

LIVING AND WORKING IN IRELAND

Land and People

Ireland has a population of 3,744,700 (1999 estimate), with Dublin, its capital city, having a population of 953, 000. The country enjoys a relatively mild climate with average monthly temperatures ranging from 7 degrees Celsius in January to 19 degrees in July. Ireland has an average monthly rainfall of between 2 and 3 inches with average daily hours of sunshine ranging from 2 hours in December to 6 hours in June.

The country's total area is 84,412km squared with a total coastline distance of 3,172km.

Ireland's highest mountain is Carrantouhill, Co. Kerry at 1,041m, longest river, the Shannon at 340km and largest lake, Lough Neagh at 396km squared.

Ireland's National Parks are home to some of the most unique and spectacular scenery in the country while wild boglands occur in mountain and lowland areas and are one of the most distinctive natural habitats in the country. The biodiversity of wildlife is naturally low due to Ireland's isolation from mainland Europe so many species present on the continent are absent. Many other common animals and plants have, in fact, been introduced by human settlers.

The free profession of religion is guaranteed to all citizens by the Irish Constitution. The stated religion of the majority of people in Ireland is the Roman Catholic faith.

The Irish language evolved from Celtic immigrants around 600 BC. The language survived the introduction of the linguistic diversity of both the invading Vikings and Normans down through the centuries.

The Economy

The Irish economy is an open, mostly export based economy that has experienced an unprecedented level of growth during the latter half of the 1990's. It is expected that this growth will continue at least for the first decade of this century, as long as a skilled labour force continues to be available. The Irish economy is heavily dependant on trade, with export of goods and services amounting to over 96.8% of GDP (1999 figure)

Membership of the European Union and access to the Single Market has allowed Ireland to diversify its trade patterns. Although Britain has always been Ireland's largest single trading partner, almost half of all Irish exports now go to the other EU member states.

Ireland has enjoyed economic prosperity during the closing years of the twentieth century. However the roots of this prosperity may lie some years before. Contributing factors include: high standards of education producing a young skilled workforce

- a commitment to open markets - many years of consistent policies with regard to Foreign Direct Investment
- good co-operation between Government, Industry and Trade Unions with regard to economic policy
- the return of skilled emigrants to Ireland
- the work of industrial promotional agencies and the various incentives offered to overseas investors.

Promotional Agencies

There are a number of State agencies in Ireland devoted to promotion of different areas of Irish industry these include:

- Enterprise Ireland is the body responsible for the development of indigenous industry.
- IDA Ireland (Industrial Development Authority) is responsible for attracting industry from overseas.
- Shannon Development and Udarós na Gaeltachta are bodies charged with the development of particular regions.
- Forfás is the co-ordinating and advisory board for these and other agencies.

Structural and Cohesion Funds

Ireland will receive about £3.4 billion in structural and cohesion funds during the period 2000-2006. For this period Ireland has for the time been divided into two regions for receipt of structural funds, separating the Border, Midland and Western region from the East and South of the country.

The reduction in funding (compared to previous periods) and the division of Ireland into regions reflects the economic growth of recent years, a growth rate four times the European average since 1994.

National Development Plan

The National Development Plan is an investment plan for public and private investment covering the period 2000-2006, the plan aims to:

- promote further economic growth and development
- invest heavily in infrastructure
- develop human resources through support for education and training
- Reduce social and economic exclusion.

Moving to Ireland

Moving of goods

In general there is free movement of goods and people crossing national frontiers within the European Union. You will not be charged any extra duty or VAT on imports to Ireland where the duty and VAT has been paid e.g., goods bought in shops, supermarkets, etc. in another EU country, provided the goods are for your own personal consumption. There are quota restrictions on the quantity of a good you import for personal use. Examples include 10 litres spirits (gin, vodka, etc.), 800 cigarettes, 90 litres wine, 110 litres beer, 10 kg of meat, milk and meat or milk products.

Certain goods are prohibited or restricted and can only be imported to Ireland under special licence. These goods include firearms, ammunition, explosives, offensive weapons, indecent or obscene material, plants or bulbs, live or dead animals, birds or poultry, endangered species, meat and meat products and hay or straw.

It is an offence to import or carry on your person controlled substances (drugs) when travelling to or from Ireland. Examples of controlled substances are cannabis, cocaine, heroin and amphetamines.

For further information contact:
Customs and Excise Information Office
Irish Life Centre
Lower Abbey Street
Dublin 1
Tel: + 353 1 817 1920
Web: www.revenue.ie

Moving of animals and plants

Ireland imposes strict controls on the movement of domestic animals into the country in order to ensure that diseases such as rabies are not also imported. You will need an import licence if you want to bring your cat or dog into Ireland from a country other than the UK, the Isle of Man or the Channel Islands unless your pet has successfully passed the UK's Pets Travel Scheme (PETs) enroute to Ireland.

