ICT Permit Study
Facilitating EU mobility for third-country nationals
June 2018
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We are proud to present our Intra-Corporate Transferees (ICT) Study.

The objective of this study is to compare the rules related to ICT workers in the different countries within the European Union (EU).

At Deloitte we take pride in our global immigration practice which was established over 25 years ago and covers over 140 countries.

Our heritage, size and scale make us one of the most experienced and one of the largest corporate immigration practices in the world. This allows us to have meaningful conversations with various governments and policy makers while keeping our clients informed of changes by providing global strategic guidance and support.

What is ICT about

In 2014, the European Council adopted the proposal for a Directive on the conditions of entry and residence of third country nationals, within the framework of an intra-corporate transfer.

25 participating EU Member States had 30 months to transpose this Directive (by 29 November 2016). As with other EU policies on legal migration of third-country nationals, the UK, Denmark and Ireland opted out of this Directive.

In the meantime, all 25 countries, except Belgium and Greece, have transposed the Directive into their national legislation, providing meaningful input for a first comparison.

The ICT Directive complements past harmonisation initiatives such as the EU Blue Card and Single Permit Directives. Its objective is to “make it easier and quicker for multinational companies to temporarily assign highly skilled employees to subsidiaries located in the EU. Moreover, the Directive facilitates the mobility of intra-corporate transferees between Member States during their assignments”.

Introduction
Intra-corporate transferees within this Directive's scope consist of non-EU nationals assigned from a multinational company's entity outside the EU to another entity of the same group within the EU. The ICT Directive foresees, among others, transparent and harmonised conditions for admission, residence and work, intra-EU mobility and certain guarantees to uphold labour and social security standards for highly skilled profiles (i.e. trainees, managers and specialists).

**Main benefits**
The main attraction of this Directive for international companies is that it allows intra-corporate transferees (subject to certain conditions) to be exempt from Schengen visa obligations and to enter, stay and work in other Member States without the need to apply for another work permit, for a period of up to 90 days. For long-term mobility (more than 90 days), the conditions are stricter. The Directive also foresees benefits for intra-corporate transferees' family members. These family members will be able to apply for their visa/residence permit at the same time as the assignee and can therefore accompany the assignee from the start of the assignment. They can also be provided with a right to work in the host Member State for the duration of the transfer.

It is clear that the ICT Directive's implementation meets the demand of many international companies by allowing their non-EU nationals to work in different EU countries while having to go through the immigration formalities in only one EU country.

**Integrated approach required**
More than ever, we are observing the effects of the exchange of information regimes between different government departments, such as tax and immigration, in various jurisdictions. We are also starting to notice this in the international arena. Governments are more global and more connected than ever, and this is driving a change in immigration; it is no longer a standalone discipline.

Indeed, while using the ICT permit, companies need to be careful. When working in different EU member states, the EU coordination rules on social security (as laid down in Regulation 883/2004) will become applicable, and may in some situations activate the social security scheme in the EU country where the individual resides.

Furthermore, it is important to make sure that such a set-up does not constitute a forbidden chain secondment, which may be in violation of local labour law. In all instances, it will be important to make sure that the link of subordination remains with the assigning employer outside of the EU, and that attention is paid to the contractual set up of these ICT assignments.

Finally, the ICT notification requirement often coincides with the notification to be done in the framework of the Posted Workers Enforcement Directive, adding to the visibility of the "posted" intra-corporate workers towards local tax authorities.

The study was compiled in March 2018 by immigration specialists in the Deloitte member firms in each of the jurisdictions mentioned. It is written in general terms and is not intended to provide immigration, legal, or professional advice. You should seek specific professional input before taking any action based on the content of this study and Deloitte has no liability to any person who relies on the information contained herein. We hope that you find the information in the study useful as an informative background to the features and trends for the movement of skilled workers internationally.

Matthias Lommers and Sanne Oehlers
Editors
Main features of the ICT Directive

The below is an overview of the main features of the ICT Directive. While these main features must be implemented as such, further details and procedural elements will differ per member state due to the discretion that comes with implementation.

Scope & conditions
The ICT Directive applies to third country nationals who reside outside the territory of the Member States at the time of application and apply to be admitted or who have been admitted to the territory of a Member State under the terms of this Directive, in the framework of an intra-corporate transfer as managers, specialists or trainee employees. Once the scope is fulfilled, a member state cannot apply other (national) permit schemes unless the transfer changes in such a way that the scope is no longer fulfilled.

When applying for an ICT permit, further admission criteria apply. The application should at least include proof of:
- immediate preceding employment with the undertaking outside the EU
- the undertaking outside the EU and the undertaking inside the EU belonging to the same undertaking/group of undertakings
- details of the assignment, such as the duration, remuneration and return after the transfer
- professional qualifications and experience
- a valid travel document and if applicable, (an application for) a visa
- sickness insurance, if applicable

Directive 2003/86 on the family reunification is explicitly referred to in the ICT Directive to enable accompaniment and limit the obstacles member states can impose on simultaneous or later applications for dependent family members.

Process and validity
Generally, the ICT application must be filed when the employee is outside the member state and with the authorities of the member state of intended longest stay of the transfer period.

The directive prescribes that the member states will have to decide on the application within 90 days from filing of a complete application. It furthermore introduces the possibility for fast-track procedures.

The transfer to the EU on the basis of an ICT permit is limited to 3 years for managers and specialists and 1 year for trainee employees. After a maximum duration of stay, member states have the option to introduce a cooling-off period abroad before the employee is able to apply for an ICT permit again.

Intra-EU mobility
If you are already in the EU on the basis of an ICT permit, you also fall within the scope of the ICT Directive. The employee is then able to make use of the intra-EU mobility rights stemming from the ICT Directive where member states are not allowed to apply visa requirements.

The ICT Directive introduces short- and long-term mobility on the basis of a valid ICT permit. Short-term mobility enables residence and work in another member state for up to 90 days within a 180 days period. On the basis of the ICT Directive, member states can require a notification prior to the start date. Long-term mobility enables residence and work in another member state for more than 90 days. On the basis of the ICT Directive, member states can require a notification or an application for a mobile ICT permit prior to the start date.

The ICT Directive prescribes the possibility to start the short- and long-term mobility once the notification or application for a mobile ICT permit has been submitted provided that the maximum duration of stay and validity of the ICT permit have not expired. Furthermore, member states can require the submission of a complete application for a mobile ICT permit, at least 20 days before the start date.

When the second member state to which the employee is temporarily assigned becomes the member state of longest stay, the ICT permit in the first member state will have to be cancelled and an application for an ICT permit in the second member state will have to be made.
Country comparisons
Implementation does not necessarily mean that all rights and obligations derived from the ICT Directive are applicable, for example due to recent implementation. The visuals on the following pages show more details around the status of local implementation of the ICT Directive.

Implementation in Belgium is expected in Q4 2018. We cannot give an indication of implementation in Greece. Please keep in mind that any information given with regards to Belgium and Greece is based on data collected in Q1 2018.
An ICT permit issued in one country allows that part of the activities is performed in other EU Member States (both short- and long-term). While it does enable mobility within the whole EU, local implementation leaves room for discretion resulting in small or sometimes considerable differences in the process and conditions per Member State. For example, for short-term mobility, Member States can opt for a notification requirement or not. For long-term mobility, Member States can opt for notification or an application of a mobile ICT permit.

The presence of an employee in different Member States could trigger a change in the applicable social security scheme. This should be assessed on a case-by-case basis.
The possibility to restrict the number of ICT permits was explicitly provided by the Directive. In practice we see that most countries have so far not yet introduced such a quota system. Where a quota system is implemented, we see that there is a large variety of systems based on different criteria.
The ICT permit is available for specialists, trainees and managers. The option that was foreseen in the Directive, allowing the Member States to condition the granting of the ICT permit to a specific required seniority, has been implemented by most countries. Often Member States require a higher seniority for the specialists and managers than for the trainees.
**Income requirements**

"When assigning employees within the EU, the Posted Workers Directive ("PWD") obliges employers to comply with a "core set" of labour law provisions in the host country during the assignment period. EU Commissioner Thyssen proposed to revise the PWD in order to ensure a level playing field between foreign and local employers in the host country. The revised version includes a.o. the principle of "equal pay for equal work" between posted and local employees.

