

Guide to the online SARP 1A and SARP Employer Return (eSARP)

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

Document last updated December 2023

Contents

Part 1 – About this Guide	3
Getting Started	3
Registering for ROS and MyAccount	4
How to register for ROS	4
Accessing the eSARP Portal using ROS	5
Part 2 - Completing the Online Form SARP 1A	6
Information Relating to Relevant Employee	6
Relevant Employer Details.....	8
Employer in State Details.....	9
Relevant Employee Arrival Details	10
Relevant Employee Employment Details	11
Summary, Certify and Submit.....	11
Part 3 - Completing the SARP Employer Return	15
Return Tax Year Selection.....	15
Employee Selection	17
Summary Screen.....	22
Part 4 - Managing your Submissions	23
Appendix A	25
SARP Employer Return CSV Template Guide.....	25

Part 1 – About this Guide

The purpose of this guide is to assist individuals in the navigation of the new eSARP portal and show how to complete, certify and submit the online SARP 1A and submit the annual SARP Employer Return.

Getting Started

The eforms SARP 1A and SARP Employer Return can only be completed through the [Revenue Online Service](#) (ROS).

Agents acting on behalf of employers must complete the eSARP forms using a digital certificate. To grant access to the eSARP portal on ROS employers must give permission to their agent to access the “Global Mobility” functionality under PAYE/PRSI. More information on this is available in the TDM [Guidelines for Agents or Advisors acting on behalf of taxpayers](#).

Where employers are non e-enabled

The eSARP portal is Revenue’s preferred method of administering and managing SARP from 1 January 2024. In cases where a relevant employer or associated company is unable to provide certification through the online portal, this may be done using a paper Form SARP 1A. To make a request for a paper version of the Form SARP 1A, the relevant employer or associated company should write to:

National SARP Unit
9/15 Upper O’Connell St
Dublin 1
D01 YT32

When making a request for a paper Form SARP 1A, the following details should be provided to the National SARP Unit:

- Name of the relevant assignee
- Address and PPSN (if known)
- The date relevant employee first arrived in the State to perform duties of employment in the State
- Name and address of the company for whom the relevant employee performs duties of employment in the State

A paper version of the 2023 SARP Employer Return can also be obtained by writing to the National SARP Unit at the above address.

Registering for ROS and MyAccount

How to register for ROS

To register for ROS go to www.ROS.ie and complete the following three steps:

Step 1: Apply for your ROS Access Number (RAN).

After successful completion of Step 1, a letter will be issued to you with your personal ROS access number. This number will enable you to proceed to step 2.

Step 2: Apply for your Digital Certificate

Employers should apply for a full digital certificate. As stated above, agents acting on behalf of an employer will require access to the “Global Mobility” functionality to access the eSARP portal. More information on this is available in the TDM [Guidelines for Agents or Advisors acting on behalf of taxpayers](#).

Step 3: Retrieve your Digital Certificate

Download and save the digital certificate to your device.

More information on how to register for ROS is available at www.revenue.ie/en/online-services/support/ros-help/index.aspx or by contacting the ROS Helpdesk on 01 738 3699.

Accessing the eSARP Portal using ROS

Log into ROS and go to the 'Other Services' section in the 'My Services' area of ROS. The eSARP portal can be launched from here by clicking on 'eSARP'.