There are two ways to get a pet licence in Ireland:

1. Put your pet into Ireland's only approved public quarantine station run by the Dept. of Agriculture and Food for a period of at least six months (see below for contact details).
2. Put your pet into approved quarantine for one month followed by a further period of five months quarantine in your own home provided it meets the Veterinary Inspectorate criteria for quarantine. This only applies to animals that have been vaccinated against rabies and carry a current rabies vaccination certificate.

In both cases you need to contact the quarantine station at least 3 months before bringing the animal to Ireland.

Pets must arrive by air and land at Dublin, Cork or Shannon airports.

The costs of quarantine, veterinary fees, transport, etc., must be met by the owner.

There are a number of restrictions regarding the entry of pets other than cats/dogs to Ireland. For further information contact the Dept. of Agriculture

and Food.

The importation of plants from another EU or EEA country is subject to restrictions in order to prevent the spread of disease. A list of plants that require a 'Plant Passport' can be obtained from the Dept. of Agriculture and Food, Crop and Plant Product Division.

All pets entering Ireland must have an import licence prior to entry which can be obtained from the Dept. of Agriculture and Food.

Contact Details:

Department of Agriculture and Food
Veterinary Division, Kildare Street
Dublin 2.

Tel: + 353 1 6072167

E-mail: quarantine.dublin@daff.gov.ie

Web: www.agriculture.gov.ie

Lissenhall Kennels

Swords

Co. Dublin

Tel: + 353 1 8401776

UK Pets Travel Scheme (PETs) Helpline

Tel: 0044 870 241 1710

Email: pets@ahvg.defra.gsi.gov.uk

Moving of financial assets

There are no barriers to the movement of financial assets into Ireland from another EU or EEA country.

If you wish to open an account with a financial institution (i.e., post office, bank, building society or credit union) for the first time, you are required to provide evidence of your identity (including a photograph) and evidence of your permanent address. If you do not wish to open an account with a financial institution but wish to carry out transactions (usually greater than €13,000), you must show evidence of your name and address from two different sources. Documents providing evidence of identity include a passport or current driving licence. Documents providing evidence of your address include a recent household bill in your name or a current driving licence.

Moving of cars

If you are importing a new or used vehicle from another EU member state you must register it with the Revenue Commissioners and pay Vehicle Registration Tax (VRT). If you have owned your vehicle for more than six months prior to moving to Ireland you are exempt from paying VRT, however, you must still register your car with the Revenue Commissioners.

How to apply for VRT

You will need a Certificate of Permanent Export or a vehicle registration document when you pay VRT. Your vehicle must be registered before the end of the next working day following your arrival in Ireland.

Once your vehicle has been registered you will receive a registration number which must be displayed within 3 working days. You can get a vehicle registration plate from any motor dealer.

Other Requirements

All motorists are required to have a driving licence and to purchase motor insurance and motor tax before driving on Irish roads. Also, all cars over four years old must pass the National Car Test (NCT) and will be fined if an NCT disc is not displayed.

Motor Tax: Your car must be fully registered before you can apply for motor tax. Contact the Motor Taxation Head Office for further details.

Charges for motor tax are based on the size of the vehicle engine.

Motor Insurance:

It is an offence to drive a vehicle on Irish roads without insurance. The rate of insurance charged will depend on the type of insurance you purchase. There are three types available: (1) Comprehensive, which are the most expensive, (2) Third Party Fire and Theft and (3) Third Party. Motor Insurance companies are listed in your local telephone directory.

National Car Test (NCT)

The test costs €48.00 and takes approximately 30 minutes to conduct. It involves 57 different checks including exhaust emission; brakes; wheels and tyres; lights; steering and suspension; etc. You will receive notification of time and date of NCT 6 to 8 weeks after you register your vehicle.

Contact details:

Motor Tax
River House
Clancery Street
Dublin 7
Tel: + 353 1 8899222
Email: motortax@dublincity.ie

NCT
The Booking Department
National Car Testing Service (NCTS) Ltd.
Citywest Business Campus
Lakedrive 3026
Naas Road
Dublin 24
Tel: + 353 1 200 670
Email: info@ncts.ie
Web: <http://www.ncts.ie>

Vehicle Registration Offices in Dublin:

St. John's House, Tallaght, Dublin 24. Tel: + 353 1 4149700
Furry Park Industrial Estate, Santry, Dublin 9. Tel: + 353 1 8579800
111 Lower George's Street, Dun Laoghaire, Do. Dublin. Tel: + 353 1 2020850

The driving licence

Driving licences issued by EU and EEA member states in accordance with Community regulations are valid in Ireland. However, if your driving licence expires and Ireland is your new country of residence you will need to exchange your driving permit for a full Irish Driving Licence.