The principle “equal pay for equal work” implies that the remuneration of assigned workers should be at the same level of the salary of his local peers, including the same additional salary elements such as bonuses or allowances. At the moment, an employer is only obliged to comply with the minimum wage. This will therefore have an impact on the salary threshold to be complied with by the foreign employer."

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<thead>
<tr>
<th>Conditions</th>
<th>Income requirements</th>
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<tbody>
<tr>
<td>Austria</td>
<td>Collective agreement</td>
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<tr>
<td>Belgium</td>
<td>Approx. labour market standard</td>
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<td>Approx. labour market standard</td>
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<td>Czech Republic</td>
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<td>Greece</td>
<td>TBC</td>
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<td>Hungary</td>
<td>Approx. labour market standard</td>
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<td>Italy</td>
<td>Specific threshold(s)</td>
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<td>Malta</td>
<td>Approx. labour market standard</td>
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<td>Slovakia</td>
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<td>Sufficient funds</td>
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<tr>
<td>Spain</td>
<td>Collective agreement</td>
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<tr>
<td>Sweden</td>
<td>Collective agreement</td>
</tr>
</tbody>
</table>

**Collective agreement** refers to what is established in a (applicable) collective agreement on a company or industry level.

**Approx. labour market standard** refers to an amount comparable to the income of a local employee within a similar function.

**Specific threshold(s)** refers to set amount(s) by the government.

**Sufficient funds** refers to an amount to not become dependent on social funds in the respective country, could be a set amount by the government.
The legal processing time as foreseen does not always take into account the whole process. Often quite some time is needed to gather the required documents prior to submitting the application or additional time is required to schedule a visa appointment. Since practice is not yet established in quite a lot of member states, we have chosen not to share information on the processing time from A-Z yet.

Some countries have a fast-track procedure depending on whether the company is registered as a “fast-track” company, whether an extra fee is paid upon submission of an application or whether there are specific agreements in place with the authorities.
Intra-EU mobility process

The ICT Directive left the Member States some discretion in terms of the process requirements for holders of an ICT permit from another member state coming over for short-term mobility (up to 90 days) and long-term mobility (more than 90 days).

<table>
<thead>
<tr>
<th>Process Requirements EU Mobility</th>
<th>Short-term mobility</th>
<th>Long-term mobility</th>
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<tbody>
<tr>
<td>Austria</td>
<td>Notification</td>
<td>Application</td>
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<td>TBC</td>
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<td>Bulgaria</td>
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<td>Croatia</td>
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<tr>
<td>Cyprus</td>
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<td>Greece</td>
<td>TBC</td>
<td>TBC</td>
</tr>
<tr>
<td>Hungary</td>
<td>Notification</td>
<td>Application</td>
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<tr>
<td>Italy</td>
<td>N/A</td>
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<tr>
<td>Latvia</td>
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<td>Slovenia</td>
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<td>Spain</td>
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<tr>
<td>Sweden</td>
<td>N/A</td>
<td>Application</td>
</tr>
</tbody>
</table>

Most countries have chosen for a notification requirement, often coinciding with the requirement that was introduced through the implementation of the Posted Workers Enforcement Directive (PWED).
Dependents' right to work

Whereas quite some restrictions apply depending on the family relationship of the dependent, you see that a lot of member states are moving towards an easier access to the local labour market for partners of non-EU workers.

Yes, but further conditions might apply

- Austria
- Cyprus
- Czech Republic
- Estonia
- Finland
- France
- Germany
- Italy
- Latvia
- Lithuania
- Malta
- Netherlands
- Poland
- Portugal
- Slovakia
- Spain

No, apply for a work permit/change immigration status

- Belgium
- Bulgaria
- Croatia
- Hungary
- Luxembourg
- Romania
- Slovenia
- Sweden

Greece

TBC
The typical ICT permit is issued in the framework of an assignment from one company of a group, to another company of that same group. In a lot of sectors of industry, work at client sites is very common. A lot of countries have therefore allowed that based on an ICT permit, activities can be carried out at client sites. Whereas this is possible from an immigration point of view, often very strict rules apply from a labor law point of view, restricting this possibility hugely, or submitting the possibility to quite some additional formalities. In most countries for instance it will not be possible for the client to perform any kind of employer’s authority towards the employees (e.g. decide on salary increase, termination of assignment).
As a rule, an ICT permit is valid for maximum 3 years for managers and specialists and maximum 1 year for trainees, after which extension of that same permit is not possible. The member states have the discretion to apply a cooling-off period (whereby the individual needs to leave the country) before the employee can re-apply for a new ICT permit. A cooling-off period does not necessarily mean that there are no alternatives for leaving the country. Some member states allow the use of another kind of work permit (often based on a local contract) to allow the worker to continue his activities.
Impact of the ICT rules on the Posted Workers Directive

While talking about the ICT directive, which facilitates the immigration formalities for third country nationals within the EU, you also need to talk about the recently introduced posted workers requirements in the framework of the posted workers enforcement directive.

Indeed, the ICT directive, which allows short-term and often long-term mobility for non-EU nationals between different EU member states, automatically triggers process requirements in the framework of the posted workers enforcement directive, often by means of a prior notification.

More information on the concept of posted workers is provided in the overview below.

1. Posted worker
A posted worker is a worker who, for a limited period, carries out his/her work in an EU Member State other than the state in which he/she normally works. Posted workers may be sent to another EU member state to carry out work for their employer’s customers or clients, or to work for a subsidiary or associated employer established in that other state. Work travellers who work in more than one EU Member State, as well as workers who are hired by an employment/placement agency to carry out work for a client in another EU member state would also qualify as posted workers.

2. Legal framework
1) EU Posted Workers Directive 96/71 – aim was to guarantee that the rights and working conditions of posted employees are protected throughout the EU (currently under revision)
2) EU Posted Workers Enforcement Directive 2014/67 – aim was to strengthen the protection of posted workers and stop circumvention/abuse of the rules.

3. Implementation
EU Member states have implemented the new Enforcement rules to varying degrees. Some countries (e.g. Belgium, Spain, Italy and Poland) have decided to implement the provisions not only to the posting of workers between Member States, but also to workers coming from non-EU countries.
For the most part, Member States have not applied a ‘de minimis’ threshold with respect to days of presence. This means that as little as one day spent in another EU country may trigger the PWD rules.
Country summaries
Austria

In practice, we see that the processing times for the ICT permit application can take up to several months in Austria, as the ICT permit has only been implemented recently. We also see that the government filing fees and required documentation for the ICT permit applications are comparable to the work permit on the basis of a local scheme.

Implementation
The ICT Directive has been implemented in Austria and applications for ICT permits can be submitted.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State
• Yes, short-term mobility is possible up to 90 within 180 days and requires notification. The applicant can only start working upon completing the notification;
• Yes, long-term mobility is possible for a period exceeding 90 days and requires an application for a mobile ICT permit.

Fast track
There is no fast-track procedure for the ICT permit in place.

Quota
According to Austrian law, it is possible to introduce quota regulations. This has not happened yet.

Processing times:
The legal processing times for the ICT permit application are 8 weeks.

The processing time for the mobile ICT permit is 20 days, which is relatively fast. If the authorities do not decide within 20 days, the transferee can initiate activities in case the conditions for the mobile ICT permit are fulfilled, even if the mobile ICT permit has not yet been issued.

Practice
As only few applications have been submitted so far, the practice must still be established.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State
• Yes, short-term mobility is possible up to 90 within 180 days and requires notification. The applicant can only start working upon completing the notification;
• Yes, long-term mobility is possible for a period exceeding 90 days and requires an application for a mobile ICT permit.

