Spanish Form 210 · 2026–2027 calendar

Operational note and checklist · updated 9 August 2026

Case	Filing	Direct debit
2025 imputed income	1 Jan–31 Dec 2026	Up to 23 Dec
2026+ imputed income	1 Apr–31 Dec next year	1 Apr–23 Dec
2026+ grouped rent, tax payable	1–20 Apr next year	1–15 Apr
Separate rent from Oct 2026, tax payable	1–20 Apr next year	1–15 Apr
Nil rental return	1–20 Jan next year	Not applicable
Rental refund	From 1 Feb next year	Not applicable
Property sale · income type 28	3 months after first month has elapsed	Not available

January–March 2027: the ordinary window for 2026 imputed income is not open until 1 April.

Late return: every return filed from 1 January 2027 uses the new form even if the income arose earlier.

1–20 April 2027: grouped 2026 rent and separate Q4 2026 rent share a strict deadline; imputed income only opens then.

Outside EU/EEA: the Tax Agency's ordinary rule applies 24% to gross rent; the favourable court route remains unsettled.

Pre-filing checklist

[ ]	Income type and return result.
[ ]	Grouped or separate and the 2026 transition rule.
[ ]	Let days / owner-use days and ownership share.
[ ]	Contracts, receipts, invoices and bank proof.
[ ]	Tax residence and annual certificate.
[ ]	Direct-debit cut-off versus filing cut-off.
[ ]	On sales: Form 211, 3% withholding and no direct debit for type 28.
[ ]	For rectification claims: check each limitation date and each appeal deadline.

New expense schedule from 2027

Finance and repairs with four-year carry-forward and gross-income cap; community fees; contract costs; legal defence; third-party services; utilities; insurance; taxes and charges; doubtful debts; separate depreciation for movables, property and improvements; other expenses and total.

Sources: Order HAC/623/2026 (Articles 5 and 13 and final provision) · Spanish Tax Agency deadline note · NRIT Act, Article 24.6.