SPAIN
EXPAT
Only Information
No legal advice

BECKHAM LAW

Form / Modelo 149

What's Beckham Law
&
How to File Form 149

Important Legal Disclaimer: *Only for informative purposes.*

- *While we strive for accuracy, please be aware that content may be incomplete.*
- *Spanish tax laws are updated regularly and vary significantly depending on your Autonomous Community.*

We strongly recommend verifying your specific financial situation with a qualified Spanish tax advisor (gestor) and the Tax Agency.

Contents

How to Apply for a 24% Flat Tax Rate (Modelo 149)

1. What is the Beckham Law? (The Basics)

If you're a new expat in Spain, you've likely heard of the **Beckham Law**, which offers significant tax advantages. The key to unlocking this regime is filing **Modelo 149**—the official communication to the Spanish Tax Agency (AEAT) that you opt to be taxed under this special regime.

This isn't just a random piece of paperwork; it's your formal request to be treated as a tax non-resident (for Spanish-sourced employment income) for up to six years, even though you are physically residing in Spain.

Why is it called the Beckham Law? Back in 2004, Real Madrid signed superstar footballer David Beckham. To attract global talent like him to Spain, the government created a special tax loophole. Ironically, professional athletes *no longer* qualify for it today, but the name stuck.

💡 ***Tip:***

*When searching the AEAT website, using the exact phrase **"Régimen especial de impatriados"** or the form number **"Modelo 149"** will yield the most accurate results.*

To pull up the exact legislation and official application forms, make sure to look for **Artículo 93 de la Ley del IRPF**.

The Two Core Tax Benefits

This non-resident status gives you two massive advantages.

Benefit number one: A Flat 24% Tax Rate. Instead of paying up to 47%, your Spanish-sourced employment income is taxed at a flat **24%** on everything up to €600,000 a year. If you earn over €600,000, the excess is taxed at 47%. But for the vast majority of high-earning expats, saving 20%+ on your income tax is astronomical.

Benefit number two: Ring-fencing your Foreign Income. Because you are technically taxed as a non-resident, Spain **only** taxes the money you earn *inside* Spain. If you have rental properties back home, dividend income from foreign stocks, or capital gains from selling assets outside of Spain, the Spanish tax authority, *Hacienda*, cannot touch it.

One quick caveat here: your remote work or employment income itself is always considered Spanish-source if you are physically doing the work while sitting in Spain.

Who Actually Qualifies?

Now, this sounds incredible, but Spain doesn't just hand this out to anyone. To qualify, you have to meet three very strict criteria:

1. **The 5-Year Rule:** You cannot have been a legal tax resident in Spain at any point during the 5 years prior to your move.

2. **The Cause of the Move:** You must be moving to Spain for a specific, approved economic reason.
   Your relocation to Spain must be due to:
   a) An employment contract (with a Spanish company or remote work for a non-Spanish company, you are moving under the **Digital Nomad Visa**).
   b) Acquisition of a director position (with limits on company share ownership).
   c) Carrying out entrepreneurial activity or being a highly qualified professional (e.g., providing R&D services to an emerging company).

3. **No Company Control:** If you are moving to manage your own company, you cannot own more than 25% of that company unless it is a genuine, active startup approved by the Spanish government.

If you are moving just to retire, or as a traditional local freelancer (*Autónomo*), unfortunately, the standard Beckham Law won't apply to you.

The 6-Month Trap & Timeline

If you meet the criteria, you have to be incredibly careful about the timeline. This is where most expats lose out on the benefit.

You have a strict **6-month window** to apply for the Beckham Law, and that clock starts ticking from the exact date you register with the Spanish Social Security, or the start date on your employment contract.

You apply by submitting **Modelo 149** to the tax office. If you miss this 6-month deadline by even a single day, you are completely barred from the regime and will be dropped into the standard, high-tax bracket.

If approved, the benefit lasts for the year you move, plus the next **5 consecutive years**—giving you up to 6 years of major tax savings."

2. Form 149. IRPF. Special Regime

Form 149. IRPF. Special Regime for Workers, Professionals, Entrepreneurs, and Investors Moving to Spanish Territory. Communication of the Option, Renunciation, Exclusion, and End of the Move.