In Ireland there are 14 categories of vehicles ranging from motorcycles to agricultural vehicles. You are only entitled to drive the category of vehicle for which the licence has been issued. The minimum age for driving differs for each category. However, you must be 17 years old to drive a car in Ireland.

The following rules apply when exchanging your driving licence:

- Complete an application form called A.D401 which you can get from your local Motor Taxation Office, Post Office or Garda/Police station
- Undergo a medical examination by a registered doctor who will then complete a medical form called D501
- Complete an exchange of Drivers Licence form called D900 which you can also get at your local Motor Taxation Office

You will need:

- Two identical passport-type photographs with your signature on the back of each
- Your current full driving licence or provisional driving licence
- Form D.501
A Certificate of Competency (if you have recently passed a driving test)
- The appropriate fee

Contact the Motor Tax Office of your local authority for further information.

If you do not have a full driving licence you can apply to get one in Ireland. You must first complete a drivers' theory test and you can then apply for a provisional driving licence. You will then have to successfully pass a driving test before you can apply for a full Irish driving licence.

You are required to carry your driving licence with you at all times when motoring in Ireland.

For more information on qualifying for a full licence contact:

Driver Testing & Driver Licensing Section
Government Offices
Department of Transport
Ballina
Co. Mayo
Telephone: + 353 96 24200
E-mail: drivingtest@environ.irlgov.ie
Web: www.transport.ie

Finding a school

All students between the ages of 6 and 16 are entitled to a place in school in the Irish state. Most children in Ireland begin school at the age of 4 (having reached 4 before the 1st of September). There are over 3,200 primary schools and 750 second level schools nationwide. Schools in general are state funded and charge no tuition fees. Note however, that pre-school/creche centres are expensive averaging at €800 per month for one child in 2004.

You can get a list of Irish schools on a county-by-county basis from the Department of Education and Science - see below. There are a wide variety of

primary and second level schools to choose from including, Irish speaking schools, religious schools, multi and non-denominational schools, all-girl or all-boy schools as well as mixed schools, schools with compulsory Transition Year in second level and schools that offer a wide variety of subjects to choose from. It is important to research well before deciding to accept a place for your child. To enrol your child/teenager, contact the school of your choice directly. In areas of high population density such as Dublin you will need to enrol early (in some cases as soon as your child is born) to secure a place. In schools with waiting lists priority is often given to students from the local primary schools or students who have a relative already in the school. Most second level schools in Ireland require new students to sit an entrance exam which may determine the class that your child is put in. Contact the school for information on their admission policy.

For further information contact the Department of Education and Science at:
Marlborough Street
Dublin 1
Tel: + 353 1 8734700
Web: www.education.ie

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Registration procedures

A work permit is a document that allows you to seek work in Ireland while a residence permit is a document that allows you and your dependants to reside in Ireland.

All EU, EEA and Swiss nationals are entitled to work in Ireland without a work permit for the duration of their stay. However, a residence permit is necessary if you intend to stay in Ireland for more than 3 months (see section 1.9 for more information).

For information on work permits in the case of non EU/EEA nationals contact:
Department of Enterprise, Trade and Employment
Davitt House
65A Adelaide Road
Dublin 2
Tel: + 353 1 4780822
Web: www.entemp.ie/

The residence permit

A residence permit is required by EU/EEA and Swiss citizens who intend to remain in Ireland for more than 3 months.

Application forms are available from local Garda/Police stations or the Department of Justice, Equality and Law Reform.

Depending on your circumstances you will be asked to produce documentation to support your application. If you are a student you will need to produce evidence of registering onto a college course along with evidence of sufficient means of supporting yourself and your family and health insurance. If you are a retired person you will need to provide evidence of means of support and health

insurance. If you are employed you will need to provide a signed statement from your employer while and if you are self-employed you will need to show evidence of self-employment such as VAT registration. A residence permit is granted for 5 years and is renewable.

Contact:
Department of Justice, Equality and Law Reform
Immigration Office
Harcourt Terrace
Dublin 2
Tel: + 353 6167700
Web: www.justice.ie
Or, contact your local Garda station

Working conditions

Recruitment

E.U. citizens working in Ireland enjoy the same rights of employment as Irish citizens. It is advisable to begin researching job opportunities well in advance of moving to Ireland because finding work can take time. In virtually all positions a good level of spoken and written English is essential.

As of March 2004, the unemployment rate in Ireland was 4.5%. The unemployment rate for those aged under 25 was higher at 8.2%. Ireland is a small, open, trade-dependant economy, and in 2003 the services sector accounted for 66% of employment, industry for 28% and agriculture for 6%. Employers advertise vacant positions through a variety of media in Ireland. These include the national Public Employment Service (FÁS), private recruitment agencies and direct employer recruitment via national and local newspapers, radio and web based advertising. Addresses for private recruitment agencies can be found in local telephone directories or through the Internet.

