MURODEL
WEALTH MANAGEMENT



PRACTICAL GUIDE · TAXATION · INTERNATIONAL MOBILITY

Practical guide to the Beckham Law

Special tax regime for employees, professionals, entrepreneurs and investors relocated to Spain: requirements, taxation and procedure.

NOVEMBER 2026 EDITION

murodel.com

TAXATION · INTERNATIONAL MOBILITY

The inbound expatriate regime

Article 93 of Law 35/2006 on Personal Income Tax allows individuals who become tax resident in Spain as a result of a relocation to be taxed under the rules of Non-Resident Income Tax for the tax year of the move and the following five years. It is known as the **Beckham Law**.

It is a national regime, applicable throughout the common-regime territory. It is optional, requires strict conditions to be met and must be elected within a non-extendable period of six months.

AT A GLANCE

24%	Rate applicable to employment income up to €600,000 per year.
6 years	Tax year of the move and the following five years.
5 years	No Spanish tax residence prior to the relocation.
6 months	Deadline to elect the regime from registration with Social Security.

IN THIS GUIDE

01 Content and requirements of the regime
02 Calculation of the tax
03 Election, filing and disputed issues
04 Frequently asked questions
05 Legislation and case law

01 · SCOPE

Content and requirements of the regime

Governed by Article 93 of the Personal Income Tax (IRPF) Law and Articles 113 to 120 of its Regulations, as amended by Law 28/2022 and Royal Decree 1008/2023.

Content

Although tax resident in Spain, the taxpayer is generally taxed only on income obtained in Spanish territory and not on worldwide income. As an exception, **all employment income** obtained while the regime applies is deemed to be obtained in Spain, regardless of where it is paid or where the work is performed.

Requirements

1. Not having been tax resident in Spain during the **five tax years** prior to the relocation.
2. The relocation must take place, in the first year of application or the previous year, for one of the reasons set out in the law.
3. Not obtaining income through a permanent establishment in Spain, except in the cases of entrepreneurial activity and highly qualified professionals.

Reasons for the relocation

- **Employment contract** with a Spanish employer or secondment letter, including **international remote work** carried out exclusively by digital means.
- **Appointment as director** of an entity; in the case of an asset-holding entity, without a stake above 25%.
- **Entrepreneurial activity** classified as innovative or of special economic interest.
- **Highly qualified professional** providing services to start-ups or carrying out training, research, development and innovation activities representing more than 40% of their income.

Professional athletes are excluded.

Family members

The **spouse**, or the other parent of the children, and **children under 25**, or of any age in the case of disability, may also opt in, provided they relocate with the main taxpayer or in the first year of the regime, become tax resident in Spain, have not been resident in the previous five years and their combined taxable bases are lower than that of the main taxpayer.

02 · TAXATION

Calculation of the tax

Tax rates

Income	Taxation
Employment income	24% up to €600,000 47% on the excess
Dividends, interest and capital gains	19% to 30%, according to the savings scale
Other income obtained in Spain	Non-Resident Income Tax rates

Personal and family allowances and regional tax credits do not apply. Each item of income is taxed separately, without offsetting.

Wealth and reporting obligations

For Wealth Tax and the Temporary Solidarity Tax on Large Fortunes, tax is payable **only on assets and rights located in Spain**. Nor is there any obligation to file Form 720 for assets located abroad.

Example

Employment income of €200,000 per year. Indicative tax liability, disregarding deductible expenses, allowances and credits:

	Community of Madrid	Andalusia	Special regime
Marginal rate	45%	47%	24%
Annual tax	€77,351	€80,861	€48,000

Under the special regime the tax is identical in every autonomous community.

03 · PROCEDURE

Election, filing and disputed issues

Procedure

- **Form 149:** notification of the election within a maximum of **six months** from the start date of the activity shown in the Social Security registration or equivalent document. The deadline cannot be extended.
- The Tax Agency issues a certificate that is given to the payer so that withholding is applied at 24%.
- **Form 151:** annual return, within the personal income tax filing period.
- **Waiver:** during November and December of the year before it is to take effect, using Form 149.

Main residence	Since the taxpayer is taxed under Non-Resident Income Tax rules, the question arises as to whether imputed income must be declared for the home in which they live. The High Court of Justice of Madrid has held that it does not, whereas the Central Economic-Administrative Tribunal, in a ruling unifying criteria of 17 July 2025, takes the opposite view. On 29 April 2026 the European Commission sent Spain a reasoned opinion on the treatment of non-residents' homes.
Tax audits	The tax authorities pay particular attention to the causal link between the relocation and the employment contract or appointment. It is advisable to submit Form 149 together with complete documentation and a chronology of the facts.

FAQ

Frequently asked questions

What happens if the six-month deadline is missed?	The regime can no longer be elected for that relocation.
Can Spanish nationals opt in?	Yes. Nationality is irrelevant; the requirement is not to have been tax resident in Spain in the previous five tax years.
Can self-employed workers opt in?	As a general rule, no, except in the cases of entrepreneurial activity and highly qualified professionals introduced by Law 28/2022.
Is the regime lost when changing jobs?	Not necessarily, provided the requirements continue to be met during the period of application.
Is it compatible with regional tax credits?	No. Those applying the regime are taxed under Non-Resident Income Tax rules and cannot apply regional IRPF credits.

REFERENCES

Legislation and case law

Provisions and rulings cited in this guide. The wording in force should be verified in each case in the Spanish Official State Gazette (BOE), the regional gazettes and the electronic office of the Spanish Tax Agency.

Legislation

- Law 35/2006 on Personal Income Tax (IRPF), Article 93.
- IRPF Regulations (Royal Decree 439/2007), Articles 113 to 120, as amended by Royal Decree 1008/2023.
- Law 28/2022 on the promotion of the start-up ecosystem.
- Law 7/2024, raising the top band of the savings scale to 30%.
- Order HFP/1338/2023 (Forms 149 and 151).

Case law and administrative doctrine

- TEAC, ruling unifying criteria of 17 July 2025 (imputed income on the home of taxpayers under the regime).
- High Court of Justice of Madrid, judgments of 6 May 2024 and no. 665/2025.
- European Commission, reasoned opinion to Spain of 29 April 2026.

MURODEL

WEALTH MANAGEMENT

Wealth management firm based in Madrid. We bring together investment, financing and taxation for business owners, investors and families.

OFFICE · BY APPOINTMENT

Paseo de la Castellana 7, 1st floor
28046 Madrid

CONTACT

info@murodel.com
+34 627 788 744

WEB

murodel.com
Book an online meeting

IMPORTANT NOTICE

This guide is for information purposes only and reflects the legislation and the administrative and judicial criteria known as of November 2026. It does not constitute legal or tax advice, nor a personalised investment or financing recommendation. Each case must be analysed individually, with the support of a tax or legal adviser where appropriate; legislation may change and financing terms are subject to approval by the lending institution. Past performance is not a guarantee of future returns; investing involves the risk of losing capital.

AGMUDEL 4460, S.L. (MURODEL Wealth Management), tax ID B22642177, exclusive financial agent of Bankinter, S.A., registered in the CNMV register of agents.