

Legal 500

Country Comparative Guides 2024

Ireland

Corporate Immigration

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This country-specific Q&A provides an overview of corporate immigration laws and regulations applicable in Ireland.

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Ireland: Corporate Immigration

1. What are the relevant government entities relating to immigration in your jurisdiction?

The Department of Enterprise, Trade and Employment (DETE) issues employment permits to foreign nationals who need to obtain an employer sponsored permission to work in Ireland.

The Department of Justice (DOJ) is responsible for a number of immigration functions in Ireland, including but not limited to:

- Issuing entry visa applications.
- Issuing residency permission for foreign nationals.
- Issuing work authorisations for those who would not otherwise qualify for an employment permission in Ireland, i.e. permission under the Atypical Working Scheme.

Within the Department of Justice, the Immigration Service Delivery (ISD) manages this function.

The Border Management Unit (BMU) manages the entry of foreign nationals in Dublin airport. The police force (An Garda Síochána) supports ISD in managing the entry of foreign nationals into regional ports of entry and issuing residency permissions.

The Department of Foreign Affairs (DFA) manages the Irish embassies/consulates in different countries where visa-required foreign nationals must apply for their entry visa.

facilitate the employment in the State for the enhancement / development, operation and capacity of sporting and cultural activities.

- Exchange Agreement Employment Permit – facilitates employment in the State of foreign nationals pursuant to pre-approved international agreements.
- Hosting Agreement – for foreign academics and researchers carrying out research in Ireland.
- Internship Employment Permit – for interns who are studying abroad.
- Atypical Working Scheme (AWS) is a short-term work permission.
- Seasonal Employment Permit – not yet commenced.

The timeline usually depends on whether the employer has Trusted Partner status. The Trusted Partner Initiative (TPI) is issued by the Department of Enterprise, Trade & Employment and is aimed at employers who are high-volume users of employment permits. Once TPI status is granted, employment permit applications made by TPI members will be processed within approximately 2-4 weeks (for CSEP applications) and 4-6 weeks (for all other permissions except Intra-Company Transfer Employment Permits), although in practice this time can vary throughout the year.

The Department of Justice processes AWS applications and takes 20-30 working days to process.

Once the employment permit/work authorisation is approved, some nationalities also require an entry visa. Entry visa processing is dependent on the location of filing but are processed generally between 4-10 weeks.

2. What are the options available for sponsor-based employment in your jurisdiction and timelines involved in securing a work permit?

- Critical Skills Employment Permit (CSEP) – for highly skilled roles.
- General Employment Permit (GEP) – for roles not able to be filled within EEA market.
- Intra-Company Transfer Employment Permit (ICT) – for employees who currently work for an overseas “linked entity” of the Ireland company.
- Contract for Service Employment Permit – for a foreign contractor coming to Ireland to provide a service to an Irish employer.
- Sports and Cultural Employment Permit – designed to

3. What are the primary options available for unsponsored work and investment in your jurisdiction?

Ireland offers a number of unsponsored work and investment immigration routes, depending on the circumstances of the applicant.

Unsponsored work routes include:

- Stamp 4 permission: Stamp 4 permission can be obtained via number of routes and allows employees to work without sponsorship of their employer. The most common pathways are: after two years on a CSEP; after five years

on a GEP; Turkish nationals can apply after four years on an employment permit.

- Stamp 4 EU Fam/Stamp 4D: these permissions are issued on the basis of a relationship with an EU/EEA/UK family member.
- Stamp 1G permission: A Stamp 1G can be obtained as a graduate of a university in Ireland and issued for a maximum of 2 years depending on the level of graduation. In addition to those qualifying graduates, a Stamp 1G permission is also granted to the eligible spouse/de facto partner of a CSEP/GEP/ ICT and Hosting Agreement holder and can be renewed in line with their primary sponsor's permission.
- Stamp 1A: Stamp 1A permission indicates permission to participate in full time, paid accountancy training (subject to conditions).
- Working Holiday Authorisation: up to two-year permission for those aged 18-30 from certain countries such as Australia, Canada and New Zealand.