What is Modelo 149 For? 🔑

Modelo 149 is the application form for the **Special Tax Regime Applicable to Workers, Professionals, Entrepreneurs, and Investors who Move to Spanish Territory** (the official name for the Beckham Law).

Upon approval, the AEAT grants you a certificate confirming your acceptance into the regime.

Beckham Law Checklist

Step-by-Step Guide to Filing Modelo 149 🛠️

On the AEAT main page above, you will find these two specific links for the filing process:

Step	AEAT Link Title (Spanish)	Purpose
Step A: Documentation	**Aportar documentación necesaria para optar por el régimen especial**	**Crucial:** Use this *first* to electronically upload your contract, passport, and other supporting documents. You must get a registration number from this submission.
Step B: Submission	**Modelo 149. Presentación**	Use this *second* to fill out and formally submit the Modelo 149 form itself, including the registration number from Step A.

Step A: Gather Supporting Documentation

Unlike many Spanish forms, you must upload the supporting documents *before* or *simultaneously* with the form itself. You'll upload these documents through the specific procedure on the AEAT website: **"Aportar documentación necesaria para optar por el régimen especial"**/ **"Provide the necessary documentation to opt for the special regime"**.

Make a note of the registration number you receive for this submission. You must upload these documents electronically using the link *before* submitting the Modelo 149 form itself.

General Identification & Residency

- **Passport / Identity Document:** A copy of your valid passport.
- **NIE/TIE:** A copy of your Foreigner Identity Number (NIE) or Identity Card (TIE).
- **Proof of Spanish Tax Registration:** Generally, this is confirmation of your registration in the Census of Taxpayers (often done via **Modelo 030**).

Proof of Relocation/Employment (The Justification)

This is the most important set of documents, which justifies your move to Spain under the special regime. You will need the document relevant to your specific situation:

Situation	Required Document(s)
Standard Employment Contract	**1.** Copy of the **Employment Contract** with the Spanish company or the letter of assignment/teleworking contract if working for a non-Spanish company (e.g., as a Digital Nomad). **2.** Document proving your **registration with the Spanish Social Security** system (or equivalent document if you maintain non-Spanish social security, such as an A1 certificate).
Company Administrator (Director)	**1. Certificate of the corporate body** appointing you as administrator/director. **2.** Document proving your **registration with the Spanish Social Security** (usually under the *Régimen Especial de Trabajadores Autónomos* – RETA).
Entrepreneurial Activity	**1. Favorable report from ENISA** (Empresa Nacional de Innovación) or another competent body that certifies the innovative nature of your project. **2.** Document proving your **registration with Social Security**.
Highly Qualified Professional/R&D	**1. Contract or letter** detailing the professional services you will provide to an emerging company, or your work in training, research, development, or innovation. **2.** Document proving your **registration with Social Security**.

Documentation for Family Members (If Applicable)

If you are applying for the regime for your spouse and/or children (they can also benefit under the new rules), you must include:

- Documentation (e.g., marriage certificate, birth certificate) proving the **relationship**.
- Documentation proving their **residence in Spain**.
- Any documents that prove they **meet the income requirements** (e.g., that their taxable income is less than yours).

🚨 ***Key Reminder: The Order is Critical***

1. *Upload **all supporting documentation** using the "Aportar documentación..." link and save the **registration number** (CSV).*
2. *File **Modelo 149** and enter the **registration number** from step 1 into the form.*

Step B: Complete and Submit Modelo 149

1: Secure Your Digital ID

To file online, you absolutely need one of the following:

- **Digital Certificate (Certificado Digital):** The most common method.
- **Cl@ve PIN:** A simpler identification system.
- **Electronic DNI (DNIe).**

2: Ensure Census Registration

Before submitting Modelo 149, you must be registered in the Census of Taxpayers, usually done via **Modelo 030**. If you have an NIE and are correctly registered as a resident, this step is typically complete.

3: Submit Modelo 149

- Navigate to the AEAT website and locate **Modelo 149** (Personal Income Tax – Special Regime).
- Access the online form using your Digital ID.
- Fill out the required sections, including your personal data, and **Crucially**, the reference number from the documentation you submitted in Step 3.
- Validate the form for errors, then **Sign and Send** (Firmar y Enviar).
- **Download and save the proof of submission (PDF) with the registration number.** This is your receipt.

