

Claim for relief under Section 825C Taxes Consolidation Act 1997



Relief under the Special Assignee Relief Programme (SARP)

This form should only be completed for employees who arrived in the State in 2012, 2013 or 2014. The completed form should be returned through MyEnquiries or to the National SARP Unit, 9/15 Upper O'Connell St., Dublin 1, D01 YT32.

Part A		
Claim Form to be completed by Employee		
1.	Name	
2.	Address	
3.	PPSN	
4.	Date of arrival in the State	
5.	Name and address of the relevant employer in respect of whom you were a full time employee prior to your arrival in the State	
6.	Were you a full time employee of the employer referred to at question 5 above for the whole of the 12 months immediately prior to your arrival in the State?	
7.	Name and address and tax reference number of company that will be paying your emoluments.	
8.	What is the expected duration of your employment in the State with the relevant employer or associated company?	
9.	Were you resident in the State for tax purposes in any of the five tax years prior to your arrival in the State to perform your duties of employment?	
10.	Were you resident for tax purposes in any other country or jurisdiction for the tax year during which you commenced the duties of your employment in the State?	
11.	Did you / will you perform the duties of your employment in the State for a minimum period of 12 consecutive months from the date you took up residence in the State	
12.	Is / will your "relevant income" from the relevant employer or associated company for each tax year be not less than €75,000 ¹ ?	
13.	Do you wish to claim relief by way of end of year repayment of tax or by way of a real time adjustment to tax payable under the Pay As You Earn payroll tax system?	

Signed:

Name: Date:

Note: If any matters pertaining to this claim changes such that you may not continue to be entitled to the relief please notify the National SARP Unit, 9/15 Upper O'Connell St., Dublin 1, D01 YT32.

¹ Relevant income is all income, profits or gains from the employment excluding any bonus, perquisite, benefits in kind, share based remuneration etc – see s825C(1) TCA 1997

PART B
Certification by relevant employer to accompany claim for relief

This certification can be made either –

- by the relevant employer²; or
- by an associated company in the State of the relevant employer.

I certify on behalf of[insert company name] that
..... [insert employee name]

- (a) was a full time employee of[insert company name] (a “relevant employer”) for the whole of the 12 months immediately prior to his / her arrival in the State and that he / she exercised the duties of his or her employment for that employer outside the State;
- (b) located to the State in [insert year] at the request of [insert company name] (a “relevant employer”) -
 - (i) to perform in the State the duties of his or her employment with the 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]. (☒ appropriate box)
- (c) will perform the duties of his or her employment in the State for a minimum period of 12 consecutive months from the date he or she takes up residence in the State.

I undertake to notify Revenue in the event that the circumstances regarding the employee’s entitlement to the relief change.

Signed:

Name:

Capacity:

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 the relief due under the SARP programmes to [insert employee’s name] by way of non-deduction of tax under the Pay As You Earn system.

Signed:

Name:

Capacity:

Date:

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Revenue’s data protection policy and information on your data protection rights are available on www.revenue.ie.

²relevant employer means a company that is incorporated, and tax resident in a country or jurisdiction with which the State has a double taxation agreement or a tax information exchange agreement – see s825C(1) TCA 1997