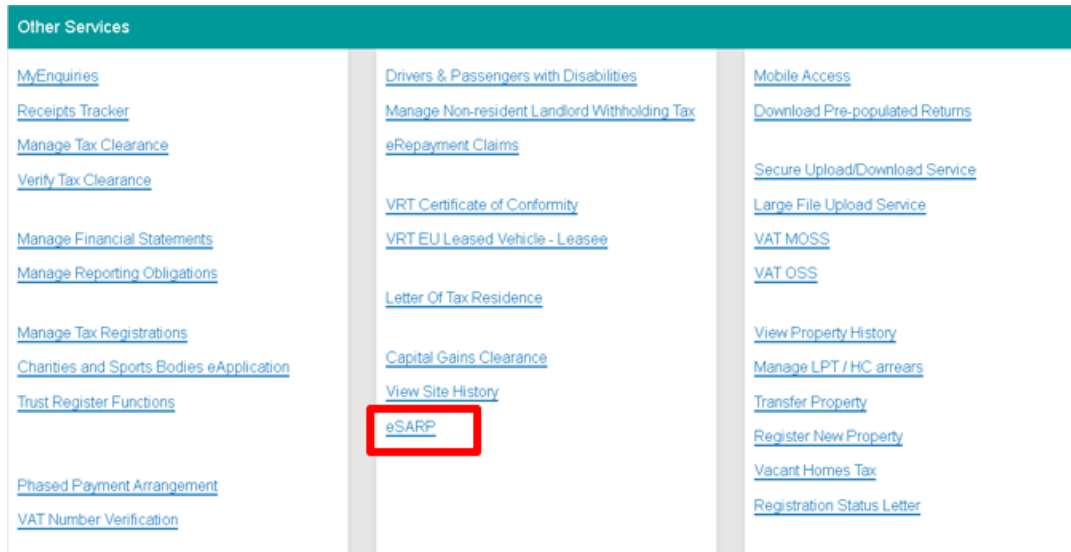


Figure 1: ROS – Other Services screen

On launching the eSARP portal you will be presented with the following options:

- Submit new Form SARP 1A or SARP Employer Returns
- Manage previous submissions
 - To check the status of your previously submitted form(s)
 - To view or edit previously submitted SARP 1A forms or SARP Employer Returns
 - To complete applications that were partially saved, but not submitted

Special Assignee Relief Programme (SARP)

Special Assignee Relief Programme (SARP) Services

New form submissions

This service allows you to submit new SARP 1A Forms and SARP Employer Returns.

SARP 1A

Or

SARP Employer Return

Manage previous submissions

You can check the status of your previously submitted application(s) and view the details here. This option can also be used in certain circumstances to edit your applications and complete applications that were partially saved, but not certified and submitted.

[Manage previous submissions](#)

Figure 2: Welcome Screen

Part 2 - Completing the Online Form SARP 1A Information Relating to Relevant Employee

In this section enter the following details in respect of the relevant employee:

1. PPSN of the relevant employee:

Enter the Personal Public Service Number (PPSN) of the relevant employee. The PPSN is a mandatory requirement and where a PPSN is not available please contact 'Client Identity Services' in the [Department of Social Protection](#) directly on 071 967 2616, or by email at cis@welfare.ie. Please note that a PPSN containing "W" as a second letter is not acceptable and a new number must be obtained. A new PPSN can be obtained by contacting Client Identity Services in the Department of Social Protection at the number provided above.

PPSN not available

Please tick this box if you do not have the PPSN of the relevant employee.

You can still complete and submit the Form SARP 1A without the PPSN, however, it will not be considered certified in accordance with section 825C(2AA)(f) Taxes Consolidation Act 1997 until the PPSN has been added to the Form SARP 1A and the form is successfully 'Certified and Submitted' to Revenue through ROS.

[← Back](#)

Form SARP 1A

- Relevant employee
- Relevant employer
- Employer in State
- Relevant employee arrival
- Relevant employee employment
- Summary, certify and submit

Certification by employer under Section 825C of the Taxes Consolidation Act 1997 Relief under the Special Assignee Relief Programme (SARP)

All questions on this form must be completed.

PPSN of relevant employee: i

PPSN not available

Please enter the name and address of the relevant employee (include Eircode, if known): i

Forename

Surname

Address 1

Address 2

Figure 3: Relevant Employee screen 1

2. Relevant employee's name
3. Relevant employee's address in the State
4. Relevant employee's nationality
5. The country where the relevant employee was a full-time employee prior to their arrival in the State
6. Relevant employee's job title

Address 3

City

Nationality

Job Title

Address 4

Eircode/Zip code

Country

Figure 4: Relevant Employee screen 2

Relevant Employer Details

In this section enter details in respect of the relevant employer where the relevant employee was employed full time prior to their arrival in the State.

1. Relevant employer's name
2. Relevant employer's address

← Back

Form SARP 1A

Relevant employer details

■ Relevant employee

□ **Relevant employer**

□ Employer in State

□ Relevant employee arrival

□ Relevant employee employment

□ Summary, certify and submit

Please enter the name and address of the relevant employer where the relevant employee was a full time employee prior to their arrival in the State: ⓘ

Relevant employer name

Address 1

Address 2

Address 3

Address 4

City

Country

Select Country

Figure 5: Relevant Employer screen 1

3. Confirm by ticking Yes or No, that the relevant employee was a full-time employee of the relevant employer for a minimum period of 6 months prior to their arrival in the State.
5. Confirm by ticking Yes or No, that the relevant employee performed duties of employment for the relevant employer, outside the State, for a minimum period of 6 months prior to their arrival in the State.

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

Did the relevant employee perform duties of employment for the relevant employer, outside the State for a minimum period of 6 months prior to arrival in the State?

