

Employment Permits Frequently Asked Questions

All applications for employment permits are processed in line with the Employment Permits Acts and associated Regulations which lay down in legislation the criteria in relation to the application, grant and refusal of an employment permit.

This document aims to answer the majority of the frequently asked questions we receive from applicants for employment permits and Trusted Partner Registrations on a daily basis.

Users can use search functionality to find key words and navigate through the document.

It should be noted that the information contained in this set of Questions & Answers does not constitute legal advice and is provided for information only.

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1. General Questions

This section provides information on general queries in relation to working in Ireland.

1.1 Who needs an employment permit to work in Ireland?

The employment of all non-EEA (see section 1.4) nationals in the State is governed by the Employment Permits Acts 2024. Under this legislation in order to work in the State all non-EEA nationals require a valid employment permit or relevant immigration permission from the Minister for Justice which allows them to reside and work in the State without the requirement for an employment permit. The Irish State's general policy is to promote the sourcing of labour and skills needs from within the workforce of the European Union and other EEA states. However, where specific skills prove difficult to source within the EEA, an employment permit may be sought in respect of a non-EEA national who possess those skills.

All applications are processed in line with the Employment Permits Acts and are dependent on a job offer from an employer who is based in Ireland and who is registered with the Office of the Revenue Commissioners. It should be noted that the State's employment permit system is ordered by the use of occupation lists which determine which employments are highly demanded and which are ineligible for consideration for employment permits at a point in time. These lists are reviewed on a bi-annual basis.

Full information on the current eligibility criteria in relation to employment permits can be found on the Department's website at this link: [Eligibility](#)

1.2 Do British citizens require an employment permit to work in Ireland following Brexit?

Under the Common Travel Area (CTA), Irish and British citizens move freely and reside in either jurisdiction and enjoy associated rights and entitlements including access to employment, healthcare, education, social benefits, and the right to vote in certain elections.

This means that British citizens are able to work in Ireland without an employment permit. The Irish Government will continue to provide information to citizens. For further information, please go to the Department of Foreign Affairs & Trade website – www.dfa.ie.

1.3 If I am using a trading name different to my Company Name, do I need to register my trading name with Companies Registration Office?

If your trading name is different to the Registered Company Name/Sole Trader, you must register this trading name as a Business Name with the Companies Registration Office (CRO). Registration of a Business Name is obligatory if any Individual, Partnership or Body Corporate is trading under a name

other than their own true name. When completing an employment permit application, you must provide the Employer Registered Number, Company Name Registered Number and Business Name Registered Number. You can check if your Company and/or Business name is registered with the Companies Registration Office on their website (www.cro.ie)

1.4 Should the employers registered name or business name appear on the employment permit?

If you are trading under a name which differs from the Registered Company Name/Sole Trader Name, this name should be included on the Employment Permit.

1.5 Can an International Protection (IP) applicant work in Ireland? Yes.

Since 2nd July 2018, International Protection applicants can apply for a permission to access the labour market in a scheme administered by the Department of Justice. Further details, including how to apply, are available from the [Department of Justice](#).

1.6 How can I apply for an employment permit?

Applications for employment permits can be made online using our Employment Permits Online System (EPOS) at [EPOS](#).

We recommend that an application for an employment permit be submitted 8-12 weeks before the proposed start date. This is to allow for any queries that may arise in respect of the application and allow time for Visa applications in respect of nationals of visa required countries. [Visas For Ireland | Department Of Foreign Affairs | Ireland.ie | Ireland - this is Ireland](#)

EPOS was designed to assist applicants through the process and provides form validation and intuitive help text. There is a link to the User Guide in the Footer Information on the Employment Permits online system (EPOS) which describes the online process in detail.

Before making an application online we would advise applicants to familiarise themselves with the [current employment permit types and eligibility criteria](#).

It should also be noted that the draft application form and any associated attachments are only kept in the database for 28 days counting from the date of creation of that draft in the database. After that time the draft and any associated attachments which have not been submitted through EPOS are removed from the database and its associated MyWork-ID is no longer valid.

1.7 What nationalities do not require employment permits?

Nationals of any country which is a member of the EEA do not require an employment permit to work in the State. The EEA is an area of free trade and free movement of peoples comprising the member states of the European Union, in addition to: Norway, Iceland and Liechtenstein.

In addition to this, Swiss Nationals do not require employment permits in accordance with the terms of the European Communities and Swiss Confederation Act, 2001. This Act came into operation on 1 June 2002 and enables the free movement of workers between Switzerland and Ireland, without the need for employment Permits.

The member states of the European Union are:

Austria, Belgium, Bulgaria, Croatia, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, The Netherlands, Portugal, Spain, Sweden, United Kingdom, Cyprus, Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovakia, Slovenia and Romania.

1.8 Do all non-EEA nationals require employment permits?

The following non-EEA nationals do not require an employment permit:

- Van der Elst Case - The European Court of Justice delivered a judgement on the Van der Elst Case (Freedom to Provide Services) on 9 August 1994. The Court ruled that in the case of non-EEA workers legally employed in one Member State who are temporarily sent on a contract to another Member State, the employer does not need to apply for employment permits in respect of the non-nationals for the period of contract.

A Non-EEA national who has been granted permission to remain in the State by the Department of Justice on one of the following grounds:

- Permission to remain as spouse or a Dependent of an Irish/EEA national and who is the holder of a Stamp 4;
- Permission to remain as the parent of an Irish citizen and who is the holder of a Stamp 4;
- Temporary leave to remain in the State on humanitarian grounds, having been in the Asylum process and who is the holder of a Stamp 4;
- Explicit permission from the Department of Justice to remain resident and employed in the State and who is the holder of a Stamp 4;
- Permission to be in the State as a registered student who is permitted to work 20 hours during term time and 40 hours during holiday periods and who is the holder of a Stamp 2 or Stamp 1G; or
- Permission to be in the State under the terms of the Diplomatic Relations and Immunities Act 1967 and are assigned to a Mission of a country with whom the Government has entered into a Working Dependents Agreement.

1.9 Are there different types of employment permits?

The Employment Permits Acts provide for nine types of employment permits to be granted each catering for differing scenarios.

Critical Skills Employment Permit is targeted at highly skilled people with the aim of encouraging them to take up permanent residence in Ireland. Occupations which are included on the [Critical Skills Occupations List](#) such as ICT professionals, professional

engineers and technologists are catered for under this type of employment permit.

Dependent Employment Permit It is no longer a requirement for spouses and defacto partners of Critical Skills Employment Permit (CSEP) Holders and Researchers under a Hosting Agreement to apply for a Dependent Employment Permit. The Irish Naturalisation and Immigration Service (INIS) will grant eligible spouses and de-facto partners of CSEP holders and Researchers under a Hosting Agreement permission to reside in this State on Stamp 1 Conditions which provides direct access to the labour market without the need to obtain an employment permit.

Intra-Company Transfer Employment Permit is designed to facilitate the transfer of senior management, key personnel or trainees who are foreign nationals from an overseas branch of a multinational corporation to its Irish branch. The Intra-Company Transfer Employment Permit can be invaluable in the initial establishment of a foreign direct investment company. This employment permit facilitates the temporary placement of corporate or HQ personnel in the Irish affiliate while providing for such employees to stay on the foreign payroll.

General Employment Permit is an employment permit which permits the holder to be employed in the State in a broad range of occupations. Unlike Critical Skills Employment Permits, where eligible occupations are specified, General Employment Permits assume all occupations are eligible unless otherwise specified. Therefore, all occupations are eligible unless excluded under the list of

[Ineligible List of Occupations for Employment Permits](#). All occupations on the [Critical Skills Occupations List](#) are deemed eligible.

Contract for Services Employment Permit is designed for situations where a foreign undertaking (contractor) has won a contract to provide services to an Irish company (relevant person) on a contract for services basis and to facilitate the transfer of their non-EEA employees to work on the Irish contract in Ireland.

Reactivation Employment Permit is designed to permit a non-EEA national who once held on a valid employment permit but who fell out of the system through no fault of their own or who has been badly treated or exploited in the workplace, to work legally again.

Internship Employment Permit is designed to facilitate the employment in the State of non-EEA nationals who are full-time students, studying in a discipline relevant to the occupations included on the [Critical Skills Occupations List](#) and enrolled at a third level

institution outside the State, for the purposes of gaining work experience.

[Sport and Cultural Employment Permit](#) cater for employment permits in the sporting and cultural area. This permit is designed to facilitate the employment in the State of non-EEA nationals with the

relevant qualifications, skills, experience or knowledge for the development, operation and capacity of sporting and cultural activities.

[Exchange Agreement Employment Permit](#) is designed to facilitate the employment in the State of non-EEA nationals pursuant to prescribed agreements or other international agreements to which the State is a party. Such agreements are prescribed in the Employment Permits Regulations.

1.10 Are all jobs eligible for employment permits?

All applications for employment permits are processed in line with the Employment Permits Acts and the State's employment permit system is ordered by the use of occupation lists which determine which employments are highly demanded and which are ineligible for consideration for employment permits at a point in time.

The lists currently applying are:

- The [Critical Skills Occupations List](#) for which special "fast-track" rules apply (e.g. can work without an employment permit after two years, family can join the permit holder immediately). Occupations on the highly skilled include professional positions in medicine, ICT, sciences, finance, and business.
- The [Ineligible List of Occupations](#) which are largely but not exclusively lower skilled occupations. There is evidence that there are no labour shortages from within Ireland/EEA to fill such vacancies. Therefore, these occupations are not eligible for an employment permit.
- Every other job in the labour market, where an employer cannot find a worker, may be eligible for an employment permit. The employer must do a Labour Market Needs Test (i.e. advertise the job as per Employment Permits legislation) to see if there is anyone in the State/EEA who could do the job. If no-one suitable applies for the job, the employer is free to apply for an employment permit.

These lists are reviewed on a bi-annual basis.

1.11 I am a non-EEA national married to an EEA national. Do I need to apply for an employment permit?

If you are a non-EEA national married to, or in a civil partnership with, an EEA national and both you and your spouse or partner are residing in Ireland, you should contact the Department of Justice in order to seek residency in the State on that basis. If you receive Stamp 4 immigration permission, you will not require an employment permit to work in Ireland.

If you are a non-EEA national who is married to, or in a civil partnership with, an EEA national and you wish to work in Ireland, but your spouse or partner will not be accompanying you in Ireland, you will require an employment permit. You will have to satisfy the normal eligibility criteria for the type of

permit being applied for. However, a fee will not be payable in the case of such employment permit application.

Further information on the policy in relation to non-EEA nationals married to, or in a civil partnership with an EEA national is available on the Department's website at [Married/Civil Partner](#).

1.12 I am a non-EEA national in a de facto (non-marital) relationship with an EEA national. Do I need to apply for an employment permit?

The recognition and determination of de facto (non-marital) relationships is a matter in the first instance for the Department of Justice - Irish Naturalisation and Immigration Service (INIS). Further information can be found on the INIS website.

Depending on the immigration permission granted you may require an employment permit to work in the State. Further information on the policy in relation to non-EEA nationals in a de facto (nonmarital) relationship with an EEA national is available on this Department's website at [De Facto Relationships](#).

1.13 I am a Stamp 3 holder who is a Dependent or Partner or Spouse of a Critical Skills Employment Permit holder, am I allowed to work?

Since 6th March 2019, the requirement for spouses and de-facto partners of Critical Employment Permit (CSEP) Holders and Researchers under a Hosting Agreement as provided for under the EU Third Country Researchers Directive (Council Directive 2005/71/EC) to obtain an employment permit has been removed by the Department of Enterprise, Trade and Employment.

The Irish Naturalisation and Immigration Service (INIS) will grant eligible spouses and de-facto partners of CSEP holders and Researchers under a Hosting Agreement permission to reside in this State on Stamp 1 Conditions which provides direct access to the labour market without the need to obtain an employment permit.

For more information, please go to the [INIS Website](#) where further information can be found on [INIS FAQs](#).

1.14 I am the holder of a Working Holiday Authorisation, am I allowed to apply for an employment permit?

Holders of a Working Holiday Authorisation (WHA), as per the terms and conditions of their WHA, must leave the State on expiry of the WHA and cannot apply for an employment permit whilst in the State. The foreign national may consider applying for an employment permit from outside the State, upon expiration or cancellation of their WHA, and on foot of an eligible job offer, which will be considered subject to the usual criteria applying under the Employment Permits Acts and Regulations.

1.15 Where can I get a copy of the employment permits legislation?

Links to all the Employment Permits Acts and Regulations are available on the Department's website at [Legislation](#).

2. Fees for Employment Permits

This section provides information on the most frequently asked questions which apply

to fees for employment permits.

2.1 What are the fees for an employment permit?

The fee requirements or otherwise for all employment Permit types are provided for in the Employment Permits Acts and associated Regulations as follows:

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
Dependent Employment Permit	No fee	No fee
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
Contract for Services 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
Reactivation 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
Sport and Cultural 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

Exchange Agreement Employment Permit	No fee	N/A
Internship Employment Permit	€1,000 up to 12 months and €500 for six months or less	N/A

More information on the fees and certain waivers applying can be found on website at [Fees & Waivers](#).

2.2 If my application for an employment permit is refused or withdrawn, can I request a refund of the application fee?

Yes, the Employment Permit Legislation allows for a refund of 90% of any fees paid in respect of refused or withdrawn applications.

To process a refund for a refused or withdrawn Employment Permit application, the **applicant** to the application must return the refund request form included with all refusal letters or issued on foot of requests for withdrawal of an application.

Once the refund request is received **within 170 days** of the original payment, refunds are made directly to the credit/debit card used to pay for the application.

Refund requests received **more than 170 days** after initial application payment is made will require a completed mandate form and be paid by Electronic Funds Transfer (EFT) to a nominated bank account.

It takes approximately 5 working days from the date we receive the refund request for the refund to be made.

If the request is received more than **170 days after** the initial application payment is made, the payment will require a completed mandate and be paid by EFT to a nominated bank account within 4-6 weeks.

2.3 My employment permit has been issued but circumstances have changed and I will not now be taking up the employment – can I get a refund of the fees?

No, under the Employment Permits Acts a refund of fees can only be made if the employment permit application has been refused or withdrawn prior to the issue of the permit.

3. Request for Reviews

This section provides information on the most frequently asked questions which apply to Requests for Reviews.

3.1 My employment permit application has been refused – can I request a review of that decision?

If you feel that your employment permit application should not have been refused, you can request a review of that decision.

The request for a review of the decision to refuse an application for an employment permit must be submitted using the prescribed [form](#) giving the reasons for the review request and providing any

additional supplementary documentation. The form and supplementary documentation can be sent by e-mail to EPreviews@enterprise.gov.ie

It should be noted that for all employment permit type applications, the minimum annual remuneration, the additional documentary evidence, the critical skills occupations list, the ineligible list of occupations and where necessary the requirement to advertise the occupation, are all laid down in regulations made under the Employment Permits Legislation and as such the Minister has no discretion in this regard.

3.2 Is there a statutory time limit to submit a request for a review? Yes, the Employment Permit Legislation provides that a request for a review must be submitted within 28 calendar days from the date of the notification of the refusal decision (date specified on the refusal letter).

3.3 Who should sign the review form?

It is very important that the review form is signed by the correct party.

The Employment Permit Legislation specify that only the applicant may request a review of a refusal decision. This can be the employer or the employee but must be the name of the applicant as indicated on the initial employment permit application form.

If an authorised agent was named on the initial application, they may sign the review form. An authorised agent engaged after the initial application is also permitted to sign the review form so long as letters of authorisation signed by both the employer and the employee are provided.

Review forms signed by an incorrect party will be returned and there is no extension of the 28-day time limit.

