

# Guide to completing the online PAYE Exclusion Order application

**This document should be read in conjunction with Chapter 4 Part 42 of the Taxes  
Consolidation Act (TCA) 1997 Section 984 TCA 1997**

**Document last updated July 2025**

# Contents

Introduction .....	3
Application Type .....	3
Accessing Exclusion Orders via MyAccount .....	4
Accessing Exclusion Orders via ROS .....	4
To request a new PAYE Exclusion Order Application .....	5
Summary Screen & Declaration .....	8
Managing Previous Submissions .....	9
Editing the Application Form.....	10
Completed Applications .....	11
Appendix 1.....	12

## Introduction

The purpose of this guide is to assist individuals in the navigation of the new PAYE Exclusion Order portal and show how to complete and submit the online PAYE Exclusion Order Application.

The portal can be accessed by logging on to either MyAccount or the Revenue Online Service (ROS).

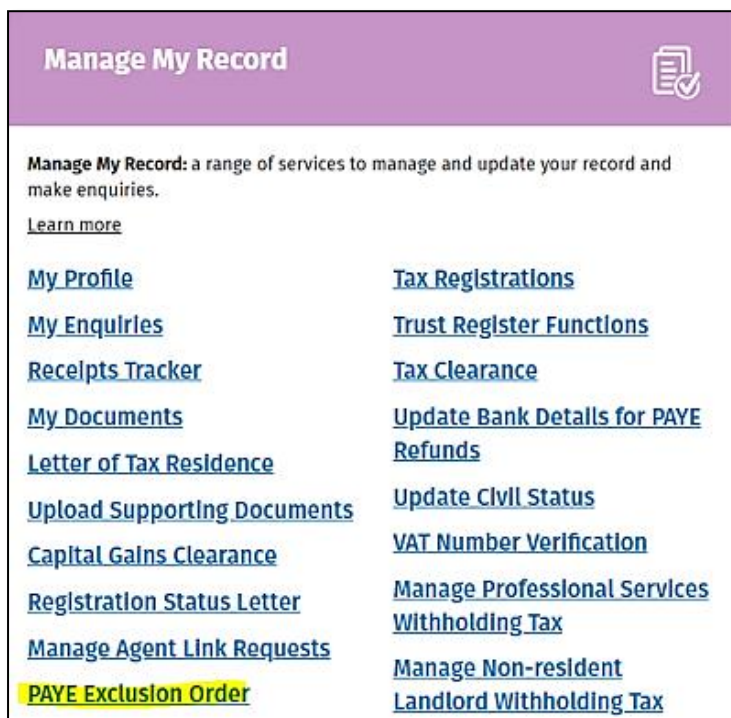
## Application Type

A request for a PAYE exclusion order may be made by completing the online application form that can be accessed in the portal. The application form is tailored based on applicant type. The different categories of application forms are outlined below:

<b>Applicant/ Application Type</b>	<b>Access Point</b>
Non-Resident Employee	ROS
Pensioner	ROS/ MyAccount
Solicitor/ Accountant	ROS/ MyAccount
Foreign Student	ROS (when employer applies) MyAccount (when employee applies)