Yes

No

Cancel Save & Close Continue

Figure 6: Relevant Employer screen 2

Employer in State Details

In this section enter details in respect of the employer in the State for whom the relevant employee performs their duties of employment.

1. Name of the employer in State (This field will be prepopulated)
2. Address of the employer in State (This field will be prepopulated)

← Back

- Relevant employee
- Relevant employer
- **Employer in State**
- Relevant employee arrival
- Relevant employee employment
- Summary, certify and submit

Form SARP 1A

Employer in State details

Name and address of the company for whom the relevant employee performs duties of employment in the State.

Employer name	Employer registration number
<input type="text"/>	<input type="text"/>
Address 1	Address 2
<input type="text"/>	<input type="text"/>
Address 3	Address 4
<input type="text"/>	<input type="text"/>
City	Eircode
<input type="text"/>	<input type="text"/>

Figure 7: Employer in State screen 1

3. HR contact name
4. HR contact address
5. HR contact phone number
6. HR contact email address
7. If the HR contact cannot be contacted at the employer's address in the State, please provide a separate address.

Please provide HR contact details for the employer:

Forename	Surname
<input type="text"/>	<input type="text"/>
Telephone	Email
<input type="text"/>	<input type="text"/>

Can this individual be contacted at the above address?

Yes

No

✕ Cancel Save & Close Continue →

Figure 8: Employer in State screen 2

Relevant Employee Arrival Details

In this section enter details in respect of the relevant employee’s arrival in the State and residency intention.

1. Date relevant employee arrived in the State
2. Date relevant employee first performed duties of employment in the State

The screenshot shows a web form titled "Form SARP 1A" with the sub-heading "Relevant employee arrival details". On the left is a navigation menu with a "Back" link and several menu items, with "Relevant employee arrival" selected. The main content area contains two date input fields. The first field is labeled "The date (DD/MM/YYYY) relevant employee first arrived in the State to perform duties of employment in the State:" and contains the date "07/11/2023". The second field is labeled "The date (DD/MM/YYYY) relevant employee first performed duties of employment in the State:" and contains the date "08/11/2023".

Figure 9: Relevant Employee Arrival screen 1

3. Indicate if relevant employee will be resident in year of arrival
4. Indicate if relevant employee will elect to be resident in year of arrival

The screenshot shows the continuation of the form. It asks "Indicate if relevant employee will be tax resident in the State for the year of arrival:" with an information icon. Below are two radio button options: "Yes" and "No", with "No" selected. The next question is "Is relevant employee electing to be treated as tax resident in the State for the year of arrival:". Below are two radio button options: "Yes" and "No", with "Yes" selected and highlighted by a red box. At the bottom are three buttons: "Cancel", "Save & Close", and "Continue".

Figure 10: Relevant Employee Arrival screen 2

Relevant Employee Employment Details

In this section enter details in respect of the relevant employee’s employment in the State.

1. The expected duration of the employment in the State
2. Indicate if the relevant income will be €100,000 or more (or the annualised equivalent)
3. Confirm if you wish for SARP relief to be granted by non-deduction through PAYE system

The screenshot shows a web form titled 'Form SARP 1A' with the sub-heading 'Relevant employee employment details'. On the left is a navigation menu with options: '← Back', 'Relevant employee', 'Relevant employer', 'Employer in State', 'Relevant employee arrival', 'Relevant employee employment' (selected), and 'Summary, certify and submit'. The main content area contains three questions:

- Question 1: 'The expected duration that the relevant employee will perform duties of employment in the State:' followed by a dropdown menu showing 'Please Select'.
- Question 2: '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 or share based remuneration?' with an information icon. Below are radio buttons for 'Yes' and 'No'.
- Question 3: 'Does the relevant employer wish to apply for permission to grant SARP relief by way of non-deduction of tax under the Pay As You Earn system?' with radio buttons for 'Yes' and 'No'.

Figure 11: Relevant Employee Employment screen 1

Summary, Certify and Submit

This section will display the summary of details entered on the SARP 1A and give an opportunity to edit these details.