3.4 What are the most common examples of refusal reasons that cannot be rectified at review stage?

3.4.1 Labour Market Needs Test (see Section 5.4 for more details)

The Labour Market Needs Test provides for the advertising of the position on offer through a number of different media.

The required advertising with the Department of Employment Affairs and Social Protection/EURES employment network must be done during the 90-day period prior to submission of the initial application for an employment permit. If this advertising has not been done during this time period prior to the initial employment permit application or has not been done in accordance with the Employment Permit Regulations, it is not possible to address this refusal reason at review stage.

An additional advertisement is also required on a different online platform. This advert also must be done during the 90-day period prior to submission of the initial application for an employment permit.

If this advertising has not been done prior to the initial employment permit application in accordance with the Employment Permit Regulations, it is not possible to address this refusal reason at review stage.

3.4.2 Remuneration and job title

The Employment Permit Legislation state that the remuneration and the job title for the

position must be included in the application for an employment permit. The minimum remuneration requirements for all employment permit types are laid out in the Employment Permit Regulations and where an annual minimum remuneration is specified this is based on working 39 hours per week over 52 weeks – see section 5.5.

In the event where a request for a review of a refusal decision is based on the ineligibility of the job title or on the level of remuneration being paid, this can only be considered if a credible explanation as to why information in the initial employment permit application was incorrect or unclear.

3.4.3 Immigration Status

Please note that it is the immigration status on the date of the initial employment permit application that is considered at review stage.

3.4.4 50/50 Rule (see Section 5.2 for more details)

Please note that it is the ratio of EEA employees to non-EEA employees on the date of the initial employment permit application that is considered at review stage.

3.5 What can be done if an application for an employment permit and review request has been refused?

If an employment permit application has been refused following review, it is open to the applicant to submit a new employment permit application following all the relevant procedures and legislative requirements for the particular employment permit type.

3.6 Can a new employment permit application be submitted when a request for review of another application for the same foreign national is pending?

No, the position is that an applicant for an employment permit can only have one live employment permit application at any one time. If a request for a review of a refusal decision has been submitted and the applicant wishes to submit in a new employment permit application, then the request for the review must be withdrawn by the applicant before the new application can be submitted.

3.7 I do not wish to request a review of the decision and would like my fees to be refunded?

If an applicant does not want to request a review of a refusal decision, the **applicant** to the application must return the refund request form included with all refusal letters.

Once the refund request is received **within 170 days** of the original payment, refunds are made directly to the credit/debit card used to pay for the application.

Refund requests received **more than 170 days** after initial application payment is made will require a completed mandate form and be paid by Electronic Funds Transfer (EFT) to a nominated bank account.

It takes approximately 5 working days from the date we receive the refund request for the refund to be made.

If the request is received more than **170 days after** the initial application payment is made, the payment will require a completed mandate and be paid by EFT to a nominated bank account within 46 weeks.

3.8 I have submitted a request for a review but have decided that I would prefer to receive a refund instead?

The **applicant** must return the refund request form included with all refusal letters, together with a statement indicating that the applicant wishes to withdraw the request for review.

Once the refund request is received **within 170 days** of the original payment, refunds are made directly to the credit/debit card used to pay for the application.

Refund requests received **more than 170 days** after initial application payment is made will require a completed mandate form and be paid by Electronic Funds Transfer (EFT) to a nominated bank account.

It takes approximately 5 working days from the date we receive the refund request for the refund to be made.

If the request is received more than **170 days after** the initial application payment is made, the payment will require a completed mandate and be paid by EFT to a nominated bank account within 46 weeks.

4. Trusted Partners

This section provides information on the most frequently asked questions which apply to Trusted Partners. The documentary requirements for Trusted Partner Registration are laid out in section 8.1.

4.1 What is a Trusted Partner?

Under the Trusted Partner Initiative an employer may apply to this Department for Trusted Partner status. The objective of the initiative is to ease the administrative burden on employers and to remove the requirement that they replicate the same employer information in respect of each employment permit application made. There is no fee required to apply for Trusted Partner status.

The benefits of being a Trusted Partner are:

- Fast turnaround of Trusted Partner registration applications.
- Reduced paperwork for every employment permit applied for under the scheme.
- Shortened employment permit application forms.
- Faster turnaround of Trusted Partner employment permit applications.
- Status valid for 2 years.

Full details of the initiative can be found on the Department's website at [Trusted Partner Initiative](#).

4.2 Should I apply to become a Trusted Partner?

The Trusted Partner Initiative is aimed at regular users of the employment permit system, or those who expect to become regular users of the employment permits system. If an applicant can demonstrate that they anticipate upcoming expansion to business and an increase to their workforce, these factors will be taken into account when considering an application. It would be beneficial to include details on the

company's future requirements and support provided by an enterprise development agency will also be taken into account.

The Trusted Partner Initiative may not be applicable in cases where an applicant is a sole trader or for example, where it appears, they may have a minimal requirement for employment permits.

4.3 How do I apply to become a Trusted Partner?

Applications for Trusted Partner can be made online via the Employment Permits Online System which can be accessed at [EPOS](#).

The application form for Trusted Partner registration must be signed by the Company Secretary (this is especially applicable to Limited Companies), the Person of Compliance or Person of Process or the business owner.

Once all of the relevant information has been provided and any queries responded to, your application will be considered within a few days.

5. Employment Permit Policies

This section provides information on employment permit policies which apply to most employment permit types.

5.1 I am a current employment permit holder – can I change employer?

Normally there is no restriction on a current employment permit holder changing employer after 9 months.

The Employment Permits Acts provide that the Minister may refuse to grant a new employment permit if a foreign national has not completed 9 months employment with their employer on foot of their first employment permit in the State. This is more commonly known as the "9-month rule".

This refusal reason attempts to strike a reasonable balance between, on the one hand, the employer's expectations that the foreign national remain in his or her employment for a reasonable period of time given the costs involved in recruiting that foreign

national and, on the other hand, not unduly binding the foreign national to the employer.

The Minister may consider new applications within the -month period in certain circumstances as follows:

- redundancy, or
- where circumstances (unforeseen at time of application) arise in the employment that fundamentally change the employment relationship (e.g. your employer plans to change the location of the business to a site a significant distance from its current location, or the hours that you work are being significantly changed, or significant changes are being made to the nature of the work that you are required to do).

If you feel you satisfy the criteria in this regard you may submit in a new employment permit application following all of the procedures for the relevant employment permit type and it will be considered in line with the provisions of the Employment Permits Acts. All such applications should include documentary evidence and/or supporting documentation explaining the circumstances in your case (e.g. P45, letter from your current employer confirming redundancy/change in employment terms etc).

Change of employer - CSEP and GEP

The 2024 Act introduces a new provision allowing certain employment permit holders to change their permit employer to another employer after a period of nine months has passed since commencing their first employment permit in the State.

The provision eliminates the need for the permit holder to apply for a new permit and is restricted to movement within the occupation or occupation classification on the original permit.

The change of employer applies to the [General Employment Permit \(GEP\)](#) and the [Critical Skills Employment Permit \(CSEP\)](#).

- **The holder of a GEP** can apply to change to an employer within the type of employment for which they have been granted a permit (identified by its 4 digit

SOC code). For example – a meat processing operative can move to another meat processing role.

- **The holder of a CSEP** can change to an employer across a broader category of employments, for example, different engineering roles (identified by its 3 digit SOC code). The additional flexibility for CSEP holders is due to the fact that their roles are identified on the Critical Skills Occupations List indicating a high demand for these skills in the labour market.

The permit must be in force and will remain in force for at least two months when making the application. The duration of the permit will remain unaffected.

The provision provides the permit holder with greater freedom of movement to employment with more attractive terms and conditions. The Minister is provided with refusal reasons for consideration where prescribed conditions are not met.

The following conditions apply to the change of employer process:

- the maximum number of applications for change of employer that may be granted to a permit holder has been set at three
- the following documents are required with your application:
 - a copy of the Contract of Employment (signed by both the employer and employee)
 - a statement issued by the Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3-month period preceding the application
 - If the new employer is operating a business of a restaurant the following additional information is required:
 - A letter from the relevant Local Health Authority confirming that the Employer has been granted permission to operate a restaurant at the premises
 - Statement from the Employer that the employee will be employed in an establishment other than a fast-foot outlet.
 - copies of utility bills for the establishment's premises dated within the period of 2 months prior to the application
- the employee is required to commence employment with the new employer within one month of the new permit being issued. It is important to note that the new employment cannot be commenced until the employment permit has been

reissued

Is a new LMNT required?

Unlike applications for new permits, there is no requirement to conduct a [labour market needs test](#) before the permit holder applies to change their employer. The employment permit holder will be allowed to change employer provided that they are transferring to an occupation similar to the occupation for which they have been permitted to enter the State. This would be the occupation which has already been tested in the domestic and EEA labour market but failed to secure suitable candidates to fill the vacancy through the labour market needs test or is in critical short supply.

The change of employer request form, which must be signed by the existing permit holder (employee) and the proposed new employer can be found here: [Application to change employer on existing employment permit](#)

Completed and signed applications, together with a new signed contract of employment should be submitted to the dedicated email address: eptransfer@enterprise.gov.ie

5.2 I am an employer who currently has no employees – can I apply for an employment permit?

The Employment Permits Acts prohibit the issue of an employment permit, irrespective of applicant, unless at time of application 50% or more of the employees of the employer, the Irish branch of the foreign employer and either the contractor or the Irish client of the contractor are EEA nationals. This is more commonly known as the “50/50 rule”.

Given that the employment permits system is to facilitate employers to obtain the skills they require to grow their business it is expected that, other than in the exceptions listed below, the employer, the Irish branch of the foreign employer and either the contractor or the Irish client of the contractor are already active employers in their own right, have current employees and are operating substantive businesses.

In cases where there are currently no employees, employment permits can only be granted in respect of the following exceptions:

Applications for Critical Skills, General or Intra-Company Transfer Employment Permits in respect of a start-up company within 2 years of its establishment (i.e. registered as an employer with the Revenue Commissioners) which are clients companies of Enterprise Ireland or IDA Ireland and which are accompanied by a letter of support from Enterprise Ireland or IDA Ireland confirming that the start-up company will contribute to the further development of employment in the State.

- Applications for Dependent, General, Reactivation or Sport and Cultural Employment Permits where on the day on which the application is made the employer has no employees and the foreign national will be the only employee of the employer and will continue to be the only employee (e.g. eligible carer of a person with exceptional medical needs in a private home).

5.3 I am an employment agency – can I apply for an employment permit?

The Employment Permits Act 2024 provides a revised definition of 'employer' which allows for employment relationships that allow the wages of a permit holder to be paid by an entity other than the employer. The change facilitates an agency to be the employer of a permit holder while carrying out the work of a client of that agency making it possible for the client to provide for the salary while the agency remains as the employer. This will make the system easier to navigate for agencies and their clients and employees and simplify processing of such applications.

A definition of subcontractor is also added which allows these entities to avail of the Contract for Service Employment Permit in the same manner as a standard contractor.

5.4 What is the Labour Market Needs Test?

The Labour Market Needs Test is to ensure that the employer has made every effort to recruit an Irish/EEA national for the employment concerned and an application cannot be submitted until all of the requirements of the Labour Market Needs Test have been completed.

Employers applying for a General Employment Permit or a Contract for Services Employment Permit must satisfy a Labour Market Needs Test, unless exempted, **before** a General Employment Permit or a Contract for Service Employment Permit application can be made.

The Labour Market Needs Test is not required:

- Where the job is an occupation included on the [Critical Skills Occupations List](#)
- Where the job offer is in respect of an eligible employment with a minimum annual remuneration of €64,000. Employment permits cannot be issued in respect of employments, irrespective of remuneration, on the [Ineligible List of Occupations](#)
- Where a recommendation from [Enterprise Ireland](#) or [IDA Ireland](#) has been made in relation to the job offer and specifically states that the Labour Market Needs Test is waived (this applies to client companies of Enterprise Ireland or IDA Ireland only)
- Where the job offer is for a Carer of a person with exceptional medical needs and the nonEEA national has been providing care to the person before the application was made and that person has developed a high level of dependence on that non-EEA national
- In the case of a General Employment Permit application, where the job is offered to a nonEEA national who is the holder of a General Employment Permit and who was made redundant within the previous 6 months.

Under the Employment Permits Acts the Labour Market Needs Test requires all of the following actions prior to the submission of the application:

- The employer must advertise the vacancy with the Department of Employment Affairs and Social Protection Employment Services/EURES employment network for at least 4 weeks, and
- An additional advertisement is required on a separate online platform for at least 4 weeks. The act defines 'online platform' as a system for the online publication of information and includes websites, software or any other electronic

technology that provides for the online publication of information.

In line with regulations made under the Employment Permits Acts the vacancy must include the following information:

- a description of the employment
- the name of the employer
- the minimum annual remuneration
- the location/s of employment, and
- the hours of work.

Copies of all advertisements must be included with the application.

An application for an employment permit can only be submitted when the Labour Market Needs Test has been completed and the application must be submitted within 90 days of the commencement of the advertisement with the Department of Employment Affairs and Social Protection Employment Services/EURES employment network.

Further information on the Labour Market Needs Test can be found on the Department's website at [Labour Market Needs Test - DETE \(enterprise.gov.ie\)](https://enterprise.gov.ie/employment-permits/labour-market-needs-test)

5.5 Is there a minimum remuneration per week required for the grant of an employment permit?

Yes, the minimum remuneration requirement for each employment permit type is laid down in regulations made under the Employment Permits Acts.

The legislation provides that where a minimum annual remuneration is prescribed for an employment permit type this is based on working 52 weeks at 39 hours each week and the applicable hourly rate e.g. for a General Employment Permit $\text{€}34,000 \div 52 \div 39 = \text{€}16.77$.

The legislation also provides that:

If the foreign national is working less than 39 hours (cannot work below 20 hours – except in the case of a Dependent Employment Permit) then the hourly rate of remuneration must be increased pro-rata so that they are still being paid the required minimum annual remuneration for a 39-hour week.

- e.g. a foreign national who is working a 35-hour week must still be paid a minimum annual remuneration of €34,000. Therefore, their hourly rate must be increased as follows - $€34,000 \div 52 \div 35 = €18.68$.

If the foreign national is working more than 39 hours then the remuneration must be increased pro rata by the applicable prescribed hourly rate.

- e.g. a foreign national who is working a 40-hour week must be paid in excess of the minimum annual remuneration of €34,000. Therefore, their minimum annual remuneration must be increased as follows - $€16.77 \times 40 \times 52 = €34,881.60$.

5.6 Is there a minimum number of hours of work per week required for the grant of an employment permit?

Regulations made under the Employment Permits Acts provide that the minimum number of hours that can be worked each week on foot of all employment permit types is 20 hours (10 hours for a Dependent Employment Permit) but on condition that the required level of the prescribed annual remuneration is still being paid – see section 5.5.

5.7 What roles are eligible for an employment permit?

All applications for employment permits are processed in line with the Employment Permits Acts and the State's employment permit system is ordered by the use of occupation lists which determine which employments are highly demanded and which are ineligible for consideration for employment permits at a point in time.

The lists currently applying are:

- The [Critical Skills Occupations List](#) for which special “fast-track” rules apply (e.g. family can join the permit holder immediately, permanent residency in available after two years). Occupations on the highly skilled include professional positions in medicine, ICT, sciences, finance and business.
- Every other job in the labour market, other than those included on the [Ineligible List of Occupations](#), where an employer cannot find a worker, may be eligible for an employment permit. The employer has to do a Labour Market Needs Test (i.e. advertise the job for two weeks) to see if there is anyone in the State/EEA who

could do the job. If no-one suitable applies for the job, the employer is free to apply for an employment permit.

