

# 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 user-friendly 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

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[Receipts Tracker](#)

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[Verify Tax Clearance](#)

[Manage Financial Statements](#)

[Manage Reporting Obligations](#)

[Manage Tax Registrations](#)

[Charities and Sports Bodies eApplication](#)

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# 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  records per page

Search

Form	Employee PPSN	Employer Reg	Name	Status	Action
Employer Return		0 [REDACTED]		Submitted	<a href="#">Edit</a> or <a href="#">View</a>
SARP 1A	[REDACTED]	0 [REDACTED]		Certified	<a href="#">View</a>
SARP 1A	[REDACTED]	0 [REDACTED]		Certified	<a href="#">View</a>
SARP 1A	[REDACTED]	[REDACTED]		Certified	<a href="#">View</a>

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# 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:

- 1 PPSN, Name and address of relevant employee
- 2 Name and address of relevant employer
- 3 Name and address of employer in the State
- 4 Relevant employee arrival dates
- 5 Relevant employee employment details

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

## Form SARP 1A

**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: 

PPSN not available

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

Forename

Surname

Address 1

Address 2

Address 3

City

Nationality

Job Title

Address 4


Eircode/Zip code

Country

✕ Cancel

Save & Close 

Continue →

PPSN of relevant employee: 

PPSN not available

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

Forename

Surname



 **Form SARP 1A**

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.

Close

Select Nationality

Select Country

[← Back](#)

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

## Form SARP 1A

### Relevant employer details

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: [i](#)

Relevant employer name

Address 1

Address 3

City

Address 2

Address 4

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?

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 →

[← 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

Address 1

Address 2

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?

Yes

No

✕ Cancel

Save & Close 

Continue →

[← Back](#)

Relevant employee

Relevant employer

Employer in State

**Relevant employee arrival**

Relevant employee employment

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: 

Yes

No

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

Yes

No

 Cancel

Save & Close 

Continue 


[← Back](#)

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

## Form SARP 1A

### Relevant employee employment details

The expected duration that the relevant employee will perform duties of employment in the State:

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? 

Yes

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?

Yes

No

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

## Summary

### Special assignee relief programme (SARP)

<a href="#">Employee details</a>	<a href="#">Edit</a>
Name:	
Address:	
Eircode:	
Nationality:	
Job Title:	

<a href="#">Employer details</a>	<a href="#">Edit</a>
Name:	
Address:	
Employed for 6 months:	Yes
Performed duties for 6 months:	Yes

<a href="#">Employer in State Details</a>	<a href="#">Edit</a>
Employer registration number:	
Name:	
Address:	
HR Name:	
Telephone:	
Email:	

<a href="#">Employee arrival details</a>	<a href="#">Edit</a>
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:

<a href="#">Employee employment details</a>	<a href="#">Edit</a>
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

<a href="#">Employee employment details</a>	<a href="#">Edit</a>
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)

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### 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?

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## 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.

[Download CSV](#)

[✕ Cancel](#)

[SARP Home](#)

## 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](#)

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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.

✕ Cancel

Save & Close 

Continue →



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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

PPSN	Name	Nationality	Country	Title	Action
					<a href="#">Add to return</a>

Showing page 1 of 1

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[Add new employee to return](#)

[← 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)?

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? 

Yes

No

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?

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? 

Yes

No

Date of cessation

13/09/2023 

[Add 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
------	------	-------------	---------	-------	--------

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  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
------	-------	--------------------	--------------	--------------	-------------	-------------------	-----------	---------------------	--------------	--------

<input type="text" value="REDACTED"/>	€123,000.00	No		Yes						<a href="#">Undo</a> <a href="#">Edit</a>
---------------------------------------	-------------	----	--	-----	--	--	--	--	--	--

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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	<a href="#">Details</a>

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.

# Special Assignee Relief Programme (SARP)

**Thank you!**

You have successfully submitted your SARP Employer Return.

✖ 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 'Payroll' Agent, with access to most Agent functions for periods up to end 2018, but payroll 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 payroll, ERR and Global Mobility access
- Payroll Agent
- ERR Agent
- 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.

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[Confirm →](#)

# Granting Access on a Sub-Cert

**Permissions on Administration Services**

• No: Permission not available. Yes: Permission available

Service	No	Yes
Add New	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Revise	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Amend Email Addresses	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Revoke	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Set Signature Requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Inbox Administration	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Submit Registration	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Amend Address	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Direct Debit Instruction	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Electronic Funds Transfer	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Secure Upload	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Manage Tax Clearance	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Verify Tax Clearance	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access DPD System	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Phased Payment Arrangement	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access SARP	<input checked="" type="checkbox"/>	<input type="checkbox"/>

All Administration Services

# Reporting Issues

Technical Issues:

ROS Support 01 738 3699

Form Queries:

[sarpemployer@revenue.ie](mailto:sarpemployer@revenue.ie)

You can also submit queries via MyEnquiries

# Thank you