



Guide to Living and Working in Ireland 2024



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Introducing Ireland

Ireland is an island situated to the north-west of continental Europe and is renowned throughout the world for its culture, heritage and landscape. With bustling cities and historic towns this cosmopolitan island has much to offer. And with a maximum length of 486km and a width of 280 km, it's relatively easy to explore the whole country.

Ireland is European headquarters to over 1,000 U.S. companies including the top 10 U.S. Internet companies, which include Google, Twitter, Facebook and others.

In recent years Dublin has been found to be the best city to live in in Europe and the second best in the world for Americans to live in.

For further information on working in Ireland please contact our team on +353 1 4744600 or email info@sigmar.ie



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Visas/Work Permits

Visas

Citizens of certain countries need a visa in order to come to Ireland. You may apply for an Irish visa at your nearest Irish embassy or consulate. A visa does not confer any right to live or work in Ireland.

You do not need a visa to land in Ireland if you are a citizen of one of the countries listed below (includes EEA member states). The members of the EEA are the 27 countries of the European Union (EU), together with Iceland, Norway and Liechtenstein.

Countries whose citizens are not required to be in possession of a valid Irish visa;

Andorra	Luxembourg
Antigua & Barbuda	Macau (Special Admin. Region)
Argentina	Malawi
Australia	Malaysia
Austria	Maldives
Bahamas	Malta
Barbados	Mexico
Belgium	Monaco
Belize	Nauru
Bolivia	Netherlands
Botswana	New Zealand
Brazil	Nicaragua
Brunei	Norway
Bulgaria	Panama
Canada	Paraguay
Chile	Poland
Costa Rica	Portugal
Croatia	Romania
Cyprus	Saint Kitts & Nevis
Czech Republic	Saint Lucia
Denmark	Saint Vincent & the Grenadines
Dominica	Samoa
El Salvador	San Marino
Estonia	Seychelles
Eswatini	Singapore
Fiji	Slovak Republic
Finland	Slovenia
France	Solomon Islands
Germany	South Africa
Greece	South Korea
Grenada	Spain
Guatemala	Swaziland
Guyana	Sweden
Honduras	Switzerland
Hong Kong	Taiwan
Hungary	Tonga
Iceland	Trinidad & Tobago
Israel	Tuvalu
Italy	Ukraine
Japan	United Arab Emirates
Kiribati	United Kingdom & Colonies
Latvia	United States of America
Lesotho	Uruguay
Liechtenstein	Vanuatu
Lithuania	Vatican City

Work Permits

EU/EEA/Swiss citizens: If you are from an EU member state or one of the countries of the EEA or Switzerland, you are entitled to come to work in Ireland. You do not need an employment permit. You are entitled to have your dependants come to live with you. If you are a spouse or civil partner of an EEA/Swiss national who is exercising the right of free movement, then you have similar rights to work and live in Ireland.

If you are an EEA or Swiss national, you are entitled to be treated in the same way as Irish citizens when you apply for work in Ireland. There is also a system of mutual recognition of qualifications between the EEA countries.

Other countries: If you are from another country then generally you need an employment permit. There are nine different types of employment permit:

- General Employment Permit;
- Intra-company Transfer Permit;
- Spousal/Dependant Work Permit;
- Critical Skills Employment Permit;
- Exchange Agreement Employment Permit;
- Contract for Services Employment Permit;
- Sport and Cultural Employment Permit;
- Reactivation Employment Permit;
- Internship Employment Permit;

General Employment Permit - Main Features

- General Employment Permits are available for occupations with an annual salary of €30,000 or more.
- General Employment Permits for jobs with an annual salary below €30,000 will only be considered in exceptional cases.
- The Employment Permit will not be considered for occupations listed as ineligible for work permits.
- The Employment Permit is granted for 2 years initially, and then for a further 3 years. After 5 years you may no longer need a work permit.
- A Labour Market Needs Test is required with most Employment Permit applications.
- Either the employer or employee can apply for the employment permit, based on an offer of employment.
- It will be granted to the employee and will include a statement of the employee's rights and entitlements.
- The employer is prohibited from deducting recruitment expenses from the employee's pay or retaining the employee's personal documents.

