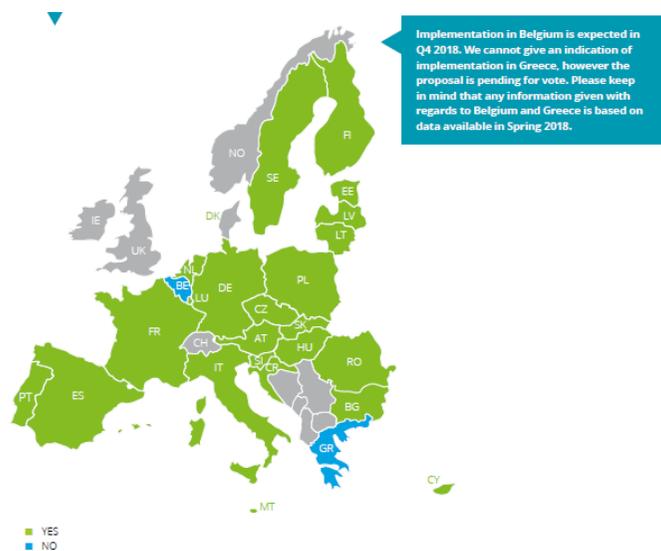


## Global Employer Services Immigration

### Update on the Intra-Corporate Transfers Directive

One of the currently key topics in EU corporate immigration is the EU Directive's impact on Intra-Corporate Transfers (ICT Directive) regarding the entry and mobility of third country nationals in the EU. Deloitte has conducted a soon to be published study around this topic. What follows is an overview of some of the main features in said ICT study.



The EU Directive on Intra-Corporate Transfers (ICT Directive) needed to be transposed by 25 EU member states into their respective national laws by 29 November 2016 (member

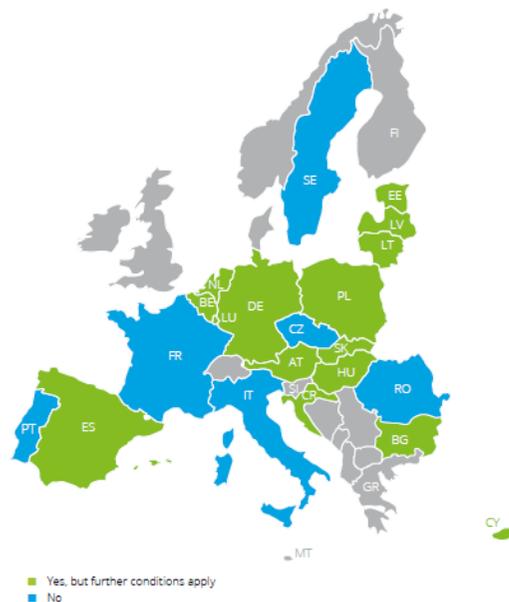
states Denmark, Ireland and the United Kingdom have opted out of the directive).

Most of the 25 member states have already proceeded with implementation with the exception of Greece and Belgium, where implementation is expected before the end of the year.

## Background

The EU Directive on Intra-Corporate Transfers ([ICT Directive](#)), adopted in 2014, sets out a common framework for non-EU nationals to move to an EU member state as part of an intra-company transfer. The ICT Directive complements previous harmonisation initiatives, such as the EU Blue Card and Single Permit Directive. The ICT Directive facilitates the transfer of managers, specialists and trainees from outside of the EU to an entity within the same group in an EU member state.

## Employment at client sites



The ICT permit is typically issued for assignments from one company to another within the same group. In many industry sectors, operations at client sites is very common. Many countries have therefore allowed activities to be carried out at client sites based on an ICT permit. While this is possible from an immigration point of view, often very strict rules apply from a labour law perspective, thereby restricting this possibility significantly or bringing additional formalities.

## Upcoming publication

The study will look at the above points, as well as processing times, main criteria, salary requirements, among others, for each country.

Furthermore, the study will be supplemented by an EU wide webinar, which will highlight recent and upcoming changes regarding EU corporate immigration.

## Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

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