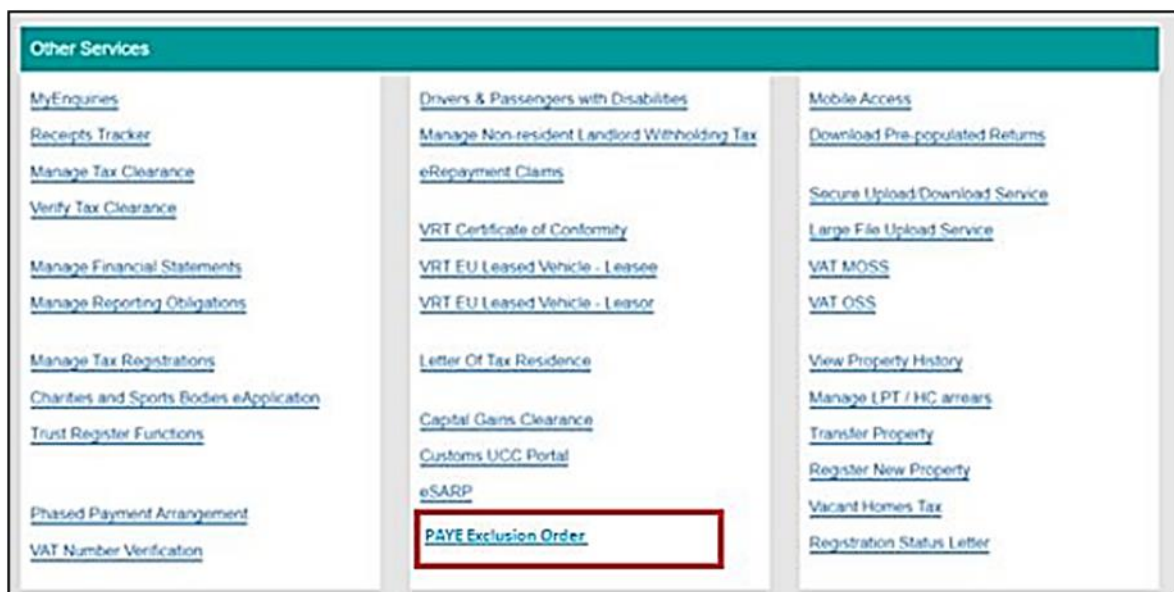
## Accessing Exclusion Orders via MyAccount

Access point is located at the bottom of the screen under “Manage My Record”.



## Accessing Exclusion Orders via ROS

Access point is located at the bottom of the home screen under “Other Services”.



All employments/pensions must be registered with an employment ID.

# To request a new PAYE Exclusion Order Application

On launching the PAYE Exclusion Order the following options will be presented:

- New PAYE Exclusion Order
- Manage previous Applications

The screenshot shows the 'PAYE Exclusion Order' page on the Revenue website. The header includes the Revenue logo and the title 'PAYE Exclusion Order'. Below the header, there is a 'Back to MyAccount' link. The main content area is divided into two columns. The left column is titled 'New PAYE Exclusion Order Applications' and contains a description: 'This service allows you to apply for a PAYE Exclusion Order.' Below this is a blue button labeled 'New PAYE Exclusion Order'. The right column is titled 'Manage Previous Applications' and contains a description: '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 application(s).' Below this is a link labeled 'Manage Previous Applications'.

On launching the New PAYE Exclusion Order the following information is provided:

The screenshot shows the 'Who is it for?' section of the 'New PAYE Exclusion Order' application. The header includes the Revenue logo and the title 'PAYE Exclusion Order'. Below the header, there is a 'Back' link. The main content area is divided into two columns. The left column contains a sidebar with a list of sections: 'Overview' (selected), 'Application Details', 'Attachments', and 'Review'. The right column is titled 'Who is it for?' and contains a description: 'This service is for users who are submitting an application for PAYE Exclusion Order.' Below this is a section titled 'What do I need?' which lists the requirements: 'To complete this service you will need:'. The requirements are: '✓ Pension Registration Number and Pension Type.', '✓ Relevant pensioner PPSN, Employment ID, Name, DOB, Nationality and Foreign Address.', and '✓ Application start and end dates.' Below this is a section titled 'How long does it take?' which contains a description: 'About 10 minutes for most people. Some people may have more, or less questions to answer.' Below this is a list of four sections: '1 Section One: Details of Application', '2 Section Two: Supporting Documentation', '3 Section Three: Summary and Declaration', and '4 Section Four: Sign & Submit'. At the bottom of the page, there are two buttons: 'Cancel' and 'Start'.

- An application form will be created to capture the information required for each application type.

