

GMS Flash Alert

Immigration

2026-053 | 4 March 2026



Spain – Extraordinary Regularisation Process 2026

Spain has announced an Extraordinary Regularisation Process (Regularización Extraordinaria) to be implemented in 2026—pending final approval—aimed at individuals currently residing in Spain without regular immigration status.¹

The measure is expected to generate a high volume of applications, potentially placing significant strain on immigration authorities and related public services.

WHY THIS MATTERS

For employers, this development presents a window of time to review workforce documentation, identify potential exposure, and prepare for operational delays affecting standard immigration processes. Although the process will be driven by individuals, the expected scale of applications is likely to have sector wide consequences.

Key anticipated impacts could include:

- Administrative saturation across immigration offices, police units, and/or related authorities. This includes authorities in the applicant’s country of origin, taking into consideration any consular processes or even specific document procurement, such as criminal background checks.
- Reduced appointment availability during and potentially after the application window, especially with the National Police for identity card (TIE) issuance.

Background

In January 2026, the Spanish Government published an official framework of an extraordinary, time-limited regularisation process, to be implemented via Royal Decree. The stated objective is to provide legal certainty and rights to individuals already present in Spain prior to December 31, 2025, regularising a pre-existing situation rather than creating a new migration pathway. According to official communications, the process is expected to open from April 2026 until June 30, 2026, subject to final approval of the Royal Decree with specific criteria and details.

KPMG INSIGHTS

Early identification allows employers to plan in advance, rather than reacting under time pressure once the process formally opens. While detailed procedural guidance is expected to follow once the Royal Decree is approved, organisations and employers may wish to consider the following:

- Conduct an internal immigration compliance review.
- Map upcoming mobility or hiring needs against expected administrative delays.
- Build longer timelines into 2026 immigration planning.
- Coordinate with immigration advisors to monitor developments and assess workforce impact.
- Identify individuals whose immigration status may be irregular or uncertain.
- Assess whether such individuals could potentially benefit from the extraordinary regularisation process.
- Consider risk exposure linked to undocumented work, including labour, social security, and reputational aspects.
- Anticipate operational disruption to mobility plans and onboarding timelines in 2026.

If assignees and/or their programme managers have any questions or concerns about the scope of the update, its application and potential impacts, and appropriate next steps, they should consult with their qualified tax professional or a member of the GMS tax team with KPMG in Spain (see the Contacts section).

ENDNOTE:

1 La Moncloa, "[Preguntas y Respuestas – Tramitación de Regularización Extraordinaria 2026.](#)"

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Contacts

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

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