Once you have been issued with an employment permit you have all the employment rights of Irish or EEA citizens for the duration of the employment permit.

Please Note: Sigmar Recruitment do not organise work permits for candidates. Visit www.citizensinformation.ie for information on applying for a visa.

PPS Numbers

A Personal Public Service (PPS) Number is a unique reference number for all dealings with public service in Ireland that helps you access social welfare benefits, public services and information.

You can apply for your PPS number at your local Social Welfare Office. You must be already living in Ireland in order to apply for a PPS Number. You will be asked to produce documentary evidence of identity and residence in Ireland. Different documentary evidence will be required, depending on your nationality.

To get a PPS Number, you will need to fill out an application form and provide proof of your identity.

If you are not Irish, you will need to produce the following documents:

- Your passport/national identity card or immigration card
- Evidence of your address, such as a household bill

Your PPS Number is important and you should keep a permanent record of it.

Starting Work

It is important to ensure that your tax is dealt with properly from the start and that your new employer deducts the right amount of tax from your pay. To ensure that this happens, you will need to do two things:

1. Give your employer your PPS Number. This number is your unique personal identification number for public services in Ireland. Your employer will then let your tax office know that you have started work and that they are your employer.
2. Apply for a certificate of tax credits. You will need to complete an application form to do this. It is called Form 12A Application for a Certificate of Tax Credits and Standard Rate Cut-Off Point.

To ensure that your employer and the tax office have time to have everything sorted out before your first pay-day, it is advisable to do all this as soon as you accept an offer of a job.

Your own personal circumstances dictate the amount of tax credits you are entitled to. The tax office will then forward you a detailed statement of your tax credits. Your employer will also be notified of your tax credits.

Once you have received your PPS Number you should complete a Form 12A and send it to the tax office. You should also notify your employer of your PPS Number and ask your employer for any relevant information that you need to complete the Form 12A – i.e. Employer Registered Number, tax district.

Following receipt of your Form 12A, the tax office will send you a Certificate of Tax Credits. At the same time, the tax office will also issue a Certificate of Tax Credits to your employer, so that correct deductions of tax can be made from your salary. The PPS system in Ireland consists of a series of tax brackets, which determine the rate of tax you pay on your annual salary. The chances are you will be placed on an Emergency Tax bracket while waiting on all the paper work to get arranged between yourself, your new company and the Government. The Emergency Tax rate is 40%.

Most employees pay tax through the PAYE (Pay As You Earn) system. This means that your employer deducts the tax you owe directly from your wages, and pays this tax directly to the Revenue Commissioners.

What do I have to pay tax on?

Tax is payable on earnings of all kinds that result from your employment (including for example, bonuses, overtime, non-cash pay or benefit-in-kind such as the use of company car, tips, Christmas boxes etc.). You do not pay tax on: scholarship income, interest from savings certificates, savings bonds and national instalment savings schemes with An Post, and payments to approved pension schemes.

Pay that you receive through working extra hours (overtime), bonuses etc., is included as part of your taxable pay for that week or month. You do not get any additional tax-free allowances against these additional earnings.

Rates of Tax

There are two rates of tax in Ireland:

- 20% on the first €35,300 earned
- 40% on the remainder of your salary

You will also pay PRSI and the Universal Social Charge on your income.

The PRSI contribution is a percentage of the employee's earnings. This social insurance contribution goes towards providing State Social and Health Services. You will pay 4% on all of your income in PRSI.

The Universal Social Charge (USC) is a tax that has replaced both the income levy and the health levy (also known as the health contribution). Rates for 2019 are;

- Income up to €12,012	0.5%
- Between €12,012 and €19,874	2%
- Between €19,874 and €70,044	4.5%
- Above €70,044	8%

Accommodation

You can look for private rented accommodation through local newspapers, real estate agencies or websites for example: www.daft.ie, www.let.ie, www.myhome2let.ie.

