



**COUNTRY
COMPARATIVE
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The Legal 500 Country Comparative Guides

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 for foreign nationals who need to obtain permission to work in Ireland. This is the employer sponsor-based permission.

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

The Department of Justice is also responsible for 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. In some parts of Ireland, the police force (An Garda Síochána) supports ISD in issuing residency permission and managing the entry of foreign nationals into regional airports.

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.

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
- Internship Employment Permit – for interns who are studying abroad
- Atypical Working Scheme (AWS) is a short-term work authorisation

The timeline usually depends on whether the employer has Trusted Partner status. The Trusted Partner Initiative (TPI) is aimed at employers that 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.

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 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/UK family member
- Stamp 1G permission: Stamp 1G can be obtained as a graduate of a university in Ireland. It can also be obtained as the spouse/de facto partner of a CSEP/Hosting Agreement holder
- 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). The visa is issued as a sticker in the passport.

Once in country, the foreign national will 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.

Some immigration applications (such as EU Treaty Rights and naturalisation) 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 the country, 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.

Dependants of CSEP holders 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. However, it is our understanding that a business visitor can:

- Attend business meetings or conferences
- Visit or conduct fact-finding missions at an affiliated branch office or subsidiary or a current project site
- Attend 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).

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 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.

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.

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 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.

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. However, some visa processing centres allow you to book immediate appointments to allow for the quickest processing of entry visas. 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 (including COVID-19 pandemic), that have impacted your jurisdiction with regard to immigration policy and law? How will this shape the immigration landscape moving forward?

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. This has seen a decrease in 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.

There has been a marked increase in applications for international protection in Ireland. In addition, the Department of Justice has also maintained its pledge to provide a safe haven to Ukrainian Nationals who have fled Ukraine due to the invasion of Russia and has extend the Temporary Protection Directive for Ukrainians until March 2024. As a result, there has been additional resourcing required by the Irish Government to manage

this significant increase in applications.

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

17. How is the COVID-19 pandemic shaping the immigration landscape in your jurisdiction?

COVID-19 measures led to the authorities shifting focus to digitalising the immigration processes.

To facilitate the geopolitical and environmental changes, the Irish authorities made the number of changes:

- Ireland adopted a number of measures, such as the implementation of temporary regularisation programmes, travel exemptions for essential workers, and health care provisions for migrants regardless of their immigration status
- The suspension of re-entry visa requirements for children under the age of 16 was temporarily introduced during COVID-19. However, this became a permanent change on the 14th of June 2022.
- The creation of the online renewal portal for individuals living in Dublin
- The temporary prioritisation of medical permit applications
- The digitalisation of immigration permissions such as employment permits, Atypical Working Scheme permissions

Throughout 2022 / 2023, the DETE has implemented a number of measures to manage the volume of permit application (including the decision to split the processing of these applications between CSEP and non-CSEP applications) drastically bringing down the processing times. The DETE has conducted a number of measures to manage the processing time for applications including retraining current processing officers and increasing the overall intake of staff.

18. Are there any anticipated changes in the immigration laws of your jurisdiction?

We have seen a number of changes to immigration law and policy in Ireland over the last year:

Employment permits

The Department continue to review the roles included on the highly skilled and ineligible list. They also continue to

review quotas for certain occupations.

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. This adjustment will facilitate communication with individuals regarding their immigration determinations under the Act through email or a relevant customer portal. This modification will empower the Department to send crucial notifications, including deportation orders, even if the individual has relocated.

With effect from the 20 April 2023 all new applicants for a certificate of naturalisation 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.

Changes to the Atypical Working Scheme process:

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 €30,000).

Single Application Process:

The Department of Enterprise, Trade and Employment announced on the 15th of December 2022 that the government is developing a single application procedure for employment permits and immigration permissions. Whilst a deadline has not been set for the final proposal, we are aware the interdepartmental engagement is ongoing.

Entry visas:

The removal of supplementary visa applications for Irish entry visas in India was introduced on the 19th of June 2023, limiting the level of documents required for the Irish entry visa process. The Irish authorities removed Russian and Belarus nationals from the short stay visa waiver programme in 2022.

In addition, there is the proposed Employment Permits Bill:

The Employment Permits Bill 2022:

The Bill provides for a number of changes designed to make the system more agile:

- The introduction of a seasonal employment permit
- Extensive revision of the labour market needs test
- The introduction of a scheme to deal with occasional exceptional circumstances where an employment permit may be granted
- 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
- Providing for additional conditions for the granting of an employment permit, such as training or accommodation support for migrant workers in some circumstances, or making innovation or upskilling a condition of approval, where this may decrease future reliance on economic migration

19. How do you see technology developing and evolving to support immigration process in the future?

We have seen an increased focus on using technology to support the immigration process. The Irish government has continued with the digitalisation of many of its immigration applications to include:

- Employment permits are now being issued electronically in oppose to hard copies.
- Certain applications are now permitted to be filed electronically:
 - Request for a Stamp 4 permission
 - Atypical working scheme applications
- The residence permit renewal process in Dublin successfully moved in the summer of 2020 to an online platform

In addition, the aim of the single application process is to create a single system which will in turn lead to a quicker, more efficient way of processing immigration processes in Ireland.

We expect to see this digitalisation of immigration technology and processes to continue. This was confirmed in Goal 4 of the Department of Justices, Justice Plan 2023 which aims to ‘deliver a fair immigration system for a digital age’.

20. 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).

21. 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 EUR 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 EUR 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 EUR 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.

22. Are there any quota and / or labour market testing requirements in your jurisdiction and if so, what do they involve?

At least fifty percent of employees in a firm must be EU/EEA/Swiss/UK nationals (with some exemptions set out below).

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 to qualify for a GEP, the employee's position must not be in the ineligible categories for employment permits. Applicants for a GEP are required to receive annual remuneration in the amount of EUR 30,000 (or EUR 30,763.20 if working a 40-hour week) from an Irish employer; in certain cases, a salary of EUR 27,000 (or EUR 27,684.80 if working a 40-hour week) may be

acceptable. The remuneration amount can include only base salary and health insurance (the latter is optional).

In order for the position to be exempt from the Labour Market Needs Test, the salary must be at least EUR 64,000 or above or 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.

23. 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

24. 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 EUR 5,000 can be imposed or imprisonment for up to 12 months or both. In practice, this is rarely enforced.

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

No.

26. 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 SOC code.

27. 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

28. 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. 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:

- Critical Skills Employment Permit: €32,000 on 39-hour week
- General Employment Permit: €30,000 (€27,000 for some exceptions) on 39-hour week
- Intra-Company Transfer Employment Permit: €40,000 on 39-hour week
- AWS: Must align with the published salary requirement for a General Employment Permit (currently €30,000)

29. 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. *We would note that individuals in Ireland on an ICT permission may be permitted to transfer to a local hire contract.*

30. 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.

31. 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.

The employment permit process is straightforward and can be completed online. Many roles such as (marketing with a specific skill or language and technology roles) are considered highly skilled and therefore the need for labour market testing can be avoided. Generally, the employment permit processing times under the TPI are short and reliable. 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 Irish immigration system allows for flexibility in engaging with both DETE and DOJ to raise any queries or concerns with the process or specific applications.

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.

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