5.8 What roles are ineligible for an employment permit?

All applications for employment permits are processed in line with the Employment Permits Acts and the State's employment permit system is ordered by the use of occupation lists which determine which employments are highly demanded and which are ineligible for consideration for employment permits at a point in time.

The [Ineligible List of Occupations](#) which currently applies includes occupations which are largely but not exclusively lower skilled occupations. There is evidence that there are no labour shortages from within Ireland/EEA to fill such vacancies. Therefore, no-one is eligible to get an employment permit if they are applying for such jobs.

This list applies to all applicants for Critical Skills Employment Permits, General Employment Permits, Intra-Company Transfer Employment Permits, Contract for Services Employment Permits and Sport and Cultural Employment Permits.

In relation to Dependent and Reactivation Employment Permits all occupations are eligible even those on the ineligible list of occupations other than those in a domestic setting with the exception of specific carers – see Section 6.3.

5.9 My employer wants me to work at a different location to that specified on my employment permit – is this allowed?

All employment permits are employer and location specific (place(s) at which employment concerned is being carried out) and the foreign national can only work for the employer and at the location(s) specified on the employment permit.

If the foreign national is going to be working at a different location to that which is stated on their employment permit, then the Employment Permits Section must be notified to determine whether a new employment permit is required.

5.10 The employer named on the employment permit is moving to a new location – is there anything we should do?

All employment permits are employer and location specific (place(s) at which

employment concerned is being carried out) and the foreign national can only work for the employer and at the location(s) specified on the employment permit.

In the event that a company's premises has changed but there is no change in their Employer's CRO and Revenue Registered Numbers then the company should submit the following:

- Letter on company's headed paper notifying the Department of the premises change (in the case of Trusted Partner Employer's this letter must be signed by the contact person in the company nominated as part of their Trusted Partner Registration)

Evidence from the CRO of the company's address change, and

- Evidence from the Office of the Revenue Commissioners of the address change i.e. recent returns made to Revenue or a letter from Revenue.

On receipt and assuming everything is in order, the Employment Permits Section will notify the company when they have up-dated the company's records.

Once the company has been notified that our records have been changed current holders of employment permits can continue working on their current permits until renewal stage when the new company address will be amended.

5.11 There has been a change to the name of the employer on the employment permit – is there anything I should do?

All employment permits are employer specific and the non-EEA national can only work for the employer and in the employment specified on the employment permit.

In the event that a company's name has changed but there is **no change in their Employer's Registered Number with the Revenue Commissioners** then the company should submit the following:

- Letter on new company's headed paper notifying the Department of the name change (in the case of Trusted Partner Employer's this letter must be signed by the contact person in the company nominated as part of their Trusted Partner Registration)
- Evidence from the CRO of the company's name change, and

- Evidence from the Office of the Revenue Commissioners of the name change i.e. recently completed statutory returns or a letter from Revenue.

On receipt and assuming everything is in order, the Employment Permits Section will notify the company when they have up-dated the company's records.

Once the company has been notified that our records have been changed current holders of employment permits can continue working on their current permits until renewal stage when the new company name will be amended.

5.12 I urgently require the employment permit – can my application be expedited?

To be fair to all applicants, generally applications for employment permits, requests for reviews are processed in order of date of receipt.

Applicants can keep track of our processing dates on our website at [Processing Dates](#).

5.13 I am currently resident in the State as the holder of a Hosting Agreement – can I apply for an employment permit?

Foreign nationals' resident in the State who are holders of Hosting Agreements (Scheme for admission of Third Country Researchers to Ireland) may apply for an employment permit if they secure an eligible job offer.

Should the issue of an employment permit be approved, the holder of the Hosting Agreement will be advised that before the employment permit will be issued it will be a requirement for them to cancel the Hosting Agreement and notify the Department of same.

Employment permits cannot be issued until the Hosting Agreement is cancelled or, alternatively, if the Hosting Agreement has less than 3 months expiry left, then the start date of the employment permit can be requested for the day after the expiry date of the Hosting Agreement.

5.14 I am currently resident in the State as a visitor or a student - can I apply for an employment permit?

It is the policy that all first-time applicants for employment permits should normally make their application while resident outside the State. However, non-EEA citizens with a valid Certificate of Registration (GNIB Card) and who are holders of Stamps 1, 1A, 2, 2A and 3 immigration permissions and who have been offered employment in an eligible occupation, are allowed to apply for an employment permit following all of the legislative procedures whilst already legally resident in the State.

In this instance, if an application for an employment permit is successful and on receipt of the employment permit, the persons concerned must register their change of status with the Garda National Immigration Bureau (GNIB).

5.15 Do I need a passport of a specific duration to apply for an employment permit?

The documentary requirements for all employment permits are laid out in regulations made under the Employment Permits Acts.

Under these regulations all applications for employment permits must be accompanied by:

New Employment Permit applications

- clear copies of the relevant pages of the foreign national's passport clearly showing his or her photograph, personal details and his or her signature. The passport **must** have an expiry date of 6 months or more after the date of application.

Renewal Employment Permit applications

- clear copies of the relevant pages of the foreign national's passport clearly showing his or her photograph, personal details and his or her signature. The passport **must** have an expiry date of 3 months or more after the date of application.

As these requirements are laid out in regulations the Minister has no discretion in this regard.

5.16 Do I have to be registered with a regulatory body for specific employments e.g. Association of Chartered Certified Accountants (ACCA), Irish Medical Council (IMC), Nursing and Midwifery Board of Ireland (NMBI)?

The Employment Permits Acts and associated regulations lay down the criteria in relation to the application, grant and refusal of employment permits. The Act provides that for certain employments an employment permit cannot be granted unless the foreign national concerned is registered with or has their qualifications recognised by an appropriate regulatory body.

The employments and the relevant regulatory bodies applicable are available on the Department website at [Employment and Regulatory Bodies](#).

5.17 The permit holder has transferred over to a new employer as part of a transfer of undertakings – what do I need to produce?

The Employment Permits Acts provide that an employer on an employment permit can be changed only in circumstances where a transfer of employment has taken place under the European Communities (Protection of Employees on Transfer of Undertakings) Regulations 2003 (S.I. No. 131 of 2003).

If the employer change is as a result of such transfer of undertaking the original employer must complete the prescribed Transfer of Undertaking form and send it with the required supporting documentation to the Department.

The prescribed form is available on the Department's website at [Employer Name Change Form](#).

When the change of employer follows a transfer of undertaking, and it is confirmed that the terms, conditions, description and location/s of employment as specified on the existing employment permit remain the same, the Department will issue a new employment permit to the permit holder and a certified copy to the new employer.

5.18 I have been made redundant by my employer – what should I do?

The policy regarding permit holders who are made redundant is laid out in the Employment Permits Acts and associated regulations.

Holders of Critical Skills or General Employment Permits

Holders of such employment permits must notify the Employment Permits Section of the Department within four weeks of the date the employment ceases as the result of a redundancy on the prescribed Redundancy Notification form. An employment permit holder has up to six months from the date on which their employment ceases to find another job.

The prescribed form is available on the Department's website at [Notification of Dismissal by Redundancy](#).

If you find another job and provided you have submitted the prescribed Redundancy Notification form within four weeks of employment ceasing, the application will be exempted from certain rules that would otherwise apply, i.e. Labour Market Needs Test (Job Advertisement) – section 5.4.

If you are in an occupation which is now ineligible for the type of employment permit held, an employment permit application will still be considered for the same employment permit type.

If you are unsuccessful in finding another job within six months of being made redundant you should contact the Irish Naturalisation and Immigration Service (INIS) to establish your immigration status beyond that period.

Holders of Dependent, Reactivation and Sport and Cultural Employment Permits

If you are made redundant while you are a holder of this employment permit type, you should notify the Employment Permits Section of the Department within 4 weeks of the date your employment ceases as the result of the redundancy and return the original and certified copy of the employment permit.

You have up to six months from the date on which you were made redundant to find another job and apply for a new employment permit subject to normal conditions and criteria.

If you cannot find another job within six months of being made redundant you should contact the Irish Naturalisation and Immigration Service (INIS) to establish your

immigration status beyond that period.

5.19 What is a recommendation from an Enterprise Development Agency?

Under the Employment Permits Acts the Minister may waive some of the requirements in respect of an application for an employment permit where the application is recommended by an Enterprise Development Agency. The Act defines these agencies as IDA Ireland and Enterprise Ireland.

Requirements that may be waived include:

- 50:50 Rule exemption (see section 5.2) - within 2 years of start-up (date of registration as an employer with the Office of the Revenue Commissioners).
- [Labour Market Needs Test](#) for General Employment Permits. Reduced remuneration requirement for a General Employment Permit for specific employments:
 - Customer Service and sales role
 - Specialist online digital marketing and sales role
 - Specialist language support and technical sales support roles.
- Allows for the waiver of certain ineligible employments where there is a non-EEA language requirement i.e. bookkeepers, payroll managers, wage clerks.

It should be noted that the issue of such letters is entirely a matter for IDA Ireland and Enterprise Ireland and they only provide such letters of support for their client companies and only in cases where the entity feels it is appropriate and will lead to the further creation of employment in the State.

5.20 What is the GNIB/Irish Residence Permit number?

The GNIB/Irish Residence Permit No. is the foreign national's registration number with the Garda National Immigration Bureau (GNIB) and is printed on the foreign national's

Garda National Immigration Bureau (GNIB) card.

5.21 Can I apply for an unlimited employment permit?

An unlimited employment permit is an employment permit which is issued for an unlimited duration.

It can only be considered when renewing a General, Reactivation or Sport and Cultural Employment Permit and only applies if the foreign national has been in continuous employment with the employer named on the existing employment permit for a period of 5 years or more.

5.22 What is the Atypical Working Scheme?

The Department of Justice (Irish Naturalisation and Immigration Service - INIS) in agreement with this Department administers the Atypical Working Scheme. The purpose of the Scheme is to provide a streamlined mechanism to deal with atypical, short term employment or certain other employment situations which are not governed by the Employment Permits Acts or by current administrative procedures under the Employment Permits Acts.

Full information on the scheme can be found at [Atypical Working Scheme](#).

6. Policies for Specific Employments

This section provides information on policies which apply to specific employments.

6.1 Can I apply for an employment permit for an Accountant?

Applications for employment permits in respect of Accountants can only be considered where it transpires that the foreign national is a fully registered member of, or has their qualifications recognised by the appropriate Regulatory Body. Part C of Schedule 2 of the Employment Permits Regulations sets out in legislation the appropriate Regulatory Bodies for Accountants. The names of such bodies can be found on the Department's website at [Registration Bodies for Certain Employments](#).

6.2 Can I apply for an employment permit for a Care Worker and Home Care Support Worker?

A quota of 1,000 General Employment Permits for the role of care workers and home carer support workers has been introduced. This role is listed under code 6145 on the Standard Occupational Categorisation list. The permits will be issued for two years and require a minimum annual remuneration of €27,000 based on a 39-hour week, and a minimum full QQI Level 5 qualification in health and social care or equivalent or successfully completed a full QQI Level 5 qualification (or higher qualification) in

health and social care within 2 years of permit issue. There will be a requirement for a 4-hour minimum continuous shift length.

6.3 How are employment permits processed for Nurses who have to undergo clinical adaptation or RCSI examinations?

Non-EEA nurses who have to undergo clinical adaptation employment placements or RCSI examinations in the State are facilitated under the Department of Justice Atypical Working Scheme – see section 5.25. When the nurse has completed their adaptation or examination and has acquired full registration as a nurse with the Nursing and Midwifery Board of Ireland (NMBI) they should then apply for an employment permit. The type of employment permit they can apply for depends on the level of their educational qualifications – see section 37.1.2.

Further information on nurses undergoing adaptation and their subsequent application for an employment permit can be found on our Department's website at [Nurses](#).

6.4 Will employment permits for Chefs be considered?

From 1st January 2020, the role of executive chef, head chef, sous chef, chef de partie or commis chef may be considered for a Critical Skills, General or Intra-Company Transfer Employment Permit.

- Executive Chef with minimum of 5 years' experience
- Head Chef with minimum of 5 years' experience
- Sous Chef with minimum of 5 years' experience

- Chef de Partie with minimum of 2 years' experience
- Commis Chef with minimum of 2 years' experience

However, all other employments in restaurants and take-aways are ineligible for Critical Skills, General, Intra-Company Transfer, Contract for Services and Sport and Cultural Employment Permits. In the case of Dependent or Reactivation Employment Permits, all employments in restaurants and takeaways can be considered.

Irrespective of the employment permit type, when applying for an employment permit for a job in a restaurant or take away, in addition to the foreign national having the relevant experience, the following documentation must be provided:

- an up-to-date tax clearance certificate in respect of the prospective employer giving the tax reference and access number
- copies of utility bills for the restaurant's premises dated within the period of 2 months prior to the application
- copies of any certified qualifications of the foreign national in respect of whom the application is made
- in the case of an application for an Executive Chef, Head Chef, Sous Chef, Chef de Partie, or Commis Chef a statement from the prospective employer, confirming that the employment will not be in a fast food outlet.
- a letter from the Local Health Authority confirming that the prospective employer has registered its premises in accordance with Article 6 of Regulation (EC) No. 853/2004 of the European Parliament and of the Council of 29 April 2004 and Regulation 6 of the European Communities (Hygiene of Foodstuffs) Regulations 2006 (S.I. No. 369 of 2006).

7. Policies for Specific Employment Permit Types

7.1 Critical Skills Employment Permit

This section provides information on the most frequently asked questions which apply

to Critical Skills Employment Permits. The documentary requirements for Critical Skills Employment Permits are laid out in section 8.2.

7.1.1 **Am I eligible to apply for a Critical Skills Employment Permit?**

The Critical Skills Employment Permit is designed to attract highly skilled people into the labour market with the aim of encouraging them to take up permanent residence in the State. Eligible occupations under this type of permit are deemed to be critically important to growing Ireland's economy, are highly demanded and highly skilled, and in significant shortage of supply in our labour market.

For this employment permit type foreign nationals must:

- be the holder of a Degree level qualification or higher in the relevant field if the remuneration on offer is between €38,000 and €63,999.
- In cases where remuneration is €64,000 or higher the foreign national can be either the holder of a Degree level qualification or higher in the relevant field or have the necessary level of experience for the role.

The job offer must be 2 years or more duration.

The list of occupations eligible for this employment permit type are laid down in regulations made under the Employment Permits Acts and are defined as follows:

- If the minimum annual remuneration on offer is €38,000 or more the job offer must be in respect of one of the employments listed on the [Critical Skills Occupations List](#), or
- If the annual remuneration on offer is €64,000 or more the job offer can be in respect of any employment other than an employment listed on the [Ineligible List of Occupations](#).

Full information on the remuneration and other criteria applying to this employment permit type can be found on our website at [Critical Skills Employment Permit](#).

7.1.2 **How do I know if my qualification is equivalent to an Irish degree?**

The eligibility criteria for a Critical Skills Employment Permit include a requirement that the prospective permit holder must hold:

- a third level degree relevant to the employment concerned if the annual remuneration on offer is €38,000 or more, or
- a third level degree relevant to the employment concerned or necessary experience if the annual remuneration on offer is €64,000 or more.

Qualification levels in Ireland are determined by QQI (Quality and Qualifications Ireland) and that body is the appropriate authority to confirm whether the level of a qualification achieves the NFQ level 7 or above (ISCED level 6 or above) which is required for Critical Skills Employment Permit eligibility.

Information on the recognition of foreign qualifications can be found at [NARIC Website](#). If you feel that your qualifications are equivalent to an NFQ level 7 qualification (ISCED level 6) or above, confirmation from the QQI of the equivalence of your qualifications must be provided.