Since the Spanish Tax Agency (AEAT) website is organized by procedures, and filing **Modelo 149** is a two-step process (uploading documents first, then submitting the form), I'll provide the links to the main procedure page where you can initiate both steps.

🔗 Official AEAT Links for Modelo 149

This page contains all the options related to the Beckham Law regime (**Régimen especial aplicable a trabajadores, profesionales, emprendedores e inversores desplazados a territorio español**):

- **AEAT Procedure Page for Modelo 149**
  URL:
  https://sede.agenciatributaria.gob.es/Sede/procedimientos/G606.shtml

That is a critical point! The correct documentation is essential for the AEAT to approve your application.

The specific documents required depend on the category under which you are applying (e.g., employment contract, highly qualified professional, or company administrator).

What Happens Next? ⏳

The Tax Agency legally has **10 working days** to issue a resolution. In practice, however, it can often take several weeks or even a month or two.

If approved, you will receive an official document confirming your acceptance into the special tax regime. You should provide a copy of this to your employer so they can correctly apply the non-resident withholding tax rate (currently a flat 24% on Spanish income up to €600,000).

⚠️ Important Note on Certifications

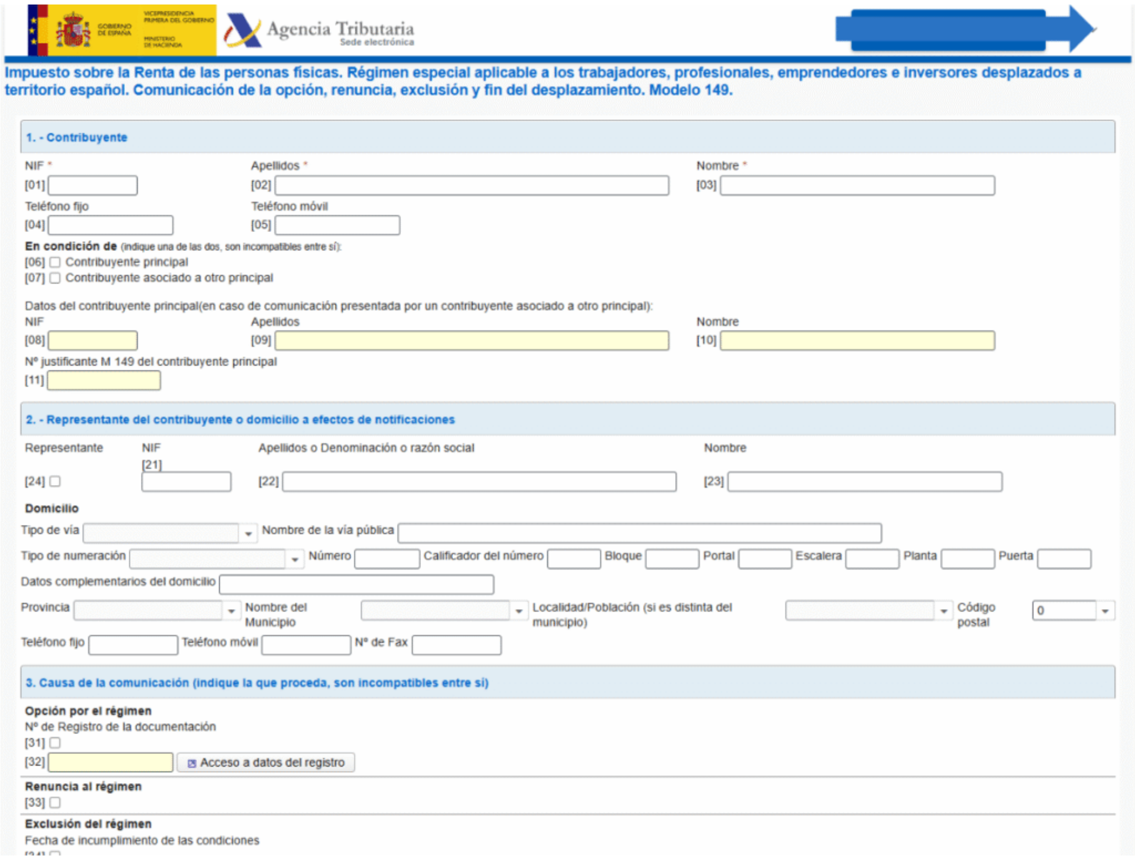
This document is specifically about the certification to enter the **Beckham Law** regime. If you need a general tax residence certificate for a double taxation agreement (DTA) with another country, you request a different certificate through the general "Certificates" section of the AEAT website.