The National Training and Employment Authority, FÁS, is the national Public Employment Service provider and have Employment Services Offices and Training Centres all over the country. To find your local FÁS office, see the links page at the end of the document.

FÁS provides a range of services to help people find work. All FÁS services are open to men and women equally and to all citizens of the European Union. The most important step to availing of FÁS services is to register at your local FÁS Office. FÁS Employment Services Offices will provide career advice and guidance including information on job opportunities as well as temporary employment options. In order to register at your local FÁS Office, you will need to present your Personal Public Service (PPS) number along with a valid passport. All FÁS employment services are free of charge and you can search the FÁS Jobs Ireland Website for vacancies at the web link found at the end of this document. FÁS also provide a National Contact Centre service whereby registered jobseekers can telephone call centre staff to find out further information on jobs they would be suited for.

1850 66 77 66

046 973 800

The Personal Public Service Number (PPS No) is a unique personal identifier for transactions between individuals and Government Departments and other agencies. You must have a PPS number in order to gain employment.

Applications

Application letters

Application letters should be typed and on plain white A4 paper. You should write clearly and you should highlight your personal qualities and your relevant experience. Copies of qualifications, employer testimonials should be included. Most companies will reply to your letter even if you have been unsuccessful. If you have not been contacted within about four weeks, you may wish to telephone the company to make sure your letter was received.

Application forms

When applying for a job, you may be asked to fill in an application form. The use of such forms is widespread, but they tend to follow a similar format. Standard questions may cover education and training, work experience, hobbies and personal interests. Companies in Ireland like to get an idea of what you do outside work as this might provide insight into the qualities you would bring to the job.

You only need to supply a photograph if this is requested on the form. It is critical that your form arrives with the company before the specified closing date. If your form is late, it may not even be considered.

Interviews

If a company is impressed with your application letter or form, they are likely to offer you an interview. You may be interviewed by just one person or by a panel of interviewers. They will ask you questions in an attempt to find out whether you are the person they are looking for.

You may well be asked questions about your motivation, your education and about the company itself. You may also be asked to expand on information given in your application letter or form.

It is crucial that you be thoroughly prepared for the interview. Find out as much as you can about the company, as well as any current issues in its market sector. If you can talk authoritatively about the company you will create a good impression.

You should take with you copies of your CV, qualifications, employer testimonials and any other documents you think you may need.

Curriculum Vitae

Your CV should be one to two pages long and provide an account of you, your work experience and your qualifications. There is no set format, but you should generally include:

- Your personal details
- Your education (including schools, dates and places)
- Your work experience (including dates, most recent job first)
- Your language skills (especially if English is not your first language); and
- Your interests and hobbies.

Recognition of diplomas and qualifications

The National Qualifications Authority of Ireland (NQAI) is the Irish centre for the recognition of international awards. The Authority represents Ireland in a European Network of centres known as NARIC (National Academic Recognition Information Centre) and NRP (National Reference Point). As the centre for NARIC and NRP in Ireland, our main functions are:

- To facilitate the recognition of international awards in Ireland.
 - To provide information on Irish and foreign vocational and academic awards.
- The centre does not have a direct recognition function itself. The centre consults with the appropriate awarding body in Ireland in order to make an assessment of your qualification and to determine its comparability within the Irish education system.

What is an international award?

An international award is an award, which has been made by a body outside the State on successful completion of a course of study. For example, if you have studied at an institute/training centre overseas and have been awarded an award by an awarding body in that country, it is deemed to be an international award.

What does the recognition of awards mean?

Recognition of your award determines how your international award compares to an award in the Irish education system. It gives an indication, in principle, on the comparability of an award; almost always the highest award achieved by the applicant. The recognition of an award determines how your international award best compares with a course of study in Ireland. The result of the recognition is intended as a recommendation regarding your award and as such does not have any legal status.

Further information:

National Qualification Authority of Ireland (NQAI)

5th Floor, Jervis Street House, Dublin 1.

Phone: 00 353 1 887 1500

Fax: 00 353 1 887 1595

E-mail: recognition@nqai.ie website: www.nqai.ie

Conclusion of employment contracts

Contract of Employment

Anyone who works for an employer for a regular wage or salary has an automatically a contract of employment whether written or not. This may be expressed or implied, oral or in writing.

The Terms of Employment (Information) Acts 1994 and 2001 require employers to provide employees with a written statement of certain particulars of their employee's terms of employment.

The Acts do not apply to a person who has been in the continuous service of the employer for less than 1 month.