Foreign nationals who are the holders of diplomas which equate to level 6 on the NFQ are not eligible for a Critical Skills Employment Permit but may apply for a General Employment Permit.

7.1.3 **What do I do when my Critical Skills Employment Permit is due to expire?**

One of the benefits of a Critical Skills Employment Permit is that holders whose employment permit and immigration registration cards are due to expire will not be required to apply for a new permit through this Department. If you are successful in securing a Stamp 4 then you will no longer require an employment permit to be employed in the State.

Applications for a Stamp 4 should be made to Irish Immigration Service Home – Immigration Service Delivery ([Irishimmigration.ie](#))

In the event that Critical Skills Employment Permit holders are not eligible for a Stamp 4 and are issued with a Stamp 1, they will continue to require an employment permit in order to work in the State.

7.2 Dependent Employment Permit

This section provides information on the most frequently asked questions which apply to Dependent Employment Permits. The documentary requirements for Dependent Employment Permits are laid out in section 8.6.

7.2.1 **Am I eligible to apply for a Dependent Employment Permit?**

The Dependent Employment Permit has been revised to cater for the Dependents of Critical Skills Employment Permit holders and Researchers under Directive 2005/71/EC. Spouses and partners of these non EEA nationals may apply to the Department of Justice for immigration permission giving them access to the labour market without the need to hold an employment permit.

Full information on the remuneration and other criteria applying to this Employment Permit type can be found on our website at [Dependent Employment Permit](#).

7.2.2 **I am the Dependent of a person on a Stamp 4 - am I eligible to apply for a Dependent Employment Permit?**

Dependent Employment Permits can only be considered for Dependents of persons on a Stamp 4 where that person has obtained their Stamp 4 on the basis of being a previous Green Card, Critical Skills or Hosting Agreement holder.

Full information on the Dependent criteria applying to this employment permit type can be found on our website at [Dependent Employment Permit](#).

7.2.3 **Is there a limit on the duration of a Dependent Employment Permit?**

All Dependent Employment Permits can only be issued up to the expiry of the Primary Permit Holders' current Critical Skills Employment Permit or their current immigration permission if they are now the holders of a Stamp 4.

Full information on the duration criteria applying to this employment permit type can be found on our website at [Spouse Employment Permit](#).

7.2.4 **I am in a de-facto relationship - am I eligible to apply for a Dependent Employment Permit?**

Dependent Employment Permits can only be considered for de-facto partners if they have had their relationship validated by the Department of Justice and are currently resident in the State on this basis.

Further information on de facto relationships can be found on our website at [De Facto](#)

[Relationships.](#)

7.3 General Employment Permit

This section provides information on the most frequently asked questions which apply to General Employment Permits. The documentary requirements for General Employment Permits are laid out in section 8.3.

In addition, From 16 January 2023 all General Employment Permit applications are initially screened across a small number of key mandatory criteria to ensure compliance with the requirements of this permit type, prior to it being accepted for formal processing. Should the application fail to provide the required valid information it will be returned together with a full refund.

General Employment Permit Renewal

Under section 20(2) the Employment Permits Act 2006 (as amended) an application for a renewal of an employment permit must be submitted within a period before or after the expiry of the original permit as may be prescribed.

The Employment Permits Regulations 2017 prescribe this period as:

7.3.1 within the period of 4 months ending on the day of expiry of the period for which it has been granted (or for which it has last been renewed under that section), or

7.3.2 within the period of 1 month after the expiry of that period.

Please note: Once a renewal application has been submitted within the period prescribed above the employee can continue to work while waiting on their application to be processed.

7.3.1 Am I eligible to apply for a General Employment Permit?

General Employment Permits can be considered for any occupation other than those on the [Ineligible List of Occupations](#) where an annual salary of €34,000 will be paid.

In order to ensure that job opportunities are made available to Irish and EEA nationals, employers applying for a General Employment Permit must satisfy a Labour Market Needs Test (Job Advertisement) – see section 5.4, unless exempted, before a General Employment Permit application can be made.

Full information on the criteria applying to this Employment Permit type can be found on our website at [General Employment Permit](#).

7.3.2 Can I apply for a General Employment Permit for remuneration below €34,000? The minimum remuneration thresholds for each employment permit type are laid out in regulations made under the Employment Permits Acts.

The current regulations provide that a minimum annual remuneration of €34,000 generally applies to a General Employment Permit. However, the regulations do allow for a reduced remuneration requirement in the following circumstances:

- €27,000 Healthcare Assistants (HCA's) and Homecare Workers
- €30,000 in respect of an employment as a Meat Processor/Operative or Horticulture Worker..

Full information on the criteria applying to this employment permit type can be found on our website at [General Employment Permit](#).

7.4 Intra-Company Transfer Employment Permit

This section provides information on the most frequently asked questions which apply to IntraCompany Transfer Employment Permits. The documentary requirements for Intra-company Transfer Employment Permits are laid out in section 8.4.

7.4.1 Am I eligible to apply for an Intra-Company Transfer Employment Permit?

The Intra-Company Transfer Employment Permit is designed to facilitate the transfer of senior management, key personnel or trainees who are non-EEA nationals from an overseas branch of a multinational corporation to its Irish branch. Applications may be granted for a maximum period of up to 24 months in the first instance and may be extended upon application to a maximum stay of five years.

In terms of the criteria relating to the foreign national, Intra-Company Transfer Employment Permits are strictly limited to the following eligible positions:

- Senior management earning a minimum annual remuneration of €46,000;
- Key personnel earning a minimum annual remuneration of €46,000; or
- Personnel undergoing a training programme earning a minimum annual remuneration of €34,000.

It is also a requirement that the foreign national must have, at date of application, been employed by the foreign employer for a minimum period of 6 months in the case of Senior Management or Key Personnel or 1 month in the case of a Trainee.

Please note that all holders of Intra-Company Transfer Employment Permits must remain employed on an employment contract outside the State by the foreign employer.

Full information on the criteria applying to this Employment Permit type can be found on our website at [IntraCompany Transfer Employment Permit](#).

7.4.2 What link must there be between companies to be eligible to apply for an IntraCompany Transfer Employment Permit?

In order to be eligible for an Intra-Company Transfer Employment Permit there must be a connection, as defined in the Employment Permits Acts, between the Irish branch and the foreign employer.

The eligible connections are defined as follows:

- the Irish branch must be a subsidiary of the foreign employer, or
- the foreign employer must be a subsidiary of the Irish branch, or
- the Irish branch and the foreign employer must both be subsidiaries of a holding company that carries on business in the State or outside the State, or
- the Irish branch and the foreign employer must be part of a network of firms which have entered into an agreement to carry on business or provide services to each other worldwide under the same branded name e.g. professional services, accountancy etc.

In addition, both companies must be substantive businesses in their own right, other than in the case of a newly registered Irish branch.

Documentary evidence to confirm the link should be provided e.g. extracts from annual reports, letter on company headed paper confirming the company structure and relevant links etc.

7.4.3 What are the remuneration requirements for an Intra-Company Transfer Employment Permit?

The remuneration requirements for an Intra-Company Transfer Employment Permit are provided for in the Employment Permits Acts and associated regulations. This legislation provides that a minimum annual remuneration of €46,000 must be paid (€34,000 in the case of a Trainee).

In order to achieve this minimum annual remuneration threshold, the following components are deemed to be remuneration for the purposes of the legislation:

- Basic salary to achieve at least National Minimum Wage or a rate of pay fixed under or pursuant to any enactment (such as an Employment Regulation Order (ERO) or a Sectoral Employment Order (SEO)), as the first component of the remuneration package.
- In addition, the following components may be added to bring the proposed remuneration to the appropriate employment permits threshold of €46,000:
 - A payment for board and accommodation, or either of them, or the monetary value of board and accommodation directly provided by the contractor and
 - Health insurance payments made to a health insurer registered with the Health Insurance Authority on its Register of Health Benefits Undertakings under Section 14 Health Insurance Act, 1994 or what the Minister is satisfied is the equivalent.

Note: The foreign employer is solely responsible for the payment of all salary as the foreign national must remain employed on an employment contract outside the State by the foreign employer.

However, it is then a matter for either the foreign employer or the Irish branch to pay the additional components for board and accommodation, and health insurance.

7.4.4 Who is responsible for paying the different parts of the remuneration package?

Under the Employment Permits Acts all holders of Intra-Company Transfer Employment

Permits must remain employed on an employment contract outside the State by their foreign employer. In these circumstances the foreign employer is solely responsible for the payment of all the salary components of the remuneration package.

The Acts allow for the payments in respect of health insurance or board and accommodation to be paid by either the foreign employer or the Irish branch.

7.4.5 Am I eligible to apply for an Intra-Company Transfer Employment Permit for the purposes of training?

The Intra-Company Transfer Employment Permit is designed to facilitate the transfer of trainees who are non-EEA nationals from an overseas branch of a multinational corporation to its Irish branch for training purposes. Applications in respect of trainees may be granted for a maximum period of 12 months and are non-renewable.

In terms of the criteria relating to the foreign national, Intra-Company Transfer Employment Permits in respect of trainees are strictly limited to the following eligible positions:

- Personnel undergoing a training programme earning a minimum annual remuneration of €34,000.

Foreign nationals must have, at date of application, been employed by the foreign employer for a minimum period of 1 month.

7.5 Contract for Services Employment Permit

This section provides information on the most frequently asked questions which apply to Contract for Services Employment Permits. The documentary requirements for Contract for Services Employment Permits are laid out in section 8.5.

7.5.1 Am I eligible to apply for a Contract for Services Employment Permit?

The Contract for Services Employment Permit is designed for situations where a foreign company has won a contract to provide services to an Irish client on a contract for services basis and to facilitate the transfer of non-EEA employees to work on the Irish contract in Ireland.

The contract involved must be a one to one contract with an Irish entity - documentary evidence of this contract may be requested. Employment permits will not be considered

in instances where work is being subcontracted to a third party.

Employment permits can only be considered for the term of the contract. Applications may be granted for a maximum period of up to 24 months in the first instance and may be extended upon application to a maximum stay of five years.

It is also a requirement that the foreign national must have, at date of application, been employed by the foreign company for a minimum period of 6 months.

In order to ensure that job opportunities are made available to Irish and EEA nationals, contractors applying for a Contract for Services Employment Permit must satisfy a Labour Market Needs Test (Job Advertisement) – see section 5.4, unless exempted, before a Contract for Services Employment Permit application can be made.

Please note that all holders of Contract for Services Employment Permits must remain employed on an employment contract outside the State by the contractor.

Full information on the full criteria applying to this employment permit type can be found on our website at [Contract for Services Employment Permit](#).

7.5.2 What are the remuneration requirements for a Contract for Services Employment Permit?

The remuneration requirements for a Contract for Services Employment Permit are provided for in the Employment Permits Acts and associated regulations. This legislation provides that a minimum annual remuneration of €46,000 must be paid.

In order to achieve this minimum annual remuneration threshold the following components are deemed to be remuneration for the purposes of the legislation:

- Basic salary to achieve at least National Minimum Wage or a rate of pay fixed under or pursuant to any enactment (such as an Employment Regulation Order (ERO) or a Sectoral Employment Order (SEO)), as the first component of the remuneration package.
- In addition, the following components may be added to bring the proposed remuneration to the appropriate employment permits threshold of €46,000:
 - A payment for board and accommodation, or either of them, or the monetary value of board and accommodation directly provided by the contractor and

- Health insurance payments made to a health insurer registered with the Health Insurance Authority on its Register of Health Benefits Undertakings under Section 14 Health Insurance Act, 1994 or what the Minister is satisfied is the equivalent.

Note: All components of the remuneration must be paid by the foreign company.

7.5.3 Who is responsible for paying the different parts of the remuneration package?

Under the Employment Permits Acts all holders of Contract for Services Employment Permits must remain employed on an employment contract outside the State by the foreign company. In these circumstances the foreign company is solely responsible for the payment of the total remuneration package to the foreign national concerned.

7.6 Reactivation Employment Permit

This section provides information on the most frequently asked questions which apply to Reactivation Employment Permits. The documentary requirements for Reactivation Employment Permits are laid out in section 8.7.

7.6.1 Am I eligible to apply for a Reactivation Employment Permit?

If you are a foreign national, who initially entered the State on a valid employment permit but who has fallen out of the employment permit and immigration system through no fault of your own e.g.

badly treated or exploited in the workplace, you may be eligible to apply for a Reactivation Employment Permit.

The scheme does not apply to current holders of employment permits or previous employment permit holders who entered the State on valid employment permits but who subsequently changed their status or left and re-entered the State.

In the first instance you must apply to the Department of Justice for immigration permission to remain in the State under the Reactivation Employment Permit Scheme. Information and the application form are available on their website at [Reactivation Scheme INIS](#).

If the foreign national is successful in obtaining this permission from the Department of Justice they can then apply for a Reactivation Employment Permit.

Information on the full criteria applying to both this employment permit type and the

foreign national can be found on our website at [Reactivation Employment Permit](#).

7.6.2 I am on a Reactivation Employment Permit and I want to change employer?

Reactivation Employment Permit holders can change employer but a new employment permit is required prior to commencement of employment with the new employer.

In the first instance the foreign national must make a fresh application to the Department of Justice for immigration permission to remain in the State under the Reactivation Employment

Permit Scheme. Information and the application form are available on their website at [Reactivation Scheme INIS](#). If the foreign national is successful in obtaining this permission from the Department of Justice they can then apply for a Reactivation Employment Permit.

Information on the full criteria applying to this employment permit type can be found on our website at [Reactivation Employment Permit](#).

7.7 Exchange Agreement Employment Permit

This section provides information on the most frequently asked questions which apply to Exchange Agreement Employment Permits. The documentary requirements for Exchange Agreement Employment Permits are laid out in section 8.8.

7.7.1 Am I eligible to apply for an Exchange Agreement Employment Permit?

Exchange Agreement Employment Permits are designed to facilitate the employment in the State of foreign nationals pursuant to prescribed agreements or other international agreements to which the State is a party. Eligible agreements are laid down in regulations made under the Employment Permits Acts e.g. The Fulbright Programme.

Eligible employments are defined within each exchange agreement and the remuneration on offer must be the national minimum wage or higher.

Full information on the current agreements and criteria applying to this employment permit can be found on our website at [Exchange Agreement Employment Permit](#).

7.8 Sport and Cultural Employment Permit

This section provides information on the most frequently asked questions which apply to Sport and Cultural Employment Permits. The documentary requirements for Sport and Cultural Employment Permits are laid out in section 8.9.

7.8.1 Am I eligible to apply for a Sport and Cultural Employment Permit?

Sport and Cultural Employment Permits are designed to facilitate the employment in the State of foreign nationals with the relevant qualifications, skills, experience or knowledge for the development, operation and capacity of sporting and cultural activities. The Employment Permits Acts provide that the Minister may consult with any person (i.e. relevant organisation or governing body) to ascertain if the issue of an employment permit is appropriate in each case and details of the relevant governing body are requested on each application form.

All occupations are eligible unless otherwise excluded under the [Ineligible List of Occupations](#) and the remuneration on offer must be the national minimum wage or higher.

Full information on the other criteria applying to this employment permit type can be found on our website at [Sport and Cultural Employment Permit](#).

7.8.2 What do you mean by a Governing Body?

A governing body is an organisation that has a regulatory, funding or sanctioning function over the particular sporting or cultural area concerned. Governing bodies come in various forms, and some can have a variety of regulatory functions. Examples of this in the sporting area can include disciplinary action for rule infractions and deciding on rule changes in the sport that they govern i.e. Irish Rugby Football Union.