Start Up Entrepreneur Programme: is aimed at those wishing to set up their business in Ireland with €50,000 funding available.

4. What are the requirements for becoming a sponsor of employment-based migrants and what are the role and reporting duties of sponsors?

An employer needs to ascertain in advance whether potential employees have permission to work. The Employment Permit Acts, 2003 – 2014 (Employment Permits legislation) confirm it is an offence to employ a non-EU/EEA/Swiss/UK national who does not have permission to work in Ireland.

To apply for an employment permit, companies must be registered with the Company Registration Office and with the Revenue Commissioners. A company must have obtained an Employer Registered Number (ERN).

An employer employing foreign nationals must adhere to various reporting duties and compliance obligations, including:

- Ensuring foreign nationals have the necessary skills, qualifications, or professional accreditations to do their job, and that only suitable roles are sponsored.
- Ensuring the company has HR systems in place to monitor and track foreign nationals and report any changes in circumstance.

- Reporting any changes to the sponsoring company's business, for example, if the company stops trading, or is involved in a merger or take-over.

5. Are applications filed electronically, or paper base? Is a physical visa/work permit document issued or is an electronic approval issued?

Irish employment permit and work authorisation applications are filed electronically and supporting documents are uploaded online. Successful applicants will be issued an employment permit. Hardcopy versions were being issued until March 2020; however, soft copy versions have been utilised since that date.

Irish entry visa applications require original hard copy submission (to include original passport in most filing locations). The visa is issued as a sticker in the passport.

Once in country, the foreign national will be required to register their residence with Immigration Service Delivery (ISD)/local Garda station and apply for an Irish Residence Permit (IRP) in permission and physical IRP card is issued by a 3rd party provider through ISD.

As of July 2024, applicants residing in Dublin, Kildare, Meath Wicklow, Cork and Limerick can apply to renew their IRP cards online via the ISD website. Outside of these counties, the foreign national is required to attend an appointment at the local Garda station to submit the renewal application.

Some immigration applications (such as EU Treaty Rights / applications to the Domestic Residence & Permissions Division) require a hard copy submission.

6. Is an in-person attendance/interview required as part of the visa/work permit application process? Is an individual required to enrol their biometrics (digital photo, fingerprint scan) as part of the visa/work permit process?

In-person attendance is not required for the employment permit application process.

For entry visa-required nationals, applicants may be required to attend an in-person appointment at a visa application centre/embassy/consulate to submit their biometrics, depending on their location.

Once in Ireland, all foreign nationals will submit their biometrics in person as part of the IRP process.

7. What persons qualify as dependants? Can dependants work based on their dependant visa status? Are there any restrictions?

Dependants are generally categorised as:

- A dependant partner (husband, wife, civil partner, or unmarried partner), or
- Children under 18 (in some cases children up until 23 if in full time education)

Partners must be in a marriage or civil partnership that is recognised in Ireland. Unmarried partners must have been living together in a relationship for at least 2 years.

Spouse/de facto partners of a CSEP/GEP/ICT and Hosting Agreement holder are permitted to work or study on a restricted basis (excluding self-employment or setting up their own business).

Dependants of remaining employment permit types are not permitted to work in Ireland unless they obtain independent work permission.

8. What is the general time frame and processes for obtaining permanent residence and citizenship for sponsored and unsponsored business-related immigration?

Foreign nationals who have been legally living and working in Ireland as the holder of an employment permit for a minimum of five years are eligible to apply for Long Term Residency (LTR) and will no longer require an employment permit to work in Ireland. Successful applicants will be granted residence permission for five years. Processing times are approximately three to six months.

Individuals who have been legal residents in Ireland for at least five out of the last nine years are eligible for naturalisation. This includes one year of continuous "reckonable residence" immediately before the date they apply. Processing times are approximately 18-24 months.