After a maximum duration of stay based on an ICT permit
• When you wish to apply for another ICT permit in Austria, a cooling-off period of minimum 4 months is applied;
• The employee can apply for the work permit on the basis of a local scheme in-country, when a local contract is offered.

Income requirements
• The Austrian minimum salary requirements will have to be met;
• The minimum salary will have to be in accordance with the law/directive/applicable collective bargaining agreement.

Work at client site on the basis of an ICT permit
• Yes.

Dependent of ICT permit holder - right to work
• Yes, but only for the spouse and when there is an actual job offer.

Minimum prior employment for ICT permit
• 6 months for trainees;
• 9 months for managers and specialists.
The ICT permit is yet to be implemented in Belgium due to the complex division of competencies on immigration matters between the Federal State and the Regions. With a lot of international companies having their European Headquarters in Belgium, the ICT permit and its EU mobility options will be of great benefit for these companies.

Belgium

Implementation
Belgium is one of the EU countries not having implemented the ICT Directive so far. The implementation is expected in the fall of 2018.

Fast track
No formal fast-track process has been included in the draft legislation. Historically Belgian immigration legislation never implemented fast-track processes for other categories either.

Quota
Similar as to the fast track, no quota system is included in the draft legislation.

Processing times:
Although the processing times will depend on the caseload of the Immigration Authorities, we expect them to be around 4-6 weeks.

Further details will only be made available once the new rules are fully implemented.

Practice
Expectations are that the new process, which entails strong collaboration between the different regions and the federal authorities, will increase the preparation time and overall processing time of the Belgian immigration process for all highly skilled workers.

Main reason for the expected delays is that all documents will need to be provided with the initial application (whereas in the past, most documents only had to be provided once the work permit was issued, for the purposes of the visa application).

Short-term mobility
• Yes, it has been confirmed by the Authorities that although the ICT permit directive has not yet been transposed, employees can move to Belgium for short-term mobility based on an ICT permit from another Member State;
• No notification is currently in place but the future law will most likely foresee in a notification.

Long-term mobility
• Long-term mobility based on an ICT permit in another Member State will not be allowed due to the lack of clarity. A new application filed with the Belgium Immigration Authorities will be required.

Cooling-off period
• Not yet decided.

Alternative permit to avoid cooling-off period
• Yes, the local scheme for a work permit type B will most likely stay in place.

Income
• Most likely salary of a local hire in a similar position.

Work at client site on the basis of an ICT permit
• Yes, as this is currently allowed, we expect that this will also be possible for ICT permits.

Dependent of ICT permit holder - right to work
• No, Belgium does not foresee in an automatic right to work for the dependents;
• They will still have to apply for a work permit.

Prior employment for ICT permit
• Probably: 6 months for managers and specialists;
• 3 months for trainees.
With the implementation of the ICT directive, it is now possible to apply for a permit with a max duration of 3 years whereas under the local scheme this was only possible for 1 year. However, under the old local scheme there was no limitation on number of work permit renewals for senior management personnel.

**Implementation**
The ICT Directive is implemented in Bulgaria.

Applications for ICT permits can be submitted.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State is allowed in Bulgaria.

**Fast track**
No fast-track procedure is available.

**Quota**
No quota is applied.

**Processing times:**
Legal processing times for an ICT permit application are 13 weeks.

1. 30 calendar days for Employment Agency pre-approval
2. 35 business days for long-term visa
3. 14 calendar days for residence permit

With regard to the ICT Mobile permit, legal processing times are approximately 5 weeks (30 days for Employment Agency pre-approval and 7 calendar days for residence permit).

**Practice**
In practice and depending on various factors, the process may take up to 15-16 weeks.

With regard to the ICT Mobile permit, it is worth mentioning that the individual first has to receive permission to access the Bulgarian labour market from the Bulgarian Employment Agency. Only after this has been approved, the individual can apply for the ICT mobile permit with the Bulgarian immigration authorities.

In practice, processing times are around 7-8 weeks.

**Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State**

- Yes, short-term mobility is possible up to 90 within 180 days and requires a notification with the Bulgarian Labour Inspectorate within 7 days following the commencement of the professional activities;
- Yes, long-term mobility is possible for a period exceeding 90 days and requires the application for a mobile ICT permit.

**After a maximum duration of stay based on an ICT permit**

- When you wish to apply for another ICT permit in Bulgaria, a cooling-off period of 6 months is applied;
- When a local contract is offered to the transferee, alternative permits are available to apply for in-country;
- Another alternative is the ‘Blue Card’.

**Income requirements**

- No specific criteria are applicable for an ICT permit;
- However, the general criteria applies: the salary has to be at least equal to the minimum salary for the respective job position.

**Work at client site on the basis of an ICT permit**

- Yes, if sufficiently justified.

**Dependent of ICT permit holder - right to work**

- No.

**Minimum prior employment for ICT permit**

- 12 months for managers and specialists;
- 6 months for trainees.
Croatia

Implementation
The ICT Directive is implemented in Croatia.

Applications for ICT permits can be submitted.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State can take place in Croatia.

Fast track
No fast-track procedure available.

Quota
Yes, a quota applies.

A quota does not apply towards third country nationals who already have obtained a valid ICT permit in another EEA Member State.

Processing times:
Processing times for the ICT permit are 30 days as of date of filing with the competent authorities.

Practice
In practice processing times can vary depending on the work load of the Authorities. In general applications are issued within 30 days or less.

In Croatia, by national law, the Posted Workers Directive has been made applicable on ICT permit application. Among others, this means that a posted workers notification has to be made for both long-term and short-term assignments to Croatia.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State
• Yes, short-term mobility is possible up to 90 within 180 days and requires notification;
• Yes, long-term mobility is possible for a period exceeding 90 days and requires a notification and an application for an ICT Mobile permit.

After a maximum duration of stay based on an ICT permit
• When you wish to apply for another ICT permit in Croatia, a cooling-off period of 6 months applies;
• When a local contract is offered to the transferee, alternative permits are available to apply for in-country.

Income requirements
• Yes, salary has to be at least equal to the salary of Croatian employees with a comparable job in accordance with applicable legislation and collective agreements.

Work at client site on the basis of an ICT permit
• Yes, if it is based on the needs of the Croatian Company.

Dependent of ICT permit holder - right to work
• No.

Minimum prior employment for ICT permit
• 9 months for managers and specialists;
• 6 months for trainees.
Cyprus

**Implementation**
The ICT Directive has been implemented in Cyprus.

Applications for ICT permits can be submitted.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State can be obtained in Cyprus.

**Fast track**
No fast-track procedure is available.

**Quota**
Yes.

**Processing times:**
Legal processing times are 90 days. This also applies for the ICT Mobile permit.

**Practice**
Not yet known.

Although the ICT permit can be applied for since last month, little knowledge exists around the actual process. The ICT permit and related intra-EU mobility were very welcome additions to an immigration landscape that was so far little regulated.

**Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State**
- Yes, short-term mobility is possible up to 90 within 180 days and requires notification. Once the notification has been filed, the transferee may start the professional activities;
- Yes, long-term mobility is possible for a period exceeding 90 days and requires an application for a mobile ICT permit. The transferee can start working once the application has been submitted.

**After a maximum duration of stay based on an ICT permit**
- When you wish to apply for another ICT permit in Cyprus, a cooling-off period of maximum 6 months is applied;
- The Authorities will decide upon a case to case basis in practice the cooling-off period may be shorter. When a local contract is offered to the transferee, alternative permits are available to apply for in-country.

**Income requirements**
- The transferee should have sufficient funds for supporting him/herself during the stay in Cyprus, without becoming a burden on the social welfare system;
- No specific amount has been specified.

**Work at client site on the basis of an ICT permit**
- Yes.

**Dependent of ICT permit holder - right to work**
- Yes but only the married spouse.

**Minimum prior employment for ICT permit**
- 12 months for managers and specialists;
- 6 months for trainees.
Czech Republic

Implementation
The ICT Directive has been implemented in the Czech Republic since August, 2017.

