eSARP Development



Introduction

- New eSARP Portal scheduled to go live on ROS on 01/01/2024
- Will facilitate the filing of Form SARP 1A and the SARP Employer Return
- New ROS agent "Global Mobility" cert will allow an employer to ringfence which agent can access the SARP information e.g. one agent can access payroll, another can access SARP

eSARP Benefits

- The new forms will have a suite of userfriendly features available to make the SARP application process a lot simpler
- The forms can be partially saved prior to submission
- There are "tooltips" throughout the forms to explain the various legislative technical terms that are used on the forms



eSARP Benefits Continued

- The live application status of Form SARP 1As will be available on ROS
- Revenue will pre-populate an employer's SARP Employer Return with the details of all employees that have been approved for SARP in the selected filing period



eSARP Portal Walkthrough



Other Services

MyEnquiries

Receipts Tracker

Manage Tax Clearance

Verify Tax Clearance

Manage Financial Statements

Manage Reporting Obligations

Manage Tax Registrations

Charities and Sports Bodies eApplication

Trust Register Functions

Phased Payment Arrangement

VAT Number Verification

Drivers & Passengers with Disabilities

Manage Non-resident Landlord Withholding Tax

eRepayment Claims

VRT Certificate of Conformity

VRT EU Leased Vehicle - Leasee

Letter Of Tax Residence

Capital Gains Clearance

View Site History

<u>eSARP</u>

Mobile Access

Download Pre-populated Returns

Secure Upload/Download Service

Large File Upload Service

VAT MOSS

VAT OSS

View Property History

Manage LPT / HC arrears

Transfer Property

Register New Property

Vacant Homes Tax

Registration Status Letter



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



Special Assignee Relief Programme (SARP)

Manage Submissions

This screen allows you to view and edit SARP submissions.

Display 10 v records per page

Search

Form	Employee PPSN	Employer Reg	Name	Status	Action ^
Employer Return		Control		Submitted	Edit or View
SARP 1A	1	0		Certified	View
SARP 1A	***************************************			Certified	View
SARP 1A		************		Certified	View

Showing page 1 of 1 Previous 1 Next



Form SARP 1A



Special Assignee Relief Programme (SARP)

Who is it for?

This service is for:

Employers or agents acting on their behalf who are submitting an application for SARP relief for 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 2023 to 2025.

What do I need?

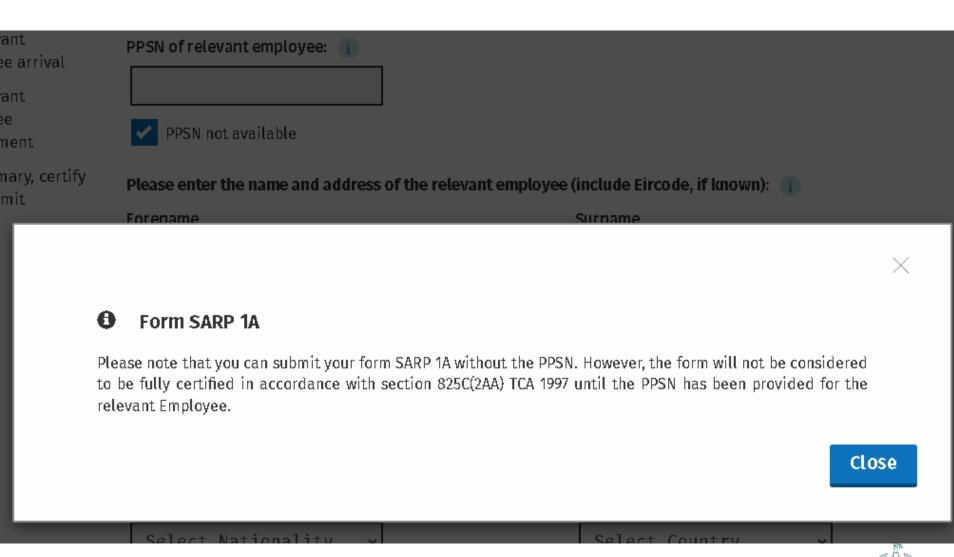
To complete this service you will need:

- PPSN, Name and address of relevant employee
- Name and address of relevant employer
- Name and address of employer in the State
- Relevant employee arrival dates
- Relevant employee employment details

★ Back Relevant employee Relevant employer	Form SARP 1A Certification by employer under Se Relief under the Special Assignee R		onsolidation Act 1997	
■ Employer in State ■ Relevant employee arrival ■ Relevant employee employee	All questions on this form must be PPSN of relevant employee: PPSN not available	e completed.		
□ Summary, certify and submit	Please enter the name and address Forename Address 1	of the relevant employed	Surname Address 2	



rcode/Zip code ountry
ountry
<u> </u>
<u> </u>
Select Country •
Continu



← <u>Back</u>	Form SARP 1A		
Relevant employee	Relevant employer details		
Relevant employer Employer in State	Please enter the name and address prior to their arrival in the State:	 r where the relevant employe	e was a full time employee
□ Relevant employee arrival	Relevant employer name		
Relevant employee			
employment	Address 1	Address 2	
□ Summary, certify and submit			
	Address 3	Address 4	
	City	Country	
		Select Country	~

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?