9. What productive type activities can a business visitor undertake and for how long?

There is no clear definition of business activities. Generally permissible business visitor activities are:

- Attending business meetings or conferences.
- Visiting or conducting fact-finding missions at an

affiliated branch office or subsidiary or a current project site.

- Attending contract negotiations and business transactions.

A business visitor can undertake these activities for the duration of the permission provided. This will be no longer than 90 days but is at the discretion of the immigration officer at entry.

Individuals can carry out productive work activities for 14 days or less (can be requested only once every 90 days) without the need for an employment permission.

10. Can remote work be carried out from your country?

Yes, depending on the type of immigration permission, the foreign national may be permitted to work remotely from their home / place of residence.

11. Are there any productive work / revenue generating activities that can be carried out as a visitor and without the need for a work permit? If so, what activities and for how long?

The 14-day work permission route can be utilised once every 90 days and if granted, the permission will permit a foreign national to enter Ireland to work in Ireland without requiring a separate employment permission.

Foreign nationals can request the 14-day work permission at the border if the productive work activities will start and end within a single 14-day period.

If the foreign national requires an entry visa for Ireland, this will need to be secured before travelling.

The 14-day work permission is a temporary work authorisation, which is issued at the discretion of the immigration officer at the border. This concession, if approved, can be used only once during a 90-day period.

Foreign nationals will be required to present documentation to the immigration official to justify their stay in Ireland.

12. Is there a remote work or nomad visa category in your jurisdiction? If not, how likely is it that this will be implemented in future?

There is no remote work or nomad visa category in Ireland currently. However, remote work is currently being

considered in Ireland and the Government may consider building out an immigration permission to support it in the future.

13. How easy is it to switch visa categories/jobs/employer from within country? And/or if made redundant, can the individual regularise their stay in another capacity and what is the timeframe allowable?

Foreign national employees on a Stamp 4 or Stamp 1G permission can change employer straight away.

Foreign national employees on an employment permit must apply for a new employment permit to change employers. First-time employment permit holders must remain in their current employment for a period of 12 months before applying for a new employment permit. This is likely to be reduced once the Employment Permits Act 2024 is commenced.

In exceptional circumstances, such as redundancy or where circumstances fundamentally change the employment relationship (e.g. the employer changes the location of the business to a site that is a considerable distance from its current location, or significant changes are made to the nature of the foreign national's work), the foreign worker may be granted an employment permit for an alternative job.

In redundancy situations, the foreign national must notify DETE within four weeks of the redundancy on the prescribed redundancy notification form and they will then have up to six months from the date on which they were made redundant to find another job. If they are successful, they will need to make an application for an employment permit.

14. What common issues or concerns may arise for employers under business immigration in your jurisdiction?

Generally, the immigration process for employing sponsored foreign nationals in Ireland is reliable, with relatively short lead times for obtaining immigration permission once employers have TPI status. Employers with TPI status should be mindful of the importance of continuing to uphold their sponsor compliance obligations.

If required, the additional step of entry visa processing can also sometimes be reliant on geo-political factors. Due to this there can be a variance in processing times

depending on filing location and nationality which can make it challenging for companies to plan start dates.

Additionally, there are certain immigration applications where we have seen an increase in processing times. These include naturalisation, foreign birth registration, and some preclearance and entry visas for partners of EU nationals.

The ability of employees to transfer from non-employer sponsored permissions to employer sponsored permissions can cause some internal challenges. Employers should note that for certain permission switches, employees may be required to depart the State.

There can be longer processing times for IRPs in regional locations which can cause concerns. This is due to the high volumes of demand that the regional Garda stations are facing.

15. Is there a fast track process / certification that business can obtain to expedite visa / permit processing?

There is a fast-track process for employment permits. The TPI has been in operation in Ireland since 2015 and is aimed primarily at employers that are high-volume users of employment permits. Applications to join the TPI take roughly 2–4 weeks to process. Once TPI status is granted, the Irish employer is exempted from submitting some of the employer details on the application form, as well as signing the application form. Employment permit applications made by TPI members will be processed within approximately 2–4 weeks.