Applications for ICT permits can be submitted.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State are allowed in the Czech Republic.

Fast track
No fast-track procedure has been foreseen.

Quota
No quota is applied.

Processing times:
Legal processing times are 90-120 days

Practice
No ICT permit applications have been filed yet.

In the Czech Republic, no cooling-off period is implemented. The maximum duration of stay on the basis of an ICT permit is 3 years. After these three years, the transferee cannot re-apply for the ICT permit and will either have to leave the Czech Republic or apply for a work permit on the basis of a local contract.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State

- Yes, short-term mobility is possible up to 90 within 180 days and requires notification by means of a registration with the Czech Labour Office. The notification should be completed on the first day of the short-term assignment. After the notification, the ICT permit holder can commence the professional activities the same day;
- Yes, long-term mobility is possible for a period exceeding 90 days and requires an application for a mobile ICT permit.

After a maximum duration of stay based on an ICT permit

- The transferee can apply for a work permit and non-dual employee card on the basis of an assignment from a non-EU country (Czech legislation option) prior to or upon ending of the ICT assignment in the Czech Republic.

Income requirements
- The local Czech minimum salary requirements apply to all employees and assignees.

Work at client site on the basis of an ICT permit
- No, the transferee is not allowed to work on client site.

Dependent of ICT permit holder - right to work
- Yes, no separate work permit required.

Minimum prior employment for ICT permit
- 6 months for managers, specialists and trainees.
In Estonia, the ICT permit is now a common application for third country nationals in a multinational environment.

The ICT permit has not brought a lot of change in Estonia, the process is similar to their previous scheme. We do however see that the ICT permit introduced simplified intra-EU mobility rights and faster processing times.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State
- Yes, short-term mobility is possible up to 90 within 180 days and notification will have to be filed by the employer. The transferee may only start working after approval with some exceptions (teachers, research workers etc.);
- Yes, long-term mobility is possible for a period exceeding 90 days and requires a notification. The same procedure applies as for the short-term assignment.

After a maximum duration of stay based on an ICT permit
- There is no cooling-off period in place. It is therefore only possible for the transferee to continue activities in Estonia on another basis.

Income requirements
- The income should equal at least the average gross monthly salary in Estonia last published at the time of the application.

Work at client site on the basis of an ICT permit
- Yes.

Dependent of ICT permit holder - right to work
- Yes, only for the spouse not the partner.

Minimum prior employment for ICT permit
- 12 months for managers and specialists;
- 6 months for trainees.

Implementation
The ICT Directive has been implemented in Estonia since January, 2017.

Applications for ICT permits can be submitted.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State are allowed in Estonia.

Fast track
No fast-track procedure has been foreseen.

Quota
A quota is applied for regular ICT permit applications. There is no quota exemption in place for third country nationals with an approved ICT permit in another member state enjoying intra-EU mobility.

Processing times:
The legal processing times are 2 months.

Practice
In practice, as from the moment the file is initiated with Deloitte Estonia until the delivery of the ICT permit it takes about 4 months.

In Estonia, the ICT permit is now a common application for third country nationals in a multinational environment.

The ICT permit has not brought a lot of change in Estonia, the process is similar to their previous scheme. We do however see that the ICT permit introduced simplified intra-EU mobility rights and faster processing times.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State
- Yes, short-term mobility is possible up to 90 within 180 days and notification will have to be filed by the employer. The transferee may only start working after approval with some exceptions (teachers, research workers etc.);
- Yes, long-term mobility is possible for a period exceeding 90 days and requires a notification. The same procedure applies as for the short-term assignment.

After a maximum duration of stay based on an ICT permit
- There is no cooling-off period in place. It is therefore only possible for the transferee to continue activities in Estonia on another basis.

Income requirements
- The income should equal at least the average gross monthly salary in Estonia last published at the time of the application.

Work at client site on the basis of an ICT permit
- Yes.

Dependent of ICT permit holder - right to work
- Yes, only for the spouse not the partner.

Minimum prior employment for ICT permit
- 12 months for managers and specialists;
- 6 months for trainees.
The ICT permit process is expected to be faster, as there is a separate queue and person allocated to process the ICT applications.

Due to the very recent implementation of the ICT Directive in Finland, certain details regarding the process remain to be clarified.

**Implementation**
The ICT Directive was implemented in Finland very recently.

Applications for ICT permits can be submitted.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State can be initiated to Finland.

**Fast track**
No.

**Quota**
No, not at the moment.

**Processing times:**
For ICT permit and mobile ICT permit applications, the legal processing time with the authorities is not specified in Finland. The indication is reasonable time and it depends on the workload of the authorities.

If you do not apply in country, you cannot travel to Finland prior to approval, unless you submit new application once you arrive in Finland.

The notification for short-term mobility to Finland has to be submitted prior to the start date and before entering Finland. The authorities then have 20 days to object short-term mobility, while the transferee can already travel to Finland and start working.

**Practice**
It is not yet possible to give an indication of the time needed to prepare the application.

A calculator is available on the website of the Finish immigration authorities to get an estimate of the processing times. Currently, legal processing times of 1 month apply to general residence permit applications for work purposes.

*Entry visa requirements are not relevant for intra-EU mobility*

**Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State**
- Yes, short-term mobility is possible up to 90 within 180 days. A notification is required prior to the start date;
- Yes, long-term mobility is possible for a period exceeding 90 days. An application for a mobile ICT permit is required prior to the start date.

The transferee can immediately start working after submission of the notification/application.

**After a maximum duration of stay based on an ICT permit**
- It remains clarified whether the Finnish authorities will apply a cooling-off period for a new ICT permit;
- Alternatively, the residence permit for highly skilled employees is available. The latter will most likely also be available if the transferee does not obtain a local contract.

**Income requirements**
- Yes, specific thresholds higher than minimum wage.

**Work at client site on the basis of an ICT permit**
- Not yet known;
- Generally, it is possible to indicate such specifics upon submission of the application. The authorities will decide on a case-by-case basis.

**Dependent of ICT permit holder - right to work**
- Yes, applies to the cohabiting partner, not married or in a registered partnership as well, but further conditions might apply.

**Minimum prior employment for ICT permit**
- 3 months for managers, specialists and train.
France

The French authorities have not yet taken an official position with regard to the cooling-off period that will apply after having completed the maximum duration of stay in France based on an ICT permit. In practice, the cooling-off period will vary from 1 day up to 6 months. Deloitte France would strongly advise to at least, take a cooling off period of minimum 1 month and preferably 3 months into account.

**Implementation**
The ICT Directive is implemented in France and applications for ICT permits can be obtained.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State can be undertaken in France.

**Fast track**
There is no fast-track procedure available.

All ICT permit applications must be submitted directly with the Consulate which speeds up the process when comparing it to the regular immigration process.

**Quota**
No quota is applied.

**Processing times:**
The processing times for all ICT permit application, including the ICT Mobile permit application, are 15 days.

**Practice**
In practice, from the moment the file has been initiated with Deloitte until the granting of the ICT permit, in general one should take a processing time of approximately 4-6 weeks, into account.

**Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State**
- Yes, short-term mobility is possible up to 90 within 180 days. There is no ICT Directive related notification requirement, but the SIPSI notification must be made in the light of the Posted Workers Directive;
- Yes, long-term mobility is possible for a period exceeding 90 days and requires a notification and an application for a French mobile ICT permit.

**After a maximum duration of stay based on an ICT permit**
- When you wish to apply for another ICT permit in France, a cooling-off period varying from 1 day up to 6 months is applied;
- The transferee will have to leave France. The transferee cannot change his/her immigration status while in France, not even in case of a change to a local French contract.

