

SARP Employer Return
for the period 1 January 2022 to 31 December 2022



Employer Registration Number

Remember to quote this number in all correspondence or when calling at the company's Revenue office

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Employer Name / Address

Return Address	The fully completed form should be returned to the National SARP Unit through MyEnquiries under the Tax Type "PAYE" and Category "Special Assignee Relief (SARP)" or by post to: National SARP Unit 9/15 Upper O'Connell St Dublin 1 D01 YT32
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Use any envelope and write "Freepost" above the Return Address. You do not need to attach a stamp.

Return by employer of employees who availed of relief under the Special Assignee Relief Programme (SARP) (Section 825C Taxes Consolidation Act 1997)

You are hereby required to prepare and deliver a return, for the period 1 January 2022 to 31 December 2022, of the items on pages 2 and 3 of this form in respect of **all** employees who availed of SARP (whether through payroll or otherwise) for the period 1 January 2022 to 31 December 2022. **Please include employees who ceased to claim SARP during the year.**

Note: Employers must complete all three pages of this return. This return can be completed on-screen and then printed. You do not need to enter the name and PPSN of each employee on both pages 2 and 3. When the names and PPSN are completed on-screen on page 2, they will automatically populate in the relevant boxes on page 3.

This return should be returned to the above address on or before **23 February 2023**

YOU MUST SIGN THIS DECLARATION

I declare that, to the best of my knowledge and belief, this form contains a correct return of the matters requested for the period 1 January 2022 to 31 December 2022 in accordance with the provisions of the Taxes Consolidation Act 1997.

Signature	<input type="text"/>	Date	(DD / MM / YYYY) <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>
Capacity of Signatory	<input type="text"/>	Telephone No.	<input type="text"/>
Name of Company	<input type="text"/>		

Contact Details (in case of query about this return)

Agent's TAIN	<input type="text"/>	Contact Name	<input type="text"/>
Client's Ref.	<input type="text"/>	Telephone No.	<input type="text"/>
		E-mail	<input type="text"/>

Employees who availed of relief under the Special Assignee Relief Programme (SARP) (whether through payroll or otherwise)

Name	PPSN	Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)	Was SARP relief claimed through payroll? Yes / No	If you answered "Yes" to the previous question, please state the amount of SARP relief claimed	Did a tax equalisation arrangement apply to the employment income? Yes / No	Enter the value of				
						Costs associated with an annual return trip to the country of residence or nationality for self, spouse or civil partner and children (S. 825C(6)(a))	Number of people travelling	Total amount of school fees paid or reimbursed by employer in respect of children of the relevant employee attending an approved school in the State (S. 825C(6)(b))	Amount of school fees paid or reimbursed by employer in excess of threshold and subject to tax	Number of children for which school fees are paid or reimbursed by employer
		€		€		€		€	€	
		€		€		€		€	€	
		€		€		€		€	€	
		€		€		€		€	€	
		€		€		€		€	€	
		€		€		€		€	€	
		€		€		€		€	€	
		€		€		€		€	€	
		€		€		€		€	€	
		€		€		€		€	€	
		€		€		€		€	€	
		€		€		€		€	€	
		€		€		€		€	€	

Increase in the number of employees in the company as a result of the operation of SARP relief *

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Number of employees retained by the company as a result of the operation of SARP relief *

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* Do not include any employee who availed of SARP relief.

Note: All questions on this form are mandatory and must be completed.

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. Details of this policy are also available in hard copy upon request.

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.