In addition, there are very limited circumstances to request support in times of emergency or business criticality.

For entry visas, it is not possible to request expedited processing. In addition, there are very limited circumstances to request support in times of emergency or business criticality.

16. What are the recent trends, both political and social that have impacted your jurisdiction with regard to immigration policy and law?

Digitalisation

There has been increased focuses on digitalisation. The “[Justice Plan 2023](#)” set out the focus on delivering a digital immigration system.

This includes the implementation of Ireland's online renewal portal for residency permission in Dublin, which has decreased the administrative burden on Burgh Quay (Dublin's local registration office) as in person appointments are no longer required for individuals who have previously registered with the authorities. Due to the success of the online renewal portal in Dublin, the ISD has expanded the roll out of registration responsibility to include Kildare, Meath, Wicklow, Cork and Limerick with further expansion expected in the coming year.

Additional applications have also moved to the online portal, including naturalisations and Turkish Association Agreements.

Asylum and International Protection

The Department of Justice has maintained its pledge to provide a safe haven to Ukrainian nationals who have fled Ukraine due to the invasion of Russia and has extended the Temporary Protection Directive for Ukrainians until March 2025. As a result, there has been additional resourcing required by the Irish government to manage this significant increase in applications. From March 2024 onwards, new arrivals under the scheme will receive a reduced amount of financial support and will be accommodated in Designated Accommodation Centres for a maximum of 90 days.

On 25 June 2024 the Council of the European Union has extended the Temporary Protection Directive by one year up to and including 4 March 2026. Whilst the official announcement has yet to be published by the Department of Justice, this is expected later this year.

There has been a marked increase in applications for international protection in Ireland. The Irish government's immigration policy in 2024 has focused on asylum seekers. Ireland has deemed Algeria and Botswana as safe countries and is continuing to review the safe country list. Since the start of 2024, there has been an increase of Palestinian nationals seeking asylum in Ireland and official figures estimate that 170 arrived in the first three months of 2024.

17. Are there any new and / or anticipated changes impacting immigration law and / or policy in your jurisdiction?

Employment Permits

The Department of Enterprise, Trade and Employment [Strategy 2023-2025](#) sets out the focus on managing an efficient employment permit system.

Comprehensive changes to the employment permits system were announced in December 2023 which saw changes to eligibility of certain roles as well as increasing salary thresholds. 11 roles have been added to the Critical Skills Occupations List and 32 roles have made eligible for a GEP. Additionally, a number of quotas were introduced for certain roles.

Salary requirements increased across all employment permit types from 17 January 2024 with planned increases in 2025 and 2026:

Employment Permit Type	Jan '24	Jan '25 Indicative rates*	July '25	Jan '26
General	€34,000	€39,000		
Critical Skills with a degree	€38,000	€44,000		
Critical Skills without a degree	€64,000	€64,000		
Intra-Company Transfer (Trainee)	€34,000	€39,000		
Intra-Company Transfer	€46,000	€53,000		
Contract for Services	€46,000	€53,000		
Meat Processing / Horticulture	€30,000	€32,000	€34,000	€39,000
Healthcare Assistant / Home Carer	€30,000	€34,000	€34,000	€39,000
Graduate Positions; Language Skills Specialist	€34,000	€39,000		
Butcher / Boner	€34,000	€39,000		

Employment Permits Act 2024 (Act No. 17 of 2024)

The Employment Permits Act 2024 was signed into law by President Michael D. Higgins on the 25 June 2024. The commencement date and the underlying regulations are still awaited.

The Act consolidates prior legislation to make it a more accessible statutory basis for the Irish economic migration system.

Some of the most notable changes are:

- The introduction of a seasonal employment permit and seasonal employer status.
- Revision of the labour market needs test.
- A number of housekeeping changes – clarifications of particular provisions, moving of operational criteria to Regulation and the streamlining of a number of requirements to make the approval process more efficient.

- Updated procedures for changing employer in Ireland when holding an employment permit.