**Income requirements**
- Yes, the salary should be at least equal to 1,5 times the minimum wage.

**Work at client site on the basis of an ICT permit**
- No.

**Dependent of ICT permit holder - right to work**
- Yes, but only the married spouse.

**Minimum prior employment for ICT permit**
- 3 months for managers, specialists and trainees.
Germany

In practice, clients are not yet aware of the existence of the ICT permit. One of the reasons is that the "international staff exchange program" can still be seen as a better alternative also with regard to the required documents. However, there are currently some discussion on the possible abolishment of the alternatives. In addition, in situations that would ask for EU mobility, the ICT permit would be an attractive choice.

Implementation
The ICT Directive has been implemented in Germany and applications for ICT permits can be submitted.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State can are allowed in Germany.

Fast track
No fast-track procedure is available in Germany.

Quota
No quota is applied.

Processing times:
There are no legal processing times defined by law.

With regard to short-term assignments, only a simplified and rapid notification procedure to the competent German authority is required. The transferee will be provided with a confirmation notification. The competent authority are given 20 days to register any objections after receiving the notification. If the authority has not registered any objections after this time period, the employment in Germany is provisionally permitted. This approach also applies to the ICT Mobile permit applications.

Practice
In general, processing times are approximately 4-6 weeks. Processing times for the ICT Mobile permit are slightly shorter.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State
• Yes, short-term mobility is possible and requires a notification. Upon confirmation of receipt, the transferee is allowed to work;
• For long-term mobility the transferee will have to apply for an ICT Mobile permit. Two different situations are possible in this respect:
  – A. In case the individual has already announced his upcoming assignment to Germany while submitting an application for an ICT permit in another member state, the transferee can enter Germany based on the existing ICT permit and start working while the ICT mobile application is pending in Germany;
  – B. In case no announcement was made, the transferee can only enter Germany after his ICT mobile permit has been approved. Processing times are approximately 20 days.

After a maximum duration of stay based on an ICT permit
• After having completed the maximum duration of stay on the basis of an ICT permit in Germany, there is a cooling-off period of 6 months;
• At this moment, there mainly exist two comparable options to the ICT Directive. The "international staff exchange program" and an option which used to be named "ICT" as well. Especially the latter, has several similarities to the ICT permit. At the moment it still can be used as an alternative for the ICT permit. However, the authorities are currently discussing to abolish the former "ICT".

Income requirements
• Comparable/market conform salary has to be paid.

Work at client site on the basis of an ICT permit
• Yes.

Dependent of ICT permit holder - right to work
• Yes, but only for the married spouse.

Minimum prior employment for ICT permit
• 6 months for managers and specialists;
• No prior employment requirement for trainees.
Greece

Implementation
The ICT Directive is not yet implemented in Greece.
Applications for ICT permits cannot yet be submitted.
Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State are not yet possible to Greece.

Fast track
Not yet known.

Quota
Not yet implemented.
For local contract based moves, Greece applies a quota of 2000 per year. When the quota is reached, the labour market test is applied. Please note that the labour market test is always applied in case of EU Blue Card applications.

Processing times:
Not yet known.
For entry visa nationals, an additional 2 weeks should be taken into account.*

Practice
Current alternative permits on a local contract basis face extremely long processing times; however, the authorities issue temporary certificates to enable a start date pending the application process in most cases.

*Entry visa requirements are not relevant for intra-EU mobility

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State
• Not yet known;
• Currently, the Van der Elst notification could enable intra-EU mobility.

After a maximum duration of stay based on an ICT permit
• Not yet known.

Income requirements
• Not yet known.

Work at client site on the basis of an ICT permit
• Not yet known.

Dependent of ICT permit holder - right to work
• Not yet known;
• Currently, only the dependents of the holder of a residence permits on a local contract basis allow the dependent the right to work. It applies to non-married/registered partners and cohabiting partners too, but further conditions apply.

Minimum prior employment for ICT permit
• Not yet known.

We cannot give an indication of expected implementation yet.

Alternative permits are available for local contract-based moves. For assignment-based moves, the options are limited in terms of the job descriptions and duration of the move.

The current alternative for intra-EU mobility to Greece on the basis of an ICT permit in another EU Member State, is the Van der Elst notification.
Hungary

The ICT permit has several advantages. First of all the employer no longer has to advertise the job among the unemployed job seekers. Secondly, the host company can file the ICT Permit application on behalf of the applicant in Hungary. Only once the application is approved, the applicant can visit the Consulate to obtain biometrical scans and to retrieve the visa to enter Hungary. This is a slightly faster process than the one for local hires.

Implementation
The ICT Directive is implemented in Hungary since September 30, 2016.

Applications for ICT permits can be submitted.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State are allowed in Hungary.

Fast track
No fast-track procedure is available.

Quota
Yes, there is a quota system for third country nationals.

The number of foreign nationals with work and residence permits (including ICT permits) may not exceed the monthly average of reported workforce demands in the preceding quarter.

Processing times
Legal processing times are 60 days.

Practice
Practice is not yet established.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State
• Yes, short-term mobility is possible up to 90 within 180 days and requires notification within 5 days following the commencement of the professional activities in Hungary;
• Yes, long-term mobility is possible for a period exceeding 90 days and requires an application for a mobile ICT. The Application needs to be submitted at least 20 days before the start of the professional activities or at least 20 days before the expiry date of the short-term mobility.

After a maximum duration of stay based on an ICT permit
• The ICT permit can be obtained for a maximum of 3 years. After those 3 years, the transferee cannot re-apply for an ICT permit;
• Authorities are currently discussing the possibility for the transferee to re-apply for an ICT permit by either leaving the country and applying for a new ICT permit from outside the EU or, under special circumstances, apply for a new ICT permit even from Hungary with the pre-approval of authority from within Hungary;
• When a local contract is offered to the transferee, alternative permits are available to apply for in-country.

Income requirements
• The salary needs to be at least equal to the Hungarian labour market standards.

Work at client site on the basis of an ICT permit
• Yes.

Dependent of ICT permit holder - right to work
• No.

Minimum prior employment for ICT permit
• 3 months for managers, specialists and trainees.
Italy

The process of the ICT permit application is similar to the previous local scheme. However, we do see that the ICT permit has introduced simplified intra EU mobility rights. Furthermore the processing times are reduced and less documents are required.

**Implementation**
The ICT Directive has been implemented in Italy on 11 January 2017 and applications for ICT permits can be submitted.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State are possible in Italy.

**Fast track**
No fast-track procedure.

**Quota**
No quota is applied.

**Processing times**
The legal processing time is 55 days.

**Practice**
In general, the processing times will depend on the local authority where the ICT permit has been filed.

**Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State**
- Yes, short-term mobility is possible up to 90 within 180 days. The law does not foresee notification requirements, however the transferee must report his presence to the local immigration office by filling out the relevant form within 8 days of his arrival;
- Yes, long-term mobility is possible for a period exceeding 90 days and requires an application for a mobile ICT permit. The transferee can start working upon confirmation of receipt of the application.

**After a maximum duration of stay based on an ICT permit**
- When you wish to apply for another ICT permit in Italy, a cooling-off period of 3 months applies;
- The transferee can apply for the Blue card, but only when a local contract is offered;
- The transferee can apply for a regular Italian work permit, though this is only possible for executives and highly specialized workers.

**Income requirements**
- The salary must be in line with the Italian national worker collective agreement applied to the local operational unit and must be in line with the salary relevant for the activity that will be carried out.

**Work at client site on the basis of an ICT permit**
- No.

**Dependent of ICT permit holder - right to work**
- Yes, only for spouse not for the partner.

**Minimum prior employment for ICT permit**
- 3 months for managers, specialists and trainees.
Implementation
The ICT Directive has been implemented in Latvia and applications for ICT permits can be submitted.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State are allowed in Latvia.

Fast track
There is no specific fast-track procedure for the ICT permit. However, there is a fast-track procedure for all types of residence permits, including the ICT permit (residence permit) application. The processing time would be either 30 days; 10 working days or 5 working days, depending on the amount of state fee paid, which would respectively amount to EUR 100; EUR 200 and EUR 400.

Quota
No quota is applied.

Processing times
If the transferee does not opt for the fast-track procedure, the processing time for a ICT permit application, including the ICT Mobile permit application, is around 30 days.

