



The Spectrum IFA Group

I n t e r n a t i o n a l F i n a n c i a l A d v i s e r s

The Beckham Law Spain

Frequently Asked Questions

(FAQ)

What is the Beckham Law in Spain?

The Beckham Law is a special Spanish tax regime that allows eligible individuals who move to Spain for work to be taxed as non-residents, offering reduced tax rates and potentially significant savings.

Who can benefit from the Beckham Law?

Eligible individuals include new employees in Spain, intra-company transferees, remote workers employed abroad, directors of Spanish companies, self-employed professionals in certain categories, entrepreneurs, and those working in training, research, development, or innovation.

What are the main eligibility requirements?

You must not have been a Spanish tax resident in the last five years, apply within six months of arrival, become tax resident in Spain (usually by spending 183+ days per year there), and the reduced regime lasts for the year of arrival plus five full tax years. Only the first €600,000 of employment income is taxed at 24%.

What tax rate will I pay under the Beckham Law?

Employment income up to €600,000 per year is taxed at a flat rate of 24%. Income above this level is taxed at higher non-resident rates.

Does the Beckham Law apply to income outside Spain?

One major advantage is that you are generally taxed only on Spanish-sourced income, which can be very beneficial for individuals with international holdings or income.

Can remote workers qualify for the Beckham Law?

Yes, provided certain conditions are met. Remote employees living in Spain with a foreign employer can qualify.

Can company directors qualify for the regime?

Yes. Directors of Spanish entities may apply, though additional requirements can apply depending on shareholding and company structure.

How long does the tax benefit last?

The reduced tax regime is available for the year of arrival plus the next five full tax years, totalling up to six tax years.

Do I need professional advice to apply?

Professional tax advice is strongly recommended. The rules are technical, and eligibility depends on your employment and residency circumstances.

What is 'Lex Beckham 2025'?

It refers to the regulatory framework governing the latest version of Spain's inbound tax regime.



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International Financial Advisers

*For further information please contact your local adviser in Spain
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