



GMS Flash Alert

Immigration Edition

2019-076 | April 12, 2019



Ireland – Statutory Changes to the Employment Permits Regime

New Regulations in Ireland will commence on 22 April 2019, bringing about a number of changes to the employment permits system including:

- Changes to the Critical Skills Occupations List
- Changes to the Ineligible List of Occupations
- Changes to Revenue documentation requirements.¹

WHY THIS MATTERS

Immigration counsel and clients need to be aware of these changes to employment permits legislation so that they can plan accordingly to meet the new documentary requirements in respect of all employment permit applications and renewals. In light of the changes to the Critical Skills Occupations List and the Ineligible Occupations List, it is important for employers to note the new opportunity to recruit non-European Economic Area (EEA) nationals in respect of a wide range of occupations – in the construction industry in particular.

Highlights of New Employment Permit (Amendment) Regulations 2019

The Regulations provide for a number of changes to the current employment permits regime, the more notable ones we highlight below.

Changes to Critical Skills Occupations List

The following occupations have been added to the Critical Skills Occupations List and will be eligible for a Critical Skills Employment Permit from 22 April 2019:

- Civil Engineers
- Quantity Surveyors
- Construction and Project Managers
- Mechanical and Electrical Engineers with BIM expertise
- High-Performance Directors and Coaches for high-level sports organisations (where employment as a High-Performance Director or Coach is in a national or high-profile sports organisation engaging in international competition).

Changes to Ineligible Occupations List

A number of occupations in the construction industry have been removed from the Ineligible Occupations List and will be eligible for an employment permit from 22 April 2019. These occupations are as follows:

- Sheet metal workers
- Welding trades
- Pipefitters
- Air-conditioning and refrigeration engineers
- Shuttering carpenters
- Glaziers, window fabricators, and fitters
- Scaffolders, staggers, and riggers
- Crane drivers
- Transport and distribution clerks and assistants (subject to a quota of 300)
- Plasterers (subject to a quota of 250)
- Bricklayers (subject to a quota of 250).

Changes to Revenue Documentation Requirements

In light of the new PAYE Modernisation Initiative, the following Revenue documentation will now be required as part of the employment permit application and renewal process:

- Form P30 or receipt of such return, or a statement issued by the Revenue Commissioners showing the monthly statutory return made by the employer dated within the three-month period preceding the application.
- Form P60 or a copy of or electronic access to an end-of-year income statement compiled by the Revenue Commissioners for each year that the individual has been employed in Ireland pursuant to an employment permit, or Form P21 if not available.
- Form P45 issued or evidence of the employment record held by the Revenue Commissioners indicating the end-date of employment in the event of a foreign national's redundancy.

KPMG NOTE

Employers should be aware of the new documentary requirements in order to plan accordingly for future employment permit applications and renewals. Employers operating in the construction and sports sectors in particular should be aware of the new opportunity to recruit non-EEA nationals in respect of a greater variety of occupations.

Affected parties should consult with their immigration counsel about the developments and opportunities introduced by the Regulations or alternatively, contact the Corporate Immigration and Employment Law Team with KPMG in Ireland.

FOOTNOTE:

1 The Employment Permits (Amendment) Regulations 2019 (SI 138 of 2019) (the "Regulations").

* * * *

Contact us

For additional information or assistance, please contact your local Legal, GMS, or People Services professional* or one of the following professionals with the KPMG International member firm in Ireland:



Aoife Newton

Tel. + 353 1 700 4258
Aoife.newton@kpmg.ie



Nicola Booth

Tel. + 353 1 700 4880
nicola.booth@kpmg.ie

** Please note that KPMG LLP (U.S.) does not offer immigration services or labour law services. However, KPMG Law LLP in Canada can assist clients with U.S. immigration matters.*

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

© 2019 KPMG, an Irish partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.

www.kpmg.com

kpmg.com/socialmedia



© 2019 KPMG LLP, a Delaware limited liability partnership and the U.S. member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved. Printed in the U.S.A. NDPPS 530159

The KPMG name and logo are registered trademarks or trademarks of KPMG International.

The KPMG logo and name are trademarks of KPMG International. KPMG International is a Swiss cooperative that serves as a coordinating entity for a network of independent member firms. KPMG International provides no audit or other client services. Such services are provided solely by member firms in their respective geographic areas. KPMG International and its member firms are legally distinct and separate entities. They are not and nothing contained herein shall be construed to place these entities in the relationship of parents, subsidiaries, agents, partners, or joint venturers. No member firm has any authority (actual, apparent, implied or otherwise) to obligate or bind KPMG International or any member firm in any manner whatsoever. The information contained in herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

Flash Alert is a GMS publication of KPMG LLP's Washington National Tax practice. To view this publication or recent prior issues online, please click [here](#). To learn more about our GMS practice, please visit us on the Internet: click [here](#) or go to <http://www.kpmg.com>.