Practice
In general, from the moment the file is initiated with Deloitte until the delivery of all necessary documents, processing times are approximately 2-3 months depending on whether the transferee wishes to use the fast-track option or not.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State
- Yes, short-term mobility is possible up to 90 within 180 days and requires notification;
- Yes, long-term mobility is possible for a period exceeding 90 days and requires an application for a mobile ICT permit.

After a maximum duration of stay based on an ICT permit
- When you wish to apply for another ICT permit in Latvia, a cooling-off period of 6 months is applied;
- When a local contract is offered to the transferee, alternative permits are available to apply for in-country;
- At this moment, the Bluecard is the most frequently used alternative for the ICT permit.

Income requirements
- Income shall be at least equal to the average gross monthly wage of employees in Latvia for the previous year. This amount is updated on a yearly basis.

Work at client site on the basis of an ICT permit
- Yes.

Dependent of ICT permit holder - right to work
- Yes.

Minimum prior employment for ICT permit
- 6 months for managers, specialists and trainees.

In practice, the ICT permit isn’t very popular yet. There are still sufficient alternatives available, one of them being the ‘Blue Card’. For the ICT permit application, more documents are required and processing times are slightly longer than for a ‘Blue Card’ application.
The introduction of the ICT permit in Lithuania improved the processing times for assignment-based moves to Lithuania and, subsequently, the intra-EU mobility of those employees.

In comparison to local contract-based moves, the ICT permit is generally faster in terms of processing time than the local permit and cheaper in terms of income requirements than the EU Blue Card in Lithuania.

Implementation
The ICT Directive is implemented in Lithuania since September 1, 2017.

Applications for ICT permits can be submitted.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State can be initiated to Lithuania, however for long-term mobility the process remains unclear.

Fast track
An urgent application procedure is available in Lithuania.

Quota
No quota is applied.

Processing times
Preparation of the application for submission should start at least 3-6 weeks in advance; case complexity and document gathering processes could lengthen this timeline. For ICT permit and mobile ICT permit applications, the legal processing time with the authorities is 2 months (3 months for trainees). If an urgent application procedure is made, the process time is 1 month (1.5 months for trainees).

The entry visa process runs simultaneously, however an additional 5-10 days are to be taken into account to obtain the permit card.* Notifications for short-term mobility have to be submitted at least 30 days prior to the start date in Lithuania. The authorities can object to the short-term mobility within 20 days.

Practice
Lithuania’s recent legislative changes restricts minimum wage to non-qualified jobs, qualified jobs now require a higher wage.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State
- Yes, short-term mobility is possible up to 90 within 180 days and requires notification to the Migration Department 30 days before the start date;
- Yes, long-term mobility is possible for a period exceeding 90 days. An application is required. While an ICT permit in another EU Member State is required, the authorities have not yet clarified whether the application in Lithuania in such a scenario is a regular ICT permit or a mobile ICT permit.

After a maximum duration of stay based on an ICT permit
- When you wish to apply for another ICT permit in Lithuania, a cooling-off period of 3 months is applied;
- When a local contract is offered to the transferee, alternative permits are available.

Income requirements
- Yes, higher than minimum wage.

Work at client site on the basis of an ICT permit
- Yes, but further conditions apply.

Dependent of ICT permit holder - right to work
- Yes, no separate work permit required;
- Only applied to married/registered partners.

Minimum prior employment for ICT permit
- 6 months for managers and specialists;
- 3 months for trainees.

*Entry visa requirements are not relevant for Intra-EU mobility
Luxembourg

For long-term assignments based on an ICT permit issued in another country, the employee will have to apply for an ICT Mobile permit. The employee is authorised to already work in Luxembourg during the process, provided that a number of conditions are met.

Implementation
The ICT Directive has been fully implemented in Luxembourg since October 2017.

Applications for ICT permits can be submitted.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State are allowed in Luxembourg.

Fast track
No fast-track procedure has been implemented. The legislation however foresees that the process can be sped up in exceptional cases.

Quota
No quota is applied.

Processing times
Processing times are approximately 3-4 weeks. With regard to short-term mobility, the Ministry has 20 days, counting from the moment of receipt, to raise its objections.

Practice
Preparation of the application for submission should start at least 1-3 weeks in advance; case complexity and document gathering processes could lengthen this timeline.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State
- Yes, short-term mobility is possible up to 90 within 180 days and requires notification. Immediately after the notification is completed, the transferee may commence the professional activities;
- Yes, long-term mobility is possible for a period exceeding 90 days and requires an application for a mobile ICT permit. The third-country national is authorised to already work in Luxembourg during the procedure, provided that:
  1. the maximum working period of 90 days over a period of 180 days has not expired;
  2. the residence permit obtained in the first Member State is still valid;
  3. the complete application for a residence permit in Luxembourg has been submitted to the Minister in charge of immigration at least 20 days prior to the beginning of the long-term mobility program.

After a maximum duration of stay based on an ICT permit
- When you wish to apply for another ICT permit in Luxembourg, a cooling-off period of 6 months is applied;
- In the scenario where the transferee obtained his/her ICT permit in a first Member State, and is sent to Luxembourg, i.e. Luxembourg is the second Member State, no cooling-off period is applied;
- There is no alternative for the cooling-off period: The implementation of the ICT permit has automatically nullified all previous local schemes.

Income requirements
- Yes, at least equal to the social minimum wage.

Work at client site on the basis of an ICT permit
- Yes.

Dependent of ICT permit holder - right to work
- No.

Minimum prior employment for ICT permit
- 3 months for managers, specialists and trainees.
Malta

Although the ICT permit directive has been implemented, in practice, the ICT permit cannot be applied yet as it is not clear whom the competent persons or sections are to process the ICT permit applications nor are the applications forms available.

**Implementation**
The ICT Directive has been implemented in Malta.

However, it is still not possible to file any applications.

In the practice, the ICT Directive cannot be applied for yet.

**Fast track**
There is no fast-track procedure for the ICT permit.

**Quota**
Yes, whilst no quota is set in the regulations, the regulations do not affect the right to determine the volumes of admission of third-country nationals entering Malta, hence an application may be refused on this basis.

**Processing times**
The processing times for a ICT permit application are 90 calendar days.

**Practice**
Deloitte Malta has not yet processed an ICT permit application due to lack of clarity within the administration.

**Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State**
- Yes, short-term mobility is possible up to 90 within 180 days and requires notification;
- Yes, long-term mobility is possible for a period exceeding 90 days and requires an application for a mobile ICT permit.

**After a maximum duration of stay based on an ICT permit**
- When you wish to apply for another ICT permit in Malta, a cooling-off period of 6 months is applied;
- As an alternative, the individual can apply for ‘the single application permit’ for which a local contract is not required.

**Income requirements**
- Income shall be at least equal to the average gross monthly wage of employees in Malta occupying a comparable position.

**Work at client site on the basis of an ICT permit**
- Not known yet, however the implementing legal notice does not include any provisions prohibiting work on a client site.

**Dependent of ICT permit holder - right to work**
- Yes.

**Minimum prior employment for ICT permit**
- No prior employment requirement has been implemented.
The ICT Directive is implemented in the Netherlands since November 29, 2016. Applications for ICT permits can be submitted. Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State can be initiated to the Netherlands. Fast track fast-track applications are available if the host entity has recognized sponsor status with the Dutch immigration authorities (IND).

Quota
No quota is applied.

Processing times
Preparation of the application for submission should start at least 2 weeks in advance; case complexity and document gathering processes could lengthen this timeline.

For ICT permit and mobile ICT permit applications, the legal processing time with the IND is 90 days. For host entities with the recognized sponsor status, the intention of the IND is to make a decision within 2-4 weeks.

An additional 2 weeks will have to be taken into account in case the national is required to visit the Dutch Embassy/Consulate abroad to obtain the entry visa. Non-visa nationals can schedule an appointment to obtain a right to work sticker after arrival in the Netherlands, as soon as the application is approved.*

Notifications for short-term mobility have to be submitted at least 2 days prior to the start date in the Netherlands.