The Terms of Employment (Information) Acts 1994 and 2001 provide that an employer is obliged to provide an employee with a written statement of terms of employment within the first two months of the commencement of employment.

The statement of terms must include the following information:

the full name of employer and employee

(b) the address of the employer

(c) the place of work

(d) the title of job or nature of work

(e) the date of commencement of employment

(f) in the case of a temporary contract of employment, the expected duration of

- the contract or, if the contract of employment is for a fixed term, the date on which the contract expires,
- (g) the rate of pay or method of calculation of pay and the pay reference period for the purposes of the National Minimum Wage Act, 2000
 - (h) that the employee may, under section 23 of the National Minimum Wage Act, 2000, request from the employer a written statement of the employee's average hourly rate of pay for any pay reference period as provided in that section.
 - (i) pay intervals
 - (j) the terms of conditions relating to hours of work (including information on overtime and entitlements to rest breaks and rest periods as per the Organisation of Working Time Act)
 - (k) terms or conditions relating to paid leave (other than sick leave)
 - (l) terms and conditions relating to sick/injury leave and sick pay and pensions and pension schemes
 - (m) notice which the employee is entitled to receive and obliged to give
 - (n) reference to any collective agreements which directly affect the terms and conditions of the employee's employment.

In the case of the particulars noted at (g) (h) (i) (j) (k), (l) and (m) above, the employer, as an alternative to providing all the details in the statement, may use the statement to refer the employee to certain other documents containing the particulars, provided such documents are reasonably accessible to the employee in his/her employment.

The statement of terms must indicate the reference period being used by the employer for the purposes of the calculation of the employee's entitlements under the Minimum Wage Act, 2000. (Under that Act the employer may calculate the employee's minimum wage entitlement over a reference period that is no less than one week and no greater than one month).

The statement of terms must also inform the employee that he/she has the right to ask the employer for a written statement of his/her average hourly rate of pay for any reference period (except the current reference period) in the 12 months prior to the date of the employee's request.

Probationary period

The contract can include a probationary period and can allow for this period to be extended. The Unfair Dismissals Acts will not apply to the dismissal of an employee during a period at the beginning of employment when he/she is on probation or undergoing training provided that:

- the contract of employment is in writing
- the duration of probation or training is one year or less and is specified in the contract.

The above exclusion from the Acts will not apply if the dismissal results from trade union membership or activity, pregnancy related matters, or entitlements under the Maternity Protection, Parental Leave, Adoptive Leave, Carer's Leave Acts.

How to apply

If your employer fails to give you written details of the terms of your contract, you can bring a complaint to a Rights Commissioner. You must make the complaint while you are in employment or within 6 months of leaving your employment.

Where to apply

For information or complaint forms in relation to the Terms of Employment (Information) Acts, 1994 and 2001, contact:

Employment Rights Information Unit

Department of Enterprise, Trade and Employment

Davitt House

65A Adelaide Road

Dublin 2.

Tel. 00 353 1 631 31 31

E-mail: erinfo@entemp.ie

Website: www.entemp.ie

Amendments of employment contracts

If any of the details described in your written statement change, your employer must supply you with a revised statement within one month of the changes taking effect.

Non-standard types of employment

Part-time Employment

The Protection of Employees (Part-time) Act 2001, provides:

that a part-time employee cannot be treated in a less favourable manner than a comparable permanent employee in relation to conditions of employment.

Fixed-Term Contracts

The Protection of Employees (Fixed-Term Work), Act provides:

that a fixed-term employee cannot be treated in a less favourable manner than a comparable full-time employee in relation to conditions of employment.

All employee protection legislation, other than unfair dismissal in certain circumstances, applies to a fixed-term employee in the same manner as it already applies to a permanent employee.

Remuneration

The national minimum hourly rate of pay is €7.00 per hour.

Who is entitled to the minimum wage?

The Act provides that an experienced adult worker must be paid an average hourly rate of pay that is not less than the national minimum wage shown above in a pay reference period. A pay reference period may be a week, a fortnight or no longer than a month. Any dispute between an employer and employee can be dealt with by means of a complaint to the Rights Commissioner whose decision can be appealed to the Labour Court. The employee may instead of referring a dispute to the Rights Commissioner make a complaint to the Labour Inspectorate at the Department of Enterprise Trade and Employment, Davitt House, 65a Adelaide Road, Dublin 2.

Sunday Premium

If not already included in the rate of pay, employees are generally entitled to paid time-off in lieu or a premium payment for Sunday working. An employee is entitled to the premium payment for Sunday working payable to a comparable employee in a collective agreement in force in a similar industry or sector. This

means that the Sunday Premium, if not already paid, will be equivalent to the closest applicable collective agreement which applies to the same or similar work under similar circumstances and which provides for a Sunday premium. The can be in the form of:

- An allowance
- Increased rate of pay
- Paid time off
- Combination of the above

Working time

Average Week

The maximum average working week is 48 hours. Averaging may be balanced out over a 4, 6 or 12 month period depending on the circumstances. The 48 hour net maximum working week can be averaged according to the following rules:

For employees generally – 4 months

For employees where work is subject to seasonality, a foreseeable surge in activity or where employees are directly involved in ensuring continuity of service or production – 6 months.