# Completing the Online Form

The screenshot shows the 'PAYE Exclusion Order Application Details' form. At the top left is the Revenue logo. The page title is 'PAYE Exclusion Order'. On the left is a sidebar with navigation links: 'Back', 'Overview', 'Application Details' (selected), 'Attachments', and 'Review'. The main content area has the title 'PAYE Exclusion Order Application Details' and a sub-header 'Please fill in the following fields in order to make your claim for a PAYE Exclusion Order.' The form fields are organized into sections: 'PPSN of Relevant Pensioner' (text input), 'Employment ID' (dropdown menu with 'Select an Employment'), 'Application Dates' (with 'Start Date' and 'End Date' date pickers), 'Relevant Pensioner Data and Foreign Address' (with 'Forename', 'Surname', 'DOB', 'Nationality' dropdown, and four lines for 'Foreign Address'), 'Pension Type' (dropdown menu with 'Select a Pension Type'), and 'Form IC2' (with an 'Add' button and 'No File Selected' text). At the bottom, there is a checkbox for 'Application relates to an Exclusion Order that has or is due to expire', a 'Cancel' button, and a 'Continue' button.

- The contents of the application will differ based on the application type.
- Any mandatory uploads that may required for an application must be uploaded on this screen.
- Some fields will be pre-populated based on the applicant and application type.

## Supporting documentation

The screenshot shows a web interface for the Revenue Commissioners. The header is dark teal with the Revenue logo and the text 'PAYE Exclusion Order'. Below the header, there is a sidebar on the left with a 'Back' link and a list of steps: Overview, Application Details, Attachments (which is highlighted with a teal square), and Review. The main content area is titled 'PAYE Exclusion Order Application Attachments'. It contains a paragraph stating that supporting documentation should be maintained for six years and can be requested at any stage to support a claim. Below this is a section titled 'Attachments' with an 'Add' button and a plus icon. The text 'No attachments added yet.' is displayed below the 'Add' button. At the bottom of the main content area, there are two buttons: 'Cancel' with an 'X' icon and 'Continue' with a right-pointing arrow icon.

Revenue  
Cáin agus Cúiteam na hÉireann  
Irish Tax and Customs

### PAYE Exclusion Order

[← Back](#)

- ☐ Overview
- ☐ Application Details
- ☒ **Attachments**
- ☐ Review

#### PAYE Exclusion Order Application Attachments

Supporting documentation should be maintained for a period of six years, and can be requested at any stage to support a claim.

**Attachments** [Add +](#)

No attachments added yet.

[✕ Cancel](#) [Continue →](#)

- This screen allows the upload of documentation to support the application.
- A maximum of three documents can be uploaded on this screen.

## Summary Screen & Declaration

On launching the summary page, data will be displayed for verification and submission.

**Revenue**  
The Department of Finance  
Social Tax and Customs

### PAYE Exclusion Order

[← Back](#)

- ☐ Overview
- ☐ Application Details
- ☐ Attachments
- ☒ Review

#### Summary

##### Application for PAYE Exclusion Order

Application Details		<a href="#">Edit</a>
PPSN of Relevant Pensioner:		
Pension Name:		
Pension Registration Number:		
Employment ID:		
Start Date:	01/04/2025	
End Date:	31/12/2029	
Forename:		
Surname:		
DOB:		
Nationality:	Ireland	
Foreign Address Line 1:		
Foreign Address Line 2:		
Foreign Address Line 3:		
Foreign City:		
Pension Type:	Employment	
Application relates to an Exclusion Order that has or is due to expire:	No	
Form IC2:	Application Fields.docx	<a href="#">📎</a>

[📎 Attachments](#) [Edit](#)

No attachments added yet.

☐ I declare that the information given in this application is, to the best of my knowledge and belief, correct and complete.

Please tick the above checkbox if the declaration is correct.

[✕ Cancel](#) [Submit →](#)

- All information provided will be included on a summary screen before you confirm the submission.
- If any information is incorrect or missing it can be edited before clicking submit on this screen.
- Once you click the 'Submit' button, you will receive a message informing you that the form has been successfully submitted to Revenue.



## Managing Previous Submissions

Submissions can be viewed by clicking on 'Manage previous submissions' on the PAYE Exclusion Order home screen.

