

## COVID-19: Global Mobility Special Assignee Relief Programme (SARP)



The 90-day employer filing obligation to avail of SARP is extended for a further 60 days. In exceptional cases where this extended deadline still does not provide sufficient time for employers to file the required return, an application may be submitted to Revenue for consideration on a case by case basis.

### **Trans-Border Workers Relief**

Employees otherwise entitled to claim this relief who are required to work from home in the State due to COVID-19, are not precluded from claiming the relief.

### **PAYE Dispensation Applications**

Given the restrictions on travel as a consequence of COVID-19, Revenue will not strictly enforce the 30-day notification requirement for PAYE dispensations applicable to short term business travellers from countries with which Ireland has a double taxation treaty who are going to spend in excess of 60 workdays in the State in a tax year.

## **Foreign Employments - Operation of PAYE**

Revenue will not seek to enforce Irish payroll obligations for foreign employers in genuine cases where an employee was working abroad for a foreign entity prior to COVID-19 but relocates temporarily to the State during the COVID-19 period and performs duties for his or her foreign employer while in the State.

## **Multi-State workers**

A foreign employer may continue to operate Irish payroll on the basis of a non-resident employee's established work pattern pre-COVID-19 where:

- the non-resident employee had been carrying out duties of a foreign employment partially in the State and partially in the foreign jurisdiction prior to COVID-19
  - the foreign employer had applied payroll taxes in the State and the foreign jurisdiction based on the established work pattern prior to COVID-19
  - the employee cannot return to the foreign jurisdiction as a result of the travel restrictions imposed by COVID-19
- and

- the employee continues to carry out their duties of employment in the State.

The employee and the company should maintain a record of the facts and circumstances of the bona fide relevant presence in the State for production to Revenue if evidence is requested that such presence resulted from COVID-19 related travel restrictions.

## **PAYE Exclusion Order - Irish Contract of Employment**

Regarding employees who are working abroad for a foreign employer under an Irish contract of employment where a PAYE exclusion order is in place, the position will not be adversely impacted where the employee works more than 30 days in the State due to COVID-19.

## **Residence rules - Force Majeure circumstances**

Existing guidance states that where an individual is prevented from leaving the State on his or her intended day of departure due to extraordinary natural occurrences or an exceptional third party failure or action – none of which could reasonably have been foreseen and avoided – the individual will not be regarded as being present in the State for tax residence purposes for the day after the intended day of departure provided the individual is unavoidably present in the State on that day due only to ‘force majeure’ circumstances. Where a departure from the State is prevented due to COVID-19, Revenue will consider this ‘force majeure’ for the purpose of establishing an individual's tax residence position.

## How RBK can help?

If you need assistance to avail of any of the above measures or wish to discuss in confidence, please contact your usual RBK contact or:

- Jackie Masterson, Tax Partner, E: [jmasterson@rbk.ie](mailto:jmasterson@rbk.ie)
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