Stamp 4 Process

In November 2023, the Department of Enterprise, Trade & Employment ceased processing Stamp 4 Support Letters for foreign nationals who had been in Ireland on a CSEP and the Department of Justice retained full oversight of processing of Stamp 4 applications. Individuals will be eligible to apply upon completion of 21 months from commencement of employment in the State, on the basis of:

- A CSEP.
- A Hosting Agreement as a Researcher.
- A Multi-Site GEP as a Non-Consultant Hospital Doctor.

Or, upon completion of 57 months from commencement of employment in the State on the basis of multiple GEPs.

Working Rights for Eligible Dependants and Spouses of GEP and ICT Holders

In May 2024, the DOJ announced that eligible spouses and partners of GEP and ICT holders, who have applied for, and have been granted family reunification, in accordance with the Non-EEA Family Reunification Policy, will now be registered on a Stamp 1G permission, rather than a Stamp 3. This will allow the holder to take up employment, without the need to obtain a separate employment permit, of their own.

Single Application Process

The DETE announced on 15 December 2022 that the Irish government is developing a single application procedure for employment permits and immigration permissions.

The government has received approval to implement the single permit system which will combine the process for obtaining the right to work and right to reside. The current timeline is for the change to be implemented over the next three years and will allow for Ireland to opt into the Single Permit Directive of the EU. This will ease the process for applicants and reduce the administrative burden on the State and future applicants.

Citizenship

The Courts and Civil Law (Miscellaneous Provisions) Act 2023 made the following changes:

- The permitted absences for naturalisation applications will extend from 6 weeks to 70 days.

- The duration required for children born in Ireland of different nationalities to apply for citizenship has now been shortened from five years to three years.
- Individuals convicted of serious offenses can now be issued a deportation order without the alternative of leaving the country voluntarily, which will additionally prevent their re-entry to the country.
- The legislation also modifies the Immigration Act of 1999 to permit immigration authorities to serve documents electronically.

With effect from 20 April 2023, naturalisation applications are only required to provide a certified colour copy of the biometric page of their current passport. The colour copy of the biometric page can be certified by a Solicitor, Commissioner for Oaths, Peace Commissioner or Notary Public.

From 16 October 2023, applications for citizenship can now be submitted online.

Atypical Working Scheme

With effect from the 1 January 2023, AWS permissions can be used to support intermittent travel into and out of the State to a maximum of 90 days over a six-month period. The permissions under the scheme will continue to be granted for a period of 90 days.

A cooling-off period of one month will apply from the end of the six-month period before any new entry to the State under a subsequent AWS permission can occur. A new application can be made during this one-month period, but the permission granted cannot be used until the month has passed. This will be identified on any subsequent permission letters granted.

Additionally, the salary threshold changed to match the General Employment Permit requirements (currently €34,000).

Entry Visas

Nationals of Bolivia became visa-required in September 2023. Nationals of Dominica, Honduras and Vanuatu became visa-required in March 2024. Nationals of South Africa and Botswana became visa-required in July 2024.

These changes have been implemented to align Ireland's visa regime more closely to the Schengen and UK visa schemes.

18. How do you see technology developing and evolving to support immigration process in the

future?

Digitalisation of immigration technology and processes is expected to continue. This was confirmed in Goal 4 of the Department of Justice's Statement of Strategy for 2021-23 which aims to "deliver a fair immigration system for a digital age".

The Department of Justice aims to modernise the immigration environment by:

- Developing a fully digital customer-centric immigration service.
- Protecting the fairness and enhancing the efficiency of its immigration system through new strategic policies and legislative proposals.
- Communicating effectively with its service users, recognising and understanding the diversity and uniqueness of each individual circumstance.
- Restructuring the current immigration service to better serve its customers.
- Ensuring that effective controls are exercised at Ireland's borders (in line with international obligations); and eliminating processing backlogs across all immigration application types.

Examples of the expansion of digitalization in the past 12 months include:

- Transferring registration responsibility from the GNIB to ISD for individuals resident in Meath, Wicklow, Kildare, Cork and Limerick. This transfer will facilitate the ability to submit IRP renewals online.
- Naturalisation and Turkish Association Agreement applications can now be submitted online.

