



CECA MAGÁN
ABOGADOS

IMPATRIATES REGIME: BECKHAM LAW



CONCEPT / REGULATION

Article 93 Individual Income Tax Law:

Certain qualifying individuals becoming tax resident in Spain due to their relocation are granted the option to be taxed as if they were non-residents.

TERM



6 years

INCOME



Income taxed in Spain:

- ✓ All employment income.
- ✓ Certain business income.
- ✓ Other types of income only when sourced to Spain.

REQUISITES

Prior 5 years of **non-residency**.

No permanent establishment in Spain.

Relocate to work in Spain.

Qualifying individuals:

- ✓ Employees relocated to work from Spain, including digital nomads.
- ✓ Directors/ board members.
- ✓ Entrepreneurs.
- ✓ Highly qualified professionals.
- ✓ Professors and researchers.
- ✓ Family member of all the above.

TAX RATES

On employment **income** and other types of incomes: €



24% up to 600.000 €
47% from 600.000,01€

On interests, dividends, and capital gains:

19%- 28%

CONTACT US



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