



# Form SARP 1A

## Certification by employer under Section 825C of the Taxes Consolidation Act 1997

### Relief under the Special Assignee Relief Programme (SARP)

**Note:** This form is to be completed in respect of new arrivals to the State from **2023 to 2025 only**.

Part C should only be completed for claims to grant SARP relief through the PAYE system.

The completed form must be returned through MyEnquiries or to the National SARP Unit, 9/15 Upper O’Connell St., Dublin 1, D01 YT32 **within 90 days of the relevant employee’s arrival in the State** to perform duties of employment in the State.

All questions on this form must be completed. Approval for SARP will not issue if this form is submitted to Revenue incomplete.

#### **PART A Information to be completed by employer**

1.	Name of relevant employee	
2.	Address of relevant employee (include Eircode, if known)	
3.	PPSN of relevant employee	
4.	Name and address of the relevant employer where the relevant employee was a full time employee prior to his or her arrival in the State	
5.	Was the relevant employee a full time employee of the relevant employer for a minimum period of 6 months prior to arrival in the State?	YES <input type="checkbox"/> NO <input type="checkbox"/>
6.	Did the relevant employee perform duties of employment for the relevant employer, as at 4 above, <b>outside the State</b> for a minimum period of 6 months prior to arrival in the State?	YES <input type="checkbox"/> NO <input type="checkbox"/>
7(a).	Name and address of the company for whom the relevant employee performs duties of employment in the State	
7(b).	Has the relevant employee or associated company complied with the requirements under Regulation 17(2) of the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018)?	YES <input type="checkbox"/> NO <input type="checkbox"/>
8(a).	The date (DD/MM/YYYY) relevant employee first arrived in the State to perform duties of employment in the State	
8(b).	The date (DD/MM/YYYY) relevant employee first performed duties of employment in the State	
8(c).	Indicate if employee – • will be tax resident for the year of arrival, or • is electing to be treated as tax resident for the year of arrival	YES <input type="checkbox"/> NO <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/>
9.	The expected duration that the relevant employee will perform duties of employment in the State	
10.	Is the relevant income €100,000 or more per annum (or the annualised equivalent) i.e. relevant employee’s basic salary before benefits, bonuses, commissions, share based remuneration?	YES <input type="checkbox"/> NO <input type="checkbox"/>

**PART B Certification by employer**

I certify on behalf of ..... [insert company name] that  
..... [insert relevant employee name]

(a) was a full time employee of ..... [insert company name]  
(a 'relevant employer') for the whole of the 6 months immediately prior to his/her arrival in the State and  
that he/she exercised the duties of his/her employment for that relevant employer outside the State;

(b) arrived in the State on ..... [insert date] at the request of  
..... [insert company name] (a 'relevant employer') -

(i) to perform in the State duties of his/her employment for that relevant employer,   
or

(ii) to take up employment in the State with ..... [insert company name],  
a company that is an associated company of ..... [insert  
company name] (a 'relevant employer') and perform duties in the State for that company;

appropriate box

(c) will perform duties of the employment in the State for that relevant employer or associated company, as  
appropriate, for a minimum period of 12 consecutive months from the date the relevant employee first  
performs those duties in the State.

I undertake to notify the National SARP Unit, 9/15 Upper O'Connell St., Dublin 1, D01 YT32 in the event that  
the circumstances regarding the relevant employee's entitlement to the relief change<sup>1</sup>.

Signed:  Capacity of signatory:

Name:

Telephone:  E-mail:

Company Tax Reference Number:  Date:

**PART C Application to grant relief by way of non-deduction of tax under the Pay As You Earn tax system**

I wish to apply on behalf of ..... [insert company name]  
for permission to grant relief under SARP to ..... [insert employee's name] by  
way of non-deduction of tax under the Pay As You Earn system.

Signed:  Capacity of signatory:

Name:

Telephone:  E-mail:

Company Tax Reference Number:  Date:

<sup>1</sup> Notifications regarding a change in the employee's circumstances should be sent in writing.

## **SARP relief explanatory notes**

A 'relevant employee' may claim SARP relief provided he or she has satisfied all of the conditions under s825C of the Taxes Consolidation Act 1997 ('TCA 97').

### **Associated company – s825C(1) TCA 97**

Associated company in relation to a relevant employer, means a company which is the relevant employer's associated company within the meaning of section 432 TCA 97.

### **Relevant employee – s825C(2AA) TCA 97**

For the tax years 2023 to 2025, a relevant employee means an individual who arrives in the State, and –

- (a) who for the whole of the 6 months immediately before his or her arrival in the State was a full time employee of a relevant employer and exercised the duties of his or her employment for that relevant employer outside the State,
- (b) who arrives in the State at the request of his or her relevant employer to —
  - (i) perform in the State duties of his or her employment for that employer, or
  - (ii) to take up employment in the State with an associated company and to perform duties in the State for that company,
- (c) who performs the duties referred to in paragraph (b) for a minimum period of 12 consecutive months from the date he or she first performs those duties in the State,
- (d) to whom a PPSN has been issued,
- (e) who was not resident in the State for the 5 tax years immediately preceding the tax year in which he or she first arrives in the State for the purposes of performing the duties referred to in paragraph (b), and
- (f) in respect of whom the relevant employer or associated company certifies, in such form as the Revenue Commissioners may require, within 90 days from the employee's arrival in the State to perform the duties referred to in paragraph (b), that —
  - (i) the individual complies with the conditions set out in paragraphs (a) to (d), and
  - (ii) the relevant employer or associated company has complied with Regulation 17(2) of the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018).

### **Relevant employer – s825C(1) TCA 97**

Relevant employer means a company that is incorporated, and tax resident, in a country or jurisdiction with which the State has a double taxation agreement or a tax information exchange agreement.

### **Relevant income – s825C(1) TCA 97**

Relevant income means all income, profits or gains from the employment excluding any bonus, perquisite, benefits in kind, share based remuneration, commission or other similar payment.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.