Practice
Applications for a trainee employee or applications by entities that do not hold the recognized sponsors status with the IND might be sent to the Dutch Employee Insurance Agency (UWV) for a second review and therefore take more time.

In the Netherlands, the ICT permit is common for third country nationals in a multinational environment. The process is rather similar to Highly Skilled Migrant (HSM) permit applications. Unlike the HSM permit, the ICT permit is also available for host entities that do not have recognized sponsor status with the Dutch immigration authorities (IND).

While the ICT permit introduced simplified intra-EU mobility and the processing times and government fees are similar to the HSM permit, the duration of stay is limited.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State
- Yes, short-term mobility is possible up to 90 within 180 days and requires notification to the labour authorities (UWV) at least 2 days prior to the start date;
- Yes, long-term mobility is possible for a period exceeding 90 days and requires an application for a mobile ICT permit with the IND. After submission of the application, the transferee can start working.

After a maximum duration of stay based on an ICT permit
- When you wish to apply for another ICT permit in the Netherlands, a cooling-off period of 6 months is applied;
- When a local contract is offered to the transferee, alternative permits are available to apply for in-country;
- Momentarily, if the entity has a recognized sponsor status with the IND, they can apply for a Highly Skilled Migrant (HSM) permit in-country on assignment basis.

Income requirements
- Yes, specific thresholds higher than minimum wage (Highly Skilled Migrant thresholds for below or above the age of 30).

Work at client site on the basis of an ICT permit
- Yes, but further conditions apply.

Dependent of ICT permit holder - right to work
- Yes, no separate work permit required;
- Applies to non-married/registered partners as well, but further conditions apply.

Minimum prior employment for ICT permit
- 3 months for managers, specialists and trainees.

*Entry visa requirements are not relevant for intra-EU mobility.
The introduction of the ICT permit in Poland improved the intra-EU mobility of ICT permit holders in the EU or Poland, however the alternative local permits on assignment basis or local contract basis are considered faster in terms of processing times and easier and cheaper in terms of the general process.

**Implementation**
The ICT Directive is implemented in Poland since January 12, 2018 (entered into force February 12, 2018).

Applications for ICT permits can be submitted on paper only.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State can be initiated to Poland.

**Fast track**
There is no fast-track procedure.

**Quota**
No quota for now, possibly from January 2019.

**Processing times**
Preparation of the application for submission should start approximately 1 month in advance; case complexity and document gathering processes could influence this timeline.

For ICT permit and mobile ICT permit applications, the legal processing time with the authorities is 90 days.

Please take into account an additional 14 days in case the transferee requires an entry visa.*

Notification for short-term mobility has to be submitted prior to the start date in Poland.

**Practice**
Since implementation in Poland only dates Q1 2018, the legal processing times might not be met for the first applications and the exact timeline for notifications is yet to be shown in practice.

*Entry visa requirements are not relevant for intra-EU mobility

**Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State**
- Yes, short-term mobility is possible up to 90 within 180 days and requires notification to the authorities;
- Yes, long-term mobility is possible for a period exceeding 90 days. An application for a mobile ICT permit is required.

**After a maximum duration of stay based on an ICT permit**
- When you wish to apply for another ICT permit in Poland, no cooling-off period is applicable. Exceeding the maximum duration is however, a legal basis for refusal of an ICT permit. It remains to be seen in practice whether the transferee will temporarily have to leave the country and/or there the alternative permit on assignment basis without leaving the country;
- When a local contract is offered to the transferee, alternative permits are available.

**Income requirements**
- Yes, higher than minimum wage (3 layer system).

**Work at client site on the basis of an ICT permit**
- Yes, but further conditions apply.

**Dependent of ICT permit holder - right to work**
- Yes, no separate work permit required;
- Only applies to married/registered partners.

**Minimum prior employment for ICT permit**
- 12 months for managers and specialists;
- 6 months for trainees.
Portugal

Other than improving intra-EU mobility, the introduction of the ICT permit in Portugal did not change much in terms of the process and processing times. The golden visa remains an interesting option for employees able to invest a large sum in real estate or other projects.

Implementation
The ICT Directive was implemented in Portugal in 2017.

Applications for ICT permits can be submitted.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State can be initiated to Portugal, however certain process details remain unclear.

Fast track
There is no fast-track procedure.

Quota
No quota is applied.

Processing times
Preparation of the application for submission should start approximately 4-6 month in advance; case complexity and document gathering processes could influence this timeline. For ICT permit and mobile ICT permit applications, the legal processing time with the authorities is 90 days.

Please take into account an additional 2-4 weeks in case the transferee requires an entry visa, depending on the availability of the Portuguese Consulate and document gathering process.*

Practice
An appointment is required with the authorities upon arrival in Portugal. With huge delays in Lisbon, appointments can exceptionally be scheduled at other locations.

Certain details on the intra-EU mobility remain to be fleshed out by the authorities.

*Entry visa requirements are not relevant for intra-EU mobility

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State
• Yes, short-term mobility is possible up to 90 within 180 days. Momentarily, no notification is required as per the implementation law. Future communications from the immigration authorities might introduce requirements;
• Yes, long-term mobility is possible for a period exceeding 90 days. An application for a mobile ICT permit is required.

After a maximum duration of stay based on an ICT permit
• When you wish to apply for another ICT permit in Portugal, no cooling-off period is applicable, however you will have to leave Portugal and apply for another ICT permit/another permit from abroad;
• When a local contract is offered to the transferee, alternative permits are available.

Income requirements
• Yes, minimum wage (means of subsistence, further conditions apply).

Work at client site on the basis of an ICT permit
• Not at the moment.

Dependent of ICT permit holder - right to work
• Yes, no separate work permit required;
• Also applied to non-married/registered partners, however further conditions apply.

Minimum prior employment for ICT permit
• 3 months for managers, specialists and trainees.
Romania

Before the ICT permit was implemented, a Romanian residence permit could only be obtained for 1 year and had to be renewed every year. With the implementation of the ICT permit, it is now possible to obtain an ICT permit for a maximum period of 3 years. This also has a positive financial impact: for the ICT permit, government fees are only due once for the initial application and not on a yearly basis.

Implementation
The ICT Directive has been implemented in Romania and applications for ICT permits can be submitted.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State are allowed in Romania.

Fast track
No fast-track procedure is available in Romania.

Quota
Yes, quota applicable.

Processing times
The legal processing times are 120 calendar days.

Practice
In general, there are four steps:
Step 1: Diploma recognition: The Authorities have 30 calendar days to review the transferee’s diploma and confirm that it indeed matches with his job position;
Step 2: ICT permit application: legal processing times are 30 calendar days;
Step 3: visa application: legal processing times are 30 calendar days;
Step 4: Romanian residency permit for ICT workers application: legal processing time 30 calendar days.

In addition, it is safe to count another 1.5 month to collect the documents and anticipate on possible delays from the Authorities.

When applying for an ICT mobile permit needed for short time assignments, steps 3 and 4 are no longer required. If the transferee will spend more than 90 days in a 180 days period in Romania, then only steps 1, 2 and 4 are applicable.

It is not clearly specified in the law whether step 1 is still needed for ICT mobile permits. Given the uncertainty, the safest approach would be to consider that the Romanian authorities will require the diploma recognition.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State
• Yes, both short-term and long mobility is possible and requires both a notification and a new application.
• The notification needs to be submitted before; the commencement of the professional actives, preferable 30 days prior to the start date as the Authorities legally have 20 calendar days to review the notification. Together with the notification, the transferee also applies for a Romanian work permit. If the Authorities do not raise any objects within these 20 days, the transferee may start working.

After a maximum duration of stay based on an ICT permit
• After having completed the maximum duration of stay on the basis of an ICT permit, the transferee will have to leave Romania. The transferee cannot re-apply for an ICT permit;
• Only when a local contract is offered to the assignee, alternative permits are available to apply for in-country.

