

GMS Flash Alert

2019-186 | December 18, 2019



Ireland - Changes Affecting Inbound Short-Term Business Visitors

The rules regarding inbound Short-Term Business Visitors (“STBVs”) have changed in Ireland.

In summary, for the purposes of determining whether a payroll obligation exists for STBVs into Ireland, employers are required to consider the number of work-days spent in the state in a single year of assessment only. The new rule is effective beginning 1 January 2020.

The Irish Revenue confirmed the anticipated changes to its guidance surrounding STBVs into Ireland in eBrief no. 207/19¹. (For related coverage see, GMS [Flash Alert 2017-029](#) (15 February 2017).)

WHY THIS MATTERS

The new rule is a reversal of the considerable requirements issued in 2018 which made tracking Irish work-days across consecutive tax years and even multiple years necessary. While the change highlights that STBV compliance is still on Revenue’s agenda, it is a welcome development. As well as reducing the number of STBVs triggering Irish PAYE, it could reduce compliance-related administration.

More Details

From 1 January 2020, there is automatically no obligation to operate PAYE (i.e., application not required) where all the conditions below have been met:

- Visitor from a country with which Ireland has a double taxation agreement;
- Less than 60 Irish work-days in the tax year (i.e., calendar year);

- Employed and paid by a foreign employer;
 - Not Irish tax resident.
-

KPMG NOTE

It is important to note the wording, which implies the change will apply to those travelling from countries that are party to a double taxation agreement (“DTA”) with Ireland. The KPMG International member firm in Ireland awaits clarity on the non-DTA cases (i.e., the 30-day rule).

Revenue has confirmed that further guidance will be issued early in the new year, and we will endeavour to send further clarification as we learn more.

FOOTNOTE:

1 To see Revenue eBrief No. 207/19 dated 11 December 2019, click [here](#).

* * * *

Contact us

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



Thalia O'Toole
Tel. +353 1 410 2745
Thalia.otoole@kpmg.ie



Edward Stewart-Moore
Tel. +353 1 700 4093
Estewartmoore1@kpmg.ie

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>.