Revenue  
Cair again Cairtáin na hIdiríochtaí  
Irish Tax and Customs

HELLO, [Name] **Gaeilge** **Sign out**

**PAYE Exclusion Order**

[← Back to MyAccount](#)

**PAYE Exclusion Order**

**New PAYE Exclusion Order Applications**

This service allows you to apply for a PAYE Exclusion Order.

**New PAYE Exclusion Order**

**Manage Previous Applications**

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 application(s).

**Manage Previous Applications**

Revenue  
Cair again Cairtáin na hIdiríochtaí  
Irish Tax and Customs

**PAYE Exclusion Order**

[← Back](#)

**Manage Applications**

This screen allows you to view and edit PAYE Exclusion Order Applications

Show **10** entries Search:

Application Type	Employer Registration Number	Employer Name	Application Date	Status	Action
Non-Resident Pensioner			23/04/2025	More Info Re...	Update Cancel View
Accountant/Solicitor			23/04/2025	Approved	View
Foreign Student/Researcher/L...			17/04/2025	Cancelled	View
Accountant/Solicitor			09/04/2025	Approved	View
Non-Resident Employee			08/04/2025	Rejected	View
Accountant/Solicitor			07/04/2025	Rejected	View

Showing 1 to 6 of 6 entries Previous **1** Next

- The applicant will be able to follow the progress of an application.
- Application can be viewed or cancelled while being processed.
- If returned by a caseworker, it can be edited.
- Once a decision is made by the caseworker, the application can only be viewed.

## Editing the Application Form

Should additional information be required to verify the Exclusion Order, a notification will be sent out via My Enquiries. During this process the status of the application will change to “Return to Customer”.

PAYE Exclusion Order

[New PAYE Exclusion Order](#)

[Manage Previous Applications](#)

show 10 entries

Search:

Application Type	PPSN	Employee Name	Application Date	Status	Action
Accountant/Solicitor			17/04/2025	Submitted	<a href="#">Edit</a> <a href="#">Cancel</a> <a href="#">Review</a> <a href="#">View</a>
Non-Resident Pensioner			17/04/2025	Submitted	<a href="#">Review</a> <a href="#">View</a>
Foreign Student/Researcher/Lecturer			17/04/2025	Submitted	<a href="#">Review</a> <a href="#">View</a>
Foreign Student/Researcher/Lecturer			17/04/2025	Submitted	<a href="#">Review</a> <a href="#">View</a>
Non-Resident Employee			17/04/2025	Submitted	<a href="#">Review</a> <a href="#">View</a>
Accountant/Solicitor			16/04/2025	Approved	<a href="#">View</a>

showing 1 to 6 of 6 entries

Previous

1

Next

- A further three documents can be uploaded at this stage to verify the application.
- These can be uploaded by editing the original application.
- The only fields that will be available for editing will be:
  - Dates of Assignment/ Employment
  - Address fields
- If any other fields are incorrect, the applicant must cancel the application and apply again.

## Completed Applications

Once the Application has been processed, an Approval Letter with Exclusion Order or Denial Letter will be issued and sent digitally.

- The letters and Exclusion Order will be available to the Applicant in “My Documents” in MyAccount or the ROS inbox in ROS.
- A copy of the Exclusion Order will also be available to the Employer if they are not the applicant.

## My Documents

**Revenue**  
Can open Customs for Revenue  
Irish Tax and Customs

### My Documents

[Back to myAccount](#)

**Summary**

- ☐ Unread documents
- ☐ 2026
- ☐ 2025
- ☐ 2024
- ☐ 2023
- ☐ 2022
- ☐ 2021
- ☐ Archive

#### My Documents

##### Your unread documents

Document name	Tax year	Date issued	
PAYE Exclusion Order Approval	2025	15/04/2025	<a href="#">View PDF</a>
PAYE Exclusion Order Denial	2025	08/04/2025	<a href="#">View PDF</a>
Tax credit certificate	2025	07/04/2025	<a href="#">View PDF</a>

## ROS Inbox

**Inbox:**

**Information Services:**

- Returns
- Payments
- Refunds & Repayments
- Charges & Payments
- Events List
- Registration Details
- Items Submitted via ROS
- Request Statement of Accounts
- Document Search

Some documents open in a popup window. Click [here](#) for instructions to enable popups for ROS.

