

Immigration Rules for Non-EEA Stamp 1A Trainee Accountants

01 June 2017



Immigration arrangements for Trainee Accountants

This notice sets out the immigration arrangements which apply to all non-EEA Stamp 1A Trainee Accountants. These rules were first introduced from 01 September 2011 and have now been updated in effect from the date of this notice. The 2011 guidelines contained a series of transitional measures but these have now expired and there is no further need to refer to them in this document.

It is recognised that professional accountancy education 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, regardless of whether an individual student has managed to qualify in that period.

The arrangements as 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;
- changing courses;
- work placements; and
- the situation in relation to accounting technicians.

Currently Stamp 1A Trainee Accountants are not required to obtain an employment permit from the Department of Jobs, 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 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 therefore subject to change. In this regard, holders of Stamp 1A permission should have no expectation that this Scheme will be available to them for the full duration of the period within which they intend to qualify as an accountant. Any change of policy by the Irish Naturalisation and Immigration Service will be indicated in advance on our website. Therefore, it is advisable to consult the website (www.inis.gov.ie) from time to time for the most up to date notice.

Time Limits for New Trainee Accountants

- The maximum time allowable for trainee accountants on Stamp 1A conditions is limited to 4 years and 6 months. A four year period is considered sufficient for students to complete their professional accounting qualifications. However, the immigration policy recognises that following successful completion of their training, a newly qualified

accountant will have to complete certain formalities with their accountancy body and also obtain an employment permit post-qualification if they want to remain in Ireland in the profession. Accordingly, an extension of 6 months (on Stamp 1A conditions) is permissible at the end of that period, bringing the overall maximum up to 4 years and 6 months. The six-month extension is not provided for a student to re-sit exams.

Trainee Accountants are responsible for managing their studies and any required work experience to ensure compliance with these time limits. As accountancy bodies are international it is open to students who fail to complete their qualification in Ireland during the time permitted to seek to do so in another jurisdiction.

At the end of the 4 years and 6 month period a trainee accountant, whether or not they have qualified during that time, who wishes to remain in Ireland will be required to secure a further permission to remain on a different basis, for example by obtaining an employment permit.

Sitting of Exams and Academic Progress

It is a requirement that trainee accountants on Stamp 1A sit a number of exams and that they make academic progress for each year they are training in Ireland.

All trainee accountants holding Stamp 1A are required to:

- sit a minimum of 4 exam papers per year;
- pass at least two exams per year;
- successfully complete at least 2 performance objectives each year.

Accountancy bodies are of course free to impose requirements above the minimum set out here.

Where trainee accountants are claiming exemptions from certain papers they are required to sit and pass papers in accordance with the rules set out above and are only permitted to attempt fewer papers on the basis of exemptions, where the regulations of a professional accountancy body does not permit trainees to sit four exams per year. In such circumstances trainee accountants must sit the maximum amount of exams allowable and the professional accountancy body must confirm this in writing to the immigration authorities.

In circumstances where trainee accountants have not met the requirements set out regarding the number of exam papers successfully passed or where they have not completed the set number of work objectives, students would ordinarily have their permission withdrawn.

In justified cases students may be awarded a temporary six-month renewal of their Stamp 1A permission to fulfil those requirements. Where trainee accountants are unable to sit examinations in that time as a result of regulations of the professional accountancy body then the trainee accountant is required to demonstrate that they have made progress with regard to the achievement of work objectives.

Where a student then fails to fulfil the requirements regarding exams and work objectives in this temporary six month period then the Stamp 1A permission will be withdrawn.

Note (1): It is the responsibility of the relevant professional accounting bodies to verify to the immigration authorities that students have successfully fulfilled the requirements regarding exams and work objectives.

Note (2): What is set out here are the conditions for residence in Ireland for a non-EEA national as a trainee accountant holding a Stamp 1A permission. Foreign nationals resident in Ireland on a different basis (e.g. as the spouse of an Irish or EU national or as a work permit holder) are not subject to these rules as their residence is not dependant on their accountancy studies.

Changing Course - Stamp 2 to Stamp 1A to Stamp 1G / Stamp 1A to Stamp 2

The purpose of non-EEA Student Immigration is to facilitate students coming to Ireland for full time studies. It is not intended to support students coming to study part time, nor to use a combination of enrolment as a student and accountancy training to maximise the duration of their residence. Accordingly it is not permissible for certain students to change their immigration permission whilst in the State. The following rules will be applied for the purposes of Stamp 1A permission.

- (a) Non-EEA students who have already exceeded the maximum period allowable in the State (at the maximum a total of 7 years if progressing to a degree programme from some other programme,) are not permitted to move from Stamp 2, Stamp 2A and Stamp 1G Student permission to Stamp 1A Trainee Accountant permission.
- (b) Current non-EEA English language students who have not completed their course and -Degree programme students who have not completed their degrees, and who are within the time limits as set out under the new regime, are not permitted to move from Stamp 2 or Stamp 2A Student Permission to Stamp 1A Trainee Accountant permission.
- (c) New non-EEA graduates, on Stamp 2, Stamp 2A or Stamp 1G Student permission who, having studied in Ireland, complete a qualification (NFQ 7-10) granted by a recognised Irish awarding body (overseas accreditation will not be accepted) and who have, on the basis of the degree awarded been granted an exemption in respect of ACCA Papers F1 to F3 and who have not exceeded the overall 7 year time limit may transfer to Stamp 1A Trainee Accountant

Permission for the balance of the 7 year time limit. To stay beyond the 7 years the graduate would be required to secure an alternative immigration permission from that of a Stamp 2, Stamp 2A, Stamp 1G student or Stamp 1A Trainee Accountant (for example as an employment permit holder).

