

# GMS Flash Alert

Immigration

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## Ireland – Employment Permits Act 2024 Overhauls Employment Permissions

With effect from Monday, 2 September 2024, the *Employment Permits Act 2024* (the “2024 Act”) updates and strengthens employment permit legislation in Ireland.<sup>1</sup> The 2024 Act introduces important changes to the Irish employment permits system and represents the most significant overhaul of employment permissions since the *Employment Permits Act 2006* (as amended).

### WHY THIS MATTERS

The changes in the 2024 Act aim to ease the administrative burden and modernise processes for employers and employees. The 2024 Act repeals existing legislation in this area with the aim of bringing clarity to a complex area, while enhancing the options for employers and for third-country nationals on employment permits.

### Highlights of New Permissions and Processes

- A new Seasonal Employment Permit (“SEP”) for short-term employment will operate under a limited pilot scheme initially, allowing a third-country national to work for a maximum of seven months per calendar year in specific sectors such as agriculture and horticulture. The Irish-based entity will need to apply to become registered as a pre-approved seasonal employer and will receive a certificate of approval which will be valid for 12 months. The SEP holder can seek to move to another approved seasonal employer during the working season.
- Employment permit holders must commence employment within six months of the grant date or effective date of an employment permit.
- An existing employment permit will be automatically cancelled where the third-country national has obtained a new employment permit, with confirmation issued to the Irish-based entity and employee. This will remove the requirement to cancel an employment permit before the new one can be issued.

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- Non-consultant hospital doctors can receive a two-year multi-site General Employment Permit, removing the requirement to have several applications for each employer.
- The Labour Market Needs Test process has changed whereby the publication of advertisements to fill vacant roles will be on one or more platforms, as distinct from the old requirement of printed advertisements. This relates to the submission of certain types of employment permit applications and more detailed guidance is due shortly on this requirement.
- The 2024 Act allows for the employment permit holder to be paid by an entity other than the employer. This will facilitate agency and subcontractor arrangements.
- A time restriction on first-time employment permit holders moving/changing employers remains; however the 2024 Act provides for a change of employer after at least-nine months of employment. Additionally, employment permit holders can apply to change the employer listed on their employment permit, subject to specific conditions, for example where the role remains the same.
- The 2024 Act seeks to ease the administrative burden associated with amendments to current employment permits and eliminate the need for the re-submission of applications, as well as improve the opportunities for employment permit holders. An example is where an employment permit holder uses the same skills but has been promoted, received a salary uplift, or been subject to an internal transfer. On renewal of the employment permit, this will be assessed on the basis of what previously would have been considered a change to an employment permit.
- Incomplete employment permit applications may now be returned without full consideration with a refund of the fee.
- In limited circumstances the 50:50 rule can be waived (the Irish entity cannot have more third-country nationals than European Economic Area/Irish/Swiss/U.K. nationals). As one example, where there are no employees in the Irish entity at the time of application and the third-country national was to remain the sole employee, the Irish entity now could look to expand the business in the future. The 50:50 rule will only apply from the second employment permit application.
- An annual review of the minimum annual remuneration for employment permits can be carried out, fostering Ireland's competitiveness and affordability.

## KPMG INSIGHTS

While much of the criteria for the grant of common employment types remain, the 2024 Act provides for more options for employers with the introduction of the SEP. It also provides more options for employees to move between employers and remain on existing permissions when certain small changes occur to their employment, which no longer need to be notified to the Department of Enterprise, Trade and Employment.

We expect further Regulations and guidance to be issued in the coming period.

If employers have questions regarding this change of legislation, please contact your usual immigration counsel or a member of the Immigration and Employment Law team with KPMG Law in Ireland (see the [Contacts](#) section).

**FOOTNOTE:**

1 See Department of Enterprise, Trade and Employment, "[Employment Permits Act 2024 information note](#)" (28th August 2024).

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## Contact us

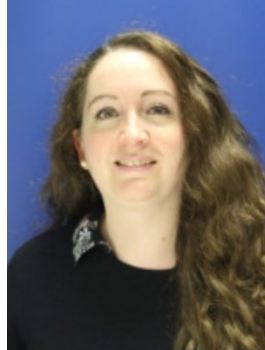
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**The information contained in this newsletter was submitted by the KPMG International member firm in Ireland.**

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