Additionally, whilst it has been common practice for employment permits to be issued electronically, this was not explicitly referenced in legislation. The Employment Permits Act 2024 explicitly states the ability for seasonal employer status and employment permits to be issued electronically.

19. What are the Right to Work requirements in your jurisdiction?

An employer should confirm their employees hold valid permission to work:

- Sight of passport.
- Retain employer copy of the employment permit (where an employment permit is required). The Employment Permits legislation provides that the employer shall keep the following for a period of five

years, or for the duration of the relevant employee's employment: (i) a record of the employment concerned and the economic sector in which it is being performed; (ii) the duration of the employment; and (iii) particulars of the Employment Permit.

- Retain copy of IRP card of foreign national.

Regarding retention of documentation, the employer will need to comply with its statutory obligations under the Data Protection Acts, 1988 – 2018 (there are increasing obligations on employers in Ireland in terms of the retention and storage of employees' sensitive personal data).

20. What are the types of civil and criminal penalties employers may face for non-compliance with immigration rules i.e. employing an individual who does not have the Right to Work?

Employment Permits legislation provides that where a person enters the service of an employer in Ireland or is in employment in Ireland or where an employer employs a non-national in Ireland except in accordance with an employment permit, the person and the employer shall be guilty of an offence. They shall be liable to (a) on summary conviction to a fine not exceeding €3,000 or imprisonment for a term not exceeding 12 months or both, or (b) if the offence is by the employer, on conviction of indictment, to a fine not exceeding €250,000 or imprisonment for a term not exceeding 10 years or both. Penalties can extend to the members of the body corporate (shareholders) where the body corporate is managed by its members.

For offences under the Immigration Act 2004, please note: (1) A person guilty of an offence under this Act shall be liable on summary conviction to a fine not exceeding €3,000 or to imprisonment for a term not exceeding 12 months or to both. This would include failure to comply with the requirements in relation to registration. (2) A member of the Garda Síochána may arrest without warrant a person whom he or she reasonably suspects to have committed an offence under this Act (other than section 10) or section 2 (1) of the Employment Permits Act 2003.

21. Are there labour market testing requirements in your jurisdiction and if so, what do they involve?

Unless eligible for an exemption, labour market testing is

required for GEP and CFS applications. There are some exemptions for start-up companies, employment permits in force at time of commencement of the 2014 Act and if the foreign national is the sole employee of the company.

Labour Market Needs Testing entails advertising with the Department of Social Protection Services/EURES employment network, in a national newspaper, as well as either online or in a local newspaper.

In order for the position to be exempt from the Labour Market Needs Test, the salary must be at least €64,000 or above, the position must be listed on the Critical Skills Occupations List, or the employer obtains a support letter from Industrial Development Agency (IDA) or Enterprise Ireland.

22. Are there quota requirements, restrictions or a cap on the numbers of foreign nationals hired per company in your jurisdiction?

An employment permit will not issue unless at the time of application at least 50% of the employees in a firm are EEA nationals (50:50 rule).

The 50:50 rule is waived in certain circumstances:

- Start-up companies – the employer must be registered with Revenue as an employer within last 2 years, and the employer must have a letter of support from either Enterprise Ireland or IDA Ireland (this applies to client companies of Enterprise Ireland or IDA Ireland only). Renewals of employment permits will require the employer to have met 50:50 rule. If not, then a one-year employment permit may be provided in circumstances where the employer can demonstrate significant progress towards achieving 50% (this reduces the prospect of a company having to let people go to meet 50:50 target at early stage of company's business). Such renewals must also have a letter of support from Enterprise Ireland or the IDA. The 50:50 rule will have to be achieved at the end of that one-year renewal period.
- Employment permits in force at time of commencement of the 2014 Act.
- Where on the day on which the application is made the employer has no employees; the foreign national will be the sole employee; and the Minister is satisfied that having regard to the employment in respect of which the application is made, the foreign national concerned will be the sole employee of the employer. The exception to the 50:50 rule will also apply at renewal provided the permit holder remains a sole employee.