0	Yes		
0	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?

O Yes	
O No	

X Cancel Save & Close №





← <u>Back</u>	Form SARP 1A					
Relevant employee	Employer in State details					
Relevant employer						
Employer in State	Name and address of the common for whom	a the relevant employee merforms duties of employment in the State				
□ Relevant	Name and address of the company for whom the relevant employee performs duties of employment in the State.					
employee arrival	Employer name	Employer registration number				
☐ Relevant employee employment						
☐ Summary, certify	Address 1	Address 2				
and submit						
	Address 3	Address 4				
	City	Eircode				



Person #1

Please provide HR contact details for the employer:

Forename	Surname
Telephone	Email
Can this individual be contacted at the above address?	
O Yes	
O No	

× Cancel

Save & Close 📑

Continue →



← <u>Back</u>			
Relevant employee			
Relevant employer			
Employer in State			
□ Relevant employee arrival			
• •			
• •			
arrival			

☐ Summary, certify

and submit

Form SARP 1A

Relevant employee arrival details

The date (DD/MM/YYYY) relevant employee first arrived in the State to perform duties of employment in the State:

07/11/2023

The date (DD/MM/YYYY) relevant employee first performed duties of employment in the State:

08/11/2023



Indicate if relevant employee will be tax resident in the State for the year of arrival:

O Yes

No

Is relevant employee electing to be treated as tax resident in the State for the year of arrival:

Yes

No







← <u>Back</u> Relevant employee	Form SARP 1A Relevant employee employment details
Relevant employer Employer in State Relevant employee arrival	The expected duration that the relevant employee will perform duties of employment in the State: Please Select
□ Relevant employee employment	Is the relevant income €100,000 or more per annum (or the annualised equivalent) i.e. relevant employee's basic salar before benefits, bonuses, commissions or share based remuneration? (1)
□ Summary, certify and submit	O Yes
	O No
	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?
	O Yes
	O No

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

Summary

Special assignee relief programme (SARP)

Employee details	Edit
Name:	
Address:	
Eircode:	
Nationality:	
Job Title:	

Employer details	East
Name:	
Address:	
Employed for 6 months: Yes	
Performed duties for 6 months: Yes	



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	

No PPSN Provided:

Employee employment details	<u>Edit</u>
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.

× Cancel

Print page

Save & Close 🛚 🖔

Submit 🛪



PPSN Provided

Employee employment details	<u>Edit</u>
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.

× Cancel

Print page

Save & Close 🖰

Certify & Submit 🦼



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



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



SARP Employer Return



CSV Download



Special Assignee Relief Programme (SARP)



Who is it for?

This service is for:

Employers or agents acting on their behalf who are submitting a SARP employer return for 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 2023 to 2025.

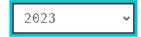
This service allows you to download a SARP Employer Return CSV template here, which can then be uploaded as part of the SARP Employer Return. Please find the guide on how to upload the SARP Employer Return CSV Template here.

What do I need?



SARP Employer Return CSV download

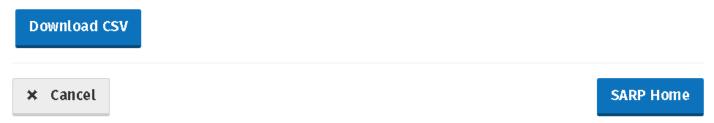
Please select the year for the return period 1st January to 31st December -



You must include the details of each employee who availed of relief under the Special Assignee Relief Programme for the year selected above.

All questions are mandatory. If you leave a field blank, it will show as an error when you upload the CSV file.

Please download the CSV here.





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.

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

Start



- □ 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 -



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.



