SPAIN EXPAT

2027 Spain Expat Tax Calendar

YEAR-ROUND COMPLIANCE & FILING GUIDE FOR EXPATS

TAX RESIDENT
Worldwide income & Modelo 720.

BECKHAM LAW
Flat 24% rate, no Modelo 720.

HIGH NET WORTH
Wealth Tax & ITSGF (>€3M).

AUTÓNOMO
Quarterly VAT & Income returns.

JANUARY 2027

Q1 START

- **Jan 20:** Modelo 303 / 111 / 115 Q4 (2026) VAT and withholdings filing for Autónomos.
- **Jan 30:** Modelo 390 Annual VAT summary declaration.
- **Jan 31:** Modelo 210 Non-Resident Rental Income Tax declaration for Q4 2026.

FEBRUARY 2027

PREPARATION

- **Feb 28:** Modelo 347 Annual declaration of operations with third parties exceeding €3,005.
- **Prep Month:** Gather year-end bank balances (Dec 31 & Q4 averages) and asset valuations abroad for March filings.

MARCH 2027

CRITICAL DEADLINE

- **Mar 31:** Modelo 720 Mandatory declaration of foreign assets (>€50,000 per category: bank accounts, investments, real estate). *Exempt for Beckham Law holders.*
- **Mar 31:** Modelo 721 Mandatory declaration of foreign cryptocurrency holdings (>€50,000).

APRIL 2027

Q2 START

- **Early April: Annual Renta Campaign Opens** online for 2026 tax year returns.
- **Apr 20:** Modelo 303 / 130 Q1 Autónomo VAT and quarterly income tax advance payment.
- **Apr 20:** Modelo 210 Q1 Non-Resident rental income tax due.

MAY 2027

ASSISTANCE

- **May 7:** Phone and in-person appointment booking opens with the Agencia Tributaria (AEAT) for Renta filing assistance.

JUNE 2027

MAIN TAX CAMPAIGN CLOSE

- **June 25: Direct Debit Cut-Off:** Deadline to submit Renta if paying via automatic bank debit.
- **June 30:** Modelo 100 (IRPF) Standard tax residents file annual worldwide income return.
- **June 30:** Modelo 151 Beckham Law beneficiaries file special annual income return.
- **June 30:** Modelo 714 Wealth Tax (*Impuesto al Patrimonio*) declaration for high-net-worth residents.

JULY 2027

SOLIDARITY TAX (ITSGF)

- **July 1 – July 31:** Modelo 718 (ITSGF) Temporary Solidarity Tax on Large Fortunes. Mandatory for individuals with net wealth exceeding **€3M** (effective threshold ~€3.7M after exemptions). Regional Wealth Tax paid in June is credited against this bill.
- **July 20:** Modelo 303 / 130 Q2 Autónomo VAT and income tax payments due.
- **July 20:** Modelo 210 Non-resident rental income tax for Q2.
- **July 1 Statutory Marker: 183-Day Rule:** Spending >183 days in Spain by July 1 establishes full Spanish tax residency for the calendar year.

AUGUST 2027

SUMMER SLOWDOWN

- **Aug 1–31:** Official tax holiday month in Spain (AEAT activity slows down), but official deadline windows remain active.

SEPTEMBER 2027

MID-YEAR REVIEW

- **Sept 30:** Review accounts and prepare liquidity for the second instalment split of June's Renta bill (if chosen).

OCTOBER 2027

Q4 START

- **Oct 20:** Modelo 303 / 130 Q3 Autónomo quarterly VAT and income tax declarations.
- **Oct 20:** Modelo 210 Q3 Non-Resident rental income tax due.

NOVEMBER 2027

SPLIT PAYMENT DEBIT

- **Nov 5: Second Renta Instalment:** Final 40% payment automatically debited for taxpayers who deferred their June IRPF bill.

DECEMBER 2027

YEAR-END SNAPSHOT

- **Dec 31: Asset Snapshot Date:** Valuations of bank accounts, stocks, crypto, and real estate on this day determine 2028 filing requirements for Modelo 720, 721, Wealth Tax, and ITSGF.
- **Dec 31:** Modelo 210 Deadline for non-resident property owners to declare imputed income tax for non-rented properties.

📌 Don't Forget: Local Municipal Taxes (Ayuntamiento)

IBI (Property Tax):
Annual municipal real estate tax. Payment windows vary locally (typically **May – November**). Set up direct debit (*domiciliación*) for a 2–5% discount.

IVTM (Car / Road Tax):
Annual vehicle mechanical traction tax. Usually collected between **March and May**. Responsible party is whoever owned the vehicle on Jan 1.

Disclaimer: This guide is strictly for educational and informational purposes and does not constitute formal tax or legal advice. Spanish tax legislation and regional thresholds are subject to change. Always consult a certified gestor or tax lawyer in Spain regarding your individual tax situation.