1. Employer details
2. Employee details

The screenshot shows a web form titled 'Summary' with the sub-heading 'Special assignee relief programme (SARP)'. On the left is a navigation menu with options: '← Back', 'Relevant employee', 'Relevant employer', 'Employer in State', 'Relevant employee arrival', 'Relevant employee employment' (selected), and 'Summary, certify and submit' (selected). The main content area displays two summary sections:

- Employee details** (with an 'Edit' link):

Name:
Address:
Eircode:
Nationality:
Job Title:
- Employer details** (with an 'Edit' link):

Name:
Address:
Employed for 6 months: Yes
Performed duties for 6 months: Yes

Figure 12: Summary screen 1

3. Employer in State details
4. Employee arrival details
5. Employer employment details

Employer in State Details	Edit
Employer registration number:	
Name:	
Address:	
HR Name:	
Telephone:	
Email:	

Employee arrival details	Edit
Arrival date in State:	07/11/2023
Employment performed duties date:	08/11/2023
Tax resident for the year of arrival:	No
Electing to be treated as tax resident for the year of arrival:	Yes

Figure 13: Summary screen 2

Please note if you do not have the PPSN of the relevant employee you can still complete and submit the Form SARP 1A. However, it will not be considered certified in accordance with s825C(2AA)(f) Taxes Consolidation Act 1997.

Employee employment details	Edit
Expected duration:	1-3 years
Salary exceeds €100,000:	Yes
PAYE deductions:	Yes

I confirm that the information in this form is true and correct (tick box)

I certify, by clicking the certify and submit button and successfully submitting this application to Revenue, on behalf of the relevant employer that the above named employee meets all the legislative conditions set out in section 825C(2AA) TCA 1997 paragraphs (a-d) and the employer or associated company has complied with Regulation 17(2) of the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018).]

On the successful submission of this form, the certification date will generate for this application.
Please note that you can submit your form SARP 1A without the PPSN. However, the form will not be considered to be fully certified in accordance with section 825C(2AA) TCA 1997 until the PPSN has been provided for the Relevant Employee.

Figure 14: Summary screen 3

When the PPSN of the relevant employee has been included on the form, you will then have the option to 'Certify and Submit' the form. Note the different options to submit the form from the above image (Figure 14) to the image at Figure 15 on the next page.

Employee employment details	Edit
Expected duration: 1-3 years	
Salary exceeds €100,000: Yes	
PAYE deductions: Yes	

I confirm that the information in this form is true and correct (tick box)

I certify, by clicking the certify and submit button and successfully submitting this application to Revenue, on behalf of the relevant employer that the above named employee meets all the legislative conditions set out in section 825C(2AA) TCA 1997 paragraphs (a-d) and the employer or associated company has complied with Regulation 17(2) of the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018).]

On the successful submission of this form, the certification date will generate for this application.

Figure 15: Summary screen 4

Before clicking the ‘Certify and Submit’ button. A user has the option to print the Summary screen to create a paper record of the form for their own records. The printout allows the user to have the Summary screen signed and dated. Please note that signing and dating a print out of the Summary screen does not constitute the certification of the SARP 1A in accordance with section 825C(2AA)(f) TCA 1997. The printed document contains wording confirming this. This wording is shown in Figure 16 below.

Signed: _____

Date: _____

This document is solely for the employer/agents records. A certification for the purposes of section 825C(2AA)(f) TCA 1997 does not occur when this document is signed by the employer or associated entity. To meet this legislative requirement, the online SARP 1A eform must be fully completed, Certified and Submitted and confirmation obtained stating this process has been completed successfully.

Figure 16: SARP 1A Print Screen Wording

When you click the ‘Certify and Submit’ button, you will receive a message informing you that the form has been successfully submitted to Revenue and the certification date is now available to view on the Summary screen.

Special Assignee Relief Programme (SARP)

Thank you!

You have successfully submitted this Form SARP 1A. The certification date for this application can now be viewed on the Summary screen.

✕ SARP home

Figure 17: SARP 1A Successful Submission screen

The certification date can be viewed on the Summary screen as shown below in Figure 18.

Employee employment details	View
Expected duration: 1-3 years	
Salary exceeds €100,000: Yes	
PAYE deductions: Yes	

I certify, by clicking the certify and submit button and successfully submitting this application to Revenue, on behalf of the relevant employer that the above named employee meets all the legislative conditions set out in section 825C(2AA) TCA 1997 paragraphs (a-d) and the employer or associated company has complied with Regulation 17(2) of the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018).]

On the successful submission of this form, the certification date will generate for this application.

Certified Date: 17/11/2023


 **Print page**

Figure 18: SARP 1A Certification Date Summary screen

Part 3 - Completing the SARP Employer Return

Return Tax Year Selection

To facilitate employers with a large number of employees that have availed of SARP relief, the SARP Employer Return can be completed in two different ways.

1. By manually entering the details of each employee on the return
2. By uploading a CSV template with all of the employee details.

On the home screen of the SARP Employer Return, select 'here' as shown in the image below, to download the CSV template.

