Leaving Spain: the departure checklist

What to gather, what to cancel, and how to notify the Agencia Tributaria (AEAT). Official sources checked 8 September 2026.

The rules in one page

183 days, centre of economic interests, and a family presumption.
You are a Spanish tax resident for a calendar year if any of these applies: you spend more than 183 days in Spain (sporadic absences count as days in Spain unless you prove tax residence in another country); or the main centre or base of your activities or economic interests is in Spain, directly or indirectly. There is also a rebuttable presumption that you are resident if your spouse (not legally separated) and dep…

AEAT: tax residence of individuals in Spain — https://sede.agenciatributaria.gob.es/Sede/en_gb/no-residentes/residencia-personas-fisicas-juridicas/persona-fisica-residente-espana.html

Spanish nationals moving to a listed jurisdiction stay resident for five years.
Article 8.2 of the IRPF law keeps a Spanish national who moves to a non-cooperative jurisdiction taxable as a Spanish resident in the year of the move and the four following tax years. The list is set by Orden HFP/115/2023 and still includes the Cayman Islands, Bahrain, Bermuda, Guernsey, Jersey, the Isle of Man, the British Virgin Islands and the Turks and Caicos Islands, among others. Orden HAC/649/2026 removed Bar…

BOE: Orden HFP/115/2023, list of non-cooperative jurisdictions (consolidated) — https://www.boe.es/buscar/act.php?id=BOE-A-2023-3508

A binding consulta is the closest thing to an opinion.
The Agencia Tributaria does not issue residency opinions on departure. You can put a written consulta tributaria to the Dirección General de Tributos under articles 88 and 89 of the Ley General Tributaria: it must be filed before the filing deadline for the tax concerned, the answer is due within six months, and it binds the tax administration for your facts. The facts you describe are what you are bound to — which i…

Dirección General de Tributos: written tax consultations (arts. 88–89 LGT) — https://sede.tributos.hacienda.gob.es/DGTributos/consultasdgt.html

There is no split year. Your departure year is all-resident or all-non-resident.
Spain does not prorate. If you were resident under article 9 for the year you leave, you file a full-year Renta (Modelo 100) on worldwide income the following spring — Renta 2025 ran from 8 April to 30 June 2026 — plus Modelo 720 for foreign assets (1 January to 31 March) and Modelo 714 wealth tax if you are over the thresholds. If you were not resident for that year, you owe only IRNR on Spanish-source income for th…

AEAT: Renta 2025 filing period — https://sede.agenciatributaria.gob.es/Sede/ayuda/manuales-videos-folletos/manuales-practicos/irpf-2025/c01-campana-declaracion-renta/confirmacion-borrador-presentacion-declaraciones/plazo-forma-presentacion.html

Two sides of the move

YOUR NEW COUNTRY

- ☐ **Lease or proof of housing**
  Names, address, dates and the living arrangement.
- ☐ **New driver's licence**
  If issued and applicable to your situation.
- ☐ **Residence or immigration document**
  The visa or permit that applies to your status — and whether it is permanent.
- ☐ **Local bank statement**
  Evidence of an account in your new country.

SPAIN

- ☐ **Consular registration (Registro de Matrícula Consular)**
  Spanish nationals who move abroad must register as residents at the consulate. That registration puts you on the PERE and automatically removes you from your municipal padrón and the domestic electoral census.
- ☐ **Modelo 030 — new tax domicile abroad**
  Communicate your foreign tax domicile to the Agencia Tributaria within three months of the change (sooner if your Renta deadline comes first).
- ☐ **Employer notice — Modelo 247**
  If your employer is posting you abroad, file Modelo 247 from 30 days before departure so payroll can withhold under IRNR rules; keep the employer's posting letter.

- [ ] **Seguridad Social and healthcare**
  Decide whether to keep contributing through the convenio especial for Spanish emigrants (form TA.0040, no prior contribution period required); tell your regional health service you are leaving and keep the letters.
- [ ] **Bank, property and pension updates**
  Ask your bank to reclassify you as a non-resident, appoint a representative if you keep property, and update pension providers with a foreign address so withholding switches to IRNR.

Notifying the Agencia Tributaria

01 File Modelo 030
Within three months of the change: your new tax domicile abroad, marked as your tax domicile (there can be only one), and the date you ceased to be tax resident in Spain.

02 File Modelo 247 if you are being posted
From 30 days before departure, with the employer's letter showing destination, contract length and expected end date. It switches withholding to IRNR for up to two calendar years; it does not decide your residency.

03 File your final resident-year Renta
Modelo 100 by 30 June of the following year on worldwide income, with Modelo 720 and Modelo 714 if applicable. If art. 95 bis applies, add the gain by complementary return within the Renta deadline of your first non-resident year — or elect deferral on Modelo 113 in the same window for an EU/EEA move.

04 Switch to Modelo 210 and keep the file
From your first non-resident year, report Spanish property and other Spanish-source income on Modelo 210. Renew your foreign tax-residence certificate every year and keep it with your day counts, consular registration and every form you filed.

Next step
Get your documents compiled into a structured report for $27 at **exitspain.app**, then add a written team review & opinion memo ($497) before you sever ties. Questions: hello@exitglobal.app