The quality of rental accommodation can vary so you should view the property before making any tenancy agreement. It is common for people who have not met before to rent a house together and to share the costs of the house, including gas, telephone and electricity bills.

You usually pay rent monthly, in advance. An initial deposit of one or two months' rent is also required.

Monthly Rent

A snapshot of average monthly rents is below:

	1 bed	2 bed
Dublin City Centre	€1796	€2175
North Dublin County	€1399	€1695
South Dublin County	€1702	€2061
West Dublin County	€1369	€1657
Cork City Centre	€1266	€1532
Galway City Centre	€1280	€1549
Waterford City Centre	€1010	€1222
Limerick City Centre	€1207	€1461

Source: *Daft.ie Rental Report Q3, 2023*



Bills

Electricity is supplied by Electric Ireland, Bord Gais and Airtricity. For information on setting up or transferring accounts visit www.electricireland.ie, www.airtricity.com or www.bordgaisenergy.ie.

Cable television is provided by Virgin Media, Eir, or Sky, for more information on setting up new accounts check out www.virginmedia.ie, www.eir.ie or www.sky.com.

You also need a licence for a TV, costing €160 per year. Every post office in the country sells TV licences. Please see www.anpost.ie.

Banking

Banks in Ireland are quite strict with people opening new bank accounts. To open a new bank account you will need to go into a Bank branch in person. To open a bank account in Ireland you must have 1-2 forms of photo identification such as a valid passport or driving licence and proof of address in Ireland such as a utility bill with your name on it and which is recently dated (within the last 3 months).

It could take at least a month if not more to obtain a utility bill with your name on it and you may want to set up your bank account before that. If you get a job then it's possible for your employer or the Recruitment Agency to write a letter confirming this. Not all bank branches will accept this in lieu of a utility bill and you may have to go to your employers' bank to open your account. You can ring a bank branch beforehand to check whether they will accept this letter or not. But you will be asked to prove your address within a specified period of time thereafter. It can take 3 to 5 working days for the account to be set up.

The main banks in Ireland are Bank of Ireland (www.boi.ie), Permanent TSB (www.ptsb.ie) and AIB (www.aib.ie). Banking hours are typically 10am - 4/5 pm Monday to Friday.

For further information about banking products and services, see www.consumerhelp.ie

Annual Holidays/Leave

The Organisation of Working Time Act 1997 provides for a basic annual paid leave entitlement of 4 weeks, although an employee's contract could give greater rights. It is also important to note that the periods of leave provided for by legislation are the minimum entitlements only, you and your employer may agree to additional entitlements.

In the case of agency employees, the party who pays the wages (employment agency or client company) is the employer for the purposes of the Act and is responsible for providing the entitlement.

Holiday Pay

Pay in respect of annual leave is paid in advance at the normal weekly rate. If your pay varies because, for example, of commission or bonus payments, your pay for your holidays is the average of your pay over the 13 weeks before you take holidays.

There are 3 different ways of calculating your annual leave entitlement:

- An employee who has worked at least 1,365 hours in the leave year is entitled to the maximum of 4 weeks' annual leave. Many employers use the calendar year (January -December) instead of the official leave year to calculate entitlement.
- By allowing 1/3 of a working week for each calendar month in which the employee has worked at least 117 hours.
- 8% of the hours worked in the leave year, subject to a maximum of 4 weeks.



Public Holidays

These are the public holidays observed in Ireland;

- New Year's Day – 1st January
- St Bridget's Day - 5th February
- St Patrick's Day – 17th March
- Easter Monday – this day changes every year normally takes place in April
- May Bank Holiday – First Monday of May
- June Bank Holiday – First Monday of June
- August Bank Holiday – First Monday of August
- October Bank Holiday – Last Monday of October
- Christmas Day – 25th December
- St. Stephen's Day (Boxing Day) – 26th December

Where a public holiday falls on a weekend, you are not legally entitled to the next working day off work. When this happens you are entitled to:

- A paid day off within a month of the public holiday
- An additional day's pay
- The nearest church holiday to the public holiday as a paid day off

Social Clubs

There is a wide range of social clubs in Ireland catering for all interests. Sport in particular is a hugely popular pastime in Ireland. Some of the most popular sports in Ireland include Gaelic Games, Soccer and Rugby.

