

Modelo 210 checklist 2026–2027

Deadlines and documents for non-resident owners of a Spanish home · free guide

General information, checked against official sources on 11 October 2026. Not tax advice – rules can change. Confirm your own situation with a Spanish tax adviser.

Who has to file

Every owner who is **not tax-resident in Spain** and owns a home there files Modelo 210 every year – even if it was never rented. Each co-owner files their own return for their share.

- **Days rented** → tax on the rental income.
- **Days not rented** (own use or empty) → tax on *imputed income*: 1.1% or 2% of the cadastral value, pro rata.

Your tax residence	Rate	Expenses deductible?
EU, Iceland, Norway, Liechtenstein	19%	Yes, for the rented share of the year
UK, Switzerland, USA and all others	24%	No – tax on gross rent (a 2025 court ruling is under appeal)

Key dates

When	What
1–20 October 2026	Only if you file 2026 rents per quarter: July–September 2026
by 31 December 2026	Imputed income for 2025 (days not rented in 2025)
1–20 January 2027	Rental income for 2026 if the result is zero (cuota cero) – e.g. EU owners whose expenses exceed income
February 2027	Annual information return for short-term lets with a registration number (NRUA) – via the Land Registry
1–20 April 2027	Rental income for 2026 with tax to pay – NEW deadline (was January)
1 April – 31 December 2027	Imputed income for 2026 (window now opens in April)

Documents to collect now

- ☐ NIE / Spanish tax number of every owner
- ☐ IBI bill (cadastral value: total and building)
- ☐ Title deed and purchase invoices (for depreciation)
- ☐ Platform annual statements (Airbnb, Booking.com, Vrbo...)
- ☐ Rental contracts or booking confirmations
- ☐ Invoices for every expense, in the owner's name
- ☐ Bank statements showing payments
- ☐ Mortgage interest certificate
- ☐ Certificate of tax residence from your home country (the AEAT may ask EU owners who deduct expenses)
- ☐ Tourist licence and NRUA registration number
- ☐ Record of the days you used the home yourself

Five common mistakes

1. Forgetting imputed income for the weeks the home wasn't rented.
2. Declaring the Airbnb payout instead of the gross amount the guest paid.
3. Co-owners filing one joint return – each owner files their own.
4. Deducting a whole year of community fees and IBI when the home was only rented for part of it.
5. UK owners deducting expenses as if they were EU residents.

Work out your own figures in two minutes with the free calculator: <https://modelo210-organiser.pages.dev/en/calculator>

Sources: Order HAC/623/2026 (BOE 23-06-2026), Order HAC/56/2024, Non-Resident Income Tax Act arts. 24–25, Income Tax Act art. 85, Royal Decree 1312/2024 and Order VAU/1560/2025, AEAT guidance.