3. Webiste Form Modelo 149

Modelo 149 Online and Paper

The entire process is managed electronically via the **AEAT website** (Agencia Tributaria). This is what you will see when filing Modelo 149.

[Modelo 149Download]



Agencia Tributaria
Sede electrónica

Impuesto sobre la Renta de las personas físicas. Régimen especial aplicable a los trabajadores, profesionales, emprendedores e inversores desplazados a territorio español. Comunicación de la opción, renuncia, exclusión y fin del desplazamiento. Modelo 149.

1. - Contribuyente

NIF * [01]
Apellidos * [02]
Nombre * [03]
Teléfono fijo [04]
Teléfono móvil [05]

En condición de (indique una de las dos, son incompatibles entre sí):
[06] ☐ Contribuyente principal
[07] ☐ Contribuyente asociado a otro principal

Datos del contribuyente principal(en caso de comunicación presentada por un contribuyente asociado a otro principal):
NIF [08]
Apellidos [09]
Nombre [10]
Nº justificante M 149 del contribuyente principal [11]

2. - Representante del contribuyente o domicilio a efectos de notificaciones

Representante [24] ☐
NIF [21]
Apellidos o Denominación o razón social [22]
Nombre [23]

Domicilio
Tipo de vía
Nombre de la vía pública
Tipo de numeración
Número
Calificador del número
Bloque
Portal
Escalera
Planta
Puerta
Datos complementarios del domicilio
Provincia
Nombre del Municipio
Localidad/Población (si es distinta del municipio)
Código postal 0
Teléfono fijo
Teléfono móvil
Nº de Fax

3. Causa de la comunicación (indique la que proceda, son incompatibles entre si)

Opción por el régimen
Nº de Registro de la documentación
[31] ☐
[32] Acceso a datos del registro

Renuncia al régimen
[33] ☐

Exclusión del régimen
Fecha de incumplimiento de las condiciones

4. Paper Official Form Modelo 149

5. Special Regimen Beckham Law Approval Certificate

MINISTERIO DE HACIENDA Y FUNCIÓN PÚBLICA

Agencia Tributaria

Teléfono: 91 554 87 70 / 901 33 55 33
https://sede.agenciatributaria.gob.es

IMPUESTO SOBRE LA RENTA DE LAS PERSONAS FÍSICAS
RÉGIMEN ESPECIAL APLICABLE A LOS TRABAJADORES, PROFESIONALES, EMPRENDEDORES E INVERSORES DESPLAZADOS A TERRITORIO ESPAÑOL
Comunicación de la opción, renuncia, exclusión y fin del desplazamiento

Modelo 149

1. Contribuyente

01 NIF | 02 Apellidos

03 Nombre | 04 Teléf. fijo | 05 Teléf. móvil

En condición de (indique una de las dos, son incompatibles entre sí):

Contribuyente principal .... 06 | Contribuyente asociado a otro principal 07

Datos del contribuyente principal (en caso de comunicación presentada por un contribuyente asociado a otro principal):

08 NIF | 09 Apellidos | 10 Nombre

Nº justificante M 149 del contribuyente principal 11

2. Representante del contribuyente o domicilio a efectos de notificaciones

21 NIF | 22 Apellidos o Denominación o razón social | 23 Nombre | Representante 24

Domicilio

a Tipo de Vía | b Nombre de la Vía Pública

c Tipo de numeración | d Número de casa | e Calificador del número | f Bloque | g Portal | h Escalera | i Planta | j Puerta

k Datos complementarios del domicilio | l Localidad / Población (si es distinta del municipio)

m Código Postal | n Nombre del Municipio

ñ Provincia | o Teléf. fijo | p Teléf. móvil | q N.º de FAX

3. Causa de la comunicación (indique la que proceda, son incompatibles entre sí):

Opción por el régimen .... 31 | Nº Registro de la documentación.................................. 32