Income requirements
• Income shall be at least equal to the level of the Romanian gross average salary.

Work at client site on the basis of an ICT permit
• No, the transferee is allowed to work only at the company, which is part of the same group. The employee cannot perform work activities at a third party (i.e., client site on project basis).

Dependent of ICT permit holder - right to work
• No.

Minimum prior employment for ICT permit
• 6 months for managers and specialists;
• 3 months for trainees.
Slovakia

The ICT permit application is similar to the previous process of the local scheme although processing times for the work permit have been reduced.

Implementation
The ICT Directive is implemented in Slovakia, and applications for ICT permits can be submitted.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State can be initiated in Slovakia.

Fast track
No fast-track procedure is available.

Quota
Yes a quota system has been implemented.

Processing times
Legal processing times are 20 days.

Practice
A separate residence permit application is required upon arrival in Slovakia. This permit is issued by the Foreign Police Office. Processing times for the issuance of the residence permit are approximately 90 days though employment can start prior to the permit being issued.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State
- Yes, short-term mobility is possible up to 90 within 180 days and requires notification by the employer before the commencement of work. However, it is not clear yet what the processing times are or whether the transferee can start working upon submittal of the notification;
- Yes, long-term mobility is possible for a period exceeding 90 days and requires a notification and confirmation of the possibility of filing a vacant post.

After a maximum duration of stay based on an ICT permit
- The transferee can apply for the work permit based on a local scheme to avoid the cooling-off period.

Income requirements
- The salary of the transferee needs to meet the local minimum salary requirements.

Work at client site on the basis of an ICT permit
- Yes.

Dependent of ICT permit holder - right to work
- Only after 12 months of residency in Slovakia, the dependents will have the automatic right to work.

Minimum prior employment for ICT permit
- 6 months for managers and specialists;
- 3 months for trainees.
The ICT directive has only been implemented in Slovenia on January 1, 2018.

There is little known about the process in practice though it can be said that at least now, the immigration process is clearly defined in the law.

Implementation
The ICT Directive has been implemented in Slovenia on 1 January 2018.

Fast track
No fast-track procedure has been implemented.

Quota
The legislation envisages quotas; however the quota is generally not exceeded in practice.

Processing times
The legal processing times have not yet been implemented. However it is expected that the processing times will be around 3-4 months.

Practice
There is little known in the practice, as only a limited number of ICT permit applications have been filed so far.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State
- Yes, short-term mobility is possible up to 90 within 180 days and requires notification by the foreign employer with the Slovenian employment office. The transferee can only start working once the notification has been completed;
- Yes, long-term mobility is possible for a period exceeding 90 days and requires an application for a mobile ICT permit. The transferee may start working upon receipt of the certificate of filing, which proves that the application has been filed.

After a maximum duration of stay based on an ICT permit
- No cooling-off period has been implemented;
- Practice on how to proceed after 3 years still needs to be established.

Income requirements
- The salary needs to meet the Slovenian minimum wage requirements.

Work at client site on the basis of an ICT permit
- Not yet known.

Dependent of ICT permit holder - right to work
- No, separate conditions apply to obtain a work permit.

Minimum prior employment for ICT permit
- 9 months for managers and specialists.
Spain

Implementation
Applications for ICT permits can be submitted.
Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State can be initiated to Spain; however, certain process details remain unclear.

Fast track
There is no fast-track option, but ICT permits are categorized for streamlined processing.

Quota
No quota is applied.

Processing times
Preparation of the application for submission ranges from 1-4 months. Case complexity and the document gathering processes influence this timeline.

For ICT permit applications, the legal processing time with the authorities is 20 working days. In practice, the legal processing time is extended to 1,5-2 months.

Please take into account an additional 10 working days in case the transferee requires an entry visa.* While not required before the start date, obtaining the Foreign Identity Card takes an additional 2-4 weeks from the moment the transferee has submitted his/her fingerprints at the police station.

Practice
Current practice shows legal processing times of 2-3 months.

In certain cases, the transferee is exempt from applying for the entry visa in case he or she is already in Spain for business/tourist purposes. Deloitte Spain is currently discussing the notification process for intra-EU mobility with the United for Large Companies and Strategic Economic Sectors.

*Entry visa requirements are not relevant for intra-EU mobility

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State
• Yes, short-term mobility is possible up to 90 within 180 days;
• Yes, long-term mobility is possible for a period exceeding 90 days.

In both cases, notification is required to the Unit for Large Companies and Strategic Economic Sectors as per the implementation law. It remains to be clarified how many days in advance of the start date in Spain the notification must to be submitted.

After a maximum duration of stay based on an ICT permit
• When you wish to apply for another ICT permit in Spain, no cooling-off period is applicable;
• After the maximum duration of stay, as well as when the posted into Spain is not related to a manager, specialist or trainee worker, it would be possible to apply for a national residence permit for intra-corporate transfers (provided that social security regulations foreseen its application);
• When a local contract is offered to the transferee, an alternative permit is available.

Income requirements
• Yes, specific thresholds more than minimum wage (corresponding CBA for the professional category).

Work at client site on the basis of an ICT permit
• Yes, but the client will have to apply for the ICT permit.

Dependent of ICT permit holder - right to work
• Yes, no separate work permit required;
• Applies to spouse but also persons with an analogous affective relationship.

Minimum prior employment for ICT permit
• 3 months for managers, specialists and trainees.
Sweden

Currently, the introduction of the ICT permit lengthened processing times for transferees to Sweden. It remains to be seen whether the ICT permit will be covered by the certificate for fast processing in the future.

A registration to the Swedish Work Environment Authority (SWEA) is required each time a posted employee is going to perform any work related activity in Sweden for more than 5 consecutive days, regardless the nationality and/or the permit the person holds – e.g. also EU citizens are required to be registered with SWEA if posted in Sweden.

Implementation
The ICT Directive is implemented in Sweden since 1 March 2018.

Applications for ICT permits can be submitted.

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State can be initiated to Sweden.

Fast track
The certificate which currently enables fast processing for regular work permit applications (20 days), is not (yet) applicable to the ICT permit applications.

Quota
No quota is applied.

Processing times
Preparation of the application for submission should start at least 2-4 weeks in advance; case complexity and document gathering processes could influence this timeline.

For ICT permit and mobile ICT permit applications, the legal processing time with the authorities is 90 days.

Additional time for the entry visa nationals depends on availability of the Swedish Embassy/Consulate.*

Practice
Since the implementation of the ICT Directive dates from the beginning of March 2018, the process is rather new in Sweden and legal processing times might not be met in practice.

*Entry visa requirements are not relevant for intra-EU mobility

Intra-EU mobility assignments on the basis of an ICT permit in another EU Member State
- Yes, short-term mobility is possible up to 90 within 180 days. There is no notification requirement for immigration purposes;
- Yes, long-term mobility is possible for a period exceeding 90 days. An application for a mobile ICT permit with the Swedish Work Environment Authority (SWEA) is required for immigration purposes. The transferee can immediately start working after submission of the application.

After a maximum duration of stay based on an ICT permit
- When you wish to apply for another ICT permit in Sweden, no cooling-off period is applied, however you will have to leave Sweden and apply for ICT permit from abroad like an initial application;
- The EU Blue Card and regular work permit are available when the transferee is offered a local contract;
- It remains to be seen whether the EU Blue Card and regular work permit are also available if the transfer continues on assignment basis.

Income requirements
- Yes, specific thresholds higher than minimum wage;
- Swedish collective agreement/customary within occupation or industry – communicated by the Bureau of Statistics on a yearly basis.

Work at client site on the basis of an ICT permit
- No, but possible for other permit holders.

Dependent of ICT permit holder - right to work
- No, but possible for other permit holders;
- The spouse; registered partner; or cohabiting partner of an ICT permit holder in Sweden will have to change their immigration status to obtain a right to work.

Minimum prior employment for ICT permit
- 3 months for managers, specialists and trainees.
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