
- **30% of the Spanish tax on all your salary** for the year.

Example: a €100,000 salary, all for work done abroad and taxed there at €25,000. The Spanish tax is €24,000 (24%), but the credit is capped at 30% of that, which is **€7,200**. **€16,800 would still be payable in Spain**, in addition to the €25,000 paid abroad.

If you expect to work part of the year in another country, or your salary is taxed elsewhere, **please contact us before applying**, as the regime may not be the most beneficial option.

05 Is the regime right for you?

The regime is optional and is not beneficial in every case

Usually beneficial for:

- Higher earners, as a flat 24% compares favourably with normal rates of up to 47%
- Those with significant investment income, rents or gains outside Spain
- Those with substantial assets outside Spain, as Wealth Tax and the Solidarity Tax apply only to Spanish assets
- Those with assets abroad that would otherwise have to be reported on Modelo 720 or 721

May not be beneficial for:

- Lower earners, as normal rates start at 19% and include personal and family allowances
- Families who would benefit from allowances for children or a joint return
- People whose salary is also taxed in another country, as the credit for foreign tax is capped
- People with significant income from other countries who need double tax treaty protection
- Those who may wish to leave the regime early, as it cannot be rejoined

Before you apply, we can calculate your tax under both systems, so that you can see the expected saving.

This guide is for general information only and does not constitute tax, legal or other professional advice. Please seek professional advice before taking, or refraining from, any action. Every care has been taken to ensure the information is accurate at the date of publication (November 2026); however, we cannot accept responsibility for any consequences arising from reliance on it.

06 How to apply

The application is made to the Spanish Tax Office on Modelo 149

The Beckham Law is a **tax** regime and has nothing to do with your visa or residence permit. Your immigration paperwork is dealt with separately, normally before you apply.

1. **Obtain your visa or residence permit**
   If you need a visa or residence permit, this is dealt with first. Holding a visa (including the digital nomad visa) does not put you in the Beckham Law: you still need to apply.
2. **Register with Spanish Social Security**
   Or, if you stay in your home country's system, obtain the certificate that confirms this (for example an A1). **The six-month deadline is calculated from the start date on this document.**
3. **We file your application (Modelo 149)**
   We file it with the supporting documents, such as your employment contract, assignment letter or director appointment, within six months of that start date.
4. **Provide your employer with the Tax Office's confirmation**
   Your employer can then withhold tax from your salary at 24%.
5. **File your Modelo 151 every year**
   This return is due between April and 30 June for each year you are in the regime. We prepare it for you.

IMPORTANT: The six-month deadline is strict

1 Start work and register with Social Security → 2 Apply within 6 months

The application must be filed **within six months** of the start date on your Social Security registration (or home-country certificate). There are **no extensions**: if the deadline is missed, the regime cannot be applied for this move and you are taxed as a standard resident on your worldwide income. For family members, the six months run from their arrival in Spain, or they can use your deadline if it ends later. **Please contact us as soon as you know your start date.**

The Tax Office is checking applications closely

Since the rules were widened in 2023, the Tax Office has made the regime an inspection priority. Applications are mainly being challenged where:

- **New companies and directors:** the company was set up after the person moved to Spain, or the move cannot be shown to be the result of the director appointment. If you are the sole director and personally carry out the work the company sells (for example, as a consultant), the Tax Office may treat your pay for that work as self-employed business income rather than pay for being a director, which can disqualify you from the regime.
- **Contracts or companies that are not genuine:** the employment contract or Spanish company has no real activity or resources and appears to exist only to qualify for the regime.
- **Remote workers:** the person is self-employed rather than an employee of a foreign company, or the work is treated as a business carried on from a fixed place in Spain, such as a home office.
- **Previous residence in Spain:** the person was already living in Spain, or was Spanish tax resident in the previous five years.

If the regime is withdrawn, it can be removed for every year affected, with tax on worldwide income, late-payment interest and penalties. Your arrangements must be **genuine, set up in the right order and supported by documents**, such as contracts, company records and the dates of each step. **We review this with you before applying.**

This guide is for general information only and does not constitute tax, legal or other professional advice. Please seek professional advice before taking, or refraining from, any action. Every care has been taken to ensure the information is accurate at the date of publication (November 2026); however, we cannot accept responsibility for any consequences arising from reliance on it.

07 When the regime ends

The regime can end in three ways

- **Automatically**, at the end of the six years.
- **If you renounce it.** You can renounce the regime in **November or December**, and it stops applying from the following 1 January.
- **If you stop meeting the conditions**, for example if you start earning income through a Spanish business. You are excluded from that year and must notify the Tax Office **within one month**. If this is not reported, the Tax Office can assess the extra tax, with interest and possible penalties.

Once the regime has ended, **you cannot go back into it**, unless you leave Spain and later return after at least five years as a non-resident.

If you remain in Spain

From the following year, you are taxed as a **standard Spanish tax resident**:

- **Income tax** on your **worldwide income** at progressive rates (from 19% to 47% in Andalusia), but with personal and family allowances and the option of a joint return.
- **Wealth Tax** on your worldwide assets. Andalusia currently gives a **100% rebate**, but the national **Solidarity Tax** still applies to net assets over **€3 million**.
- **Modelo 720 and 721**: you must report assets and crypto held abroad where they exceed **€50,000** in a category.

> **Planning for the end of the regime**
>
> Please contact us **during your final year in the regime**. Decisions such as when to sell investments held abroad, or how your assets are held, can make a significant difference once you are taxed on your worldwide income.

Planning a move to Spain? Contact us before you move.

We can confirm whether you qualify, compare your tax under both systems and file your application within the deadline.

Email francesco@foresightconsultancy.com **Tel** +34 956 614 549

Foresight Consultancy Spain S.L. · Avenida Mar Mediterráneo, Sotovila Guadiaro Edif. 3, Primera Planta, Oficinas 14, 15 & 16 · 11311 Guadiaro (Sotogrande), Cádiz

This guide is for general information only and does not constitute tax, legal or other professional advice. Please seek professional advice before taking, or refraining from, any action. Every care has been taken to ensure the information is accurate at the date of publication (November 2026); however, we cannot accept responsibility for any consequences arising from reliance on it.