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Selling your home in Spain as a non-resident: deadlines and steps, from the 3% to Modelo 210

If you live outside Spain and sell a property here, the transaction does not end at the notary. Three deadlines start running on the day you sign: the municipal plusvalía, the buyer's Modelo 211 and your own Modelo 210. Here is what happens at each stage, who does it and when.

In 30 seconds

- The buyer withholds 3% of the price and pays it to the Spanish Tax Agency (AEAT) with Modelo 211, within one month of the deed.
- That 3% is not your tax: it is a payment on account.
- You file Modelo 210 with your actual gain within three months after the Modelo 211 deadline. Four months from signing in total.
- The gain is taxed at 19%. If the 3% withheld exceeds the tax, or if you sell at a loss, you claim the refund on the same Modelo 210.
- The municipal plusvalía is due within 30 working days of the deed.

The timeline, step by step

Step	Who	What	Deadline
1. Before signing	You and your advisor	Estimate the gain and gather purchase and renovation invoices	Before the deed
2. Deed of sale	Buyer	Withholds 3% of the price and deducts it from the payment	On the day of signing
3. Municipal plusvalía	Buyer, on your behalf	Self-assessment with the town hall	30 working days from the deed
4. Modelo 211	Buyer	Pays the 3% to the AEAT and gives you a copy	1 month from the deed

Step	Who	What	Deadline
5. Modelo 210 for the gain	You	Declares the gain at 19% and deducts the 3% withheld	3 months after the Modelo 211 deadline
6. Refund	AEAT	Refunds any excess	Up to 6 months; after that, with interest
7. Modelo 210 for the year of sale	You	Imputed income for the days of that year you owned the property	During the following year
8. Your country of residence	You	Declare the sale and apply the double tax treaty	Under your country's rules

1. Before signing: work out the gain

The gain is the difference between what you receive for the sale and what the property cost you. Add the costs you paid at the time of purchase to the purchase price: notary, land registry, purchase tax and any renovations you can prove with invoices. Deduct the costs of the sale, such as the agency commission or the municipal plusvalía, from the sale price. Every missing invoice means more gain taxed.

2. The deed and the 3% withholding

Because you are not resident in Spain, the buyer must withhold 3% of the price. You do not receive that amount: the buyer pays it directly to the AEAT on your behalf. Bring your NIE to the notary, as the buyer needs it for Modelo 211.

3. Municipal plusvalía: 30 working days

This is the town hall's tax on the increase in the value of the land. It is owed by the seller, but if the seller is a non-resident the law requires the buyer to pay it instead. In practice, the buyer also withholds that amount at signing. Since 2021 there are two calculation methods and the more favourable one can be chosen; if the sale shows no real gain, nothing is due.

4. Modelo 211: one month from the deed

The buyer files Modelo 211 and pays the 3% within one month of the date of the deed. Ask for a copy of the receipt: you will need it for your Modelo 210. If the buyer fails to pay it, the liability is the buyer's, not yours.

5. Modelo 210: three more months

You file Modelo 210 for the gain within the three months after the Modelo 211 deadline. For example, if you sign on 15 January, Modelo 211 is due by 15 February and your Modelo 210 by 15 May. The tax is 19% of the gain, less the 3% already withheld:

- If the tax is higher than the withholding, you pay the difference.
- If it is lower, or if you sold at a loss, you claim the excess back.

If you do not file Modelo 210, the AEAT keeps the 3% even if it is not owed, or claims the difference with surcharges.

6. The refund

When Modelo 210 shows a refund, the AEAT has six months to pay. If it takes longer, it pays you late-payment interest. To be paid sooner, file early and with full documentation: deeds, invoices and the Modelo 211 receipt.

7. Don't forget the year of sale

For the part of the year you still owned it, the property is subject to the annual non-resident tax. If you did not rent it out, you declare imputed income for the days up to the sale, on the Modelo 210 filed during the following year. If you rented it out, you declare the rent for those months.

8. And in your country

The sale is usually also declared in your country of residence. The double tax treaty allows you to deduct there what you paid in Spain. Keep Modelo 210 and the payment receipt.

An example with figures

Marta lives in Germany. She bought a flat in Palma in 2015 for €300,000, with €30,000 of purchase costs and a €20,000 renovation backed by invoices. She sells it on 15 January 2027 for €500,000, with €20,000 of selling costs.

- Buyer's withholding: 3% of €500,000 = €15,000, paid with Modelo 211 by 15 February.
- Gain: (€500,000 − €20,000) − (€300,000 + €30,000 + €20,000) = €130,000.
- Tax: 19% of €130,000 = €24,700.

- On her Modelo 210, by 15 May, she pays €24,700 − €15,000 = €9,700.
- Without the renovation invoices, the gain would be €150,000 and she would pay €3,800 more.

Mistakes we often see

- Thinking the 3% is the final tax and not filing Modelo 210.
- Losing the purchase and renovation invoices.
- Not asking the buyer for a copy of Modelo 211.
- Missing the refund when the sale was at a loss.
- Forgetting the annual tax for the year of sale.

We can take care of everything

We calculate the gain before you sign, check the buyer's Modelo 211 and file your Modelo 210, including the refund claim. From €295 + VAT, with a fixed quote and in your language. Send us the planned date of the deed and we will tell you which deadlines apply to you.

Get a fixed quote →

General information, current as of November 2026. It does not replace advice on your specific case.

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