For employees who enter into a collective agreement with their employers which is approved by the labour Court – up to 12 months.

In the case of young people under 18, hours of work are fixed by the protection of Young persons (Employment) Act 1996.

Rest

Every employee has a general entitlement to:

Daily Rest Period – 11 consecutive hours daily rest per 24 hour period

Weekly Rest Period – One period of 24 hours rest per week preceded by a daily rest period (11 consecutive hours)

Rest breaks – 15 minutes where more than 4 and half hours have been worked; 30 minutes where more than 6 hours have been worked which may include the first break.

Night Workers

Nigh time is the period between midnight and 7am the following day. The maximum night working time generally is 48 hours per week averaged over 2 months or a longer period specifically in a collective agreement that must be approved by the labour Court.

Further information:

Employment Rights Information Unit

Department of Enterprise, Trade and Employment

Davitt House

65A Adelaide Road

Dublin 2.

Tel. 00 353 1 631 31 31

E-mail: erinfo@entemp.ie Website: www.entemp.ie

Annual leave

Holiday pay is earned against time worked. All employees, full-time, part-time, temporary or casual earn holiday entitlements from the time work is commenced. The Organisation of Working Time Act 1997 provides that most

employees are entitled to 4 weeks annual holidays for each leave year with pro-rata entitlements for periods of employment of less than a year. In the case of employees working a normal 5-day week this would work out at 1 2/3 days per month worked or 20 days.

Depending on time worked, employees holiday entitlements should be calculated by one of the following methods:

- A) 4 working weeks in a leave year in which the employee works at least 1,365 hours (unless it is a leave year in which he or she changes employment).
- B) 1/3 of a working week per calendar month that the employee works at least 117 hours
- C) 8% of the hours an employee works in a leave year (but subject to a maximum of 4 working weeks)

The time at which annual leave may be taken is determined by the employer having regard to work requirements, and subject to the employer taking into account the need for the employee to reconcile work and family responsibilities, and the opportunities for rest and recreation available to the employee.

The Organisation of Working Time Act provides that the employees concerned or their trade unions are consulted at least 1 month in advance of the dates selected by the employer for annual leave. The employee's annual leave must be taken within the leave year to which it relates or, with the employee's consent, within 6 months of the next leave year. The pay for the annual leave must be given in advance of the commencement of the employee's annual leave, and is calculated at the normal weekly rate.

Public Holidays

The Act also provides for the following nine public holidays:

- 1 January (New Years Day)
- St Patrick's Day
- Easter Monday
- The first Monday in May
- The first Monday in June
- The first Monday in August
- The last Monday in October
- Christmas Day
- St. Stephen's Day

In respect of each Public Holiday, an employee is entitled to:

- A paid day of on the holiday, or
- A paid day off within a month
- An extra day of annual leave
- An extra days pay

As the employer may decide.

If the public holiday falls on a day on which the employee normally works, then the employee is entitled to either a paid day off, an additional day's pay, a paid day off within a month of the day, or an additional day of paid annual leave for the public holiday.

If the public holiday falls on a day on which the employee does not normally work, then the employee is entitled to 1/5 of his/her normal weekly wage for the day, which rate of pay is paid if the employer received options a), b) or d) above, as may be decided by the employer.

If the employee is asked to work on the public holiday, then he/she is entitled to either an additional day's pay for the day, or a paid day off within a month of

the day, or an additional day of paid annual leave.

There is no service requirement in respect of public holidays for whole time employees. Other categories of employees (part-time) qualify for public holiday entitlement provided they have worked at least 40 hours during the 5 weeks ending on the day before a public holiday.

(Note that this Act refers to public holidays not bank holidays. Not every official bank holiday is a public holiday though in practice most of them coincide)

Leave (Sickness, maternity, ...)

Sick Leave:

In general the matter of sick pay and sick leave is not covered under employment rights legislation. Policy on sick pay and sick leave in individual companies may be decided by the employer or may be set out through collective agreements negotiated between employers and employee representatives.

The Terms of Employment Acts 1994 and 2001 provide that an employer is obliged to provide an employee with a written statement of terms of employment within 2 months of the commencement of employment. The written statement of terms of employment must include information on the terms or conditions relating to incapacity for work due to sickness or injury.