23. Are there any exit procedures in your jurisdiction, if an individual is departing permanently?

If the employment or assignment ends before the expiration date of an employment permit, the employment permit must be surrendered to the DETE within four weeks from the date of termination or cessation. Permit holders that fail to comply with this requirement are guilty of an offence. It is also best practice to surrender a valid IRP card to the immigration authorities.

If the employer or employee fails to surrender the employment permit within four weeks of termination, a fine of up to €5,000 can be imposed or imprisonment for up to 12 months or both. In practice, this is rarely enforced.

24. Are there any requirements for medical certificates or vaccinations for your jurisdiction?

No.

25. Are there any language requirements for your jurisdiction?

Only where the specific role sought for sponsorship has a language-based requirement or the applicant is seeking to avail of an exemption or a permit application under a specific occupation classification code.

26. What are the government costs associated with a typical employment based visa?

Employment permit category	First application fee	Renewal fee
General Employment Permit	€1,000 up to 24 months and €500 for six months or less	€750 for six months or less €1,500 up to 36 months
Critical Skills Employment Permit	€1,000 up to 24 months	N/A
Intra-Company Transfer Employment Permit	€1,000 up to 24 months and €500 for six months or less	€500 for six months or less €1,000 up to 24 months €1,500 up to 36 months
Atypical Working Scheme	€250	N/A

27. Is a local contract of employment required in

order to obtain a work based visa or work permit? Are there salary or other thresholds to be met?

Whilst many individuals on Irish employment permits will have local contracts, some may be in Ireland on temporary assignment with overseas contracts. The salary can likewise be paid from Ireland or overseas depending on the permit type and contract. Any employment, tax or payroll implications stemming from where the contract and payroll is located would have to be considered separately.

Minimum salary thresholds depend on the work authorisation type:

- CSEP: €38,000 on 39-hour week.
- GEP: €34,000 (€30,000 for some exceptions such as if the job is a meat processing operative or a horticultural operative) on 39-hour week.
- ICT: €46,000 (€34,000 for some exceptions such as a trainee) on 39-hour week.
- AWS: Must align with the published salary requirement for a GEP (currently €34,000).

28. What are the maximum periods of stay for individuals on an employment based visa / work permit?

Under the current Irish immigration rules, there is no maximum period of stay for CSEP/GEP holders. After 5 years of continuous residence, it may be possible to apply for naturalisation or Long-Term Residency.

For those holding an ICT permit, the maximum total stay is 5 years, after which time they will be required to leave Ireland or localise onto an Irish employment contract and employment permit.

29. Does your jurisdiction allow dual nationality?

Irish law does not pose any consequences in regard to

registration or renunciation of original citizenship. As such, dual citizenship can be held without any special conditions.

30. What are the most positive aspects of your immigration system compared to the rest of the world?

The Irish immigration system is focused on attracting skilled migration into shortage occupations to support and develop enterprise for the Irish economy. Ireland is part of the European Union which means it participates in freedom of movement, facilitating EU nationals to work and live here without requiring visas and employment permits.

For those foreign nationals who require a permission, such as an employment permit and residency permit, the application process and different stages are relatively straightforward. The employment permit process can be completed online. Many roles such as marketing with a specific skill or language and technology roles are considered highly skilled and labour market testing is not required. Processing times have remained fairly stable. For non-visa required nationals, the end-to-end process can be completed online without any need for an in-person meeting until they arrive in Ireland.

The current system allows for progression towards naturalisation for certain permission holders, granting them residency and then allowing them to apply for Irish citizenship.

Finally, the move to a digital process allowing applications to be submitted online and issued in soft copy has been a very positive one. We see the trend of the Irish authorities taking into account the foreign national experience as a positive step and as recognition of the contributions (both economic and cultural) of the foreign national population in Ireland. Moving to a digital process allows for a more positive experience when going through the process.

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