Renuncia al régimen 33

Exclusión del régimen .... 34 | Fecha de incumplimiento de las condiciones.................. 35

Causa de la exclusión . 36

Fin del desplazamiento a los efectos del art. 114.2.a) RIRPF ... 37 | Fecha en que se ha producido el fin del desplazamiento .. 38

4. Comunicación de la opción al régimen especial (los apartados 4.A y 4.B son incompatibles entre sí):

4.A. Contribuyente principal

Desplazamiento a territorio español como consecuencia de:

1) **Un contrato de trabajo**

a) Inicio relación laboral con empleador español.. 41 | b) Desplazamiento ordenado por empleador con carta de desplazamiento .... 42 | c) Desplazamiento no ordenado por el empleador, de un teletrabajador....................................... 43

Identificación del empleador:

44 NIF | 45 Apellidos o Denominación o razón social | 46 Nombre

2) **La adquisición de la condición de administrador de una entidad**

a) de una entidad .... 47 | b) de una entidad patrimonial del art 5.2 LIS 48

Identificación de la entidad:

49 NIF | 50 Denominación o razón social

3) **La realización en España de una actividad económica calificada como actividad emprendedora**, de acuerdo con el procedimiento descrito en el artículo 70 de la Ley 14/2013, de 27 de septiembre 54

4) **La realización en España de una actividad económica por parte de un profesional altamente cualificado que preste servicios a empresas emergentes** en el sentido del artículo 3 de la Ley 28/2022, de 21 de diciembre, de fomento del ecosistema de las empresas emergentes 55

Identificación de la empresa emergente:

57 NIF | 58 Denominación o razón social

5) **La realización en España de actividades de formación, investigación, desarrollo e innovación** 56

Identificación de la entidad:

59 NIF | 60 Denominación o razón social

Fecha de entrada en territorio español 51

Fecha de inicio de la actividad que consta en el alta en la Seguridad Social en España o en la documentación que permita, en su caso, el mantenimiento de la legislación de Seguridad Social de origen o en caso de que no fuera obligatoria el alta en la Seguridad Social, en el documento justificativo de la fecha de inicio de la actividad. 52

Último país o territorio de residencia (código de país o territorio) 53

País de nacionalidad (código de país o territorio) 67

4.B. Contribuyente asociado a otro principal

Tipo de vinculación (indique la que proceda, son incompatibles entre si):

a) Cónyuge 61

b) Progenitor sin vínculo matrimonial 62

c) Hijo/a .... 63 | Fecha de nacimiento.... 64 | Con discapacidad........ 65

Fecha de entrada en territorio español 66

Agencia Tributaria

CERTIFICADO DE HABER EJERCITADO LA OPCIÓN POR EL RÉGIMEN ESPECIAL DEL ARTÍCULO 93 DE LA LEY DEL IMPUESTO SOBRE LA RENTA DE LAS PERSONAS FÍSICAS

IDENTIFICACIÓN DEL DOCUMENTO

N.I.F.:
APELLIDOS Y NOMBRE:

EL JEFE DE LA DEPENDENCIA DE GESTIÓN TRIBUTARIA

CERTIFICA: Que el contribuyente ha presentado con fecha de de ante esta oficina de la Agencia Tributaria la comunicación de su opción por el régimen especial a que se refiere el artículo 93 de la Ley 35/2006, de 28 de noviembre, del Impuesto sobre la Renta de las Personas Físicas.

A la vista de la comunicación y documentación justificativa presentadas y conforme al artículo 119.2 del Reglamento del Impuesto sobre la Renta de las Personas Físicas, aprobado por el Real Decreto 439/2007, de 30 de marzo, se expide el presente certificado a los efectos de justificar ante las personas o entidades obligadas a retener la condición de contribuyente del IRPF por este régimen especial.

Esta opción, salvo renuncia o exclusión, abarcará los períodos impositivos .... a ....

……..................… a ……… de ……………………………. de …………….
El Jefe de la Dependencia de Gestión Tributaria

Fdo.: …………………………………