

Immigration Rules for Non-EEA Stamp 1A Trainee Accountants

June 2016

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 1 September 2011 and have been updated in April 2016. 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.

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, the rules regarding changing courses, work placements and with regard 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 subject to change from time to time.

Please consult this website 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 6 months. 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 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 is permissible at the end of that period, bringing the overall maximum up to 4.5 years.

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 4.5 year 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 reasonable number of exams and that they make reasonable 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 three 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.

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 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 renewed or extended.

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 / 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 immigration permission whilst in the State. The following rules will be applied for the purposes of Stamp 1A permission.

- (a) Timed out non-EEA students i.e. those who have exceeded the maximum period allowable in the State (3 years for the Language and Non-Degree Programme¹ and 7 years in the Degree Programme) are not permitted to move from Stamp 2 or Stamp 2A Student permission to Stamp 1A Trainee Accountant permission.
- (b) Current non-EEA students in the language and non-Degree programme and/or 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 or Stamp 2A Student permission who having studied in Ireland completed a qualification (NFQ 7-10) granted by an Irish Authority (overseas accreditation will not be accepted) 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 limit¹. 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).

Additional Provisions agreed for ACCA Students

- (d) New non-EEA students who have previously obtained an undergraduate or post graduate degree that awards exemptions from the first 3 ACCA modules, i.e. F1, F2 and F3 may apply for permission (subject to endorsement by ACCA Ireland) with a Stamp 2A permission (i.e. without the right to work. Since they are prohibited from working in Ireland)² (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. F4-F9 in 2 years or less and study for these papers must take place with an ACCA Platinum Approved Learning Partner. Where there are no options to study full time with a 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

¹ Since June 2015 non-degree programmes (e.g. further education and training, vocational education etc. Are no longer considered eligible for the purposes of granting immigration permission.

² 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.

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 position 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 or Stamp 2A Student permission who having studied in Ireland complete a qualification (NFQ 7-10) granted by an Irish Authority (overseas accreditation will not be accepted) that awards between 6 and 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 Level Partner and the trainee must enrol for at least one full course of tuition for the particular exam session. 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. 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 green card or work permit. During the period of permission under the Irish Third Level Graduate Scheme a student can work full time (up to 40hrs per week). The permission the student will have will remain that of student. The permission under the Irish Third Level Graduate Scheme is non renewable.

Graduates are permitted to use the Third Level Graduate Scheme as a means of completing some 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 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 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.

As part of this the immigration authorities require accounting bodies to submit letters verifying that a trainee accountant is employed in a suitable position and that the type of work being undertaken is directly related to the achievement of the professional qualification. 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.

Accounting Technicians

Since 1 September 2011 training as an Accounting Technician is not eligible for Stamp 1A permission. It is considered appropriate that students wishing to pursue an accounting technician qualification be permitted to do so only on Stamp 2.

It should be noted that Stamp 2 permission allows students to combine a full time course of at least 15hrs per week with a permission to work for up to 20hrs per week during term time and 40hrs per week during vacation periods. This will afford those students pursuing an accounting technician qualification with the opportunity to work.

**Immigration and Citizenship Policy
June 2016**