



GMS Flash Alert



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Ireland – No Revenue Compromise on SARP Application Period

The Irish Revenue authorities, until recently, have taken a lenient approach with regards to accepting late applications for the Special Assignee Relief Program (SARP). However, Revenue has now confirmed in writing to the KPMG International member firm in Ireland that it expects the 30-day deadline for application submissions to be met. More flexibility around granting SARP may occur only in circumstances where there is a reasonable delay of a maximum two to three months by virtue of staff illness or delays in acquiring information.

WHY THIS MATTERS

Employers planning to send employees to Ireland and wanting to claim SARP should be aware of the importance of immediate action with regards to lodging the SARP application with Revenue. The only way to make sure a claim will be accepted is to submit the application within 30 days of first arrival in Ireland (not the date of employment).

Background

The SARP is Ireland's expatriate tax concession to attract key talent to work in Ireland and has been in place since 2012.¹ The relief grants a 30-percent income tax deduction on earnings in excess of €75,000 and tax relief on employer-provided children's education and one return trip home for the family for up to five years.

The relief was modified in 2015 (see GMS [Flash Alert 2014-098](#), 29 October 2014) and part of these modifications included a requirement for a SARP application to be made within 30 days of arrival in Ireland. Not surprisingly this short application period has seen many applications submitted late over the last couple of years.

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KPMG NOTE

Employers should be reminded that if a claim is rejected, the concession is not available and a potentially valuable tax relief will be lost.

FOOTNOTE:

1 See GMS *Flash Alert* 2012-050 (27 February 2012) for further details of the relief. For a copy of this *Flash Alert*, please contact your local KPMG tax professional.

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Contact us

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The information contained in this newsletter was submitted by the KPMG International member firm in Ireland.

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