Special Assignee Relief Programme (SARP)

Part 34-00-10

This document should be read in conjunction with section 825C Taxes Consolidation Act 1997

Document last updated January 2023

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Table of Contents

1. Executive Summary

This manual provides guidance on the tax relief available for certain employees assigned to work in the State and the main conditions that must be satisfied to avail of the Special Assignee Relief Programme (SARP).

2. Introduction

2.1. Summary of Finance Act provisions

- Section 14 of Finance Act 2012 inserted section 825C (Special Assignee Relief Programme) into the Taxes Consolidation Act 1997 (TCA 1997). The section provided income tax relief for certain individuals assigned during any of the tax years 2012, 2013 and 2014 to work in the State.
- Section 15 of Finance Act 2014 extended the relief to include individuals assigned to work in the State during any of the tax years 2015, 2016 and 2017.
- Section 10 of Finance Act 2016 extended the relief to include individuals assigned to work in the State up to the end of 2020.
- Section 8 of Finance Act 2019 extended the relief to include individuals assigned to work in the State up to the end of 2022.
- The relief was then further extended by section 18 of Finance Act 2022 to include individuals assigned to work in the State up to the end of 2025.

2.2. Overview of the relief

SARP provides for income tax relief on a portion of income earned by certain employees assigned from abroad to work in the State by their relevant employer, or to work for an associated company in the State of that relevant employer, during any of the tax years 2012 to 2025.

For the years 2012 to 2014, SARP provided for relief from income tax on 30% of the employee's income between €75,000 (lower threshold) and €500,000 (upper threshold). The upper income threshold of €500,000 was removed for the years 2015, 2016, 2017 and 2018.

For the year 2019, an upper income threshold of €1 million applies for new entrants and for the year 2020 and subsequent years this threshold applies to all claimants. An employee who first arrives in the State after 1 January 2023 must receive a minimum annualised relevant income of €100,000 to benefit from the relief. For such employees, relief from income tax will be available on 30% of the employees' income between €100,000 (lower threshold) and €1 million.

The income which is disregarded for income tax purposes is **not** exempt from the charge to Universal Social Charge (USC) or PRSI.

The relief can be claimed for a maximum period of five consecutive years commencing with the year of first entitlement. Employees who qualify for relief under section 825C TCA 1997 may also receive, free of tax, certain expenses of travel and certain costs associated with the education of their children in the State.

Where conditions for the relief are satisfied, an employer must file a Form **SARP 1A** for each employee availing of SARP relief. The form must be submitted to Revenue within **90 days** (previously 30 days) of the employee's arrival in the State to perform the duties of his or her employment in the State. An employee who claims SARP is deemed to be a chargeable person for income tax purposes and must file an annual income tax return.

3. Definitions

"Relevant employer" means a company that is incorporated and tax resident in a country with which Ireland has a Double Taxation Agreement or a Tax Information Exchange Agreement.

"Associated company" means a company that is associated with the relevant employer. Under section 432 TCA 1997, a company shall be treated as another company's associated company at a particular time if, at that time or at any time within the previous year, either company has control over the other, or both companies are under the control of the same person or persons.

"Relevant income" includes all the relevant employee's income, profits and gains from the employment, but excludes the following:

1. benefits in kind and perquisites;
2. any bonus, commission or other similar payments;
3. termination payments;
4. shares or share-based remuneration; and
5. payments in relation to restrictive covenants.

"Relevant employee" is a person who fulfils the conditions set out below in Paragraph 4.

4. Conditions

The relief can be claimed by an individual who is a relevant employee and meets all of the following conditions:

(a) Immediately before being assigned to work in the State, he or she was a full-time employee of a relevant employer outside the State for a minimum period of 6 months (12 months for employees who were assigned in 2012, 2013 or 2014);

(b) He or she arrives in the State in any of the tax years 2012 to 2025, at the request of his or her relevant employer to perform, in the State, duties of his or her employment for that employer or to take up employment in the State with an associated company of that relevant employer and to perform duties in the State for that company;

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

(c) He or she performs duties referred to in (b) above for a minimum period of 12 consecutive months in the State from the date he or she:

i. takes up residence in the State (position for tax years 2012, 2013 and 2014); or

ii. first performs those duties in the State (position for tax years 2015 to 2025).

An employer should only certify that the employee will meet this condition, where the contractual arrangements are such that the individual will perform such duties for at least 12 consecutive months in the State;

(d) If the employee first arrived in the State on or after 1 January 2023, then he or she must hold a Personal Public Service Number (“PPSN”);

(e) He or she was not tax resident in the State for the 5 tax years immediately preceding the year of his or her arrival in the State to take up employment in the State;

(f) The employer certifies, within 90 days of the employee’s arrival in the State by completing a Form SARP 1A, that:

i. the employee complies with conditions (a) to (d), and

ii. the employer must also confirm that it has complied with the PAYE commencement obligations as required under Regulation 17(2) of the Income Tax (Employments) Regulations 2018.

See Paragraph 15 regarding the employer certification requirement.

Some other points to note:

- There is no condition under SARP as to domicile. Accordingly, Irish citizens may avail of the relief where all other conditions are fulfilled.
- A relevant employee who first arrives in the State on or after 1 January 2023 must receive a minimum annualised basic salary of €100,000 to make a claim for SARP relief, excluding all bonuses, commissions or other similar payments, benefits or share based remuneration. For employees who first arrived here before this date, a minimum annualised employment income of €75,000 is required.

4.1. Presence in Ireland in the 6-month period prior to date of arrival

To qualify as a relevant employee, an individual must, for the whole of the 6 months immediately before arrival, be a full-time employee of a relevant employer and exercise the duties of his or her employment for that relevant employer outside the State.

For the purposes of the relief, the date of arrival is the date upon which an individual takes up residence in the State. Revenue applies these conditions as follows:

(i) Full-time employee of a relevant employer requirement

This requires the individual to be in full-time employment with a relevant employer for the whole of the 6-month period immediately before arrival.

As such, an individual who takes up employment with an associated company in the State prior to arrival will not qualify as a relevant employee for SARP purposes.

However, this exclusion will not apply in circumstances where an individual intends to take up employment with the associated company, but is prevented from travelling to the State to commence duties due to unforeseen circumstances outside of their control (e.g. delays with the issue of an employment permit). In such cases, the performance of pre-arrival duties outside the State for the associated company may be permitted, assuming these do not exceed 5 working days in total in this 6-month period.

(ii) Exercise of duties for relevant employer outside the State

This condition requires that the duties of employment are actually exercised outside the State in the 6-month period prior to arrival.

