

2026 Spain Beckham Law & DNV Checklist

Residence permission, social coverage and tax election are separate. Use this checklist to coordinate them rather than assuming one document settles all three.

1. Before choosing the route

- [] Describe the real work: foreign employee, local hire, independent clients or another qualifying activity. Confirm the exact permitted immigration route.
- [] Get employer permission and social-coverage arrangements in writing. A remote-work letter is not payroll registration or an A1 certificate.
- [] Prepare identity, employment/client evidence, required company history, income means, qualification/experience and family documents specified by your consulate/authority.
- [] Ask which records need translation/legalization and how recent they must be; do not order every possible certificate by default.

2. Put the election date on the calendar

Milestone	Record or action
Before arrival	Check the Article 93 route, prior non-residence and other conditions. Ordinary freelancing does not automatically qualify.
Activity / coverage start	Record the applicable Spanish social-security registration date or the accepted evidence of continued home coverage.
Election window	Generally six months from the relevant activity/coverage start for Modelo 149; get your exact trigger and supporting documents confirmed.
If accepted	Budget qualifying employment treatment: 24% up to EUR 600,000 and 47% above; contributions and other income treatment are separate.
Before expiry / change	Review continued eligibility, status changes and the ordinary-tax year after the regime ends.

Read [the complete Article 93 guide](#) and [the NIE, account and rental sequence](#).

Sources: [AEAT special inbound regime](#); [official telework visa documents](#). Requirements depend on the applying authority and your circumstances.

Wealth, banking and the first lease

3. Regional wealth-tax comparison - dated baseline

Community / city	General allowance (2025)	Do not assume
Madrid	EUR 700,000	A blanket zero: transitional rebate and solidarity-tax interaction matter.
Andalusia / Malaga	EUR 700,000	A rebate eliminates national solidarity exposure. Review the permitted calculation.
Catalonia / Barcelona	EUR 500,000	The top marginal rate applies to the whole portfolio.
Valencian Community	EUR 1,000,000	An older EUR 500,000 allowance is current for this baseline.

These are official 2025 manual figures for the 2026 filing season, not a final 2026 assessment. Ordinary worldwide exposure differs from qualifying Article 93 Spanish-situated exposure. Ownership, valuation, exemptions, debts and filing duties need checking. [Read the regional comparison.](#)

4. Before making a housing commitment

- [] Bank: ask which resident/non-resident account and identity/address evidence your current status permits.
- [] Landlord: prepare contract, income statements and payslips; ask whether foreign earnings are accepted and which guarantees are actually required.
- [] Lease: confirm tenancy category, deposit, additional guarantees, fees, receipts and termination in writing.
- [] Inventory wealth by owner and asset type; ask whether a return is required even if no tax is payable.
- [] Deadline owner: _____ Election trigger/date: _____ Adviser: _____

Sources: [AEAT 2025 wealth manual](#). Next step: [build your Spain 90-day plan](#). General education; obtain individual advice before relying on a special regime or asset exemption.