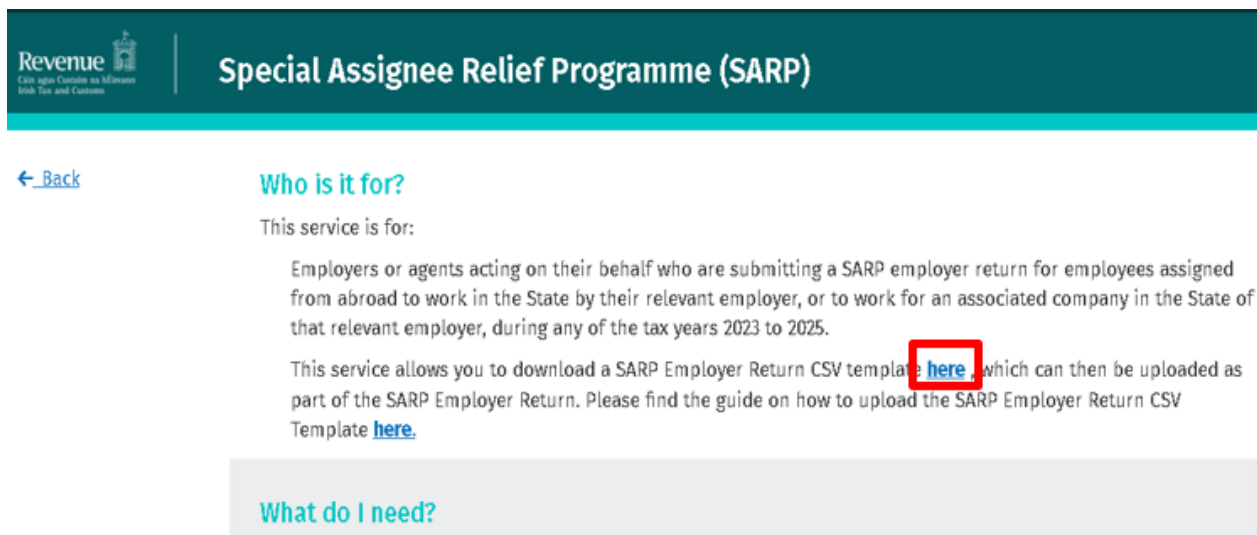


Figure 19: SARP Employer Return Home screen 1

When you click on the link titled 'here', you are brought to the screen shown at Figure 20. Select the year for the SARP Employer Return that you wish to complete. Then click 'Download CSV'. When the CSV Template has downloaded, select 'SARP Home'.

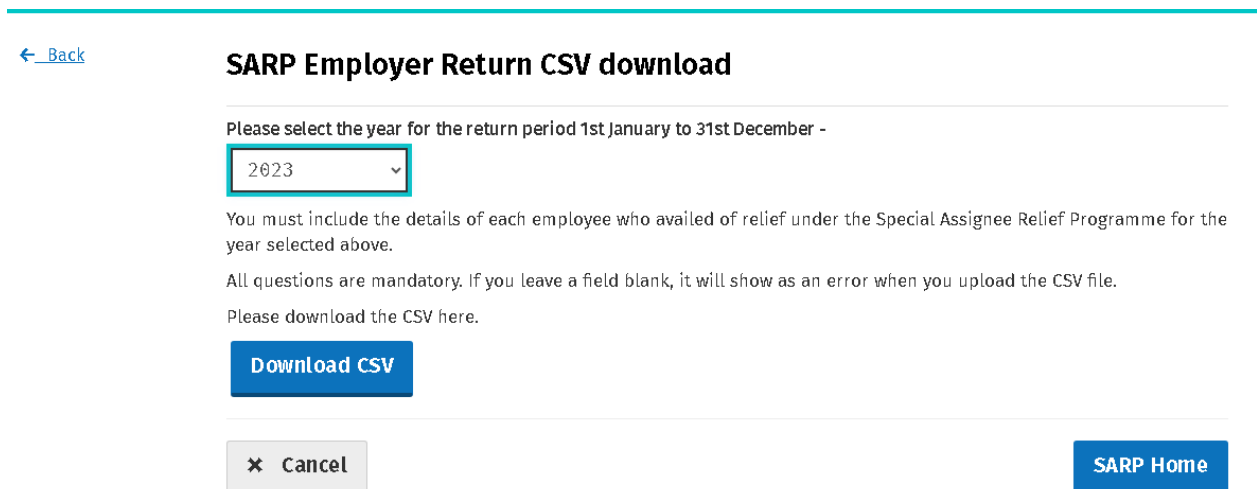


Figure 20: SARP Employer Return CSV Download screen

What do I need?