Revenue's guidance on visits to the State in this period is outlined below:

(a) Visit for personal purposes

The presence in the State of an individual for a brief holiday or look-see visit in the 6-month period before arrival will not prevent the individual from qualifying as a relevant employee, assuming all other conditions are met.

(b) Visit for work purposes

The pre-arrival performance of employment duties in the State will not prevent an individual from qualifying as a relevant employee provided:

- the duties are performed under a foreign employment contract for a relevant employer; and
- the performance of duties in the State does not exceed 5 working days in total in the 6-month period.

It should also be noted that the performance of the duties of a non-Irish employment in the State may result in a PAYE withholding requirement for the relevant employer and further guidance in this regard is outlined in Tax and Duty Manual Part 42-04-65 (Employee payroll tax deductions in relation to non-Irish employments exercised in the State).

Summary

Date of Arrival	**2012-2014**	**2015-2018**	**2019-2022**	**2023-2025**
Period of employment with 'relevant employer' prior to arrival in State	12 Months	6 Months	6 Months	6 Months
Employment terms	Arrive in the State at the request of the relevant employer or to take up employment in the State with an associated company.	Arrive in the State at the request of the relevant employer or to take up employment in the State with an associated company.	Arrive in the State at the request of the relevant employer or to take up employment in the State with an associated company.	Arrive in the State at the request of the relevant employer or to take up employment in the State with an associated company.
Performance of duties in State	Performance of the above **duties in the State** for a minimum of 12 consecutive months from date of first becoming **resident** in the State.	Performance of the above **duties in the State** for the relevant employer/associated company for a minimum of 12 consecutive months in the State from the date those duties were first performed in the State.	Performance of the above **duties in the State** for the relevant employer/associated company for a minimum of 12 consecutive months in the State from the date those duties were first performed in the State.	Performance of the above **duties in the State** for the relevant employer/associated company for a minimum of 12 consecutive months in the State from the date those duties were first performed in the State.

Incidental Duties	Any incidental duties performed outside the State that relate to the employment can be ignored.	No restriction on the performance of duties by the relevant employee of duties outside the State, including during the first 12 months.[1]	No restriction on the performance of duties by the relevant employee of duties outside the State, including during the first 12 months.	No restriction on the performance of duties by the relevant employee of duties outside the State, including during the first 12 months.
Residence Position	Resident in the State and not resident elsewhere.	Resident in the State (no restriction on other residence).	Resident in the State (no restriction on other residence).	Resident in the State (no restriction on other residence).
Relevant Income	€75,000 lower threshold €500,000 upper threshold	€75,000 lower threshold No upper threshold	€75,000 lower threshold €1,000,000 upper threshold – (applicable from 2019 for new entrants and applies to all claimants for 2020 and subsequent years).	€100,000 lower threshold €1,000,000 upper threshold
Entitlement to claim relief	First tax year in which resident in the State and not resident elsewhere (2014 arrivals can claim if resident in the State in 2015 even if resident elsewhere).	First tax year in which resident in the State.	First tax year in which resident in the State.	First tax year in which resident in the State.

[1] This applies to relevant employees who first qualified for the relief in 2012, 2013 or 2014 in addition to employees who first qualify in any of the years 2015 to 2025.

Certification by Employer / Other	Yes – Form SARP 1.	Yes – Form SARP 1A within 30 days of arrival.	Yes – Form SARP 1A within 90 days of arrival.	Yes- Form SARP 1A within 90 days of arrival. Employee must also hold a PPSN, and the employer must also confirm that it has complied with its obligations under Regulation 17(2) of the Income Tax (Employments) Regulations 2018.

5. Finance Act 2022 – additional requirements for new arrivals on or after 1 January 2023

Under section 18 Finance Act 2022, the following additional requirements must now be satisfied for an individual to qualify as a relevant employee for SARP purposes. These requirements apply to employees who first arrive in the State on or after 1 January 2023.

5.1. The relevant employee must hold a PPSN

With effect from 1 January 2023, a new arrival must obtain a PPSN within 90 days of arrival in the State, this being the deadline for the submission of the employer certification. If the employee does not have a PPSN upon travelling to the State, the employee should be referred to the Department of Social Protection (DSP) to obtain one.

SARP provides for income tax relief on a portion of income earned by certain employees ("special assignees") who are assigned from abroad to work in the State by their relevant employer, or to work for an associated company in the State of that relevant employer. Aside from the income tax relief due to employees who are eligible for the relief, SARP reduces the costs to employers of such assignments and assists with business expansion and employment creation. It is expected that an employee who qualifies for the relief and claims such relief accordingly will take all necessary steps to apply for the PPSN as soon as possible after arrival, to ensure prompt processing of the employer certification. Failure to meet the PPSN requirements on time will jeopardise the employee's entitlement to the relief for the duration of his or her contract. The PPSN is a critical requirement of the scheme, and it is also expected that the relevant employee's employer will make the individual aware of the PPSN requirements as quickly as possible and will provide appropriate assistance to ensure that the PPSN application is submitted promptly.

Any queries in relation to PPSNs are a matter for the Department of Social Protection. Detailed information on the process of obtaining a PPSN is available here.

5.2. Compliance with requirements under Regulation 17(2) of the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018)

Regulation 17(2) requires an employer to send various particulars concerning the employee to the Revenue Commissioners to enable the registration of an employment for PAYE purposes. This is a general requirement of the particular PAYE Regulation which must be complied with by an employer at the time when the employee commences employment.

With respect to cases where an individual works in Ireland under a foreign employment contract, for example, in cases where the employment is already in existence prior to arrival in the State, the date of commencement is considered to be the date when the foreign employment income first becomes chargeable to tax under Schedule E, i.e. at the point when the foreign employment income becomes within the PAYE system of withholding.

6. Thresholds

For clarification, there are two separate and distinct thresholds that must be considered for SARP –

(a) the €75,000 annualised relevant income threshold for the purposes of claiming the relief, which is increased to €100,000 for new entrants from 2023, and

(b) the €75,000 threshold used in calculating the tax relief, which is increased to €100,000 for new entrants in 2023, 2024, 2025 tax years (the existing €75,000 threshold will continue for qualifying employees who arrive before 1 January 2023).

As noted in Paragraph 4, before a relevant employee is entitled to claim the relief, he or she must earn “relevant income” of not less than €75,000 per annum (€100,000 per annum for new entrants from 2023), i.e., his or her basic salary before benefits, bonuses, commissions, share based remuneration, etc. must not be less than €75,000/€100,000, as applicable.

See example 1 in Appendix 1.