7.9 Internship Employment Permit

This section provides information on the most frequently asked questions which apply to Internship Employment Permits. The documentary requirements for Internship

Employment Permits are laid out in section 8.10.

7.9.1 Am I eligible to apply for an Internship Employment Permit?

Internship Employment Permits are designed to facilitate the employment in the State of foreign nationals who are full-time students, enrolled in a third level institution outside the State, for the purpose of gaining work experience.

Some of the main criteria include:

- Remuneration must be national minimum wage or higher.
- The internship must be in respect of one of the employments on the [Critical Skills Occupations List](#).
- The course of study must be wholly or substantially concerned with the skills shortages identified on the [Critical Skills Occupations List](#).
- It must be a requirement for the completion of that course of study, to obtain experience in the practice of those skills or qualifications, in an employment that requires the practice of those skills or qualifications.
- Permits are issued for a maximum period of 12 months and are non-renewable.
- At the end of the internship the employee must leave the State and it is expected that they will return to the third level institution outside the State to complete the course of study.

Full information on all of the criteria applying to this employment permit type please see our website at [Internship Employment Permit](#).

7.9.2 I am a foreign national studying in Ireland – am I eligible to apply for an Internship Employment Permit?

Under the Employment Permits Acts Internship Employment Permits can only facilitate the employment in the State of foreign nationals who are full-time students, enrolled in a third level institution outside the State, for the purpose of gaining work experience.

If a foreign national who is a full-time student, enrolled in a third level institution inside the State wishes to undertake an internship they should contact the Department of Justice for permission to undertake the internship as part of their current student permission.

Contact Details

Irish Naturalisation & Immigration Service (INIS)

13/14 Burgh Quay Dublin 2

<http://www.inis.gov.ie/en/INIS/Pages/Home>. Contact

e-mail page for submitting queries

<http://www.inis.gov.ie/en/INIS/Pages/contact>.

7.9.3 I have been offered an unpaid internship – am I eligible to apply for an Internship Employment Permit?

Under the Employment Permits Acts all employment permits, including Internship Employment Permits, can only be considered where it transpires that an employer/employee relationship exists and that the foreign national will be employed, salaried and paid by the employer named on the employment permit.

The issue of foreign nationals seeking permission to enter the State to undertake an unpaid internship is a matter for the Department of Justice.

Contact Details

Irish Naturalisation & Immigration Service (INIS)

13/14 Burgh Quay Dublin 2

<http://www.inis.gov.ie/en/INIS/Pages/Home>. Contact

e-mail page for submitting queries

<http://www.inis.gov.ie/en/INIS/Pages/contact>.

8 Documentary Requirements

This section details the legislative documentary requirements for each application type.

8.1 Trusted Partner Registration

8.1.1 Trusted Partner New and Renewal Applications

8.1.1.1 Employer Information

All applicants **MUST** submit clear copies of the following documentation:

- A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period

preceding the application, or

- In the case of applications for New Trusted Partner Registrations, if the prospective Trusted Partner is a start-up Company or a Person who would not yet have made returns to the Revenue Commissioners in respect of employees, a copy of an official letter from Revenue confirming registration as an employer, date of registration and the ERN (Employers Registered Number).
- A copy of an official letter from the Revenue Commissioners confirming charitable status of the prospective Trusted Partner, if requesting a waiver of the fee for future employment permit applications on the basis of your charitable status.
- If the prospective Trusted Partner has indicated that they are a foreign national operating a business in the State, they are required to submit copies of documentary evidence from the Minister for Justice clearly demonstrating their status within the State and their entitlement to operate a business in the State.
- If the prospective Trusted Partner is operating a business of a restaurant, or a fast food outlet the following additional information is required:
 - an up-to-date tax clearance certificate in respect of the prospective Trusted Partner,
 - copies of utility bills for the establishment's premises dated within the period of 2 months prior to the application, and
 - a letter from the relevant Local Health Authority confirming that prospective Trusted Partner has been granted permission to operate a restaurant at the premises.

8.1.1.2 Details of Connections

All Connected Persons **MUST** submit the following documentation:

- Evidence of the connections between the Connected Person and the listed Foreign Employers.

8.1.1.3 Details of Contract Service Agreements

All EEA Contractors **MUST** submit the following documentation:

- Evidence of the contract service agreement(s) between the EEA Contractor and the listed Relevant Persons.

8.1.1.4 Waiver of Fees

If the prospective Trusted Partner is requesting a waiver of the fee on the basis of charitable status for future employment permit applications, then the following documentation **MUST** be provided:

- a copy of an official letter from the Revenue Commissioners confirming charitable status.

8.2 Critical Skills Employment Permit

8.2.1 Critical Skills New Applications

8.2.1.1 Employer Information

All Standard Employer applicants **MUST** submit clear copies of the following documentation:

- If the prospective employer has not been granted an Employment Permit before:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application, or
 - If the prospective employer is a start-up Company or a Person who would not yet have made returns to the Revenue Commissioners in respect of employees, a copy of an official letter from Revenue confirming registration as an employer, date of registration and the ERN (Employers Registered Number).
- If the prospective employer has been granted an employment permit before but has not been granted an employment permit within the 12 months preceding the application:

- A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application.
- If the prospective employer has indicated that they are a foreign national operating a business in the State, they are required to submit copies of documentary evidence from the Minister for Justice clearly demonstrating their status within the State and their entitlement to operate a business in the State.
- If the prospective employer is operating a business of a restaurant, or a fast food outlet the following additional information is required:
 - an up-to-date tax clearance certificate in respect of the prospective employer,
 - copies of utility bills for the establishment's premises dated within the period of 2 months prior to the application, and
 - a letter from the relevant Local Health Authority confirming that the prospective employer has been granted permission to operate a restaurant at the premises.

8.2.1.2 Foreign National Information

All applicants **MUST** submit clear copies of the following documentation:

- A Passport Sized Photo of the Foreign National the same size as that required for an Irish Passport. Photos should not be scanned and should be in the form of a Digital File Photo saved in a Jpeg format with the following specifications:
 - Minimum width and height of the image should be 413 x 531 (35mm x 45mm @240dpi),
 - Maximum width and height of the image should be 448 x 590 pixels (38mm x 50mm @ 300dpi).
- Clear, legible copy (preferably in colour) of the personal details pages of the Foreign National's passport, showing his or her picture, personal details and his

or her signature. The Foreign National must hold a passport which is in date and valid for at least 6 months or more after the date of submission of the application. Employment Permits cannot be considered for Foreign Nationals who do not fulfil this requirement.

- For occupations listed in Part B or Part C of Schedule 2 of the Principal Regulations:
 - a copy of the recognition of qualifications or registration with the appropriate body or relevant Minister of the Government, or
 - in the case of accountants exempted from the registration requirement set out at Part C of Schedule 2 a copy of the holder's registration with the American Institute of Certified Public Accountants (AICPA), the Philippine Institute of Certified Public Accountants (PICPA) or the Institute of Chartered Accountants of Pakistan (ICAP).

Further information on these occupations can be found on the Department's website at [Registration Bodies for Certain Employments](#)

- In cases where the Foreign National is resident in the State and the GNIB personal identification number of the Foreign National is not provided on the online form a clear, legible copy (preferably in colour) of the Foreign National's current immigration stamps and visa, if applicable.
- In cases where the Foreign National is resident in the State undergoing adaptation under the Atypical Working Scheme and is applying for an employment permit as a Nurse following their registration, they must include a copy of the Atypical Working Scheme letter of approval with their application.

8.2.1.3 Application Information

For an employment in a restaurant or a fast food outlet

If the application is for an employment in a restaurant or a fast food outlet the following additional documentation **MUST** be submitted:

- copies of any certified qualifications in respect of the foreign national in respect of whom the application is made, and
- in the case of an application for an Executive Chef, Head Chef, Sous Chef, Chef

de Partie, or Commis Chef a statement from the prospective employer, confirming that the employment will not be in a fast food outlet.

For an employment as a Carer of a person with exceptional medical needs in a private home

If the application is in respect of such eligible employments the following additional documentation **MUST** be submitted:

- In the case of a trained medical professional:
 - copies of qualifications confirming that the Foreign National in respect of whom the application is made is a trained medical professional in a profession listed in Part A of Schedule 2 in the Principal Regulations, and
 - a letter from a registered medical practitioner specialising in the area of illness of the person for whom the Foreign National will be caring, confirming that that person has a severe medical condition, or
- In the case of a Carer with a long history of care:
 - a copy of a P60, payslips, a notarised letter or an affidavit establishing that the Foreign National in respect of whom the application is made has a long history of caring for the person concerned, and
 - a letter from a registered medical practitioner specialising in the area of illness of the person for whom the Foreign National will be caring confirming that that person has special care needs.

8.2.1.4 Waiver of Fees

If the prospective employer is requesting a waiver of the fee on the basis of charitable status and has not been issued with an employment permit on this basis within the 12 months preceding the application, then the following documentation **MUST** be provided:

- a copy of an official letter from the Revenue Commissioners confirming charitable status.

If the applicant is requesting a waiver of the fee on the basis of the Foreign National being the Spouse or Civil Partner of an Irish/EEA national the following documentation **MUST** be provided:

- clear photocopies of the relevant pages of the EEA Spouse/Civil Partners' current passport showing his or her picture, personal details, passport expiry date, and his or her signature, and
- a copy of the marriage certificate or the civil partnership registration evidencing the relationship of the Foreign National and the EEA national.

8.3 General Employment Permit

8.3.1 General Employment Permit New Applications

8.3.1.1 Employer Information

All Standard Employer applicants **MUST** submit clear copies of the following documentation:

- If the prospective employer has not been granted an Employment Permit before:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application, or
 - If the prospective employer is a start-up Company or a Person who would not yet have made returns to the Revenue Commissioners in respect of employees, a copy of an official letter from Revenue confirming registration as an employer, date of registration and the ERN (Employers Registered Number).
- If the prospective employer has been granted an employment permit before but has not been granted an employment permit within the 12 months preceding the application:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of

payments made to the Revenue Commissioners through SEPA
monthly direct debit payments made within the 3-month period
preceding the application.

- If the prospective employer has indicated that they are a foreign national operating a business in the State, they are required to submit copies of documentary evidence from the Minister for Justice clearly demonstrating their status within the State and their entitlement to operate a business in the State.
- If the prospective employer is operating a business of a restaurant, or a fast food outlet the following additional information is required:
 - an up-to-date tax clearance certificate in respect of prospective employer,
 - copies of utility bills for the establishment's premises dated within the period of 2 months prior to the application, and
 - a letter from the relevant Local Health Authority confirming that the prospective employer has been granted permission to operate a restaurant at the premises.

8.3.1.2 Foreign National Information

All applicants **MUST** submit clear copies of the following documentation:

- A Passport Sized Photo of the Foreign National the same size as that required for an Irish Passport. Photos should not be scanned and should be in the form of a Digital File Photo saved in a Jpeg format with the following specifications:
 - Minimum width and height of the image should be 413 x 531 (35mm x 45mm @240dpi),
 - Maximum width and height of the image should be 448 x 590 pixels (38mm x 50mm @ 300dpi).
- Clear, legible copy (preferably in colour) of the personal details pages of the Foreign National's passport, showing his or her picture, personal details and his or her signature. The Foreign National must hold a passport which is in date and

valid for at least 6 months or

more after the date of submission of the application. Employment Permits cannot be considered for Foreign Nationals who do not fulfil this requirement.

- For occupations listed in Part B or Part C of Schedule 2 of the Principal Regulations:
 - a copy of the recognition of qualifications or registration with the appropriate body or relevant Minister of the Government, or
 - In the case of accountants exempted from the registration requirement set out at Part C of Schedule 2 a copy of the holder's registration with the American Institute of Certified Public Accountants (AICPA), the Philippine Institute of Certified Public Accountants (PICPA) or the Institute of Chartered Accountants of Pakistan (ICAP).

Further information on these occupations can be found on the Department's website at [Registration Bodies for Certain Employments](#)

- In cases where the Foreign National is resident in the State and the GNIB personal identification number of the Foreign National is not provided on the online form a clear, legible copy (preferably in colour) of the Foreign National's current immigration stamps and visa, if applicable.
- In cases where the Foreign National is resident in the State undergoing adaptation under the Atypical Working Scheme and is applying for an employment permit as a Nurse following their registration, they must include a copy of the Atypical Working Scheme letter of approval with their application.

8.3.1.3 Application Information Labour Market Needs Test

If applicable, please provide copies of newspaper and website advertisements which show clearly the dates of publication of such advertisements.

For an employment as an HGV Driver

If the application is for an employment as an HGV Driver the following additional documentation is required:

- Copy of the foreign national's CE or CIE driving licence.

For an employment in a restaurant or a fast food outlet

If the application is for an employment in a restaurant or a fast food outlet the following additional documentation is required:

- copies of any certified qualifications in respect of the foreign national in respect of whom the application is made, and
- in the case of an application for an Executive Chef, Head Chef, Sous Chef, Chef de Partie, or Commis Chef a statement from the prospective employer, confirming that the employment will not be in a fast food outlet.
-

For an employment as a Carer of a person with exceptional medical needs in the home

If the application is in respect of such eligible employments the following additional documentation is required:

- In the case of a trained medical professional:
 - copies of qualifications confirming that the Foreign National in respect of whom the application is made is a trained medical professional in a profession listed in Part A of Schedule 2 in the Principal Regulations, and
 - a letter from a registered medical practitioner specialising in the area of illness of the person for whom the Foreign National will be caring, confirming that that person has a severe medical condition, or
- In the case of a Carer of a person with exceptional medical needs with a long history of care:
 - a copy of an **Employee detailed summary** (formerly P60), payslips, a notarised letter or an affidavit establishing that the Foreign National in respect of whom the application is made has a long history of caring for the person concerned, and a letter from a registered medical practitioner specialising in the area of illness of the person for whom the Foreign National will be caring confirming that that person has special care needs.

8.3.1.4 Waiver of Fees

If the prospective employer is a Standard Employer and is requesting a waiver of the fee on the basis of charitable status and has not been issued with an employment permit on this basis within the 12 months preceding the application, then the following documentation **MUST** be provided:

- a copy of an official letter from the Revenue Commissioners confirming charitable status.

If the applicant is requesting a waiver of the fee on the basis of the Foreign National being the Spouse or Civil Partner of an Irish/EEA national the following documentation **MUST** be provided:

- clear photocopies of the relevant pages of the EEA Spouse/Civil Partners' current passport showing his or her picture, personal details, passport expiry date, and his or her signature, and
- a copy of the marriage certificate or the civil partnership registration evidencing the relationship of the Foreign National and the EEA national.

8.3.2 General Employment Permit Renewal Applications

8.3.2.1 Employer Information

All Standard Employer applicants **MUST** submit clear copies of the following documentation:

- If the Employer has not been granted an Employment Permit within the 12 months preceding the application:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application.
- If the Employer has indicated that they are a foreign national operating a business in the State, they are required to submit copies of documentary

evidence from the Minister for Justice clearly demonstrating their status within the State and their entitlement to operate a business in the State.

- If the Employer is operating a business of a restaurant, or a fast food outlet the following additional information is required:
 - an up-to-date tax clearance certificate in respect of the Employer.

