

## **Immigration conditions for Non-EEA Stamp 1A Trainee accountants – FIXED TERM OF 4 YEARS.**

**July 2019**

The arrangements set out in this document outline the rules whereby non-EEA trainee accountants can pursue professional accounting qualifications. The rules clarify the position with regard to the time allowable for trainee accountants to complete their qualifications, academic progress, the rules regarding changing courses and work placements. Training as an Accounting Technician in Ireland is not eligible under this scheme.

Currently Stamp 1A Trainee Accountants are not required to obtain an employment permit from the Department of Business, Enterprise and Innovation; however, it would be open to that Department, in the context of managing access to the labour market, to change that policy if such action was considered necessary.

It is recognised that professional accountancy education and training is to some extent different to purely academic programmes. Professional accountancy bodies allow students many years to complete courses and the associated exams. There is also the requirement for professional work experience. Nevertheless, it is important that the regime for non-EEA Trainee Accountants is to the greatest extent possible, consistent with the immigration regime for students generally. This requires the imposition of time limits for Stamp 1A immigration permission.

Trainee Accountants are responsible for managing their studies and any required work experience to ensure compliance within these time limits. As accountancy bodies are international it is open to students who fail to complete their qualification in Ireland during the four year time limit permitted and where the overall limit of eight years as a student or trainee has expired, to seek to do so in another jurisdiction.

If sufficient progression is not made as per the conditions of the training contract or if the training contract is withdrawn for any reason the Stamp 1A permission will lapse and the trainee will be obliged to leave the

State. It is not open to the trainee to change employer or amend the contract provisions unless in very exceptional circumstances and agreed with the INIS. Such request will be dealt with on a case-by-case basis.

The permission granted under this arrangement, Stamp 1A, is only granted to trainees who are contracted in full time paid accountancy training and where the accountancy practice or business is registered with a Professional Accountancy Body. The Stamp 1A granted does not permit the holder to work in any other business or employment in the State. Successful completion of the training contract and the subsequent membership of the Accountancy body must qualify the applicant for a practice certificate for Ireland.

A professional accountant must supervise the students' training. When renewing the Stamp 1A permission, required on an annual basis, the trainee must present a progression report by the Accountancy Practice or Business, training supervisor, confirming exams passed and experience gained in the previous 12 months. Failure to supply this information will result in the application for renewal being refused. Currently some of the Accountancy Bodies provide a spreadsheet to INIS Registration Office detailing this information and this practice should continue. INIS requests that those bodies not currently supplying a spreadsheet should commence with the details of the current trainee intake.

It should also be noted that the arrangements set out here reflect the current immigration policy. Immigration policies are kept under on-going review and are subject to change from time to time. Please visit [www.inis.gov.ie](http://www.inis.gov.ie) for up to date information.

The governing bodies included in these arrangements for the contracting of trainee accountants for qualifying as an accountant in Ireland are the Institute of Certified Public Accountants Ireland (CPA), the Association of Chartered Accountants Ireland (ACI) and the Association of Chartered Certified Accountants Ireland (ACCA).

This arrangement is separate from any other training schemes or programmes, which these organisations may operate that lead to qualification as a professional accountant.

### **Eligibility**

The eligibility conditions attaching to the granting of a Stamp 1A for Trainee Accountants have been updated due to demand led requirements to allow non-EEA nationals who have already obtained a Third Level Degree Qualification in any discipline, either in Ireland or internationally to acquire a recognised accountancy qualification.

### **Trainee Requirements**

In order that the integrity of the scheme is maintained only students with a third level degree qualification will be permitted to make an application for this programme

In order to be considered a qualifying trainee you must have a level of competency with proven certification in order that those offering you a registration and training contract can establish that you have the potential to complete the necessary examinations and training required.

To Register with the relevant Accountancy Body the third level degree programme completed by you either in Ireland or in your own country will have to be vetted for authenticity and the granting of exemptions, if any, by the relevant Accountancy Body prior to the submission of an application.

Those applicants who have relevant prior qualifications at degree level may be awarded some exemptions from the Accountancy Body.

The Accountancy Practice or Business offering the training contract must be registered and confirmation of up to date membership of a relevant accountancy body must be presented when registering your permission.

Therefore in order to qualify for the Stamp 1A permission, students must be fully registered with a relevant Accountancy Body before arriving in Ireland and have been awarded a Third Level Degree qualification from

a recognised Education Authority, either in Ireland or Internationally. The Degree awarded must be evaluated by the Accountancy Body for authenticity and considered for the award of exemptions, if any, from examination.

### **Time Limits for New Trainee Accountants**

The maximum time allowable for trainee accountants on Stamp 1A conditions to pass exams and complete their training is limited to four years. A four year period is considered sufficient for students to complete their professional accounting qualifications. However, recognising that following completion of their training, a newly qualified accountant will have to complete certain membership formalities with their accountancy body and also apply for an employment permit if they want to remain and work in the State, an extension of six months is permissible at the end of the four year period, therefore, bringing the overall maximum up to four years and six months.