7. Calculation of the Relief

Where, for a tax year, a relevant employee satisfies the conditions at Paragraph 4 and makes a claim for the relief, he or she will be entitled to have the tax relief granted by way of calculating what is known as the "specified amount" and relieving that specified amount from the charge to income tax. The specified amount is determined by the formula:

(A-B) × 30%

where –

A: is the amount of the relevant employee's income, profits or gains from his or her employment in the State with a relevant employer or associated company, excluding expenses and amounts not assessed to tax in the State and net of any superannuation contributions.

For the years 2012, 2013 and 2014, where this amount exceeds €500,000, 'A' is capped at €500,000 (the "upper threshold").

For the years 2019 (for new entrants only) and 2020 onwards (for all claimants), where this amount exceeds €1,000,000, 'A' is capped at €1,000,000 (the "upper threshold").

B: is €75,000, but in the case of a relevant employee who arrives in the State in 2023, 2024 and 2025, "B" shall be €100,000.

The specified amount is exempt from income tax but is not exempt from the USC. In addition, the specified amount is not exempt from PRSI, unless the employee is relieved from paying Irish PRSI under either an EU Regulation or under a bilateral agreement with another jurisdiction.

For the purposes of calculating 'A' in the definition of specified amount, all income from the employment is included (e.g. bonuses, commission or other similar payments, benefits in kind and share based remuneration). However, as noted above, any amount on which relief for pension contributions has been obtained is excluded as are amounts paid in respect of expenses.

In addition, where an individual is entitled to double taxation relief for foreign tax, that part of the income on which relief is claimed should be excluded in calculating the specified amount. This would arise where an employee is entitled to claim a foreign tax credit for non-refundable foreign tax payable on the employment income. The employment income which is subject to non-refundable foreign income tax should be excluded when calculating ´A´ in the definition of the specified amount.

Similarly, the provisions of a double taxation agreement may restrict Irish taxing rights on the employment income to income which is derived from the exercise of employment duties in the State. The employment income, which is exempted from

Irish tax, this being income which is derived from the exercise of employment duties outside the State, should be excluded when calculating ´A´ in the definition of the specified amount.

See examples 2 - 8 in Appendix 1.

8. Expenses

Income from the relevant employment is deemed not to include any amount paid in respect of expenses incurred in the performance of the duties of the relevant employment. Expense amounts are not included for the purposes of eligibility for SARP or for calculating the SARP tax relief.

See example 9 in Appendix 1.

9. Year of First Entitlement to Relief

a) Employees who arrive in 2012, 2013 or 2014

A relevant employee's first year of entitlement to SARP relief will in general be the year he or she arrives in the State to carry out the duties of employment. However, where a relevant employee who arrives in the State in the tax year 2012, 2013 or 2014 is either:

- not tax resident in the State in the year of arrival, or
- tax resident in the State in that year and also tax resident elsewhere in that year,

that employee is first entitled to claim relief in the year following the year of arrival into the State to carry out the duties of the employment.

This is provided that he or she is tax resident in the State in that following tax year and, for the years 2012, 2013 and 2014, as appropriate, is not also resident elsewhere in those years.

See examples 10 - 12 in Appendix 1.

b) Employees who arrive in the State in any of the tax years 2015 to 2025

Where a relevant employee arrives in the State in any of the tax years 2015 to 2025, he or she is entitled to SARP in the first tax year he or she arrives in the State to carry out the duties of the employment, provided he or she is resident in the State in that year. That is notwithstanding the fact that he or she may also be resident elsewhere.

See example 13 in Appendix 1.

Note: Election to be Resident

Where an individual is not tax resident in the State in the year of arrival, he or she may elect to be resident in the State in that year provided he or she satisfies the conditions set out in section 819(3) TCA 1997. However, that individual should bear in mind the consequences of such election. For example, an election to be resident in the State may bring some or all of the individual's foreign income for that year within the charge to tax in the State.

In practice, many employees availing of SARP elect to be resident during the tax year of arrival so that SARP relief can be granted on a real-time basis, by way of non-deduction of tax under the PAYE system. Alternatively, the employee can elect to be tax resident when filing their Income Tax Return Form 11. However, in that scenario, there will be an inevitable timing difference in the employee obtaining the SARP relief.

10. Part Year Apportionment

Where, in the year of arrival or year of departure, a relevant employee holds an employment for less than an entire tax year, the tax relief will be reduced proportionately.

Treatment for 2012, 2013 and 2014

For the tax years 2012, 2013 and 2014, the reduction in tax relief is achieved by adjusting the upper and lower thresholds based on the time spent in the State.

See example 14 in Appendix 1.

Treatment for 2015 and Subsequent Years

For the year 2015 and subsequent years, where in the year of arrival or departure from the State, a relevant employee holds an employment for less than an entire tax year; 'B' in the definition of specified amount must be reduced proportionately.

See examples 15 - 18 in Appendix 1.

11. Duties Performed Outside the State

For the years 2012, 2013 and 2014, where an individual is outside the State performing duties of the employment that are regarded as non-incidental, then the thresholds are reduced to take account of the time outside the State performing such non-incidental duties. However, where an individual is outside the State for the purposes of performing incidental duties, the time spent outside the State on such duties is ignored. Incidental duties for this purpose include, for example, attending training days, performance reviews, etc.

For the year 2015 and subsequent years, there is no restriction on the performance of duties outside the State by the relevant employee for the relevant employer or associated company and, as such, there is no requirement to reduce the thresholds to take account of the time outside the State performing these duties. This applies (for the year 2015 and subsequent years) to relevant employees who arrived in the State in 2012, 2013 and 2014 as well as to employees who arrive in the State in any of the tax years 2015 to 2025.

While there may be no restriction on the performance of duties outside the State by the relevant employee, the relevant employee must perform some duties in the State for a minimum period of 12 consecutive months from the date he or she first performs those duties in the State.

See example 20 in Appendix 1.

12. Relief for Foreign Tax

Where an individual is entitled to relief for foreign tax, that part of the income on which foreign tax relief is due is excluded in calculating the specified amount.

See example 19 in Appendix 1.

13. Travel Costs and Tuition Fees

In any tax year in which a relevant employee is entitled to make a claim for SARP relief, the following payments or reimbursements by the relevant employer or associated company of the relevant employer will not be chargeable to tax:

(a) the reasonable costs associated with **one** return trip from the State for the relevant employee, his or her spouse or civil partner, and a child or children of the relevant employee or of the relevant employee's spouse or civil partner, to:

(i) the country of residence of the relevant employee prior to his or her arrival in the State,

(ii) the country of residence of the relevant employee at the time of first employment by the relevant employer, or

(iii) the country in which the relevant employee or his or her spouse is a national,

and

(b) the cost of school fees, not exceeding €5,000 per annum for each child of the relevant employee or for each child of his or her spouse or civil partner, paid to a school established in the State which has the approval of the Minister for Education for the purposes of providing primary or post-primary education to students.