To complete this service you will need:

- 1 Name, PPSN, nationality and job title of relevant employee
- 2 Gross employment income of relevant employee
- 3 Details of SARP claim via payroll (if applicable)
- 4 Details of home leave trip costs of relevant employee (if applicable)
- 5 Details of school fees (if applicable)
- 6 Cessation date of employee (if applicable)

How long does it take?

About 10 minutes for most people. Some people may have more or less questions to answer.

- 1 **Section one**
CSV download template (if applicable)
- 2 **Section two**
Completed CSV template (if applicable)
- 3 **Section three**
Relevant employee selection
- 4 **Section four**
Summary and submit

[Start](#)

Figure 21: SARP Employer Return Home screen 2

1. Select the year for the return period
2. Upload completed CSV template (if applicable)

[← Back](#)

- Return tax year selection
- Employee selection
- Summary

Form SARP employer return

This is a return for employers of employees who availed of relief under the Special Assignee Relief Programme (SARP) Section 825C Taxes Consolidation Act 1997

Please select the year for the return period 1st January to 31st December -

2023

This is a required field.

Please tick this box if you wish to upload Employer Return CSV file

Drop files here to upload, or

[Click to browse for a file](#)

You are hereby required to prepare and deliver a return, for the period 1 January 2023 to 31 December 2023, in respect of all employees who availed of SARP (whether through payroll or otherwise). Please include employees who ceased employment with your company during the selected year.

The legislative deadline for filing this application is 23 February 2024

Note: Employers must select the employee to be added to the return. If an employee has ceased employment with your company in the selected return period, please select the employee and enter their cessation date.

Figure 22: SARP Employer Return Filing Year and CSV Upload Screen

3. Enter the increase in the number of employees as a result of SARP
4. Enter the number of employees retained as a result of SARP

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

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

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

✕ Cancel

Save & Close 🗑️

Continue →

Figure 23: SARP Employer Return Filing Year and CSV Upload screen 2

Employee Selection

This section will show all relevant employees that have been approved to claim SARP relief as per Revenue records. An approved relevant employee can be added to the return by selecting 'Add to return'.

[← Back](#)

Return tax year selection

Employee selection

Summary

Form SARP employer return

This is a return for employers of employees who availed of relief under the Special Assignee Relief Programme (SARP) Section 825C Taxes Consolidation Act 1997

This screen will prepopulate with all employees in your company that have been approved by Revenue for SARP for the selected return year.

Please select the employees you wish to add to your Employer Return by clicking "Add to return" in the right hand column.

If an employee in your company availed of SARP relief but is not available on the list below, please click "Add new employee to return".

When you have successfully added an employee to your return, their details will show in the SARP Employer Return - List of employees successfully uploaded to return.

Employer Return – List of employees approved for SARP as per Revenue records

Please confirm that all details are correct in the list below before submission ⓘ

Display records per page

Search

PPSH	Name	Nationality	Country	Title	Action
					Add to return

Showing page 1 of 1

Previous **1** Next

Figure 24: SARP Employer Return Employee Selection screen 1

If an employee has been approved to claim SARP relief but has not appeared on the pre-populated list as per Revenue records, the relevant employee can be added by selecting 'Add new employee to return'.

[← Back](#)

- Return tax year selection
- Employee selection**
- Summary

Form SARP employer return

This is a return for employers of employees who availed of relief under the Special Assignee Relief Programme (SARP) Section 825C Taxes Consolidation Act 1997

This screen will prepopulate with all employees in your company that have been approved by Revenue for SARP for the selected return year.

Please select the employees you wish to add to your Employer Return by clicking "Add to return" in the right hand column.

If an employee in your company availed of SARP relief but is not available on the list below, please click "Add new employee to return".

When you have successfully added an employee to your return, their details will show in the SARP Employer Return - List of employees successfully uploaded to return.

Employer Return – List of employees approved for SARP as per Revenue records

Please confirm that all details are correct in the list below before submission [i](#)

Display records per page Search

PPSN	Name	Nationality	Country	Title	Action
					Add to return

Showing page 1 of 1 Previous **1** Next

Add new employee to return

Figure 25: SARP Employer Return Employee Selection screen 2

After selecting 'Add to return' or 'Add new employee to return', you will then need to enter the following details for the relevant employee:

1. PPSN, name, job title, nationality. Note a field may already be prepopulated if the employee has already been approved by Revenue.
2. Tick if this is the first year the employee availed of this relief. If not, please select the number of years that relevant employee has claimed SARP
3. Enter income from employment before the deduction of SARP relief

[← Back](#)

Form SARP employer return

Employee details

All fields are mandatory

Please select 'add to return' when you have answered all of the questions for this employee.