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.	
X Cancel Save & Close №	Continue →



 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

lease confirm	that all details ar	e correct in the	list below be	fore submiss	sion (i)				
Display 10	records per page	÷				Search			
PPSN	Name	 Nation 	nality \$	Country	¢ Ti	tle	Acti	on	¢
							Ad	ld to	return
Showing pag	ge 1 of 1						Previous	1	Next
Add new	employee to r	eturn							



Form SARP employer return

Employee details

All fields are mandatory	
Please select 'add to return' when you have answered all of t	he 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 amounts not assessed to tax in the state)?	SARP relief (less amounts contributed to pension and
€	

Was	SARP relief claimed through payroll?	
0	Yes	
0	No	
Did a	a tax equalisation arrangement apply to the employme	nt income?
0	Yes	
0	No	
Did 1	this employee avail of any allowable expenses under s	825C TCA 1997 this year?
0	Yes	
0	No	
Did 1	this employee cease their employment with your comp	any in the period this return relates to? 👔
0	Yes	
0	No	



Did this employee avail of any allowable expenses under s	825C ICA 1997 UIIS year?
• Yes	
O No	
Costs associated with an annual return trip to the country 825C(6)(a)) TCA 1997?	of residence or nationality for self and / or family (S.
€	
Number of people traveling? Total amount of school fees paid or reimbursed by employ an approved school in the State (S. 825C(6)(b)) TCA 1997?	ver in respect of children of the relevant employee attending
€	
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?	



O Yes	
O No	
Did this employee cease their employment with your company in the period this return relates	s to? 👔
Yes	
O No	
Date of cessation	
13/09/2023	
	Add to return →



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

PPSN Name Nationality Co	untry Title Action			
N	o forms found or all forms added			
lo forms available			Previous	Next
Add new employee to return				

Display 10 v records per page Search Gross No. Children PPSN SARP Claimed | Equalisation Annual Trip Fees Pald Fees Subject to Payroll Traveling Action €123,000.00 No Yes Undo

Showing page 1 of 1 Previous



Edit

Next

- 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



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.

× Cancel	Print page



Special Assignee Relief Programme (SARP)

Thank you!

You have successfully submitted your SARP Employer Return.

X SARP home



Accessing the eSARP Portal

- The eSARP Portal is only available on ROS
- To access the eSARP Portal an agent will need to have the "Global Mobility" permissions under PAYE/PRSI for an employer
- When setting up access on a sub cert under permissions on Administrative Services, the administrator selects "Access SARP".



Linking to a Client

Request Confirmation



You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

Confirming a customer's agreement for you to act as their Agent will help to ensure your request is processed as expected.

An employer may have up to four Tax Agents for Employer's PAYE:

- A 'Financial agent with Payroll, ERR and Global Mobility access', with access to all available Agent functions
- A 'Pavroll' Agent, with access to most Agent functions for periods up to end 2018, but pavroll functions only from 2019.
- An 'Enhanced Reporting Requirements (ERR)' Agent will have access to Expenses/Benefits functions from 2024
- A Global Mobility Agent will have access to the eSARP functionality from January 2024

Select which of these capacities you will act in for this client. If you are a Payroll, ERR and Global Mobility Agent please tick all three boxes.* This must also be indicated in the Agent Link Notification Letter that you upload.

☐ Financial Agent with payro ☐ Payroll Agent ☐ ERR Agent	oll, ERR and Global Mobility access
Global Mobility Agent	

If a Tax Agent is already linked in the capacity you select, that Agent will be removed.

If you need to change the capacity of an existing Agent link, you will have to unlink and re-link in the new capacity.

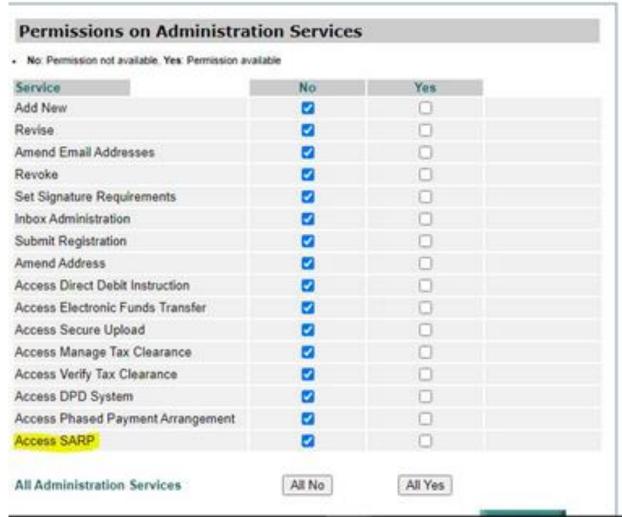
Requests deemed invalid will not be processed. We will notify the customer that this transaction has taken place. All Agent link transactions take up to three working days to become fully effective on ROS.







Granting Access on a Sub-Cert



Reporting Issues

Technical Issues:

ROS Support 01 738 3699

Form Queries:

sarpemployer@revenue.ie

You can also submit queries via MyEnquiries



Thank you