Items are archived periodically. To view all items, tick "Include Archive" in the "Search By" option.

Search by:  Cancel Search



Tax Type/Duty/Rep. Oblig.:  Document Type:  ☒ Include Archive

\*denotes a required field.

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
<input type="checkbox"/>				PAYE EMP	PAYE Exclusion Order	01/04/2025	15/04/2025
<input type="checkbox"/>				PAYE EMP	PAYE Exclusion Order	01/04/2025	15/04/2025
<input type="checkbox"/>				PAYE EMP	PAYE Exclusion Order	01/04/2025	09/04/2025
<input type="checkbox"/>				PAYE EMP	PAYE Exclusion Order	01/04/2025	08/04/2025
<input type="checkbox"/>				PAYE EMP	PAYE Exclusion Order	01/04/2025	08/04/2025
<input type="checkbox"/>				PAYE EMP	PAYE Exclusion Order	01/04/2025	08/04/2025

# Appendix 1

## Sample Exclusion Order

															
<b>PAYE EXCLUSION ORDER</b>															
<b>Notice to Employers under Section 984, TCA 1997 - Individuals Within Section 822, TCA 1997</b>															
<b>73 TEST ROAD TEST LINE3 LINE4</b>	<b>EXCLUSION ORDER NUMBER:</b>  nXziFuKL														
Employer's Registered Number															
<p><b>The emoluments paid to the person named below should not be subjected to deductions of INCOME TAX or USC under the PAYE system with effect from: 01-04-2025</b></p> <p><b>PRSI Obligations</b> Employers please note, this permission not to deduct INCOME TAX and USC applies to PAYE only. You may still have a legal obligation to pay PRSI in respect of this employment / occupational pension. To clarify, please contact:</p> <table style="width: 100%;"><tr><td style="width: 30%;">Address:</td><td>PRSI Special Collection Section, Social Welfare Services Office, Cork Road, Waterford, Co Waterford, X91 EH04.</td></tr><tr><td>Website:</td><td><a href="http://www.gov.ie/PRISIspecialcollection">www.gov.ie/PRISIspecialcollection</a></td></tr><tr><td>Email:</td><td><a href="mailto:E101SPC@welfare.ie">E101SPC@welfare.ie</a></td></tr><tr><td>Phone Number:</td><td>01 7043000, 0818 690690</td></tr></table> <table style="width: 100%;"><tr><td style="width: 20%;">Name</td><td style="border: 1px solid black; height: 20px;"></td></tr><tr><td>PPS Number</td><td style="border: 1px solid black; height: 20px;"></td></tr><tr><td>Address</td><td style="border: 1px solid black; height: 60px;"></td></tr></table>		Address:	PRSI Special Collection Section, Social Welfare Services Office, Cork Road, Waterford, Co Waterford, X91 EH04.	Website:	<a href="http://www.gov.ie/PRISIspecialcollection">www.gov.ie/PRISIspecialcollection</a>	Email:	<a href="mailto:E101SPC@welfare.ie">E101SPC@welfare.ie</a>	Phone Number:	01 7043000, 0818 690690	Name		PPS Number		Address	
Address:	PRSI Special Collection Section, Social Welfare Services Office, Cork Road, Waterford, Co Waterford, X91 EH04.														
Website:	<a href="http://www.gov.ie/PRISIspecialcollection">www.gov.ie/PRISIspecialcollection</a>														
Email:	<a href="mailto:E101SPC@welfare.ie">E101SPC@welfare.ie</a>														
Phone Number:	01 7043000, 0818 690690														
Name															
PPS Number															
Address															
<b>This Exclusion Order has effect until 31-03-2029 and only so long as the employee resides abroad / the duties of the employment are performed abroad.</b>															