Below are resources that provide details of clubs and societies throughout Ireland.

Localclubsireland.com is a directory of sporting clubs throughout Ireland.

Meetup.com lists group meetings in cities around the world to help bring people with common interests together and promote the development of active local communities. Search groups of whatever your interest is in Ireland all over the country.

Newcomers Club Worldwide is a worldwide directory of newcomers clubs for newly arrived expatriates, including Ireland.



Shops and Opening Hours

Typical opening hours for shops in Ireland are:

Monday - Wednesday, Friday, Saturday:

Open between 8-10am | Close between 5-7pm

Thursday:

Open between 8-10am | Close between 7-9pm

Sunday

Open between 9-11am | Close between 5-7pm

Many supermarkets are open 24 hours, or have longer opening hours (e.g. 8am - 10pm) everyday.

Large shopping centres and out-of-town (suburban) centres are typically open longer hours every day.

Weekdays: Open between 9am - 9/10pm

Saturdays: Open between 9am - 7pm

Sundays: Open between 10am - 6pm



English Language Schools

There are many options for both adults and children to develop their English Language skills on arrival in Ireland with English Language courses taking place nationwide. The range of options available varies from 30 minute to 1 hour classes with group or individual lessons.

Examples of available English Language Schools/Courses are:
www.ihdublin.com, www.hornerschool.com

A useful site which can help you to find the course for you:
www.acels.ie

Education

The Irish Education System is divided into three levels: Primary, Secondary and Higher Education which offers a wide range of opportunities from post-secondary courses, to vocational and technical training, to full degree and the highest post-graduate levels. Education in Ireland is compulsory for all children aged between 6-16.

Primary School

Children start school from around the age of 4 or 5 years and move onto secondary school when they are 12 or 13 years of age. The school day starts at about 9.20 and ends at 3pm. The primary school cycle is 8 years long. The Irish school year for primary school children stretches from 1 September to 30 June approximately.

Secondary School

In Ireland secondary school starts at the age of 12, and lasts three, five or optionally six years. The main types of secondary school are: community schools, comprehensive schools, vocational schools, voluntary secondary schools and gaelscoileanna (secondary schools that teach all subjects through Irish).

The Junior Cycle covers the first three years of secondary school covering a broad range of subjects. After 3 years every student will take a compulsory exam called the Junior Certificate, typically a student will sit between 9 and 11 exams in the Junior Certificate. Beginning in 2014, a revised Junior cycle has begun phased implementation. The new Junior Cycle will see students complete two Classroom Based Assessments in second and third year along with the Junior Certificate exams.

After completing the Junior Cycle, a student may continue for two years to take a second state exam, the Leaving Certificate, around the age of 17-18. Students typically take 6-8 subjects. The results of these exams will determine whether or not they will be accepted in Higher Education Institutions which they may have applied for with Leaving Certificate grades converted into numerical points based on scores in their 6 best subjects.

There is an optional year in most secondary schools called transition year which some students can take after the Junior Certificate and before the Leaving Certificate, this is designed to act as a bridge between the two cycles by facilitating the smooth transition from the more dependent learning of the Junior Cycle to the more independent self-directed learning required for the Senior Cycle.



International Baccalaureate

St. Andrew's College, Dublin offer the International Baccalaureate (www.ibo.org) which is recognised around the world. Visit the school website www.sac.ie for information.

Third Level Education

If you wish to enrol a child into a third-level college or you are looking to enrol yourself, you will need to explore the full range of options available to you. The third-level education sector in Ireland consists of universities, institutes of technology, and colleges of education - collectively known as Higher Education Institutions (HEI's). Entrance to third-level education in Ireland is generally decided by competition. Generally applications for undergraduate degrees are made through the Central Applications Office (CAO). Education in Ireland is free at all levels for students applying within the EU, including college (university).