The payment/reimbursement of travel costs/tuition fees referred to at (a) and (b) above is not subject to USC or PRSI.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[…]

14. Interaction of SARP with Other Reliefs

Where a relevant employee is entitled to SARP relief, no relief will be given in respect of the following:

- Foreign Earnings Deduction - section 823A TCA 1997
- Transborder Workers' Relief - section 825A TCA 1997
- Research & Development Relief - section 472D TCA 1997

The remittance basis does not apply to income from the employment where SARP relief is claimed.

15. Employer Certification and Reporting

15.1. Form SARP 1A

In order for an individual to be regarded as a "relevant employee", the individual's relevant employer or the associated company must certify that the individual complies with the following conditions (which are set out in detail in Paragraph 4) –

- the 6-month period is met,
- the individual is moving to the State at the request of the relevant employer to perform the duties of the employment, and
- the duties will be performed for a minimum period of 12 consecutive months from the date he/she first performs those duties in the State.

For employees arriving in the State in any of the tax years 2015 to 2025, certification is required to be made by the employer on Form SARP 1A**,** for each employee availing of SARP relief, within **90 days (previously 30 days) of the employee's arrival in the State** to perform the duties of his or her employment in the State. (Note - for employees arriving in the State in the tax years 2012, 2013 or 2014, certification was required to be made on Form SARP 1).

Failure to submit a Form SARP 1A within the 90-day time limit will result in the refusal of SARP relief, as this is a specific legislative requirement (i.e. a condition to be satisfied in order for the individual to be regarded as a "relevant employee"). There is an expectation on Revenue's part that employers should be in a position to submit a fully completed Form SARP1A within this timeframe.

It has been brought to Revenue's attention that some employers may not be in a position to fully complete all of the required information on this SARP 1A form, due to issues wholly outside their control for example, the imposition of COVID-19 restrictions, delays in an employee providing a PPSN.

If there are such extenuating circumstances wholly outside the control of the employer, the relevant employer or associated company should complete the form with all other required information included and submit this form to Revenue within the required 90-day filing deadline. In such circumstances, at the time of submission of the form, a brief note to explain the reason should be sent to Revenue.

15.2. COVID-19 Concession - SARP 1A Form

In light of the unique circumstances arising due to COVID-19, the 90-day employer filing obligation was extended in March 2020, to afford employers a further 60 days to file this form. In exceptional cases, and on a request basis, a further extension was permitted. This concessionary measure ceased to apply on 31 December 2020. From 1 January 2021, all SARP 1A forms must be filed within the 90-day timeframe in the usual manner.

15.3. Annual Reporting Requirement

The employer must complete and file a SARP Annual Return. The Annual Return must be made on or before **23 February after the end of each tax year**.

The relevant employer or associated company of that relevant employer is required to set out certain information in respect of each relevant employee, for example –

- His or her name and PPS number,
- His or her nationality,
- The country in which the relevant employee worked for the relevant employer prior to his or her first arrival in the State to perform duties of the relevant employment, and
- The amount of income, profits or gains in respect on which tax was not deducted.

The relevant employer or associated company must provide details of the increase in the number of employees, and details of the number of employees retained by the company, as a result of the operation of the SARP.

An employer does not need to submit an amended Employer Return after their employees have claimed SARP Relief on their Form 11.

Note: An example of a completed Employer Return and Form SARP 1A is contained in Appendix 2.

Department of Finance Annual SARP Report

Revenue is required to provide statistics to the Department of Finance in relation to the uptake of SARP in order that the Department may publish the annual SARP Report. It is important, therefore, that each employer with employees eligible for SARP relief completes and files the relevant SARP forms within the statutory timeframes.

The annual report is published on Revenue's website - available here.

16. Employee Reporting Requirement

A relevant employee who receives SARP relief is deemed to be a chargeable person for the purposes of self-assessment to income tax and, therefore, he or she is required to submit a return of income, Form 11, to Revenue in respect of each year for which relief is claimed. A Form 11 may be filed either by way of paper form or through e-Form 11 using Revenue's On-Line Service (ROS). Filing e-form 11 using ROS will ensure that the SARP claim will be finalised quickly by Revenue.

An example of the correct completion of the Form 11 and e-Form 11 is contained in Appendix 2.

17. Relief through the PAYE system

An employer can make an application to Revenue to grant SARP relief at source in real time through payroll (see Part C Form SARP 1A). The employer is required to make such an application only once. Provided the employee continues to satisfy all SARP conditions throughout the relevant period, relief can continue to be given through payroll for the duration of that period of assignment for a maximum of five consecutive tax years.

18. Compliance

An individual who is given relief in advance of satisfying the condition that requires him or her to perform duties in the State for a minimum period of 12 consecutive months and who subsequently fails to meet that condition will be assessed to tax in the normal manner and the relief claimed will be withdrawn.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[…]

Appendix 1 – Worked Examples

In all examples in this Manual, references to 'earns' and 'earnings' are to be taken to mean earns or earnings from employment with a relevant employer or with an associated company to which the employee has been assigned.

Example 1 – Thresholds

Greg earns €84,000 per annum including benefit in kind valued at €14,000. He arrived in Ireland in 2022. As an individual must have a minimum relevant income of €75,000 to be eligible to claim the relief, Greg is not entitled to claim the relief as his income less benefits is less than the threshold of €75,000.

As regards calculating the tax relief, once it is clear that a relevant employee's relevant income is €75,000 (€100,000 for new arrivals on or after 1 January 2023) or more, then all income (including benefits in kind, bonuses etc.) should be included when calculating the relief, with relief only being available on income in excess of €75,000 (or €100,000, as the case may be).

Example 2 – The Relief/Specified Amount

Leo is a relevant employee who earns €600,000 in 2012. Under SARP, €127,500 of Leo's income is disregarded for income tax purposes and he is entitled to income tax relief of €52,275. This is calculated as follows:

A = €500,000 (income restricted to the 'upper threshold' in 2012)

B = €75,000

Specified amount: (€500,000 - €75,000) x 30% = €127,500

While €127,500 of Leo's income is relieved from income tax, it remains liable to the USC and, depending on Leo's circumstances, may also be liable to PRSI.

Relief due for 2012 is €52,275 (€127,500 @ 41%).