8.3.2.2 Foreign National Information

All applicants **MUST** submit clear copies of the following documentation:

- A Passport Sized Photo of the Foreign National the same size as that required for an Irish Passport. Photos should not be scanned and should be in the form of a Digital File Photo saved in a Jpeg format with the following specifications:
 - Minimum width and height of the image should be 413 x 531 (35mm x 45mm @240dpi),
 - Maximum width and height of the image should be 448 x 590 pixels (38mm x 50mm @ 300dpi).
- Clear, legible copy (preferably in colour) of the personal detail's pages of the Foreign National's passport, showing his or her picture, personal details and his or her signature. The Foreign National must hold a passport which is in date and valid for at least 3 months or more after the date of submission of the application. Employment Permits cannot be considered for Foreign Nationals who do not fulfil this requirement.
- For occupations listed in Part B or Part C of Schedule 2 of the Principal Regulations:
 - a copy of the recognition of qualifications or registration with the appropriate body or relevant Minister of the Government, or
 - In the case of accountants exempted from the registration requirement set out at Part C of Schedule 2 a copy of the holder's registration with the American Institute of Certified Public Accountants (AICPA), the Philippine Institute of Certified Public Accountants (PICPA) or the Institute of Chartered Accountants of Pakistan (ICAP).

Further information on these occupations can be found on the Department's website at [Registration Bodies for Certain Employments](#)

- In cases where the Foreign National is resident in the State and the GNIB personal identification number of the Foreign National is not provided on the online form a clear, legible copy (preferably in colour) of the Foreign National's current immigration stamps and visa, if applicable.
- For occupation as a HGV Driver a copy of the foreign national's CE or CIE driving licence.

8.3.2.3 Clarification on Remuneration Paid

All applications for renewal of an employment permit **MUST** include the following documentation:

- Copies of 3 recent payslips issued to the holder of the Employment Permit dated within the last 4 months.
- Copies of P60s issued to the holder of the Employment Permit for each year of employment covering the duration of the existing employment permit.
- Documentary evidence of payments in respect of Health Insurance, if applicable.

8.3.2.4 Waiver of Fees

If the Employer is a Standard Employer and is requesting a waiver of the fee on the basis of charitable status and has not been issued with an employment permit on this basis within the 12 months preceding the application, then the following documentation **MUST** be provided:

- a copy of an official letter from the Revenue Commissioners confirming charitable status.

If the applicant is requesting a waiver of the fee on the basis of the Foreign National being the Spouse or Civil Partner of an Irish/EEA national the following documentation **MUST** be provided:

- clear photocopies of the relevant pages of the EEA Spouse/Civil Partners' current passport showing his or her picture, personal details, passport expiry date, and his or her signature, and

- a copy of the marriage certificate or the civil partnership registration evidencing the relationship of the Foreign National and the EEA national.

8.4 Intra-Company Transfer Employment Permit

8.4.1 Intra-Company Transfer Employment Permit New Applications

8.4.1.1 Employer Information

All Standard Employer applicants **MUST** submit clear copies of the following documentation:

- If the Connected Person has not been granted an employment permit before:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application, or
 - If the Connected Person is a start-up Company or a Person who would not yet have made returns to the Revenue Commissioners in respect of employees, a copy of an official letter from Revenue confirming registration as an employer, date of registration and the ERN (Employers Registered Number).
- If the Connected Person has been granted an employment permit before but has not been granted an employment permit within the 12 months preceding the application:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application.
- If the Connected Person is operating a business of a restaurant, or a fast food

outlet the following additional information is required:

- copies of utility bills for the establishment's premises dated within the period of 2 months prior to the application, and
 - a letter from the relevant Local Health Authority confirming that the Connected Person has been granted permission to operate a restaurant at the premises.
- All Connected Persons who have not previously applied for and been issued with an IntraCompany Transfer Employment Permit within the past two years in respect of this Foreign Employer are required to submit the following documentation:
 - Evidence of the connection between the Connected Person and the Foreign Employer.

8.4.1.2 Foreign National Information

All applicants **MUST** submit clear copies of the following documentation:

- A Passport Sized Photo of the Foreign National the same size as that required for an Irish Passport. Photos should not be scanned and should be in the form of a Digital File Photo saved in a Jpeg format with the following specifications:
 - Minimum width and height of the image should be 413 x 531 (35mm x 45mm @240dpi),
 - Maximum width and height of the image should be 448 x 590 pixels (38mm x 50mm @ 300dpi).
- Clear, legible copy (preferably in colour) of the personal details pages of the Foreign National's passport, showing his or her picture, personal details and his or her signature. The Foreign National must hold a passport which is in date and valid for at least 6 months or more after the date of submission of the application. Employment permits cannot be considered for Foreign Nationals who do not fulfil this requirement.
- For occupations listed in Part B or Part C of Schedule 2 of the Principal Regulations:
 - a copy of the recognition of qualifications or registration with the

appropriate body or relevant Minister of the Government, or

- In the case of accountants exempted from the registration requirement set out at Part C of Schedule 2 a copy of the holder's registration with the American Institute of Certified Public Accountants (AICPA), the Philippine Institute of Certified Public Accountants (PICPA) or the Institute of Chartered Accountants of Pakistan (ICAP).

Further information on these occupations can be found on the Department's website at [Registration Bodies for Certain Employments](#) .

- In cases where the Foreign National is resident in the State and the GNIB personal identification number of the Foreign National is not provided on the online form a clear, legible copy (preferably in colour) of the Foreign National's current immigration stamps and visa, if applicable.

8.4.1.3 Application Information

For an employment in a restaurant or a fast food outlet

If the application is for an employment in a restaurant or a fast food outlet the following additional documentation is required:

- copies of any certified qualifications in respect of the foreign national in respect of whom the application is made, and
- in the case of an application for an Executive Chef, Head Chef, Sous Chef, Chef de Partie, or Commis Chef a statement from the prospective employer, confirming that the employment will not be in a fast food outlet.

8.4.1.4 Waiver of Fees

If the Connected Person is a Standard Employer and is requesting a waiver of the fee on the basis of charitable status and has not been issued with an employment permit on this basis within the 12 months preceding the application, then the following documentation **MUST** be provided:

- a copy of an official letter from the Revenue Commissioners confirming charitable status.

If the applicant is requesting a waiver of the fee on the basis of the Foreign National being the Spouse or Civil Partner of an Irish/EEA national the following documentation **MUST** be provided:

- clear photocopies of the relevant pages of the EEA Spouse/Civil Partners' current passport showing his or her picture, personal details, passport expiry date, and his or her signature, and
- a copy of the marriage certificate or the civil partnership registration evidencing the relationship of the Foreign National and the EEA national.
-

8.4.2 Intra-Company Transfer Employment Permit Renewal Applications

8.4.2.1 Employer Information

All Standard Employer applicants **MUST** submit clear copies of the following documentation:

- If the Connected Person has not been granted an employment permit within the 12 months preceding the application:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application.
- If the Connected Person is operating a business of a restaurant, or a fast food outlet the following additional information is required:
 - an up-to-date tax clearance certificate in respect of the Connected Person.
- All Connected Persons who have not been issued with an Intra-Company Transfer Employment Permit within the past two years in respect of this Foreign Employer are required to submit the following documentation:
 - Evidence of the connection between the Connected Person and the Foreign Employer.

8.4.2.2 Foreign National Information

All applicants **MUST** submit clear copies of the following documentation:

- A Passport Sized Photo of the Foreign National the same size as that required for an Irish Passport. Photos should not be scanned and should be in the form of a Digital File Photo saved in a Jpeg format with the following specifications:
 - Minimum width and height of the image should be 413 x 531 (35mm x 45mm @240dpi),
 - Maximum width and height of the image should be 448 x 590 pixels (38mm x 50mm @ 300dpi).
- Clear, legible copy (preferably in colour) of the personal detail's pages of the Foreign National's passport, showing his or her picture, personal details and his or her signature. The Foreign National must hold a passport which is in date and valid for at least 3 months or more after the date of submission of the application. Employment permits cannot be considered for Foreign Nationals who do not fulfil this requirement.

• For occupations listed in Part B or Part C of Schedule 2 of the Principal Regulations:

- a copy of the recognition of qualifications or registration with the appropriate body or relevant Minister of the Government, or
- In the case of accountants exempted from the registration requirement set out at Part C of Schedule 2 a copy of the holder's registration with the American Institute of Certified Public Accountants (AICPA), the Philippine Institute of Certified Public Accountants (PICPA) or the Institute of Chartered Accountants of Pakistan (ICAP).

Further information on these occupations can be found on the Department's website at [Registration Bodies for Certain Employments](#).

- In cases where the Foreign National is resident in the State and the GNIB personal identification number of the Foreign National is not provided on the online form a clear, legible copy (preferably in colour) of the Foreign National's

current immigration stamps and visa, if applicable.

8.4.2.3 Clarification on Remuneration Paid

All applications for renewal of an employment permit **MUST** include the following documentation:

- Copies of 3 recent payslips issued to the holder of the employment permit dated within the last 4 months.
- Copies of End of year income statement (formerly P60s or P21s) issued to the holder of the employment permit for each year of employment covering the duration of the existing employment permit.
- Documentary evidence of payments in respect of Board and Accommodation and Health Insurance, if applicable.
-

8.4.2.4 Waiver of Fees

If the Connected Person is a Standard Employer and is requesting a waiver of the fee on the basis of charitable status and has not been issued with an employment permit on this basis within the 12 months preceding the application, then the following documentation **MUST** be provided:

- a copy of an official letter from the Revenue Commissioners confirming charitable status.

If the applicant is requesting a waiver of the fee on the basis of the Foreign National being the Spouse or Civil Partner of an Irish/EEA national the following documentation **MUST** be provided:

- clear photocopies of the relevant pages of the EEA Spouse/Civil Partners' current passport showing his or her picture, personal details, passport expiry date, and his or her signature, and
- a copy of the marriage certificate or the civil partnership registration evidencing the relationship of the Foreign National and the EEA national.

8.5 Contract for Services Employment Permit

8.5.1 Contract for Services Employment Permit New Applications

8.5.1.1 Employer Information

All Standard Employer applicants **MUST** submit clear copies of the following documentation:

- If the Contractor has not been granted an employment permit before:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application, or
 - If the Person who will make the offer of employment is a start-up Company or a Person who would not yet have made returns to the Revenue Commissioners in respect of employees, a copy of an official letter from Revenue confirming registration as an employer, date of registration and the ERN (Employers Registered Number).
- If the Contractor has been granted an employment permit before but has not been granted an employment permit within the 12 months preceding the application:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application.
- All Contractors who have not previously applied for and been issued with a Contract for Services Employment Permit in respect of this contract are required to submit the following documentation:
 - Evidence of the contract service agreement between the Contractor and the Relevant Person.

8.5.1.2 Foreign National Information

All applicants **MUST** submit clear copies of the following documentation:

- A Passport Sized Photo of the Foreign National the same size as that required for an Irish Passport. Photos should not be scanned and should be in the form of a Digital File Photo saved in a Jpeg format with the following specifications:
 - Minimum width and height of the image should be 413 x 531 (35mm x 45mm @240dpi),
 - Maximum width and height of the image should be 448 x 590 pixels (38mm x 50mm @ 300dpi).
- Clear, legible copy (preferably in colour) of the personal detail's pages of the Foreign National's passport, showing his or her picture, personal details and his or her signature. The Foreign National must hold a passport which is in date and valid for at least 6 months or more after the date of submission of the application. Employment permits cannot be considered for Foreign Nationals who do not fulfil this requirement.
- For occupations listed in Part B or Part C of Schedule 2 of the Principal Regulations:
 - a copy of the recognition of qualifications or registration with the appropriate body or relevant Minister of the Government, or
 - In the case of accountants exempted from the registration requirement set out at Part C of Schedule 2 a copy of the holder's registration with the American Institute of Certified Public Accountants (AICPA), the Philippine Institute of Certified Public Accountants (PICPA) or the Institute of Chartered Accountants of Pakistan (ICAP).

Further information on these occupations can be found on the Department's website at [Registration Bodies for Certain Employments](#) .

- In cases where the Foreign National is resident in the State and the GNIB personal identification number of the Foreign National is not provided on the online form a clear, legible copy (preferably in colour) of the Foreign National's current immigration stamps and visa, if applicable.

8.5.1.3 Application Information Labour Market Needs Test

If applicable, please provide copies of the advertisements with their issued date visible.

8.5.1.4 Waiver of Fees

If the applicant is requesting a waiver of the fee on the basis of the Foreign National being the Spouse or Civil Partner of an Irish/EEA national the following documentation **MUST** be provided:

- clear photocopies of the relevant pages of the EEA Spouse/Civil Partners' current passport showing his or her picture, personal details, passport expiry date, and his or her signature, and
- a copy of the marriage certificate or the civil partnership registration evidencing the relationship of the Foreign National and the EEA national.

8.5.2 Contract for Services Employment Permit Renewal Applications

8.5.2.1 Employer Information

All Standard Employer applicants **MUST** submit clear copies of the following documentation:

- If the Contractor has not been granted an employment permit within the 12 months preceding the application:
 - o A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application.

8.5.2.2 Foreign National Information

All applicants **MUST** submit clear copies of the following documentation:

- A Passport Sized Photo of the Foreign National the same size as that required for an Irish Passport. Photos should not be scanned and should be in the form of a Digital File Photo saved in a Jpeg format with the following specifications:
 - o Minimum width and height of the image should be 413 x 531 (35mm x 45mm @240dpi),
 - o Maximum width and height of the image should be 448 x 590 pixels (38mm

x 50mm @ 300dpi).

- Clear, legible copy (preferably in colour) of the personal details pages of the Foreign National's passport, showing his or her picture, personal details and his or her signature. The Foreign National must hold a passport which is in date and valid for at least 3 months or more after the date of submission of the application. Employment permits cannot be considered for Foreign Nationals who do not fulfil this requirement.
- For occupations listed in Part B or Part C of Schedule 2 of the Principal

Regulations:

- a copy of the recognition of qualifications or registration with the appropriate body or relevant Minister of the Government, or
- In the case of accountants exempted from the registration requirement set out at Part C of Schedule 2 a copy of the holder's registration with the American Institute of Certified Public Accountants (AICPA), the Philippine Institute of Certified Public Accountants (PICPA) or the Institute of Chartered Accountants of Pakistan (ICAP).

Further information on these occupations can be found on the Department's website at [Registration Bodies for Certain Employments](#).

- In cases where the Foreign National is resident in the State and the GNIB personal identification number of the Foreign National is not provided on the online form a clear, legible copy (preferably in colour) of the Foreign National's current immigration stamps and visa, if applicable.

8.5.2.3 Clarification on Remuneration Paid

All applications for renewal of an employment permit **MUST** include the following documentation:

- Copies of 3 recent payslips issued to the holder of the employment permit dated within the last 4 months.
- Copies of P60s or P21s issued to the holder of the employment permit for each year of employment covering the duration of the existing employment permit. If

P60s are not available then copies of P21s are required.

- Documentary evidence of payments in respect of Board and Accommodation and Health Insurance, if applicable.

8.5.2.4 Waiver of Fees

If the applicant is requesting a waiver of the fee on the basis of the Foreign National being the Spouse or Civil Partner of an Irish/EEA national the following documentation **MUST** be provided:

- clear photocopies of the relevant pages of the EEA Spouse/Civil Partners' current passport showing his or her picture, personal details, passport expiry date, and his or her signature, and
- a copy of the marriage certificate or the civil partnership registration evidencing the relationship of the Foreign National and the EEA national.

8.6 Dependent Employment Permit

8.6.1 Dependent Employment Permit New Applications

8.6.1.1 Employer Information

All Standard Employer applicants **MUST** submit clear copies of the following documentation:

- If the prospective employer has not been granted an employment permit before:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application, or
 - If the prospective employer is a start-up Company or a Person who would not yet have made returns to the Revenue Commissioners in respect of employees, a copy of an official letter from Revenue confirming

registration as an employer, date of registration and the ERN (Employers Registered Number).