**NOTE:** The six-month extension **is not provided** for a trainee to re-sit exams.

Where the trainee accountant has completed their undergraduate degree programme in Ireland a maximum permitted time in the State, of eight years, including time spent as a student on Stamp 2, 2A or 1G conditions, will apply with a maximum of four years on Stamp 1A conditions being permitted.

Where the applicant relies on an internationally awarded undergraduate or postgraduate degree and has not previously resided in Ireland as a student on Stamp 2 2A or 1G conditions then a maximum of 4 years on Stamp 1A conditions will apply.

If a trainee accountant completes all exams, and the required professional training in a shorter period than that provided for in the Training Contract then INIS must be informed, and an application for a work permit made if they wish to continue to reside and work in the State.

## **Sitting of Exams and Academic Progress**

It is a requirement that trainee accountants on Stamp 1A permission sit a reasonable number of exams and that they make reasonable academic progress for each year they are training in Ireland. However, under the Stamp 1A scheme all exams and professional training objectives, required for acceptance to membership of the Accountancy Body, must be completed within the four year time limit. Details of expected progression must be provided in the training contract and must be achievable within the four year time limit.

A summary of the conditions attaching to the relevant Accountancy Bodies are set out below.

### **Chartered Accountants Ireland CAI**

Trainee Accountants registered with Chartered accountants Ireland must sit the maximum allowable exam papers each year and where two or more exam papers are taken the trainee must pass at least two. Trainees must also successfully complete the required professional training objectives, as set down in the training contract, each year.

### **Association of Chartered Certified Accountants Ireland ACCA**

Trainee Accountants registered with ACCA must sit a minimum of four ACCA exams per year and pass at least two of these exams per year, and successfully complete at least two professional training objectives, as set down in the training contract, each year.

### **Certified Public Accountants Ireland**

Trainee Accountants registered with CPA Ireland must sit the maximum allowable exam papers each year and where two or more exam papers are taken the trainee must pass at least two. Trainees must also successfully complete the required professional training objectives, as set down in the training contract, each year.

Additional professional requirements competencies and the current syllabus and details for trainee registration for each of the Accountancy Bodies is available on their websites.

[www.charteredaccountants.ie](http://www.charteredaccountants.ie) [www.accaglobal.com](http://www.accaglobal.com) [www.cpaireland.ie](http://www.cpaireland.ie)

In order to register on Stamp 1A you must provide

- 1. Confirmation from the professional Accountancy Body confirming your registration and any exam exemptions you may have**
- 2. A copy of the training Contract containing**
  - a. The Duration of the Contract – maximum 4 years
  - b. Salary and/or training allowances during the term of the contract and provision for review or increments on exam progression and experience
  - c. What, if any, contribution to the payment of Accountancy Body registration fees, education course and exam fees being made by the employer
  - d. What provisions are made for Study and Exam Leave and whether paid or not,
  - e. Number of examination attempts per year required/allowed by the firm in order to successfully complete the training and pass exams within the 4 year limit

**Entry Visa required nationals** must provide the above documents when submitting the application for an entry Visa.

**Non, entry visa required nationals** will be required to present the above documents to an Immigration Control Officer at the port of entry to the State.

Applicants are given up to 90 days immigration permission at the port of entry. Within those 90 days, you must make an appointment to register your permission, if living in Dublin make an appointment with the Registration Office Burgh Quay or if living outside Dublin with the Local Garda Station. **Note: A registration fee of €300 will apply.**

### **Renewal of Stamp 1A**

When renewing the Stamp 1A permission, required on an annual basis, the trainee will be required to present a progression report by the Accountancy Practice or Business, training supervisor, confirming exams passed and experience gained in the previous 12 months. Failure to supply this information will result in the application for renewal being refused. We ask that the individual and the Organisation provide INIS with the required data to facilitate the validation process and the renewal of the Stamp 1A

## **Checklist**

Is the Trainee registered with an Accountancy Body	Yes	No
Has the Trainee a Third Level Degree	Yes	No
Have exemptions been awarded to the Trainee	Yes	No
Is the Practice/Business Registered with an Accountancy Body	Yes	No
Is the training Contract for a maximum of four years	Yes	No

### Note

1. It is the responsibility of the relevant professional accounting body to verify to the immigration authorities that students have successfully fulfilled the requirements regarding registration, contract conditions, exams and work objectives.
2. Non-EEA graduates of an Irish Third level Institution may avail of the Irish Third Level Graduate scheme Stamp 1G prior to an Application for Stamp 1A, however, time spent on a Stamp 1G permission will count towards the overall eight year limit.
3. The third level graduate scheme Stamp 1G will not be available to an applicant who has commenced and or completed the Trainee Accountant programme under Stamp 1A.