Example 3 – The Relief/Specified Amount

Jane is a relevant employee who arrived in Ireland on 1 January 2019 and earns €1,500,000 in 2019. Under SARP, €277,500 of Jane's income is disregarded for income tax purposes and she is entitled to income tax relief of €111,000. This is calculated as follows:

A = €1,000,000 (income restricted to the 'upper threshold' in 2019)

B = €75,000

Specified amount: (€1,000,000 - €75,000) x 30% = €277,500

While €277,500 of Jane's income is relieved from tax, it remains liable to the USC and, depending on Jane's circumstances, may also be liable to PRSI.

Relief due for 2019 is €111,000 (€277,500 @ 40%)

Example 4 – The Relief/Specified Amount

Carla is a relevant employee who arrived in Ireland on 29 December 2018 and earns €1,800,000 in 2019. Under SARP €517,500 of Carla's income is disregarded for income tax purposes and she is entitled to income tax relief of €207,000. This is calculated as follows:

A = €1,800,000 (no restriction as Carla first arrived in Ireland on or before 31 December 2018, however from 1 January 2020 the €1m upper threshold will apply to her earnings)

B = €75,000

Specified amount: (€1,800,000 - €75,000) x 30% = €517,500

While €517,500 of Carla's income is relieved from income tax, it remains liable to the USC and, depending on Carla's circumstances, may also be liable to PRSI.

Relief due for 2019 is €207,000 (€517,500 @ 40%)

Example 5 - The Relief/Specified Amount

Mary is a 35-year-old relevant employee, who earns €200,000 per annum, including benefit in kind valued at €20,000. Mary arrived here in May 2018 and made a contribution to her pension of €23,000 (€115,000[2] @ 20%). As Mary's income less benefits, exceeds the threshold of €75,000 for eligibility, she is entitled to claim the relief. The relief is calculated as follows:

A = (€200,000 - €23,000) = €177,000

B = €75,000

[2] While Mary's employment income was €200,000, legislation imposes a limit of €115,000 on the amount of earnings that can be included for the purposes of calculating relief for pension contributions.

Specified Amount: (€177,000 - €75,000) x 30% = €30,600

While €30,600 of Mary's income is relieved from income tax, it remains liable to the USC and, depending on Mary's circumstances, may also be liable to PRSI.

Relief due for 2018 is €12,240 (€30,600 @ 40%).

Example 6 - The Relief/Specified Amount

Elaine is a relevant employee who arrived here in 2017 and earns €650,000. Under SARP, €172,500 of Elaine's income is disregarded for income tax purposes and she is entitled to income tax relief of €69,000. This is calculated as follows:

A = €650,000 (no restriction on income for 2017)

B = €75,000

Specified amount: (€650,000 - €75,000) x 30% = €172,500

While €172,500 of Elaine's income is relieved from income tax, it remains liable to the USC and, depending on Elaine's circumstances, may also be liable to PRSI.

Relief due for 2017 is €69,000 (€172,500 @ 40%).

Example 7 - The Relief/Specified Amount

Andy is a relevant employee who first qualified for SARP in 2013 and continued to qualify in 2014 and 2015. He earns €750,000 per annum.

In 2013 and 2014, Andy's specified amount was calculated as follows:

A = €500,000 (income restricted to the 'upper threshold' in 2013 and 2014)

B = €75,000

Specified amount: (€500,000 - €75,000) x 30% = €127,500

While €127,500 of Andy's income is relieved from income tax, it remains liable to the USC and, depending on Andy's circumstances, may also be liable to PRSI.

Relief due for 2013 and 2014 is €52,275 (€127,500 @ 41%).

In 2015 Andy's relief increases as the "upper threshold" restriction doesn't apply, his relief for 2015 is calculated as follows:

A = €750,000 (no restriction on income for 2015)

B = €75,000

Specified amount: (€750,000 - €75,000) x 30% = €202,500

While €202,500 of Andy's income is relieved from income tax, it remains liable to the USC and, depending on Andy's circumstances, may also be liable to PRSI.

Relief due for 2015 is €81,000 (€202,500 @ 40%).

Example 8 - The Relief/Specified Amount

Eddie is a relevant employee who arrived here in 2020 and earns €700,000. Eddie is entitled to double taxation relief in respect of €100,000 of his income from the employment. Eddie's specified amount is calculated as follows:

A = (€700,000 - €100,000) = €600,000

B = €75,000

Specified amount: (€600,000 - €75,000) x 30% = €157,500

While €157,500 of Eddie's income is relieved from income tax, it remains liable to the USC and, depending on Eddie's circumstances, may also be liable to PRSI.

Relief due for 2020 is €63,000 (€157,500@ 40%).

Example 9 – Expenses

John is a 38-year-old relevant employee who arrived here in 2021 and earns €400,000. He was also reimbursed qualifying expenses of €15,000. John made a contribution to his pension of €23,000 (€115,000[3] @ 20%). The expenses that were reimbursed are not taken into account in calculating the relief.

John's relief is calculated as follows:

A = (€400,000 - €23,000) = €377,000

B = €75,000

Specified amount: (€377,000 - €75,000) x 30% = €90,600

While €90,600 of John's income is relieved from income tax, it remains liable to the USC and, depending on John's circumstances, may also be liable to PRSI.

Relief due for 2021 is €36,240 (€90,600 @ 40%).

[3] While John´s employment income was €400,000, legislation imposes a limit of €115,000 on the amount of earnings that can be included for the purposes of calculating relief for pension contributions.

Example 10 – Year of First Entitlement to Relief

Dominic arrived in this State from Spain on 1 October 2012 on a 6-year contract. He is not tax resident in the State in 2012.

However, as Dominic becomes tax resident in the State in 2013, he is entitled to claim relief under SARP and his first year of claim will be 2013. He can continue to claim the relief up to and including 2017 (i.e. 5 consecutive tax years) provided he satisfies the relevant conditions in those years.

Example 11- Year of First Entitlement to Relief

Maria arrived in the State from Italy on 1 June 2013. Maria is resident in the State under the residence rules contained in Irish domestic legislation and is also resident in Italy for 2013 under Italian rules. She will not be resident in Italy in 2014.

As Maria has dual tax residence in 2013, she is not entitled to claim relief in that year. However, as Maria satisfies all of the other conditions and as she is solely tax resident in Ireland in 2014, she is entitled to claim relief under SARP and her first year of entitlement is 2014.

An individual who arrives in the State in 2014 and who is not tax resident in the State in that year is, if tax resident in 2015, first entitled to relief in 2015 notwithstanding the fact that he or she may also be resident elsewhere in 2015. Such an individual is entitled to relief in 2015 because the more relaxed SARP conditions which apply from 1 January 2015 apply to all assignees from that date.

