

## V.I.E - COUNTRY MEMO IRELAND

*Are you planning a V.I.E. assignment in this country?*

*Read all the information and obligations required to start the project. **Steps to be taken jointly by the company in France, the local company and the applicant.***

### POINTS TO REMEMBER TO START A V.I.E ASSIGNMENT

The freedom of movement of persons within the European Union allows interns to start their assignment quickly, without the need for a visa.

Local formality	No formalities	Additional costs for 12 months	No known fees
Status of the V.I.E locally	Intern	Start of assignment on site? <sup>1</sup>	Authorised after analysis of tax risk
Duration of assignment	6 to 24 months Extendible once up to 24 months	Start of assignment in France?	Authorised
Specific conditions	No specific conditions known	Shortest possible time to start the assignment <sup>2</sup>	6 weeks for a start date on the 1 <sup>st</sup> of the month

### PREPARATION PROCEDURE

In addition to the conditions of eligibility for the V.I.E., the French company must consider its project within the framework of the prerequisites imposed by the destination country.

#### > PROFILE OF THE CANDIDATE

**Any type of candidate**, regardless of their degree, level of experience or nationality (French or a national of the European Economic Area), may apply for a V.I.E. assignment in this country.

#### > HOST ORGANISATION

Any type of local host organisation can host a V.I.E.:

- ✓ Any local presence of the French company
- ✓ Business partner of the French company
- ✓ Host organisation: *to obtain the list of available host organisations, the company must contact its V.I.E. sales representative.*

#### > NATURE OF THE ASSIGNMENT

The International Young Talent Program is a training programme. People enrolled on the programme may not hold a managerial position.

<sup>1</sup> If the applicant has engaged in paid work known to the tax authorities in the country of assignment or his/her main residence locally before leaving for the assignment: the start on site is authorised provided that the company validates the potential tax risk identified by Business France once the application has been analysed.

<sup>2</sup> Estimate of the shortest possible start time, excluding businesses not yet approved by Business France and other reasons that may extend processing times (incomplete applications, etc.).



Once a candidate has been selected, the company sends a request for a new assignment via the [E-VIE](#) client extranet. The applicant is authorised to go to the destination country only once the application is validated by Business France. They can thus travel to Ireland **with a valid passport (or valid identity card)**.

## PROCEDURES IN THE COUNTRY

### LOCAL ADMINISTRATIVE FORMALITIES

Before the start of their assignment, the V.I.E. correspondent based at the London Business France office (see contact details available at the end of this Country Memo) will provide the applicant with all the information they need to settle in, including the V.I.E. Welcome Booklet for Ireland.



**V.I.E students do not need a visa or work permit to carry out a V.I.E assignment in Ireland.**

**Within 15 days** of their arrival, volunteers must **fill in their information sheet** in the personal area of the [My VIE-VIA website](#) and complete their **consular registration** online. If the V.I.E. is French, the registration must be carried out using [this link: HERE](#). For nationals of other European countries, information is available from the websites of the embassies of the countries concerned in Ireland.

***All information required to ensure the smooth running of the assignment is included in the V.I.E.'s Guide.***



### IN THE EVENT OF TRAVEL TO THE UNITED KINGDOM

If a V.I.E wishes to travel to the United Kingdom from Ireland for personal or professional reasons related to their V.I.E assignment, they must obtain an Electronic Travel Authorisation (ETA).

The V.I.E must apply for an Electronic Travel Authorisation (ETA) online on the [UK government website](#) or via the dedicated “UK ETA App”, and follow the steps below:

- 1 Upload the necessary documents online:
  - ☐ A scan of the V.I.E.'s valid biometric passport
  - ☐ A recent scanned identity photo
  - ☐ A valid e-mail address.
- 2 Pay fees by electronic means:
  - ☐ GBP 10 (approximately EUR 12) (costs to be borne by the company if travel is required as part of the V.I.E assignment).

It takes an average of three working days to process the request.

Once approved, the ETA is valid for two years or until the passport expires. The ETA must be presented for all stays in the United Kingdom, up to a maximum of 6 months per trip.

## SECURITY

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**Depending on how the security situation changes**, travel within certain countries or regions may be discouraged or even banned. In addition to a request for authorisation for any trips outside the country of assignment, V.I.E.s must inform themselves about the security conditions by checking the map drawn up by the Crisis and Support Centre, which details the status of each country, by colour.

Green zone	Normal vigilance: no particular security constraints
Yellow zone	Enhanced vigilance
Orange zone	Travel permitted with the V.I.E. correspondent's prior approval
Red zone	Formal ban on entering the zone

Everything you need to know about  
security rules in Ireland



[Travel advice website / Ireland](#)

Everything you need to know about  
security rules around the world



[Travel advice website](#)

## TAXES

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In principle, the allowance received by the V.I.E. is **not subject to local income tax** under the bilateral tax treaty between France and Ireland (article 17 applicable to trainee status).

However, **every year interns must declare their V.I.E. allowances in France**<sup>3</sup>.

Companies must be extra vigilant if the applicant's profile presents a tax risk<sup>4</sup>.

In addition, **the following practices are strongly discouraged**:

- when the local organisation pays the V.I.E. money directly or benefits in kind (accommodation, telephone, company car, etc.)<sup>5</sup>;
- when the company based in France re-invoices the cost of the V.I.E. to the host organisation.

These practices may have harmful consequences in the event of an accounting audit, potentially resulting in taxation of the intern's income (to be covered by the French company) and a tax risk for the local organisation. Lastly, these practices may jeopardise the entire V.I.E. scheme locally.

**The intern or the company must keep Business France informed of any request or position that the foreign tax authorities may formulate concerning the intern's tax status, so that Business France can assist them with their procedures.**

Under no circumstances can Business France rectify a situation that is the responsibility of the company or the V.I.E.

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<sup>3</sup> Each year, Business France provides interns with the instructions to follow to complete the tax return in France (email sent in May).

<sup>4</sup> Applicants with nationality, residence and/or working links with the country of assignment prior to the start of the assignment.

<sup>5</sup> In fact, any amount from a local source can be considered as taxable income. This situation may lead the authorities to reclassify the allowance from a French source as income taxable locally.

## SOCIAL SECURITY

Throughout the assignment, the V.I.E. will have social security cover set up by Business France (health, repatriation, work accident). During this period, the V.I.E. is not covered by the host country's social security system.

## END-OF-ASSIGNMENT PROCEDURES

In the year following the end of his/her assignment (N+1), the V.I.E. must continue to declare his/her allowance received in year N-1 to the French tax authorities.

**The V.I.E. or company must inform Business France of any request or position that foreign authorities may make concerning the tax or social security status of the V.I.E. so that Business France can support them in their procedures.**

### YOUR CONTACTS

#### YOU ARE:

##### THE COMPANY

**Starting a new V.I.E project** → Your V.I.E. sales advisor

**Question related to the smooth running of the V.I.E assignment** → Your V.I.E. contact

##### THE APPLICANT/VOLUNTEER

**Question related to the smooth running of the V.I.E assignment** → Ask us in writing: [Here](#)

→ By telephone:  
+33 (0)4 96 17 25 00

#### Question related to local conditions

→ Your V.I.E correspondents :

##### **Mrs. Karen SOMAN**

V.I.E correspondant – **based in UK**

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##### **Mrs. Sandra PAPET**

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Ireland



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