- If the prospective employer has been granted an employment permit before but has not been granted an employment permit within the 12 months preceding the application:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application.
- If the prospective employer has indicated that they are a foreign national operating a business in the State, they are required to submit copies of documentary evidence from the Minister for Justice clearly demonstrating their status within the State and their entitlement to operate a business in the State.
- If the prospective employer is operating a business of a restaurant, or a fast food outlet the following additional information is required:
 - an up-to-date tax clearance certificate in respect of the prospective employer,
 - copies of utility bills for the establishment's premises dated within the period of 2 months prior to the application, and
 - a letter from the relevant Local Health Authority confirming that the prospective employer has been granted permission to operate a restaurant at the premises.

8.6.1.2 Foreign National Information

All applicants **MUST** submit clear copies of the following documentation:

- A Passport Sized Photo of the Foreign National the same size as that required for an Irish Passport. Photos should not be scanned and should be in the form of a Digital File Photo saved in a Jpeg format with the following specifications:

- Minimum width and height of the image should be 413 x 531 (35mm x 45mm @240dpi),
- Maximum width and height of the image should be 448 x 590 pixels (38mm x 50mm @ 300dpi).
- Clear, legible copy (preferably in colour) of the personal detail's pages of the Foreign National's passport, showing his or her picture, personal details and his or her signature. The Foreign National must hold a passport which is in date and valid for at least 6 months or more after the date of submission of the application. Employment permits cannot be considered for Foreign Nationals who do not fulfil this requirement.
- For occupations listed in Part B or Part C of Schedule 2 of the Principal Regulations:
 - a copy of the recognition of qualifications or registration with the appropriate body or relevant Minister of the Government, or
 - In the case of accountants exempted from the registration requirement set out at Part C of Schedule 2 a copy of the holder's registration with the American Institute of Certified Public Accountants (AICPA), the Philippine Institute of Certified Public Accountants (PICPA) or the Institute of Chartered Accountants of Pakistan (ICAP).

Further information on these occupations can be found on the Department's website at [Registration Bodies for Certain Employments](#).

- In cases where the Foreign National is resident in the State and the GNIB personal identification number of the Foreign National is not provided on the online form a clear, legible copy (preferably in colour) of the Foreign National's current immigration stamps and visa, if applicable.

8.6.1.3 Details of Primary Permit Holder

All applicants **MUST** provide the following documentation in respect of the Primary Permit Holder (current or previous holder of a Green Card/Critical Skills Employment Permit) or the Researcher:

- A copy of a birth certificate, marriage certificate, civil partnership registration, evidence of permission from the Minister for Justice to remain in the State for the purpose of making an application for an employment permit, or other legal document evidencing the relationship of the Dependent, civil partner or spouse with the primary permit holder or researcher,
- Clear, legible copy (preferably in colour) of the personal detail's pages of the primary permit holder's or researcher's current passport, showing his or her picture, personal details and his or her signature.
- In cases where the GNIB personal identification number of the primary permit holder or researcher is not provided on the online form a clear, legible copy (preferably in colour) of their current immigration stamps and visa, if applicable.
- in respect of a primary permit holder -
 - a letter from the primary permit holder's employer, dated within the 3-month period prior to the application, confirming the primary permit holder's employment with that employer and his or her job title.
- in respect of a researcher –
 - where the researcher is resident in the State on foot of holding a current Hosting Agreement, a letter from the person in the State with whom the research is being carried out, dated within the 3-month period prior to the application, confirming that the research project researcher is carrying out such research, or
 - where the researcher is no longer the holder of a Hosting Agreement and now has a stamp 4, a letter from the employer of the research project researcher dated within the 3-month period prior to the application, confirming the research project researcher's employment with that employer and his or her job title.

8.6.1.4 Application Information

For an employment in a restaurant or a fast food outlet

If the application is for an employment in a restaurant or a fast food outlet the following additional documentation is required:

- copies of any certified qualifications in respect of the foreign national in respect of whom the application is made, and
- in the case of an application for an Executive Chef, Head Chef, Sous Chef, Chef de Partie, or Commis Chef, a statement from the prospective employer, confirming that the employment will not be in a fast food outlet.

For an employment as a Carer of a person with exceptional medical needs in a private home

If the application is in respect of such eligible employments the following additional documentation is required:

- In the case of a trained medical professional:
 - copies of qualifications confirming that the Foreign National in respect of whom the application is made is a trained medical professional in a profession listed in Part A of Schedule 2 in the Principal Regulations, and
 - a letter from a registered medical practitioner specialising in the area of illness of the person for whom the Foreign National will be caring, confirming that that person has a severe medical condition, or
- In the case of a Carer of a person with exceptional medical needs with a long history of care:
 - a copy of end of year income statements compiled by the Revenue Commissioners, payslips, a notarised letter or an affidavit establishing that the Foreign National in respect of whom the application is made has a long history of caring for the person concerned, and a letter from a registered medical practitioner specialising in the area of illness of the person for whom the Foreign National will be caring confirming that that person has special care needs.

8.6.2 Dependent Employment Permit Renewal Applications 8.6.2.1 Employer Information

All Standard Employer applicants **MUST** submit clear copies of the following documentation:

- If the Employer has not been granted an employment permit within the 12

months preceding the application:

- A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application.
- If the prospective employer has indicated that they are a foreign national operating a business in the State, they are required to submit copies of documentary evidence from the Minister for Justice clearly demonstrating their status within the State and their entitlement to operate a business in the State.
- If the prospective employer is operating a business of a restaurant, or a fast food outlet the following additional information is required:
 - an up-to-date tax clearance certificate in respect of the Employer.

8.6.2.2 Foreign National Information

All applicants **MUST** submit clear copies of the following documentation:

- A Passport Sized Photo of the Foreign National the same size as that required for an Irish Passport. Photos should not be scanned and should be in the form of a Digital File Photo saved in a Jpeg format with the following specifications:
 - Minimum width and height of the image should be 413 x 531 (35mm x 45mm @240dpi),
 - Maximum width and height of the image should be 448 x 590 pixels (38mm x 50mm @ 300dpi).
- Clear, legible copy (preferably in colour) of the personal detail's pages of the Foreign National's passport, showing his or her picture, personal details and his or her signature. The Foreign National must hold a passport which is in date and valid for at least 3 months or more after the date of submission of the application. Employment permits cannot be considered for Foreign Nationals who do not fulfil this requirement.
- For occupations listed in Part B or Part C of Schedule 2 of the Principal

Regulations:

- a copy of the recognition of qualifications or registration with the appropriate body or relevant Minister of the Government, or
- In the case of accountants exempted from the registration requirement set out at Part C of Schedule 2 a copy of the holder's registration with the American Institute of Certified Public Accountants (AICPA), the Philippine Institute of Certified Public Accountants (PICPA) or the Institute of Chartered Accountants of Pakistan (ICAP).

Further information on these occupations can be found on the Department's website at [Registration Bodies for Certain Employments](#)

- In cases where the Foreign National is resident in the State and the GNIB personal identification number of the Foreign National is not provided on the online form a clear, legible copy (preferably in colour) of the Foreign National's current immigration stamps and visa, if applicable.

8.6.2.3 Details of Primary Permit Holder

All applicants **MUST** provide the following documentation in respect of the Primary Permit Holder (current or previous holder of a Green Card/Critical Skills Employment Permit) or the Researcher:

- Clear, legible copy (preferably in colour) of the personal detail's pages of the primary permit holder's or researcher's current passport, showing his or her picture, personal details and his or her signature.
- In cases where the GNIB personal identification number of the primary permit holder or researcher is not provided on the online form a clear, legible copy (preferably in colour) of their current immigration stamps and visa, if applicable.
- in respect of a primary permit holder -
 - a letter from the primary permit holder's employer, dated within the 3-month period prior to the application, confirming the primary permit holder's employment with that employer and his or her job title.
- in respect of a researcher –
 - where the researcher is resident in the State on foot of holding a current

Hosting Agreement, a letter from the person in the State with whom the research is being

carried out, dated within the 3-month period prior to the application, confirming that the research project researcher is carrying out such research, or

- where the researcher is no longer the holder of a Hosting Agreement and now has a stamp 4, a letter from the employer of the research project researcher dated within the 3-month period prior to the application, confirming the research project researcher's employment with that employer and his or her job title.

8.6.2.4 Clarification on Remuneration Paid

All applications for renewal of an employment permit **MUST** include the following documentation:

- Copies of 3 recent payslips issued to the holder of the employment permit dated within the last 4 months.
- Copies of end of year income statements compiled by the Revenue Commissioners issued to the holder of the employment permit for each year of employment covering the duration of the existing employment permit.
- Documentary evidence of payments in respect of Health Insurance, if applicable.

8.7 Reactivation Employment Permit

8.7.1 Reactivation Employment Permit New Applications

8.7.1.1 Employer Information

All Standard Employer applicants **MUST** submit clear copies of the following documentation:

- If the prospective employer has not been granted an employment permit before:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to

the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application, or

- If the prospective employer is a start-up Company or a Person who would not yet have made returns to the Revenue Commissioners in respect of employees, a copy of an official letter from Revenue confirming registration as an employer, date of registration and the ERN (Employers Registered Number).
- If the prospective employer has been granted an employment permit before but has not been granted an employment permit within the 12 months preceding the application:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application.
- If the prospective employer has indicated that they are a foreign national operating a business in the State, they are required to submit copies of documentary evidence from the Minister for Justice clearly demonstrating their status within the State and their entitlement to operate a business in the State.
- If the prospective employer is operating a business of a restaurant, or a fast food outlet the following additional information is required:
 - an up-to-date tax clearance certificate in respect of the prospective employer,
 - copies of utility bills for the establishment's premises dated within the period of 2 months prior to the application, and
 - a letter from the relevant Local Health Authority confirming that the prospective employer has been granted permission to operate a restaurant at the premises.

8.7.1.2 Foreign National Information

All applicants **MUST** submit clear copies of the following documentation:

- A Passport Sized Photo of the Foreign National the same size as that required for an Irish Passport. Photos should not be scanned and should be in the form of a Digital File Photo saved in a Jpeg format with the following specifications:
 - Minimum width and height of the image should be 413 x 531 (35mm x 45mm @240dpi),
 - Maximum width and height of the image should be 448 x 590 pixels (38mm x 50mm @ 300dpi).
- Clear, legible copy (preferably in colour) of the personal detail's pages of the Foreign National's passport, showing his or her picture, personal details and his or her signature. The Foreign National must hold a passport which is in date and valid for at least 6 months or more after the date of submission of the application. Employment permits cannot be considered for Foreign Nationals who do not fulfil this requirement.
- For occupations listed in Part B or Part C of Schedule 2 of the Principal Regulations:
 - a copy of the recognition of qualifications or registration with the appropriate body or relevant Minister of the Government, or
 - In the case of accountants exempted from the registration requirement set out at Part C of Schedule 2 a copy of the holder's registration with the American Institute of Certified Public Accountants (AICPA), the Philippine Institute of Certified Public Accountants (PICPA) or the Institute of Chartered Accountants of Pakistan (ICAP).

Further information on these occupations can be found on the Department's website at [Registration Bodies for Certain Employments](#).

- In cases where the Foreign National is resident in the State and the GNIB personal identification number of the Foreign National is not provided on the online form a clear, legible copy (preferably in colour) of the Foreign National's current immigration stamps and visa, if applicable.

8.7.1.3 Application Information

Reactivation Letter

All applicants **MUST** provide a copy of the Reactivation Employment Permit letter issued to the Foreign National by the Department of Justice.

For an employment in a restaurant or a fast food outlet

If the application is for an employment in a restaurant or a fast food outlet the following additional documentation is required:

- copies of any certified qualifications in respect of the foreign national in respect of whom the application is made, and
- in the case of an application for an Executive Chef, Head Chef, Sous Chef, Chef de Partie, or Commis Chef, a statement from the prospective employer, confirming that the employment will not be in a fast food outlet.

For an employment as a Carer of a person with exceptional medical needs in a private home

If the application is in respect of such eligible employments the following additional documentation is required:

- In the case of a trained medical professional:
 - copies of qualifications confirming that the Foreign National in respect of whom the application is made is a trained medical professional in a profession listed in Part A of Schedule 2 in the Principal Regulations, and
 - a letter from a registered medical practitioner specialising in the area of illness of the person for whom the Foreign National will be caring, confirming that that person has a severe medical condition, or
- In the case of a Carer of a person with exceptional medical needs with a long history of care:
 - a copy of an end of year income statement compiled by the Revenue Commissioners, payslips, a notarised letter or an affidavit establishing that the Foreign National in respect of whom the application is made has a long history of caring for the person concerned, and a letter from a registered medical practitioner specialising in the area of illness of the person for whom the Foreign National will be caring confirming that that person has special care needs.

8.7.1.4 Waiver of Fees

If the prospective employer is a Standard Employer and is requesting a waiver of the fee on the basis of charitable status and has not been issued with an employment permit on this basis within the 12 months preceding the application, then the following documentation **MUST** be provided:

- a copy of an official letter from the Revenue Commissioners confirming charitable status.

If the applicant is requesting a waiver of the fee on the basis of the Foreign National being the Spouse or Civil Partner of an Irish/EEA national the following documentation **MUST** be provided:

- clear photocopies of the relevant pages of the EEA Spouse/Civil Partners' current passport showing his or her picture, personal details, passport expiry date, and his or her signature, and
- a copy of the marriage certificate or the civil partnership registration evidencing the relationship of the Foreign National and the EEA national.

8.7.2 Reactivation Employment Permit Renewal Applications

8.7.2.1 Employer Information

All Standard Employer applicants **MUST** submit clear copies of the following documentation:

- If the Employer has not been granted an employment permit within the 12 months preceding the application:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application.
- If the Employer has indicated that they are a foreign national operating a business in the State, they are required to submit copies of documentary evidence from the Minister for

Justice clearly demonstrating their status within the State and their entitlement to operate a business in the State.

- If the Employer is operating a business of a restaurant, or a fast food outlet the following additional information is required:
 - an up-to-date tax clearance certificate in respect of the Employer.

8.7.2.2 Foreign National Information

All applicants **MUST** submit clear copies of the following documentation:

- A Passport Sized Photo of the Foreign National the same size as that required for an Irish Passport. Photos should not be scanned and should be in the form of a Digital File Photo saved in a Jpeg format with the following specifications:
 - Minimum width and height of the image should be 413 x 531 (35mm x 45mm @240dpi),
 - Maximum width and height of the image should be 448 x 590 pixels (38mm x 50mm @ 300dpi).
- Clear, legible copy (preferably in colour) of the personal detail's pages of the Foreign National's passport, showing his or her picture, personal details and his or her signature. The Foreign National must hold a passport which is in date and valid for at least 3 months or more after the date of submission of the application. Employment permits cannot be considered for Foreign Nationals who do not fulfil this requirement.
- For occupations listed in Part B or Part C of Schedule 2 of the Principal Regulations:
 - a copy of the recognition of qualifications or registration with the appropriate body or relevant Minister of the Government, or
 - In the case of accountants exempted from the registration requirement set out at Part C of Schedule 2 a copy of the holder's registration with the American Institute of Certified Public Accountants (AICPA), the Philippine Institute of Certified Public Accountants (PICPA) or the Institute of Chartered Accountants of Pakistan (ICAP).

Further information on these occupations can be found on the Department's website at [Registration Bodies for Certain Employments](#).

- In cases where the Foreign National is resident in the State and the GNIB personal identification number of the Foreign National is not provided on the online form a clear, legible copy (preferably in colour) of the Foreign National's current immigration stamps and visa, if applicable.

8.7.2.3 Clarification on Remuneration Paid

All applications for renewal of an employment permit **MUST** include the following documentation:

- Copies of 3 recent payslips issued to the holder of the employment permit dated within the last 4 months.
- Copies of P60s issued to the holder of the employment permit for each year of employment covering the duration of the existing employment permit.
- Documentary evidence of payments in respect of Health Insurance, if applicable.