PPSN

Employee name

Job title

Nationality

This is the first year employee availed of relief under SARP

If not the 1st, state which year relief being claimed 2nd-5th

Gross income from the employment before the deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the state)?

Figure 26: SARP Employer Return Employee Details screen 1

4. Confirm by clicking Yes or No, if SARP relief has been claimed through payroll
5. Confirm by clicking Yes or No, if a tax equalisation arrangement applied to this employment
6. Confirm by clicking Yes or No, if relevant employee availed of any allowable expenses under section 825C TCA 1997
7. Confirm by clicking Yes or No, if relevant employee ceased employment in the return period

Was SARP relief claimed through payroll?

Yes

No

Did a tax equalisation arrangement apply to the employment income?

Yes

No

Did this employee avail of any allowable expenses under s825C TCA 1997 this year?

Yes

No

Did this employee cease their employment with your company in the period this return relates to? i

Yes

No

Figure 27: SARP Employer Return Employee Details screen 2

Based on the answers provided you may be required to answer additional questions.

Did this employee avail of any allowable expenses under s825C TCA 1997 this year?

Yes

No

Costs associated with an annual return trip to the country of residence or nationality for self and / or family (S. 825C(6)(a)) TCA 1997?

€

Number of people traveling?

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)) TCA 1997?

€

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?

Figure 28: SARP Employer Return Employee Details screen 3

When all the information has been entered for the relevant employee, click 'Add to return'.

Did this employee avail of any allowable expenses under s825C TCA 1997 this year?

Yes

No

Did this employee cease their employment with your company in the period this return relates to? i

Yes

No

Date of cessation

13/09/2023 🗓

Add to return →

Figure 29: SARP Employer Return Employee Details screen 4

When a relevant employee has been successfully added to the SARP Employer Return, they will move from the “List of employees approved for SARP as per Revenue records” section to the “List of employees successfully uploaded to return” section.

Employer Return – List of employees approved for SARP as per Revenue records

Please confirm that all details are correct in the list below before submission i

Display 10 records per page Search

PPSN	Name	Nationality	Country	Title	Action
No forms found or all forms added					

No forms available Previous Next

Add new employee to return

SARP Employer Return – List of employees successfully uploaded to return

Display 10 records per page Search

PPSN	Gross	Claimed In Payroll	SARP Claimed	Equalisation	Annual Trip	Number Travelling	Fees Paid	Fees Subject to TAX	No. Children	Action
[REDACTED]	€123,000.00	No		Yes						Undo Edit

Showing page 1 of 1 Previous **1** Next

Figure 30: SARP Employer Return List of Employees Successfully Uploaded to Return

When you have finished adding employees to the SARP Employer Return. Click ‘Continue’.

Summary Screen

This section will display the summary of details entered on the SARP Employer Return and give an opportunity to edit these details.

[← Back](#)

- Return tax year selection
- Employee selection
- Summary**

Form SARP employer return

This is a return for employers of employees who availed of relief under the Special Assignee Relief Programme (SARP) Section 825C Taxes Consolidation Act 1997

This screen shows a list of all the employees that you have added to your return.
Please review the below summary to ensure all the details are correct.
Please tick the declaration at the bottom of the screen and "Submit" your application to Revenue.
Note: Please click "Details" for each employee to ensure that the required information has been provided and is correct.

SARP employer returns for employee list

Display records per page Search

PPSN	Name	Nationality	Country	Title	Action
[REDACTED]	John Doe	Irish		Team lead	Details

Showing page 1 of 1 Previous **1** Next

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 2023 to 31 December 2023 in accordance with the provisions of the Taxes Consolidation Act 1997.

Figure 31: SARP Employer Return Summary screen

When you click the Submit button, you will receive a message informing you that the return has been successfully submitted to Revenue.

Special Assignee Relief Programme (SARP)

Thank you!

You have successfully submitted your SARP Employer Return.

Figure 32: SARP Employer Return Submission screen

Part 4 - Managing your Submissions

If you have previously submitted a Form SARP 1A or SARP Employer Return to Revenue through the eSARP portal, you can view the status of these forms and make changes where necessary. These submissions can be viewed when you click on 'Manage previous submissions' on the eSARP home screen. You will then be brought to the screen shown in Figure 33.

Special Assignee Relief Programme (SARP)

Manage Submissions

This screen allows you to view and edit SARP submissions.