Example 12 - Year of First Entitlement to Relief

Carolina arrived in this State from Spain on 1 October 2014 on a 3-year contract. Carolina is resident in Spain in 2014 and will continue to be resident there for future years. Carolina is not tax resident in the State in 2014.

As Carolina is not tax resident in the State in 2014 and is tax resident in Spain that year, she is not entitled to relief in 2014. However, as Carolina will be tax resident in the State in 2015, she is first entitled to relief in that year, notwithstanding the fact that she will continue to be resident in Spain in that year.

Example 13 - Year of First Entitlement to Relief

Lucia arrived in this State from Spain on 1 July 2020. Under the residence rules contained in Irish domestic legislation, she is tax resident in the State for 2020 as she will be here for more than 183 days. Although she may also be resident in Spain for 2020 under Spanish rules, this does not preclude her from claiming SARP for 2020 (i.e. the year of arrival).

If Lucia arrived in the State on 1 October 2020, she is not resident in the State for the year of arrival. Therefore, Lucia is first entitled to claim relief in 2021 i.e. the year following the year she arrived in the State to carry out the duties of her employment. That is provided she is resident in the State for 2021.

Note: Election to be Resident

Where an individual is not tax resident in the State in the year of arrival, he or she may elect to be resident in the State in that year provided he or she satisfies the conditions set out in section 819(3) TCA 1997. However, that individual should bear in mind the consequences of such election. For example, an election to be resident in the State may bring some or all of the individual's foreign income for that year within the charge to tax in the State.

Therefore, in the above example Lucia may elect to be tax resident in the State in 2020, in which case 2020 will be her first year of entitlement to relief. However, as she will have been in the State for less than an entire tax year her relief will be reduced proportionately.

Example 14 – Part Year Apportionment

Elizabeth is a relevant employee who arrived in the State on 30 April 2012. In 2012, she earns €575,000, including benefit in kind valued at €15,000.

The relief is calculated as follows:

A = (€500,000 (max) x 8/12) = €333,333

B = (€75,000 x 8/12) = €50,000

Specified amount: (€333,333 – €50,000) x 30% = €85,000

While €85,000 of Elizabeth's income is relieved from income tax, it remains liable to the USC and, depending on Elizabeth's circumstances, may also be liable to PRSI.

Relief due for 2012 is €34,850 (€85,000 @ 41%).

Example 15 - Part Year Apportionment

Andrew is a relevant employee who arrived in this State on 30 May 2021. In 2021 he earns €675,000. His relief is calculated as follows:

A = €675,000

B = (€75,000 x 7/12) = €43,750

Specified Amount: (€675,000 – €43,750) x 30% = €189,375

While €189,375 of Andrew's income is relieved from tax, it remains liable to the USC and, depending on Andrew's circumstances, may also be liable to PRSI.

Relief due for 2021 is €75,750 (€189,375 @ 40%).

While ‘A’ is not directly apportioned based on time, it may be necessary to adjust ‘A’ depending on the circumstances of each employee. For instance, if the employee is entitled to double taxation relief on a portion of his or her income from the employment, that amount of income is excluded from ‘A’. In addition, if part of the income earned by the relevant employee is not within the charge to tax in the State, ‘A’ is reduced accordingly.

Example 16 - Part Year Apportionment

If the €675,000 earned by Andrew in example 13 included income of €100,000 for which Andrew is entitled to double taxation relief, then ‘A’ would be reduced by €100,000 giving Andrew relief as follows:

A = (€675,000 - €100,000) = €575,000

B = (€75,000 x 7/12) = €43,750

Specified amount: (€575,000 - €43,750) x 30% = €159,375

While €159,375 of Andrew’s income is relieved from income tax, it remains liable to the USC and, depending on Andrew’s circumstances, may also be liable to PRSI.

Relief due for 2021 is €63,750 (€159,375 @ 40%).

Example 17 - Part Year Apportionment

Patrice arrived in the State on 1 October 2021. In the period prior to her arrival in the State, Patrice earned €400,000 and for the remainder of the year Patrice earned €150,000. Patrice is not resident in the State. However, before the end of the tax year, she elected to be resident (in accordance with section 819(3) TCA 1997) and she also claimed split year treatment (in accordance with section 822 TCA 1997).

Patrice is entitled to claim SARP for 2021. However, while her income for the year is €550,000, because Patrice elected for split year treatment, her income from her employment prior to her arrival in the State falls outside the charge to tax in the State. Therefore, she is only entitled to claim SARP on the €150,000 earned subsequent to her arrival in the State.

A = (€550,000 - €400,000) = €150,000

B = €18,750 (€75,000 reduced proportionately 3/12),

Specified amount: (€150,000 - €18,750) x 30% = €39,375

While €39,375 of Patrice’s income is relieved from income tax, it remains liable to the USC and, depending on Patrice’s circumstances, may also be liable to PRSI.

Relief due for 2021 is €15,750 (€39,375 @ 40%).

As detailed in Paragraph 4, an employee must have relevant income of not less than €75,000 **per annum** before he or she is eligible for SARP. Where an individual arrives or leaves part way through the year, it is the annualised salary that must meet the €75,000 threshold rather than the amount earned during the period spent in the State.

Example 18 - Part Year Apportionment

Todd arrived in the State on 1 June 2021 and earned €35,000 in the period from June to December. As the annualised equivalent of Todd's salary is only €60,000, Todd is not entitled to SARP as he does satisfy the minimum income threshold of €75,000.

Example 19 – Relief for Foreign Tax Paid

Bernard is a relevant employee. In 2021, he is sent by his relevant employer to work in the State for an associated company of his relevant employer in France. Bernard earned €350,000 from the duties exercised in the State and a further €150,000 from the performance of duties in France.

Under the terms of the Ireland/France double taxation agreement, the French authorities are entitled to tax his French income and the tax is non-refundable. Ireland as the country of residence must give credit for the foreign tax deducted. Therefore, Bernard's SARP relief is calculated as follows:

A = (€500,000 – €150,000) = €350,000

B = €75,000

Specified amount: (€350,000 - €75,000) @ 30% = €82,500

Relief due for 2021 is €33,000 (€82,500 @ 40%)

Example 20 – 12 consecutive months requirement

Peter arrived in the State on 5 January 2021 to take up employment with an associated company of his UK employer. His first Irish workday was 11 January 2021. Upon arrival, he qualified as a relevant employee for SARP purposes and certification of his entitlement to claim the relief was submitted by his employer to Revenue within 90 days of his arrival. An approval letter issued from Revenue thereafter.

His employer has a remote working policy which allows all employees to perform some or all duties of employment away from its headquarters. In line with this policy, Peter performs some of his employment duties at his home in Dublin. He also returns frequently to the UK for personal reasons and on occasion performs his employment duties there.