Most colleges charge an annual student contribution (up to €3,000 in 2023) which students are required to pay on registration; this fee covers examinations, insurance and registration costs. For students outside the EU charges for courses vary. The average fee would be €9000 per academic year. As of September 2024 the Student Contribution fee is abolished for all incomes under €55,924.



Weather

Thanks to the moderating effect of the Atlantic Gulf Stream, Ireland's climate is relatively mild for its latitude, with a mean annual temperature of around 10°C. The temperature drops below freezing only intermittently during winter, and snow is scarce – perhaps one or two brief flurries a year. The coldest months are January and February, when daily temperatures range from 4° to 8°C, with 7°C the average. In summer, temperatures during the day are a comfortable 15° to 20°C.

During the warmest months, July and August, the average is 16°C. A hot summer's day in Ireland is 22° to 24°C, although it can sometimes reach 30°C. There are about 18 hours of daylight daily during July and August and it's only truly dark after about 11pm. Ireland receives quite a bit of rain, with the wettest months being December and January.

Healthcare

Public health care for people coming to Ireland

Any person, regardless of nationality, who is accepted by the Health Service Executive (HSE) as being ordinarily resident in Ireland is entitled to free public hospital services but may have to pay in-patient and out-patient hospital charges. You are also entitled to subsidised prescribed drugs and medicines and maternity and infant care services and you may be entitled to free or subsidised community care and personal social services.

Private health care for people coming to Ireland

In addition to the public health system, people in Ireland can avail of a range of private health care services. You must pay the full costs of treatment if you opt for private health care.

There are a number of private health insurance companies in Ireland - the major ones are VHI, Laya Healthcare, GloHealth and Aviva Healthcare. Average cost of private healthcare per person entry level scheme is as follows:

- Laya Healthcare	€600 per annum
- VHI Healthcare	€480 per annum
- Irish Life Healthcare	€540 per annum

The above prices are a guideline therefore may change according to the individual.

As long as you are from the EU/EEA/Switzerland or normally resident in Ireland, you are entitled to the same benefits from your private health insurance with any of these three companies as any other Irish citizen. Your private health insurance premium attracts tax relief at the standard rate (20%). This tax relief is deducted at source by the health insurance provider.

Doctors

General Practitioner (GP) is the official term for the doctor in Ireland who provides services to people in his/her surgery or in the patient's home. Most people simply refer to GPs as their doctor or family doctor. In Ireland the standard practice is to see a General Practitioner for all medical situations other than emergencies, dental or eye care. A GP will recommend you to a Specialist if they feel it's warranted.

The average cost for a visit to a General Practitioner is approximately €50-€60 and Specialist visits start at about €120-€180.

Pharmacies

Regular business hours for pharmacies are 9am to 6pm. Monday through Saturday. Some pharmacies in urban areas or shopping centres open later than the regular hours and on Sunday too. There are no 24 hour pharmacies in Ireland.

Public Transport

There are a number of public transport options available in Ireland (both private and state-owned). The following information relates only to State operated services.

Bus Services in Ireland

Dublin Bus

Dublin Bus provides bus services within Dublin city and to and from the surrounding areas. These services include city bus services, Xpresso, Railink, School link, Airlink, Nitelink and DART feeder buses. For information regarding services, routes and fares etc. see www.dublinbus.ie.

Bus Éireann

Bus Éireann provides various bus services on a network of routes throughout Ireland. It operates intercity coach services and provides commuter services for major cities. City and town bus services are also provided, together with a local bus service throughout the country. For further information on these services, routes and fares see www.buseireann.ie

Rail Services in Ireland

Iarnród Éireann: a subsidiary company of a State-owned company, Coras Iompair Éireann (CIÉ), is responsible for operating rail services in Ireland. The company operates passenger rail services nationwide and provides commuter rail services, including the DART service in Dublin and the Arrow service from Dublin to Kildare.

DART: The DART (Dublin Area Rapid Transport) runs along the east coast of Ireland from Malahide in county Dublin to Greystones in county Wicklow. DART fares can be paid in cash or passengers can buy pre-paid tickets to avail of discounts on their journeys.