An employee who does not receive sick pay as per his/her terms of employment may refer a complaint to the rights commissioner under the Payment of Wages Act 1991. The relevant complaint form is available on request from Employment Rights Information Unit or the Department's website.

Employment sectors covered by the following Employment Regulation Orders/Registered Employment Agreements contain binding arrangements covering sick pay: Agriculture – Brush and Broom – Catering (Dublin City and Dun Laoghaire) – Contract Cleaning – Construction – Electrical Contractors – Retail Footwear and Drapery (Dublin only) – Hairdressing (Dublin and Bray only) – Law Clerks – Provender Milling – Retail Grocery.

Maternity Leave

If you become pregnant while in employment in Ireland, you are entitled to take maternity leave for a basic period of 18 weeks. Four weeks have to be taken before the end of the week of your baby's expected birth and four weeks after. You can decide how you would like to take the remaining ten weeks.

Generally, employees take four weeks before the birth and 14 weeks after. The entitlement to maternity leave from employment extends to all female employees in Ireland (including casual workers), regardless of how long you have been working for the organisation or the number of hours worked per week.

Payment during maternity leave is normally provided through Maternity Benefit which is a Department of Social and Family Affairs payment. Some employment contracts allow for additional payment rights during the leave period, for example, that the employee will receive full pay, less the amount of Maternity Benefit payable.

Time spent on maternity leave (but not additional maternity leave) is treated as though you have been in employment and this time can be used to accumulate annual leave entitlement.

Further Information:

Department of Social and Family Affairs,
Aras Mhic Dhiarmada
Dublin 1

Tel: 00 353 1 7043000
Website: www.welfare.ie

End of employment

Conclusion of employment contracts The Minimum Notice and Terms of Employment Acts 1973 to 2001 provide that employees in continuous service with the same employer for at least 13 weeks are entitled to a minimum period of notice before the employer may dismiss them.

The period of notice to which an employee is entitled varies according to length of service as follows:

Length of service minimum: Notice
13 weeks to less than 2 years: 1 week
2 years to less than 5 years: 2 weeks
5 years to less than 10 years: 4 weeks
10 years to less than 15 years: 6 weeks
More than 15 years: 8 weeks

The Acts also provide that employers are entitled to at least 1 week's notice of termination from employees who have been employed by them for 13 weeks or more.

Notice entitlements under the contract of employment may exceed the minimum periods stipulated in this Act but any provision in a contract of employment for shorter periods of notice than the statutory minimum period has no effect. The Acts do not, however, preclude an employer or employee from waiving their right to notice or accepting payment in lieu of notice.

The Acts do not affect the right of an employer to terminate a contract of employment without notice due to the misconduct of the other party.

Further Information:

Employment Rights Information Unit
Department of Enterprise, Trade and Employment
Davitt House
65A Adelaide Road
Dublin 2.
Tel.: 00 353 1 631 31 31
Website: www.entemp.ie

Special categories

The Equality Authority is an independent body set up under the Employment Equality Act 1998. It was established on 18th October 1999.

The Equality Authority replaced the Employment Equality Agency, and has a greatly expanded role and functions. The Employment Equality Act, 1998 and the Equal Status Act, 2000 outlaw discrimination in employment, vocational training, advertising, collective agreements, the provision of goods and services and other opportunities to which the public generally have access on nine distinct grounds.

These are:

- Gender
- Marital status
- Family status
- Age
- Disability

- Race
- Sexual orientation
- Religious belief, and
- Membership of the Traveller Community

Discrimination is described in the Act as the treatment of a person in a less favourable way than another person is, has been or would be treated on any of the above grounds.

Further information:
The Equality Authority
2 Clonmel Street, Dublin 2
Tel: 00 353 1 4173333
Website: www.equality.ie

Occupational risks

Both employers and employees have specific responsibilities for managing health and safety in the workplace. As an employee, your legal duties include:

- Taking reasonable care of your own health and safety and that of others who may be affected by you;
- Co-operating with your employer on health and safety;
- Correctly using equipment provided by your employer, including personal protective equipment, in accordance with training or instructions;
- Not interfering with or misusing anything provided for your health and safety or welfare.

Your employer also has certain responsibilities. It is their duty to protect the health, safety and welfare of their employees, and other people who might be affected by what they do. Your employer must do whatever is realistically possible to achieve this.

This means they must protect you from anything that might cause you harm by controlling the risks you face in the workplace. If you are unsure about the risks in your workplace and how you are protected, your employer must give you this information. If necessary, they must also instruct and train you on how to deal with the risks.

The Health and Safety Authority is the national body in Ireland with responsibility for securing health and safety at work. It is a state-sponsored body, established under the Safety, Health and Welfare at Work Act, 1989 and it reports to the Minister for Enterprise, Trade and Employment.