8.7.2.4 Waiver of Fees

If the Employer is a Standard Employer and is requesting a waiver of the fee on the basis of charitable status and has not been issued with an employment permit on this basis within the 12 months preceding the application, then the following documentation **MUST** be provided:

- a copy of an official letter from the Revenue Commissioners confirming charitable status.

If the applicant is requesting a waiver of the fee on the basis of the Foreign National being the Spouse or Civil Partner of an Irish/EEA national the following documentation **MUST** be provided:

- clear photocopies of the relevant pages of the EEA Spouse/Civil Partners' current passport showing his or her picture, personal details, passport expiry date, and his or her signature, and
- a copy of the marriage certificate or the civil partnership registration evidencing the relationship of the Foreign National and the EEA national.

8.8 Exchange Agreement Employment Permit

8.8.1 Exchange Agreement New Applications

8.8.1.1 Employer Information

All Standard Employer applicants **MUST** submit clear copies of the following documentation:

- If the prospective employer has not been granted an employment permit before:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application, or
 - If the prospective employer is a start-up Company or a Person who would not yet have made returns to the Revenue Commissioners in respect of employees, a copy of

an official letter from Revenue confirming registration as an employer, date of registration and the ERN (Employers Registered Number).
- If the prospective employer has been granted an employment permit before but has not been granted an employment permit within the 12 months preceding the application:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application.
- If the prospective employer has indicated that they are a foreign national operating a business in the State, they are required to submit copies of documentary evidence from the Minister for Justice clearly demonstrating their status within the State and their entitlement to operate a business in the State.

8.8.1.2 Foreign National Information

All applicants **MUST** submit clear copies of the following documentation:

- A Passport Sized Photo of the Foreign National the same size as that required for an Irish Passport. Photos should not be scanned and should be in the form of a Digital File Photo saved in a Jpeg format with the following specifications:
 - Minimum width and height of the image should be 413 x 531 (35mm x 45mm @240dpi),
 - Maximum width and height of the image should be 448 x 590 pixels (38mm x 50mm @ 300dpi).
- Clear, legible copy (preferably in colour) of the personal detail's pages of the Foreign National's passport, showing his or her picture, personal details and his or her signature. The Foreign National must hold a passport which is in date and valid for at least 6 months or more after the date of submission of the application. Employment permits cannot be considered for Foreign Nationals who do not fulfil this requirement.
- For occupations listed in Part B or Part C of Schedule 2 of the Principal

Regulations:

- a copy of the recognition of qualifications or registration with the appropriate body or relevant Minister of the Government, or
- In the case of accountants exempted from the registration requirement set out at Part C of Schedule 2 a copy of the holder's registration with the American Institute of Certified Public Accountants (AICPA), the Philippine Institute of Certified Public Accountants (PICPA) or the Institute of Chartered Accountants of Pakistan (ICAP).

Further information on these occupations can be found on the Department's website at [registration bodies](#).

- In cases where the Foreign National is resident in the State and the GNIB personal identification number of the Foreign National is not provided on the online form a clear, legible copy (preferably in colour) of the Foreign National's current immigration stamps and visa, if applicable.

8.8.1.3 Application Information *Exchange Agreement Letter*

The following additional documentation **MUST** be supplied with all Exchange Agreement Employment Permit applications:

- An original letter from the organisation operating the Exchange Agreement confirming that the Exchange Agreement applies to the Foreign National concerned.

8.9 Sport and Cultural Employment Permit

8.9.1 Sport and Cultural Employment Permit New Applications

8.9.1.1 Employer Information

All Standard Employer applicants **MUST** submit clear copies of the following documentation:

- If the prospective employer has not been granted an employment permit before:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application, or
 - If the prospective employer is a start-up Company or a Person who would not yet have made returns to the Revenue Commissioners in respect of employees, a copy of an official letter from Revenue confirming registration as an employer, date of registration and the ERN (Employers Registered Number).
- If the prospective employer has been granted an employment permit before but has not been granted an employment permit within the 12 months preceding the application:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to

the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application.

- If the prospective employer has indicated that they are a foreign national operating a business in the State, they are required to submit copies of documentary evidence from the Minister for Justice clearly demonstrating their status within the State and their entitlement to operate a business in the State.
- If the prospective employer is operating a business of a restaurant, or a fast food outlet the following additional information is required:
 - an up-to-date tax clearance certificate in respect of the prospective employer,
 - copies of utility bills for the establishment's premises dated within the period of 2 months prior to the application, and
 - a letter from the relevant Local Health Authority confirming that the prospective employer has been granted permission to operate a restaurant at the premises.

8.9.1.2 Foreign National Information

All applicants **MUST** submit clear copies of the following documentation:

- A Passport Sized Photo of the Foreign National the same size as that required for an Irish Passport. Photos should not be scanned and should be in the form of a Digital File Photo saved in a Jpeg format with the following specifications:
 - Minimum width and height of the image should be 413 x 531 (35mm x 45mm @240dpi),
 - Maximum width and height of the image should be 448 x 590 pixels (38mm x 50mm @ 300dpi).
- Clear, legible copy (preferably in colour) of the personal details pages of the Foreign National's passport, showing his or her picture, personal details and his or her signature. The Foreign National must hold a passport which is in date and valid for at least 6 months or more after the date of submission of the

application. Employment permits cannot be considered for Foreign Nationals who do not fulfil this requirement.

- For occupations listed in Part B or Part C of Schedule 2 of the Principal Regulations:
 - a copy of the recognition of qualifications or registration with the appropriate body or relevant Minister of the Government, or
 - In the case of accountants exempted from the registration requirement set out at Part C of Schedule 2 a copy of the holder's registration with the American Institute of Certified Public Accountants (AICPA), the Philippine Institute of Certified Public Accountants (PICPA) or the Institute of Chartered Accountants of Pakistan (ICAP).

Further information on these occupations can be found on the Department's website at [Registration Bodies for Certain Employments](#).

- In cases where the Foreign National is resident in the State and the GNIB personal identification number of the Foreign National is not provided on the online form a clear, legible copy (preferably in colour) of the Foreign National's current immigration stamps and visa, if applicable.

8.9.1.3 Application Information

For an employment in a restaurant or a fast food outlet

If the application is for an employment in a restaurant or a fast food outlet the following additional documentation is required:

- copies of any certified qualifications in respect of the foreign national in respect of whom the application is made, and
- in the case of an application for an Executive Chef, Head Chef, Sous Chef, Chef de Partie, or Commis Chef, a statement from the prospective employer, confirming that the employment will not be in a fast food outlet.

8.9.1.4 Waiver of Fees

If the prospective employer is a Standard Employer and is requesting a waiver of the fee

on the basis of charitable status and has not been issued with an employment permit on this basis within the 12 months preceding the application, then the following documentation **MUST** be provided:

- a copy of an official letter from the Revenue Commissioners confirming charitable status.

If the applicant is requesting a waiver of the fee on the basis of the Foreign National being the Spouse or Civil Partner of an Irish/EEA national the following documentation **MUST** be provided:

- clear photocopies of the relevant pages of the EEA Spouse/Civil Partners' current passport showing his or her picture, personal details, passport expiry date, and his or her signature, and
- a copy of the marriage certificate or the civil partnership registration evidencing the relationship of the Foreign National and the EEA national.

8.9.2 Sport and Cultural Employment Permit Renewal Applications

8.9.2.1 Employer Information

All Standard Employer applicants **MUST** submit clear copies of the following documentation:

- If the Employer has not been granted an employment permit within the 12 months preceding the application:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application.
- If the Employer has indicated that they are a foreign national operating a business in the State, they are required to submit copies of documentary

evidence from the Minister for Justice clearly demonstrating their status within the State and their entitlement to operate a business in the State.

- If the Employer is operating a business of a restaurant, or a fast food outlet the following additional information is required:
 - an up-to-date tax clearance certificate in respect of the Employer.

8.9.2.2 Foreign National Information

All applicants **MUST** submit clear copies of the following documentation:

- A Passport Sized Photo of the Foreign National the same size as that required for an Irish Passport. Photos should not be scanned and should be in the form of a Digital File Photo saved in a Jpeg format with the following specifications:
 - Minimum width and height of the image should be 413 x 531 (35mm x 45mm @240dpi),
 - Maximum width and height of the image should be 448 x 590 pixels (38mm x 50mm @ 300dpi).
- Clear, legible copy (preferably in colour) of the personal detail's pages of the Foreign National's passport, showing his or her picture, personal details and his or her signature. The Foreign National must hold a passport which is in date and valid for at least 3 months or more after the date of submission of the application. Employment permits cannot be considered for Foreign Nationals who do not fulfil this requirement.
- For occupations listed in Part B or Part C of Schedule 2 of the Principal Regulations:
 - a copy of the recognition of qualifications or registration with the appropriate body or relevant Minister of the Government, or
 - In the case of accountants exempted from the registration requirement set out at Part C of Schedule 2 a copy of the holder's registration with the American Institute of Certified Public Accountants (AICPA), the Philippine Institute of Certified Public Accountants (PICPA) or the Institute of Chartered Accountants of Pakistan (ICAP).

Further information on these occupations can be found on the Department's website at [Registration Bodies for Certain Employments](#) .

- In cases where the Foreign National is resident in the State and the GNIB personal identification number of the Foreign National is not provided on the online form a clear, legible copy (preferably in colour) of the Foreign National's current immigration stamps and visa, if applicable.

8.9.2.3 Clarification on Remuneration Paid

All applications for renewal of an employment permit **MUST** include the following documentation:

- Copies of 3 recent payslips issued to the holder of the employment permit dated within the last 4 months.
- Copies of P60s issued to the holder of the employment permit for each year of employment covering the duration of the existing employment permit.
- Documentary evidence of payments in respect of Health Insurance, if applicable.

8.9.2.4 Waiver of Fees

If the Employer is a Standard Employer and is requesting a waiver of the fee on the basis of charitable status and has not been issued with an employment permit on this basis within the 12 months preceding the application, then the following documentation **MUST** be provided:

- a copy of an official letter from the Revenue Commissioners confirming charitable status.

If the applicant is requesting a waiver of the fee on the basis of the Foreign National being the Spouse or Civil Partner of an Irish/EEA national the following documentation **MUST** be provided:

- clear photocopies of the relevant pages of the EEA Spouse/Civil Partners' current passport showing his or her picture, personal details, passport expiry date, and his or her signature, and
- a copy of the marriage certificate or the civil partnership registration evidencing the relationship of the Foreign National and the EEA national.

8.10 Internship Employment Permit

8.10.1 Internship Employment Permit New Applications

8.10.1.1 Employer Information

All Standard Employer applicants **MUST** submit clear copies of the following documentation:

- If the prospective employer has not been granted an employment permit before:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application, or
 - If the prospective employer is a start-up Company or a Person who would not yet have made returns to the Revenue Commissioners in respect of employees, a copy of an official letter from Revenue confirming registration as an employer, date of registration and the ERN (Employers Registered Number).
- If the prospective employer has been granted an employment permit before but has not been granted an employment permit within the 12 months preceding the application:
 - A statement issued by Revenue Commissioners showing the monthly statutory returns made by the employer dated within the 3 month period preceding the application, or a receipt for such a return whether issued through ROS (Revenue Online Service) or evidence of payments made to the Revenue Commissioners through SEPA monthly direct debit payments made within the 3-month period preceding the application.
- If the prospective employer has indicated that they are a foreign national operating a business in the State, they are required to submit copies of documentary evidence from the Minister for Justice clearly demonstrating their

status within the State and their entitlement to operate a business in the State.

8.10.1.2 Foreign National Information

All applicants **MUST** submit clear copies of the following documentation:

- A Passport Sized Photo of the Foreign National the same size as that required for an Irish Passport. Photos should not be scanned and should be in the form of a Digital File Photo saved in a Jpeg format with the following specifications:
 - Minimum width and height of the image should be 413 x 531 (35mm x 45mm @240dpi),
 - Maximum width and height of the image should be 448 x 590 pixels (38mm x 50mm @ 300dpi).
- Clear, legible copy (preferably in colour) of the personal detail's pages of the Foreign National's passport, showing his or her picture, personal details and his or her signature. The Foreign National must hold a passport which is in date and valid for at least 6 months or more after the date of submission of the application. Employment permits cannot be considered for Foreign Nationals who do not fulfil this requirement.
- For occupations listed in Part B or Part C of Schedule 2 of the Principal Regulations:
 - a copy of the recognition of qualifications or registration with the appropriate body or relevant Minister of the Government, or
 - In the case of accountants exempted from the registration requirement set out at Part C of Schedule 2 a copy of the holder's registration with the American Institute of Certified Public Accountants (AICPA), the Philippine Institute of Certified Public Accountants (PICPA) or the Institute of Chartered Accountants of Pakistan (ICAP).

Further information on these occupations can be found on the Department's website at [Registration Bodies for Certain Employments](#).

- In cases where the Foreign National is resident in the State and the GNIB personal identification number of the Foreign National is not provided on the online form a clear, legible copy (preferably in colour) of the Foreign National's

current immigration stamps and visa, if applicable.

8.10.1.3 Application Information

Letters from University and prospective employer

The following additional documentation **MUST** be supplied with all Internship Employment Permit applications:

- An original letter from a third level institution outside the State—
 - confirming that the foreign national is enrolled as a full-time student at that institution,
 - providing the name and description of the course of study in which the foreign national is enrolled,
 - providing the qualifications or skills with which the course of study is wholly or substantially concerned,
 - confirming that the employment in respect of which the application is made is wholly or substantially concerned with the course of study on which the foreign national is enrolled,
 - confirming that the foreign national is required, for the completion of the course of study, to obtain experience in the practice of the skills or qualifications with which the course of study is concerned for a period of not more than 12 months in an employment that requires the practice of those skills or qualifications, and
 - confirming that the foreign national is required to return to the institution at the end of the 12-month period in order to complete the course of study.
- An original letter from the prospective employer - confirming that the employment is for a
 - period not exceeding 12 months, and
 - stating the employment, as listed in Schedule 3 of the Principal Regulations, in which the foreign national is to be employed.

8.10.1.4 Waiver of Fees

If the prospective employer is a Standard Employer and is requesting a waiver of the fee on the basis of charitable status and has not been issued with an employment permit on this basis within the 12 months preceding the application, then the following documentation **MUST** be provided:

- a copy of an official letter from the Revenue Commissioners confirming charitable status.

If the applicant is requesting a waiver of the fee on the basis of the Foreign National being the Spouse or Civil Partner of an Irish/EEA national the following documentation **MUST** be provided:

- clear photocopies of the relevant pages of the EEA Spouse/Civil Partners' current passport showing his or her picture, personal details, passport expiry date, and his or her signature, and
- a copy of the marriage certificate or the civil partnership registration evidencing the relationship of the Foreign National and the EEA national.

9. Contact the Employment Permits Section

If after reading the information available in this document and the full information available on employment permits on the Department's website at [Employment Permits](#) you still have a query on employment permits please contact our call centre. Details below.

General information on the Employment Permit System is provided by the Workplace Relations Commission (WRC) on behalf of the Employment Permits Section. The WRC can also provide limited information on the status of a current EP application. More detailed requests for information on an EP application should be emailed directly to the Employment Permits Section.

Email: employmentpermits@enterprise.gov.ie – (General queries)

epos@enterprise.gov.ie – (Online application/payment queries)

Phone:

0818 80 80 90 or (059) 9178900

Opening hours

Monday to Friday

9.30am to 5pm (closed between 1pm and 2pm)

Website: [Employment permits](#)