Can I come to Ireland and study as a Trainee Accountant as a non-EEA/Swiss national?

Yes. Non-EEA/Swiss nationals may apply to come to Ireland as Trainee Accountants.

**Important:** Before you come to Ireland, you must have a training contract with an Accountancy Practice or Business and you must be registered with an Accountancy Body in Ireland. Depending your country of origin, you may also require a visa.

Check if you are from a visa required country and need a visa by following this link: [http://www.inis.gov.ie/en/INIS/Pages/check-irish-visa](http://www.inis.gov.ie/en/INIS/Pages/check-irish-visa).

**Important:** This immigration scheme is for Trainee Accountants only. Accounting Technician training is not eligible under this scheme.

**What qualifications do I need to have to apply for an Accountant traineeship in Ireland as a non-EEA/Swiss national?**

Non-EEA/Swiss nationals who wish to be trainee Accountants in Ireland must have a recognised Third Level Degree Qualification.

The Third Level Degree Qualification can be in any discipline/subject.

The Accountancy Body in Ireland that you are registering with will verify the authenticity of the third level degree programme completed by you and will consider your Degree for the award of exemptions, if any, from the relevant accountancy examinations.
What Accountancy Bodies in Ireland are eligible to provide Trainee Accountant training for non-EEA/Swiss nationals on a Stamp 1A permission?

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)
- The Association of Chartered Certified Accountants Ireland (ACCA)

Further details on the Accountancy Bodies and the current syllabus and details for trainee registration for each of the Accountancy Bodies is available on their websites:

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

How long can I stay in Ireland as a Trainee Accountant?

The maximum time allowable for trainee accountants on a Stamp 1A permission to complete all exams and training is four years.

After you have qualified, if you want to stay in Ireland, you can request an additional six-month extension to your permission to allow you to complete your membership of the Accountancy Body and to apply for an employment permit.

**Important**: The six-month extension **is not provided** for a trainee to re-sit exams.
Academic Commitment and Competence

As a Trainee Accountant, you are responsible for managing your studies and any required work experience to ensure you fully complete your training and obtain your qualification within the four year limit.

If sufficient progress is not made as detailed in your training contract or, if the training contract is withdrawn for any reason, the Stamp 1A permission will not be renewed and you will be obliged to leave Ireland.

List of Documentation to present to Immigration Officials at the port of entry

When arriving to Ireland, at the port of entry, you must have:

1. Passport (The expiry date of the passport should be at least six months after date you will be leaving Ireland).
2. If you come from a visa required country, you must have a visa.
3. A copy of your training contract from the Accountancy Practice or Business that is providing the training opportunity. The contract should include the following details:

   • The name and contact details of the Accountancy Practice or Business
   • The duration of the contract – maximum 4 years
   • Salary and/or training allowances during the term of the contract and provision for review or increments on exam progression and experience
   • What, if any, contribution to the payment of Accountancy Body registration fees, education course and exam fees being made by the employer
• What provisions are made for Study and Exam Leave and whether paid or not
• Number of examination attempts per year required/permited by the firm in order to successfully complete the training and pass exams within the 4 year limit

4. Details of your accommodation arrangements in Ireland.

5. Evidence of comprehensive medical insurance.

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

What documents do I need to have when I am attending registration as a Trainee Accountant?

In order to register on Stamp 1A you must provide

1. Confirmation from the professional Accountancy Body of your registration and any exam exemptions you may have
2. A copy of the training Contract containing the following details:
   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/permited by the firm in order to successfully complete the training and pass exams within the 4 year limit
f. Confirmation that the Accountancy Practice or Business that is providing the training to you has up to date membership of an eligible Accountancy Body

AND – if you are renewing your Stamp 1A permission

3. A progression report by the Accountancy Practice or Business, training supervisor, confirming exams passed and experience gained in the previous 12 months.

Important: Failure to supply a progression report that confirms sufficient progress will result in the application for renewal being refused.

Registering your Permission to be in Ireland

If you are in Ireland for more than 90 days, you must register your permission to be in Ireland. Note: A registration fee will apply.

If you are living in Dublin


OR

If you live outside Dublin

You must register at the registration office nearest to where you live. Regional registration offices are managed by An Garda Síochána (the Irish Police) and are located at Garda stations nationwide [Find your nearest Garda station](http://www.inis.gov.ie/en/INIS/Pages/new-immigration-appointment-system).
Summary of how to come to Ireland as a non-EEA/Swiss Trainee Accountant

**Steps**
1. Obtain a training contract from the Accountancy Practice or Business that is training you.
2. Apply for a Visa (if necessary)
3. Travel to Ireland (show your training contract and other relevant documents to immigration officials at the border)
4. Register with the INIS/Gardaí

**How often must I renew my Stamp 1A permission?**
The Stamp 1A permission must be renewed annually.

When attending registration to renew your permission you must bring 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.

**Do I need an employment Permit to be a Trainee Accountant in Ireland as a non-EEA/Swiss National?**

No.

**What happens if I fail to complete my qualification in Ireland during the four year time limit?**

You cannot remain in Ireland on a Stamp 1A beyond this period and must leave the country.
Because accountancy bodies are internationally recognised, you may continue your training and complete your qualifications in another country.

My degree qualification includes some subject areas that are relevant to accounting, will this be taken into account when doing my accounting traineeship?

If you already have some academic qualifications that are relevant to accountancy at degree level, your Accountancy Body in Ireland may decide that you do not have to complete certain exams in those subjects again in Ireland (i.e. you may be awarded exemptions).

What do I do if I complete my studies in a shorter period than what is provided for in my training contract?

If you complete all exams, and the professional training in a shorter period than what it says in your Training Contract, you must contact INIS and inform them of this fact. You can then make an application for an employment permit if you want to stay in Ireland.

Can I change the employer that is providing me with the traineeship?

No. Generally, a trainee is not permitted to change employer or amend the contract provisions unless there are very exceptional circumstances and the change has been agreed with the INIS. Such request will be dealt with on a case-by-case basis.

If I am a non-EEA/Swiss national that has already graduated with a degree from an Irish University, can I apply to be a trainee accountant?

Yes.
**Important:** If you have completed your undergraduate degree programme in Ireland, a maximum combined time of eight years (to include your time spent studying for your degree and your time spent as a trainee) will be allowed.

You may only spend a maximum of four years on Stamp 1A like all other trainee accountants.

If I am a non-EEA/Swiss national that has already graduated with a degree from an Irish University, and have been registered on a Stamp 1G for 12 months can I apply to be a trainee accountant?

Yes.

**Important:** If you have completed 12 months on a Stamp 1G, the maximum amount of time permitted as a trainee accountant under Stamp 1A conditions will be 3 years. If you are successful in completing your training and want to stay in Ireland, you can request an additional six-month extension to your permission to allow you to complete your membership of the Accountancy Body and to apply for an employment permit.

This six-month extension is not provided for a trainee to re-sit exams.

Can I do part-time work while studying as a trainee accountant?

No. Under the Stamp 1A you must be contracted in full-time paid accountancy training with an accountancy practice or business that is registered with an eligible accountancy body. You are not allowed to work for another employer.