Peter took annual leave in late July 2021, which he spent in the UK. After returning from annual leave in mid-August 2021, he continued to work remotely for his Irish employer in the UK. He returned to the State in September 2021, where he continues to work.

As Peter did not spend any time working in Ireland in August 2021, he does not satisfy the requirement that he perform duties in Ireland in each of the twelve consecutive months following his arrival in January 2021. On this basis, he becomes ineligible for SARP relief, and his employer is required to notify Revenue as such.

Appendix 2 – Form Completion

Examples of how to complete Form 11 etc.

Leo Donu is a relevant employee for SARP purposes who arrived in the State from Portugal in 2021 to work for ABC Ltd.

Leo applied for SARP relief, and he satisfies all the conditions necessary for the relief.

Leo is reimbursed by ABC Ltd for the cost of an annual trip to Portugal and also school fees for two of his children.

Leo's income and expenses for 2022 are set out below.

Income	**€**
Employment Income	345,000
Bonus	110,000
Commission	**40,000**
Benefit in Kind	**35,000**
Total Income	**530,000**

Expenses	**€**
Annual family trip to Portugal	4,800
School fees (€4,500 x 2 Children)	9,000
Contribution to Pension scheme	22,000

Leo applied for SARP relief and so he is a chargeable person for income tax purposes and, therefore, he is obliged to submit a Return of Income Form 11 for the tax year 2022. Leo can either submit the return by paper form or online via Revenue's online Service (ROS).

The due date for the paper return form is 31 October 2023. The due date for ROS return is generally mid-November. However, this date can vary from year to year (the Revenue website will set out the relevant date each year).

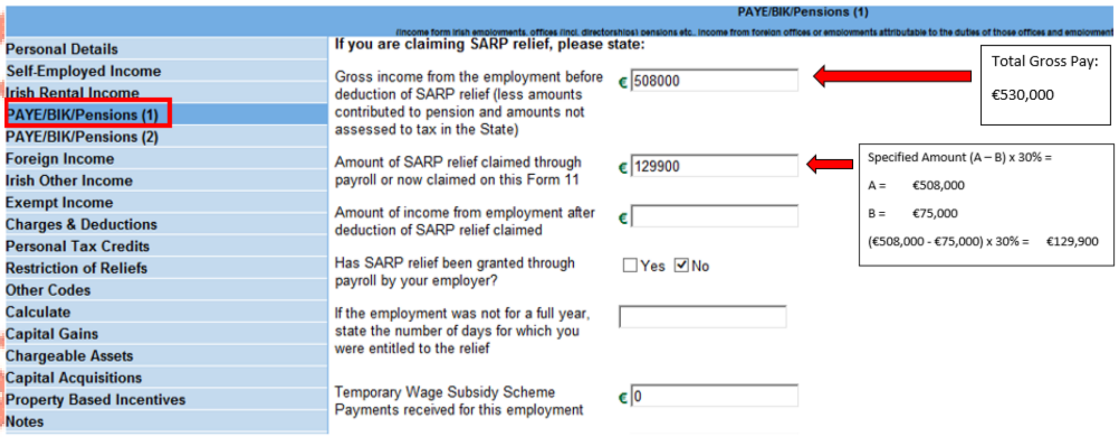
Note: Filing through ROS ensures that the SARP claim will generally be processed quicker by Revenue.

The example below sets out how Leo's claim for SARP will appear on a return of income form filed both through ROS and on paper.

The Employee

If filing online through ROS, check the Revenue website for return filing date.

Form 11 (ROS) entries when claiming SARP:



PAYE/BIK/Pensions (1)

(Income form Irish employments, offices (incl. directorships) pensions etc., income from foreign offices or employments attributable to the duties of those offices and employment

Personal Details
Self-Employed Income
Irish Rental Income
PAYE/BIK/Pensions (1)
PAYE/BIK/Pensions (2)
Foreign Income
Irish Other Income
Exempt Income
Charges & Deductions
Personal Tax Credits
Restriction of Reliefs
Other Codes
Calculate
Capital Gains
Chargeable Assets
Capital Acquisitions
Property Based Incentives
Notes

If you are claiming SARP relief, please state:

Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)	€ 508000
Amount of SARP relief claimed through payroll or now claimed on this Form 11	€ 129900
Amount of income from employment after deduction of SARP relief claimed	€
Has SARP relief been granted through payroll by your employer?	☐ Yes ☑ No
If the employment was not for a full year, state the number of days for which you were entitled to the relief	
Temporary Wage Subsidy Scheme Payments received for this employment	€ 0

Total Gross Pay:

€530,000

Specified Amount (A – B) x 30% =

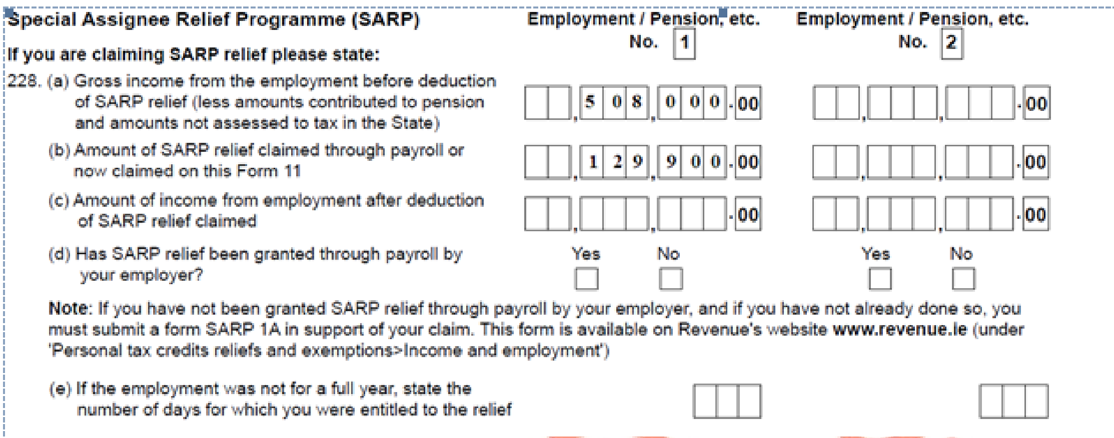
A = €508,000

B = €75,000

(€508,000 - €75,000) x 30% = €129,900

Figure 1: SARP details on Form 11 (ROS)

Form 11 (Paper) entries when claiming SARP - Return due by 31 October



Special Assignee Relief Programme (SARP)

If you are claiming SARP relief please state:

	Employment / Pension, etc. No. 1	Employment / Pension, etc. No. 2
228. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)	508,000.00	.00
(b) Amount of SARP relief claimed through payroll or now claimed on this Form 11	129,900.00	.00
(c) Amount of income from employment after deduction of SARP relief claimed	.00	.00
(d) Has SARP relief been granted through payroll by your employer?	Yes ☐ No ☐	Yes ☐ No ☐

Note: If you have not been granted SARP relief through payroll by your employer, and if you have not already done so, you must submit a form SARP 1A in support of your claim. This form is available on Revenue's website **www.revenue.ie** (under 'Personal tax credits reliefs and exemptions>Income and employment')

(e) If the employment was not for a full year, state the number of days for which you were entitled to the relief		

Figure 2: SARP details on Form 11 (paper)

Employer Return: ABC Ltd is obliged to complete and submit a SARP Employer Return by 23 February 2023.**This should be completed as per the example below:**

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

Employer Registration Number 0 0 8 2 5 9 2 3 D
Remember to quote this number in all correspondence or when calling at the company's Revenue office

Employer Name / Address
A.B.C. Ltd.,
2 Green Street,
Dublin 1.

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

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: J Smith
Date (DD / MM / YYYY): 20/02/2023
Capacity of Signatory: Secretary
Name of Company: A B C L T D
Telephone No.:

Contact Details (in case of query about this return)

Agent's TAIN:
Contact Name: J O H N S M I T H
Client's Ref.:
Telephone No.: 01-72011
E-mail: johnsmith@acc.com

RPC016009_EN_WB_L_1

1

Figure 3: SARP Employer Return, employer details

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

Name	Tick ☑ box if this is 1st year employee availed of relief under SARP	If not the 1st, state which year relief being claimed 2nd - 5th	PPSN	Nationality	The country in which the employee worked for the employer prior to his or her first arrival in the State	Job title and brief description of the role of the employee while availing of SARP relief
Leo Donu	✓		1234567T	Portuguese	Portugal	IT Engineer - Updating Data
Pat O'Reilly		3	9999999U	Irish	Italy	Financial Advisor

Figure 4: SARP Employer Return, employee details & SARP claim details

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
Leo Donu	1234567T	€ 508,000.00	Yes	€ 129,900.00	No	€ 4,800.00	1	€ 9,000.00	€ 0.00	2
Pat O'Reilly	9999999U	€ 270,000.00	No	€	No	€ 0.00	0	€ 0.00	€ 0.00	0
		€		€		€		€	€	
		€		€		€		€	€	
		€		€		€		€	€	
		€		€		€		€	€	
		€		€		€		€	€	
		€		€		€		€	€	
		€		€		€		€	€	
		€		€		€		€	€	

Increase in the number of employees in the company as a result of the operation of SARP relief * 20

Number of employees retained by the company as a result of the operation of SARP relief * 22

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

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

SARP Employer Return 2022

3

Figure 5: SARP employer return, SARP claim details & employer numbers

Form SARP 1A

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

Relief under the Special Assignee Relief Programme (SARP)

Part C should only be completed for claims to grant SARP relief through the PAYE system. Please read the notes on page 3 and 4 **before** completing this form.

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	Leo Donu
2.	Address of relevant employee (include Eircode, if known)	1 The Park, Dublin 2.
3.	PPSN of relevant employee (see administrative note 1)	1 2 3 4 5 6 7 T
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	A.B.C. Inc Portugal
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 ☒ NO ☐
6.	Did the relevant employee perform duties of employment for the relevant employer, as at 4 above, **outside the State** for a minimum period of 6 months prior to arrival in the State?	YES ☒ NO ☐
7(a).	Name and address of the company for whom the relevant employee performs duties of employment in the State	A.B.C. Ltd, 2 Green St, Dublin 1.
7(b).	Has the relevant employee registered this employment with Revenue? (See administrative note 2 and 3)	YES ☒ NO ☐
8(a).	The date (DD/MM/YYYY) relevant employee first arrived in the State to perform duties of employment in the State	08/01/2021
8(b).	The date (DD/MM/YYYY) relevant employee first performed duties of employment in the State	11/01/2021
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 ☒ NO ☐ YES ☐ NO ☐
9.	The expected duration that the relevant employee will perform duties of employment in the State	5 Years
10.	Is the relevant income €75,000 or more per annum (or the annualised equivalent) i.e. relevant employee's basic salary before benefits, bonuses, commissions, share based remuneration?	YES ☒ NO ☐

Figure 6: Form SARP 1A, Part A

PART B

Certification by employer

I certify on behalf of A.B.C. Ltd -- [insert company name] that -- [insert relevant employee name]

(a) was a full time employee of A.B.C Inc Portugal ---------------------- [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 08/01/2021 ---------------------------- [insert date] at the request of A.B.C. Ltd ---------------------------- [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[1].

Signed:	J. Smith	Capacity of signatory:	Secretary
Name:	JOHN SMITH		
Telephone:	01-72011	E-mail:	johnsmith@acc.com
Company Tax Reference Number:	0 0 8 2 5 9 2 3 D	Date:	20/01/2021

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 A.B.C. Ltd -- [insert company name] for permission to grant relief under SARP to Leo Donu ---------------------------- [insert employee's name] by way of non-deduction of tax under the Pay As You Earn system.

Signed:	J. Smith	Capacity of signatory:	Secretary
Name:	JOHN SMITH		
Telephone:	01-72011	E-mail:	johnsmith@acc.com
Company Tax Reference Number:	0 0 8 2 5 9 2 3 D	Date:	20/01/2021

[1] Notifications regarding a change in the employee's circumstances should be sent in writing.

Figure 7: Form SARP 1A, Part B and Part C

Appendix 3 – Form SARP 1A - for arrivals to the State on or after 1 January 2023

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 ☐ NO ☐
6.	Did the relevant employee perform duties of employment for the relevant employer, as at 4 above, **outside the State** for a minimum period of 6 months prior to arrival in the State?	YES ☐ NO ☐
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 ☐ NO ☐
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 ☐ NO ☐ YES ☐ NO ☐
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 ☐ NO ☐

Figure 8: Form SARP 1A for new arrivals to the State from 1 January 2023, Part A

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; ☐

(x 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[1].

Signed:		Capacity of signatory:	
Name:	BLOCK CAPITALS		
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:	BLOCK CAPITALS		
Telephone:		E-mail:	
Company Tax Reference Number:		Date:	

[1] Notifications regarding a change in the employee's circumstances should be sent in writing.

Figure: Form SARP 1A for new arrivals to the State from 1 January 2023, Part B and Part C

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[…]