Suburban Rail: The Arrow suburban rail service operates between Dublin and Kildare and the suburban rail network operates between Drogheda, Arklow, Maynooth and Dublin.

InterCity: Iarnród Éireann's InterCity services provide rail links between Ireland's main towns and cities. InterCity services depart from Dublin's Heuston and Connolly Stations and serve the following destinations: Belfast, Sligo, Ballina, Westport, Galway, Limerick, Ennis, Tralee, Cork, Waterford.

Other InterCity services run between Rosslare Europort and Limerick; Cork and Tralee; and Cork and Limerick. For further information on rail services in Ireland visit www.irishrail.ie

Luas



Luas is a Light Rail Transit (LRT) system that operates in Dublin, Ireland. This tram system connects suburban parts of Dublin city with the city centre on two separate tramlines. These tramlines are:

- The Green Line: connecting Brides Glen to Broombridge. The journey passes through the city centre taking approximately 40 minutes to Stephen's Green.
- The Red Line: connecting Tallaght to The Point in Dublin Docklands. This journey will take approximately 53 minutes.

You can transfer from the green line to the red line by getting off at O'Connell Street and walking 1 minute to the Abbey Street stop. You can also transfer from the red to the green line at the same stops.

Luas trams will run every 3-5 minutes at peak time and every 10-15 minutes at off-peak times.

Operating times for Luas trams are:

- Monday to Friday from 5.30 to 00.30
- Saturday from 6.30 to 00.30
- Sunday from 7.00 to 23.30

There are electronic displays telling you the time of the next tram at every Luas stop. In addition, there are electronic displays and announcements informing passengers of the next stop on board every Luas tram. www.luas.ie

Dublin Bikes

Dublin Bikes is a public bicycle rental scheme which has been operated in the city of Dublin since 2009. There are now 107 stations dotted around Dublin city centre for members of the public to rent for a fee of roughly 50c an hour. www.dublinbikes.ie

Taxi Services

Taxis are available at designated taxi ranks in cities. There are also a number of taxi apps with strong presences in Dublin such as MyTaxi and Uber.

Driving In Ireland

If you have a driving licence issued by an EU/EEA member state you can drive in Ireland as long as your existing licence is valid. It is possible to exchange a driving licence issued by an EU member state or an EEA member state (Norway, Liechtenstein and Iceland) for an Irish driving licence. It is also possible to exchange a driving licence issued by certain recognised states for an Irish driving licence.

If you are the holder of a driving licence issued by a country that is not recognised for driving licence exchange, you cannot exchange your licence for an Irish licence. You will only get an Irish driving licence after you have gone through the full driver licensing procedure (see www.rsa.ie for further information).

Importing a vehicle to Ireland

In general, all new motor vehicles and vehicles brought into Ireland are subject to Vehicle Registration Tax (VRT) and must be registered with the Revenue Commissioners. If you are moving to Ireland or are already living here and you are importing a car or other vehicle, you will need to do 3 things before you can drive your vehicle in Ireland:

- Pay Vehicle Registration Tax (VRT)
- Have motor insurance
- Pay motor tax

What is Vehicle Registration Tax?

Vehicle Registration Tax (VRT) is a tax you must pay when you first register a motor vehicle in Ireland. If you have imported a vehicle, you must pay VRT and receive the vehicle's registration certificate showing that you have paid VRT. Any delay in registering your vehicle or paying Vehicle Registration Tax will make you liable to substantial penalties - including forfeiture of your vehicle and prosecution. If you can prove that you owned the car for at least 6 months, there is no need to pay VRT.

You must register the car and pay the VRT at a National Car Testing Service (NCTS) centre. Your car will be examined to ensure that you are paying the correct VRT. In the case of cars and small vans, the amount of VRT payable is based on a percentage of the recommended retail price, which includes all taxes. This price is known as the Open Market Selling Price (OMSP). You can get an estimate of the VRT due from the Revenue Vehicle Registration Online Enquiry System.

