

SPANISH
**DIGITAL
NOMAD**
VISA

SCORNIK GERSTEIN LLP



SPANISH **DIGITAL NOMAD VISA**

WHAT IS THE SPANISH DIGITAL NOMAD VISA?

The digital nomad visa is for non-European citizens who wish to work remotely from Spain, either as freelancers or as employees of a foreign company.



WHAT ARE THE REQUIREMENTS TO APPLY FOR THE DIGITAL NOMAD VISA?

- Not to be a European Economic Area (EEA) citizen.
- Be able to show that the applicant's professional services or work is suitable to be carried out remotely.
- If employed, be able to show that the employment by a non-Spanish resident employer has already been ongoing for no less than 3 months before the application is submitted and that the said employer has been trading for more than 1 year.
- If self-employed, be able to show that the applicant has been providing his professional services for no less than 3 months before the application is submitted to no less than 80% of non-Spanish resident clients.
- Possess a university or professional or business training degree or more than 3 years of professional experience.

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HOW LONG CAN I STAY IN SPAIN WITH THE DIGITAL NOMAD VISA?

Digital nomad visa holders can stay in Spain for up to 5 years.

DOES THE DIGITAL NOMAD VISA INCLUDE FAMILY MEMBERS?

Yes, as a successful applicant is entitled to bring his/her spouse and children under 18 and over 18, provided that they are still financially dependent on the applicant. For example, children in their university studies or suffering from any incapacity that prevents them from making a living for themselves.



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WHERE SHOULD DIGITAL NOMADS PAY THEIR TAXES?

Digital nomads can pay their taxes either as Spanish tax residents or as non-Spanish tax residents (under the so called “Beckham Law”). The Beckham Law consists of the Spanish tax resident to apply to be treated as it was non-Spanish tax resident provided they have not resided for tax purposes in Spain within the last previous 5 years.

Spanish tax residents pay taxes at a progressive tax rate from 19% to 47% depending on the amount of their worldwide income.

In contrast, Spanish non-tax residents - and therefore those within the scope of the Beckham Law - will pay taxes at a flat rate of 24% of their employment or professional income up to 600,000 Euros and of 45% for any amount above. Any other income not raised within Spain will be outside the taxable scope. In addition, they will not be liable for the Wealth or Great Fortune Tax on their assets located outside Spain.

It should be noted that if the taxpayer is under this special tax regime, double taxation agreements will not apply. Therefore, in order to consider which system (resident or non-resident) benefits the most, it is necessary to assess the circumstances of each case.


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