



# GMS Flash Alert

## Immigration Edition

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# Spain – Teleworking (Digital Nomad) Visa Makes Its Official Debut

Spain now has a teleworking visa<sup>1</sup> also known as a “digital nomad” visa. On 22 December 2022, the *Boletín Oficial del Estado* (Spain’s official gazette) published the final version of the long-awaited Law 28/2022 to Promote the Start-up Ecosystem (the “Start-ups Law”).<sup>2</sup> This law creates a new visa for those foreign nationals (non-European nationals) who want to live in Spain and work in a self-employed capacity or as employees for companies that are outside Spain for up to one year, with the possibility to apply for a three-year residence permit and afterwards for two-year renewals.

On 18 January, the authorities issued guidance on applying for the new visa.<sup>3</sup>

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## WHY THIS MATTERS

The regulation of third-country digital nomad immigration issues is a nod to the growing importance of new work patterns – which are anticipated to continue for the foreseeable future – and the evolving needs of employers and employees in this “work from anywhere” world.

The digital nomad visa will provide more flexibility for foreign nationals who are working remotely – or wish to work remotely – in Spain.

Companies and remote workers will want to take note of the increased visa processing times and plan accordingly.

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## Who Can Apply?

Third-country nationals willing to work or perform a professional activity remotely for companies located outside the national territory – through the exclusive use of systems including computer science, telematics, and telecommunication (“medios y sistemas informáticos, telemáticos y de telecomunicación”) – are eligible to apply.

Qualified professionals include graduates or post-graduates from recognised universities, recognised professional training and business schools, with a minimum of three years' professional experience.

## Further Conditions of Eligibility

- From the enterprise: Accreditation of a previous real and continuous activity for at least one year by the foreign company or group of companies with which the worker maintains a working or professional relationship.
- From the employee or the freelance worker:
  - Employment activity: The holder of the digital nomad visa may only work for companies located outside the national territory.

A documented employment relationship must have existed between the worker and the company not located in Spain for at least the last three months prior to the submission of the visa application, as well as documentation proving that the company allows the worker to carry out the work activity remotely.

- Self-employment activity: The digital nomad visa holder will be allowed to work for a company located in Spain, as long as the percentage of work does not exceed 20 percent of the total of his or her professional activity.

In the event of the existence of a professional relationship, it must be proven that the worker has a commercial relationship with one or more companies not located in Spain for at least the last three months, as well as documentation proving the terms and conditions under which said person will carry out his or her professional activity remotely.

## Documents

The Social Security and Migration authorities published rules in respect of the following documentation required for applying for the visa.

- Letter from the foreign company, authorising the performance of work remotely from Spain, indicating the individual's position/role, the salary to be received, and the terms and other conditions under which the (remote) activity will be carried out.
- Documentation proving that the employment or professional relationship can be carried out remotely.
- Certificate of Social Security coverage (if there is an agreement with the country of origin) or registration in the Spanish social security system (alternatively, an attestation that an application for registration will be made by the foreign company to the Spanish Social Security authority with the commitment to register the employee before the start of work).
- Proof of public or private health insurance. Travel insurance is not accepted (not necessary in the case of registration with Spanish Social Security).

## Procedure: Visa, Residence Permit and Renewals

The international telework visa will be valid for a maximum of one year, unless the period of work is less, in which case the visa will have the same validity as the shorter period of work.

The international teleworking visa will constitute sufficient title to reside and work remotely in Spain during its period of validity.

Within 60 calendar days before the expiration of the visa, international teleworkers (*teletrabajadores*) who are interested in continuing to reside in Spain may request the residence permit for international remote workers, as long as the conditions that generated the right are maintained.

The authorisation will be valid for a maximum of three years unless it is requested for a shorter period of time. The holders of this authorisation may request its renewal for periods of two years as long as the conditions that generated the right are maintained.

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## KPMG INSIGHTS

The Start-up Law's special tax regime is being extended to the digital nomad's spouse and dependent children. (For prior coverage, see [GMS Flash Alert 2023-8](#), 17 January 2023).

Through the Start-ups Law's measures, and measures providing for the teleworking visa, Spain is taking steps to attract talent and innovation to the country and to offer a competitive tax regime for remote working situations.

For employers interested in enhancing employee retention – as many employees have a desire to live and work overseas – or globalising their networks and relationships, availing of Spain's teleworking visa offers an attractive means of achieving such objectives. Providing employees meet the eligibility criteria – and maintain their eligibility throughout the period of work in Spain – the application is likely to be accepted and the visa and/or the authorisation granted.

If there are any questions about eligibility and the conditions for applying for the teleworking visa, individuals with plans to relocate to Spain and employers with such relocating employees may wish to consult with their global-mobility professional and/or immigration counsel, or a member of the Immigration team with KPMG in Spain (see the Contact Us section below).

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## FOOTNOTES:

1 *El visado para el teletrabajo de carácter internacional.*

2 See *Ley 28/2022, de 21 de diciembre, de fomento del ecosistema de las empresas emergentes.* See, in Spanish, at: <https://www.boe.es/eli/es/l/2022/12/21/28/con> .

3 See *Secretaría de Estado de Migraciones, D. G. Migraciones, Documentación Solicitudes Teletrabajadores Sector Internacional*, (in Spanish) at: [https://extranjeros.inclusion.gob.es/UnidadGrandesEmpresas/ficheros/doc\\_orientativa/doc-solicitud-teletrabajador-internac.pdf](https://extranjeros.inclusion.gob.es/UnidadGrandesEmpresas/ficheros/doc_orientativa/doc-solicitud-teletrabajador-internac.pdf) .

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## Contact us

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**The information contained in this newsletter was submitted by the KPMG International member firm in Spain.**

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