If you bring a vehicle into Ireland from abroad, you must have proof of identity and other specified documents in order to register and pay the VRT. Within 7 days of your vehicle arriving in Ireland, you must book an appointment with the NCTS for it to be inspected. At the inspection the vehicle will be examined to ensure its characteristics match those recorded in the registration documentation. You pay the VRT charged after your vehicle has been inspected at the NCTS centre. The registration process must be completed within 30 days of the vehicle's arrival in Ireland.



Once the vehicle has been registered by the Revenue Commissioners and the VRT paid, you (or your motor dealer) will receive:

- A receipt for the VRT paid showing the registration number assigned to your car
 - A Form RF100 for use when you are applying to pay motor tax
- You must display the registration number within 3 days.

Failure to display the new registration number is an offence and you can be fined by An Garda Síochána.

VRT Reliefs and Exemptions

Various reliefs and exemptions from VRT are available in particular circumstances. These are described in individual public notices which are available from www.revenue.ie or any Revenue Office. They include exemption which may apply in the case of:

- Transfer of Residence
- Transfer of Business Activity
- Inheritance
- Diplomatic

Relief is also available for certain persons with disabilities who meet specified medical criteria. An information leaflet VRT 7 - Vehicles for People with Disabilities - Tax Relief Scheme is available from www.revenue.ie or any Revenue Office.

If you think you are entitled to an exemption, you must first contact your local Revenue Office (see contact details at www.revenue.ie) and apply for the exemption. The application accompanied by the relevant documentation (see manual) will normally be processed within 10 working days and if approved, a letter confirming eligibility to the exemption will be issued to you. You must bring this letter to the NCT Centre when registering the vehicle to avail of the exemption.

An exemption will only be allowed on presentation of this letter at the NCT centre. Where the exemption letter is not available at the time of registration (e.g. lost or misplaced) full VRT will be charged. This will be refunded on presentation of the letter to a Revenue office.



VAT

If you are importing a new car from another EU country you have to pay VAT (Value Added Tax), usually when registering the car. A new car means a car that has been in service for 6 months or less, or has been driven for 6,000 kilometres or less. The VAT is payable even where you have paid VAT in the other country.

Motor insurance

It is a legal requirement in Ireland to have motor insurance if you want to drive a motor vehicle in a public place. Failure to have motor insurance when driving in Ireland is a very serious offence and drivers will incur fines, penalty points and may be disqualified from driving.

Types of motor insurance policy in Ireland

Comprehensive- This is the most expensive type of insurance on the market and covers you for almost every eventuality: any damage done to the vehicle regardless of how it was incurred; life/accident insurance; loss of personal belongings from the car; the cost of a hired car if the insured car is off the road as a result of an accident; windscreen breakage, etc.

Third party, fire and theft- This is the most popular form of motor insurance in Ireland. It covers you for loss of the vehicle through fire or theft and for any loss as a result of attempted fire or theft. Damage to property is also covered. There are also optional extras available such as windscreen breakage.

Third party- This is the minimum cover required by law, but it does have restrictions and limits, leaving you open to substantial loss in the event of an accident. If you are at fault, then only your passengers and the driver and passengers of the other vehicle will be compensated. This type of insurance provides no cover for damage sustained in an accident to your car or if your car is stolen or goes on fire.

Motor tax

Motor tax in Ireland is a charge imposed by the Irish Government on motor vehicles. It is a legal requirement in Ireland to have motor tax if you want to drive your vehicle in a public place. The amount of motor tax you pay for a vehicle registered before July 2008 is proportionate to the size of your vehicle's engine - in other words, the more powerful your vehicle, the higher the cost of your motor tax. At www.motortax.ie you can tax a new vehicle or renew your motor tax online.

When you are applying for first motor tax, you must present Form RF 100 and the appropriate fee at your local Motor Taxation Office.

National Car Test

If your vehicle is 4 years old or more it will have to go through the National Car Test (NCT) immediately. This applies even if the vehicle has previously received an MOT or any other vehicle test abroad. The NCT test certificate will be valid until the next test due date. After that if the vehicle is still in Ireland it must be tested again.

