Moving to Spain in 2026

A visual guide for foreign clients: arrival, Digital Nomad Visa, Beckham Law taxation and property coordination.

FIRST STEP	IMMIGRATION	TAX REGIME
Arrive	**Visa**	**149**
plan your move to Spain	Digital Nomad route	Beckham Law option

What this guide explains

The practical order we usually review with foreign clients: relocation to Spain, Digital Nomad Visa or residence authorization, Beckham Law tax analysis, annual tax compliance and property coordination with trusted collaborators.

1. The practical roadmap: from arrival to tax planning

For many foreign clients, the process starts with a simple objective: moving to Spain and organising life, work, tax and property matters in a coordinated way. The most important point is not to treat immigration, taxation and real estate as isolated decisions.

As a practical roadmap, the first milestone is the move to Spain. The next step is to review the appropriate immigration route, often the Digital Nomad Visa or a related residence authorization. Once the immigration position is clear, the tax position should be analysed, including whether the Beckham Law regime may apply.

1

Arrive or plan your arrival

Review dates, documents, work activity, family situation and intended stay.

2

Digital Nomad Visa

Immigration procedure that can be handled by the firm's lawyers.

3

Tax analysis

Review Beckham Law, Spanish tax residence, foreign income and documentation.

4

Property coordination

Buying, renting or investing is coordinated with trusted collaborators.

Important orientation

The Digital Nomad Visa is an immigration matter. The Beckham Law is a tax matter. The two areas are connected, but they are not the same procedure. That is why both should be reviewed together from the beginning.

2. Immigration support: Digital Nomad Visa

Foreign professionals who work remotely from Spain may need to review the Digital Nomad Visa or the corresponding residence authorization. This is not only a formality: the immigration file should be consistent with the work structure, income source, family situation and future tax position.

The immigration side can be handled by the firm's lawyers, who can guide the client through the Digital Nomad Visa procedure and coordinate the documentation with the tax team when the Beckham Law analysis is also relevant.

Digital Nomad Visa	Remote work, professional documentation, residence route and family situation.	Immigration lawyers of the firm.
Tax planning	Spanish tax residence, Beckham Law eligibility, Model 149 and annual Model 151.	Tax advisory team.
Property matters	Rental search, purchase support, investment context and practical coordination.	Trusted real estate collaborators.

Why coordination matters

A visa may allow a person to live in Spain, but it does not automatically determine how that person will be taxed. The work structure, arrival dates and documentation should be aligned before filing tax forms.

3. Tax orientation: Beckham Law and annual compliance

Once the immigration and relocation situation is clear, the next step is to analyse whether the Spanish special tax regime for impatriates, commonly known as the Beckham Law, may be available.

EMPLOYMENT INCOME	TIMEFRAME	ANNUAL RETURN
24%	**6 yrs**	**151**
up to EUR 600,000	arrival year plus five	special regime tax return

- Model 149: used to opt for the special regime and must be prepared with supporting documentation.
- Model 151: the annual tax return used while the special regime applies.
- Foreign income: the analysis should review dividends, interest, rents, capital gains, employment income and foreign assets.
- Family members: spouse, parent of children and children under 25 may need a separate review if they relocate too.
- Ongoing monitoring: changes in work, residence, company role or property investments can affect the position.

Practical point

The tax analysis should not be left until the first annual tax return. The key decision is usually made at the beginning through Model 149, so timing and documentation are essential.

4. Property and real estate coordination

Many clients who move to Spain also need help with housing, whether renting a home, buying a property or assessing a real estate investment. Property decisions often have tax consequences, especially for non-residents, impatriates and international families.

Renting a home	Location, rental agreement, practical support and tax residence implications.
Buying property	Transfer taxes or VAT, ownership structure, future sale, Wealth Tax exposure and rental options.
Investing in real estate	Rental taxation, Model 210 where relevant, deductible expenses and long-term holding structure.
Own-use property	Possible deemed income taxation and annual compliance if the owner is non-resident.

How we coordinate it

The firm provides tax and legal orientation, and property-related support can be coordinated with trusted collaborators who can assist with real estate searches, practical property matters and local market context.

5. What a coordinated process looks like

1. Relocation review	Understand arrival dates, family situation, work activity and intended stay.	Clear roadmap before taking tax or immigration decisions.
2. Immigration file	Review Digital Nomad Visa or suitable residence route.	Procedure handled by immigration lawyers where applicable.
3. Tax regime analysis	Check Beckham Law eligibility and documentation for Model 149.	Decision on whether to apply for the special regime.
4. Annual tax compliance	Prepare tax returns and monitor changes.	Model 151, property-related filings and ongoing compliance.
5. Property coordination	Support rental, purchase or investment decisions.	Tax review plus coordination with real estate collaborators.

About Soriano Molina

Soriano Molina advises foreign clients on Spanish taxation, accounting, labour, corporate and immigration matters. Immigration procedures can be handled by the firm's lawyers, while property matters can be coordinated with selected collaborators so the client receives practical guidance in one organised process.

6. Checklist before deciding

- Have you identified your intended arrival date in Spain?
- Do you need a Digital Nomad Visa or another residence authorization?
- Is your work structured as employment, self-employment or company management?
- Have you been Spanish tax resident during the previous five tax years?
- Do you have foreign income, investments or assets?
- Will your spouse, partner or children relocate with you?
- Will you rent, buy or invest in Spanish property?
- Has the Model 149 timing been reviewed before the deadline?
- Do your immigration documents and tax documents tell the same story?

Final note

This document is a general orientation for foreign clients considering relocation to Spain. The right strategy depends on each person's immigration status, tax residence, income sources, family situation and property plans.

Official references normally reviewed in this context include the Spanish Tax Agency guidance on the special regime and Models 149 and 151, the BOE order approving those forms, and ENISA information for startup-related projects.