Additional Provisions agreed for ACCA Students

- (d) New non-EEA students who are already registered with ACCA or who can demonstrate that they intend registering with ACCA and who have previously obtained an undergraduate or post graduate degree outside the State that awards exemptions from the first 4 ACCA modules, i.e. F1, F2, F3 and F4 may apply for permission (subject to endorsement by ACCA Ireland). In these cases Stamp 2A student permission may be granted (i.e. without the right to work). Since they are prohibited from working in Ireland¹ (including internship) students must be able to demonstrate that they have the private financial resources to maintain themselves for the duration of their study. This will require a minimum of €10,000 per annum excluding the cost of tuition. They must pass the remaining F papers i.e. F5-F9 in 2 years or less. Study for these papers must take place with an ACCA Platinum Approved Learning Partner. Where there are no options to study full time with an ACCA Platinum provider, part-time or evening study may be permitted by way of exception in a limited number of cases. Following completion of the remaining F papers, if the student then secures a full time role in an accounts/finance function in any employment sector under the supervision of a fully qualified accountant on site in that organisation, they will then be permitted to move from a Stamp 2A Student Permission to Stamp 1A Trainee Accountant permission to study for the remaining exams on a part-time basis in either an ACCA Platinum or Gold Approved Learning Partner. They must enrol on at least one full course of tuition for the next applicable ACCA exam period. Where their proposed employer is not an ACCA approved employer, ACCA will need to verify to the immigration authorities that the role will satisfy the ACCA practical experience requirements. In taking this route, there is an overall 6.5 year limit (2 years as a student and up to a maximum of 4.5 years on Stamp 1A conditions). During this time the student must complete all ACCA exams and the required 3 years' relevant work experience.
- (e) Non-EEA graduates, on Stamp 2, Stamp 2A or Stamp 1G Student permission who having studied in Ireland complete a qualification (NFQ 7-10) granted by a recognised Irish awarding body (overseas accreditation will not be accepted) that awards 9 exemptions from the ACCA exams and who have not exceeded the overall 7 year time limit may transfer to Stamp 1A Trainee Accountant Permission for the balance of the 7 year time limit. This should allow the Trainee Accountant to complete the remaining ACCA exams and obtain the required work experience. The study for the exams must be done in either an ACCA Platinum or Gold Approved Learning Partner and the trainee must enrol for at least one full course of tuition for the next applicable ACCA exam period. Where their proposed employer is not an ACCA approved employer, ACCA will need to verify to the immigration authorities that the role will satisfy the ACCA practical

¹ A student on a Stamp 2A permission found to be working in breach of his/her permission will have their stay in Ireland terminated irrespective of the stage reached in their studies.

experience requirements. To stay beyond the 7 years the graduate would be required to secure an alternative immigration permission from that of a Stamp 2 or Stamp 2A student or Stamp 1A Trainee Accountant (for example as an employment permit holder).

NOTE (3): Non-EEA graduates may avail of the Irish Third Level Graduate scheme. This scheme exists to allow legally resident non-EEA third level graduates to remain in Ireland for the purpose of seeking employment and applying for a Employment Permit or Critical Skills Employment Permit. During the period of permission under the Irish Third Level Graduate Scheme a student can work full time (subject to Irish employment law). See document – Third Level Graduate Scheme- www.inis.gov.ie

Graduates are permitted to use the Third Level Graduate Scheme as a means of completing academic studies or all of the professional work requirements of the professional accountancy body to which they are affiliated. At the end of this period the graduate will be required to have secured a further permission to remain on a different basis, for example by obtaining an employment permit.

In addition time as a trainee accountant on Stamp 1A or 1G will be reckonable for the purposes of assessing whether a person has exceeded the time limits applicable to students.

Work Experience

With regard to work experience, it is recognised that trainee accountants pursuing professional accountancy qualifications in all cases are required to work-full time in an accounting role. All ACCA trainees are permitted to work in any employment sector provided the work experience is an accounts related role in a finance/accounting function and the work experience is under the direct supervision of a fully qualified accountant in that organisation.

The immigration authorities do not have sufficient competence in determining what constitutes suitable work experience; therefore it is beholden on the professional accounting bodies to quality assure the type of work being undertaken by their trainee accountants in pursuit of their qualifications.

The only exception to this is where a trainee accountant is working in a finance/accounting role in an ACCA Approved Employer firm/organisation in any sector. These firms have already been approved by ACCA as suitable to provide the required 3 years work experience in order to qualify as an ACCA accountant. Where a trainee accountant is not working in an ACCA Approved Firm, the immigration authorities will require accounting bodies to submit an excel spreadsheet to Burgh Quay Registration office which will confirm the employer as well as verifying that the student is progressing through the exams whilst gaining the required relevant work experience under the direct supervision of a qualified accountant.

Accounting Technicians

Training as an Accounting Technician is not eligible for Stamp 1A permission.

Immigration and Citizenship Policy

23 May 2017