Top Sights to See

For such a small country Ireland has so much to offer everyone, but to get you started we've selected 10 things we feel you have to see/do whilst here;

1. Guinness Storehouse

One of the first things you think of when you think of Ireland is Guinness. Now experience a pint of the black stuff from where it's made and take the Guinness Storehouse tour. Learn everything you need to know about the Guinness brand and finish your visit in the Gravity Bar overlooking Dublin City with the perfect pint.



2. Cliffs of Moher

On the west coast of Clare, just north of Lahinch, you can stand on top of Europe's highest cliffs, more than 650 feet high and watch the open Atlantic deep below. You can easily get a feeling you are standing at the end of the world it truly is one of the most spectacular coastal areas in Europe.



3. The Giant's Causeway

Situated on the North coast of Ireland, the Giant's Causeway is an area of approximately 40,000 interlocking basalt columns. Thousands of perpendicular polygonal basalt columns, hexagonal in shape, tightly packed together to form of a giant pathway that disappears out in the sea. Legend has it the giant Finn McCool started building this pathway to cross the sea to deal with a rival giant Fingal in Scotland.



4. Dublin Zoo

No trip to Dublin would be complete without a visit to its historic and beautiful Zoo. Today, Dublin Zoo is recognised as one of the most modern zoos in Europe, playing an important part in European Zoo breeding programmes. Close to the City in the vast Phoenix Park, a wander around the 60 acres will take you on a voyage from the fringes of the Arctic, to the Plains of Africa, via the Indian Rainforest.



5. Glendalough, Co. Wicklow

Here you will find one of the most important early Christian sights here. And its setting is simply beautiful, in a valley beside tranquil lakes. Lovers of history and/or architecture can indulge in two round towers, St Kevin's Kitchen (actually a church) and a cathedral (ruin). Lovers of nature can simply enjoy the walks along the lakes.





6. The Burren, Co. Clare

Wedged between the rough beauty of the Aran Islands and the bustling university city of Galway, the near featureless desolation of this limestone plateau has often been likened to a moonscape. Ancient monuments and bizarre rock formations abound.



7. Blarney Castle and the Blarney Stone

For many years people have descended on the picturesque, 15th Century Blarney Castle with the purpose of kissing the Blarney Stone to be bestowed with the "gift of the gab", the talent for eloquence that the Irish famously possess. The Blarney Stone is situated at the very top turret of the castle and to kiss it you have to lie on your back and reach under the battlements to kiss the stone as the wind whistles around your ears, and someone takes a firm hold of your legs!



8. Ring of Kerry

If you want to experience spectacular coastal scenery, breathtaking mountain landscapes, ancient monuments and the tranquil old-world-charm of Killarney's lakes, castles and houses, this is the place to go.



9. Galway City/Connemara

Bustling city on Ireland's west coast with vibrant atmosphere, excellent bars, easy to get around-Bohemian feel, close to Connemara and the Aran Islands. The Connemara area of Ireland is situated in County Galway and to the west of Galway City. The area is famous for unspoilt natural beauty and is one of the most scenic regions in Ireland. The area was described by Oscar Wilde as "savage beauty," but even this may be an understatement.



10. Temple Bar, Dublin

Temple Bar is one of the city's most charming neighbourhoods. Cobblestone streets, bars, cafés, art galleries and architectural splendour harmoniously blend with old streetscapes and eco-friendly schemes. Among the cultural attractions are Dublin's only art-house cinema at the Irish Film Institute, the Gallery of Photography and the Project Arts Centre.

About Sigmar Recruitment

Sigmar Recruitment established in 2002, is a leading Irish recruitment services company comprised of 14 specialist divisions covering the entire recruitment process and managed service spectrum. We employ over 120 industry specialists across our offices in Dublin, Cork, Galway, Athlone and Tralee.

We recruit for temporary, permanent and contract positions across the following areas: Accountancy, Banking & Financial Services, Construction & Property, Engineering & Manufacturing, HR, Insurance, IT, Legal, Life Sciences, Marketing, Multilingual, Office Support, Sales and Supply Chain.

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