Display 10 records per page Search

Form	Employee PPSN	Employer Reg	Name	Status	Action
Employer Return		0 [REDACTED]		Submitted	Edit or View
SARP 1A	[REDACTED]	0 [REDACTED]		Certified	View
SARP 1A	[REDACTED]	0 [REDACTED]		Certified	View
SARP 1A	[REDACTED]	[REDACTED]		Certified	View

Showing page 1 of 1 Previous **1** Next

Figure 33: Manage Previous Submissions screen

Depending on the form you have submitted and the stage it is at, a different status will show in the status column. The different statuses and what they mean are shown in the below table.

Form Status Table

Form Name	Status	Status Description	Available Functions
SARP 1A	Pending	The SARP1A has been saved prior to submission.	View, Edit
SARP 1A	Submitted	The SARP1A has been submitted without a PPSN and is not considered certified in accordance with section 825C(2AA)	View, Edit

		Taxes Consolidation Act 1997.	
SARP 1A	Certified	The SARP 1A has been successfully submitted and certified to Revenue in accordance with section 825C(2AA) Taxes Consolidation Act 1997.	View
SARP 1A	Approved	The SARP 1A has been approved by Revenue.	View
SARP 1A	Rejected	The SARP 1A has been rejected by Revenue.	View
SARP Employer Return	Pending	The SARP Employer Return has been saved prior to submission.	View, Edit
SARP Employer Return	Submitted	The SARP Employer Return has been successfully submitted to Revenue.	View, Edit
SARP Employer Return	Reviewed	The SARP Employer Return has been reviewed and accepted by Revenue.	View, Edit

Table 1: SARP Form Status

Appendix A

SARP Employer Return CSV Template Guide

The below table provides:

1. Guidance on the text used in each column heading on the SARP Employer Return CSV template
2. Details of the full text of the related question the column refers to; and,
3. The expected input type for each column.

The CSV will prepopulate the first 5 columns (highlighted in yellow below) with the details of any employee that has had a Form SARP 1A submitted to and approved by Revenue that is still within the allowable 5 years of SARP relief.

If an individual's name, nationality, or job title have changed since the original Form SARP 1A submission, please update the relevant column.

Once the CSV template has been completed, you can upload the CSV via the eSARP portal. Please note that on the successful submission of a SARP Employer Return with a valid CSV upload, the option for further CSV uploads will no longer be available and any further updates can only be made on the relevant SARP Employer Return screens.

Note: If the SARP Employer Return has been partially saved with a CSV template upload and an updated CSV template is uploaded, the original CSV template will be overwritten and the most recent CSV template will be used for the SARP Employer Return.

CSV column heading	Related question	Expected input type
PPSN	Employee's PPSN	Valid PPSN
NAME	Employee's name	alphabetic
NATIONALITY	Employee's nationality	alphabetic
COUNTRY	The country in which the employee worked for the employer prior to his or her first arrival in the State	alphabetic
JOB TITLE	Job title and brief description of the role of the employee while availing of SARP relief	alphabetic
GROSS PAYMENT	Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)	Euro amount
FIRST YEAR OF RELIEF	1st year employee availed of relief under SARP	Yes/No If "No" is input, then the question below is required
YEAR OF RELIEF IF NOT FIRST	If not the 1st, state which year relief being claimed 2nd - 5th	Numeric
RELIEF CLAIMED THROUGH PAYROLL	Was SARP relief claimed through payroll?	Yes/No
AMOUNT CLAIMED	Please state the amount of SARP relief claimed.	Euro amount
TAX EQUALISATION POLICY (Y/N)	Did a tax equalisation arrangement	Yes/No

	apply to the employment income?	
ALLOWABLE EXPENSES UNDER s825C TCA 1997 (Y/N)	Did this employee avail of any allowable expenses under s.825C TCA 1997 this year?	Yes/No If "Yes" is input, then the questions below are required
ANNUAL TRIP COST	Costs associated with an annual return trip to the country of residence or nationality for self and / or family (s.825C(6)(a)) TCA 1997.	Euro amount
NUMBER OF PEOPLE TRAVELLING	Number of people traveling	Numeric
SCHOOL FEES PAID	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)) TCA 1997.	Euro amount
SCHOOL FEES PAID IN EXCESS	Amount of school fees paid or reimbursed by employer in excess of threshold and subject to tax	Euro amount
NUMBER OF CHILDREN	Number of children for which school fees are paid or reimbursed by employer	Numeric
DID EMPLOYEE CEASE DURING PERIOD THIS RETURN RELATES TO (Y/N)	Did this employee cease their employment with your company in the period this return relates to?	Yes/No If "Yes" is input, then the question below is required
DATE OF CESSATION	Date of cessation	Date