Further information:
Health & Safety Authority
10 Hogan Place, Dublin 2
Tel: 00 353 1 6147000

Protection against sexual harassment

The Employment Equality Act 1998 places an obligation on all employers in Ireland to prevent sexual harassment at work. Sexual harassment can be by a fellow worker, your boss or someone in a superior position, a client, a customer or any other business contact. Sexual harassment can take place at work or on a training course, on a work trip, at a work social event or on any other occasion connected with your job.

Under the Act, your employer may also be held responsible if sexual

harassment takes place completely outside the course of your employment but you are treated differently at work because of your rejection or acceptance of the harassment.

Your employer is obliged to produce and distribute to all employees a "Code of Practice" that clearly sets out what is unacceptable behaviour at work. An effective grievance or complaints procedure should be in place that will deal with complaints about sexual harassment and all employees must be aware of this. If you are sexually harassed at work and your complaint is not effectively investigated, you are entitled to bring a claim to the Equality Authority of Ireland (or to the courts) and your employer may be obliged to pay you compensation.

If you bring a claim against your employer for sexual harassment, your employer may defend itself by showing that it took reasonably practical steps to prevent sexual harassment from happening or that it took steps to prevent you from being treated differently at work.

The Equality Authority has produced a Code of Practice on Sexual Harassment and Harassment at Work, aimed at employers, employees, and trade unions that clearly explains the rights, responsibilities and obligations of the various parties.

Rules

The Act defines sexual harassment as:

- An act of physical intimacy or
- A request for sexual favours or
- Any other act or conduct that is unwelcome to you and that could reasonably be regarded as sexually offensive, humiliating or intimidating to you.

"Any act or conduct" includes spoken words, gestures or the production and display of written words, pictures and other material. This includes offensive gestures or facial expressions, unwelcome and offensive calendars, screen-savers, e-mails and any other offensive material.

How to apply

If you wish to make a complaint about sexual harassment, you should begin by making it very clear to the person concerned that you find his or her behaviour, conduct, material, etc., unacceptable and offensive. If you find this uncomfortable or too difficult to do, you should seek support (or for an initial approach to be made on your behalf) by a sympathetic friend or colleague, a designated person at work or a trade union representative. Very often, an informal approach like this will resolve the issue.

Sometimes, an informal approach is not enough to resolve the issue and in situations where the sexual harassment continues, you may need to consider making a formal complaint. Your employer's policy on sexual harassment should clearly set out what will happen when a formal complaint is made, how the complaint will be investigated and who will carry out the investigation, taking into account issues of confidentiality and the rights of both parties.

If you feel that your complaint about sexual harassment has not been dealt with properly by your employer, you can bring your case to the Equality Authority and/or seek redress through the courts.

Complaints under the Employment Equality Act must be brought within 6 months of the last act of harassment. This time limit can be increased to 12 months in exceptional circumstances.

Further information:

The Equality Authority

Clonmel Street, Dublin 2
Tel: 00 353 1 4173333
Email: info@equality.ie

Representation of workers

Employees in Ireland have a right set down in the Constitution to join a trade union. A trade union can provide an important source of information and protection in relation to employment matters, as well as negotiating with the employer for better pay and conditions. There is no legal obligation on an employer to negotiate with a union on behalf of an employee member, unless previously agreed. This does not prevent a dispute about trade union recognition from being a lawful dispute.

The Irish Congress of Trade Unions is the single umbrella organisation for trade unions in Ireland, representing a range of interests of employees, both in the Republic of Ireland and in Northern Ireland.

Rules

It can be made a condition of employment that you must join a particular union upon accepting a job offer and remain in that union while you remain an employee in that job. There is a view that this may not be constitutional, but this has not been tested in the courts yet. If you are already in the job without being a union member and are at a later stage required to join a union by your employer, you can refuse, as this is unconstitutional.

Dismissal for trade union activity or membership is automatically unfair and an employee dismissed in such circumstances does not require any particular length of service in the job in order to enforce his/her rights.

Rates

The rate of subscription paid to your trade union will be determined by the trade union but is usually at the rate of 0.5% to 1% of your gross salary per year.

The standard-rated tax allowance in respect of subscriptions paid by members of trade unions is currently 200 euro per year. This equates to a tax credit of 40 euro.

How to apply

If you have been dismissed from your employment for trade union activity, this is automatically unfair under the Unfair Dismissals Acts 1977-1993. You do not require any particular length of service as an employee, to bring a case in this instance under the law. You can bring your case to a Rights Commissioner or to the Employment Appeals Tribunal.

Further information:

Employment Appeals Tribunal
Davitt House
65a Adelaide Road
Dublin 2
Tel: 00 353 1 631 2121

Rights Commissioners
Haddington Road
Dublin 4
Tel: 00 353 1 613 6749

Employment Rights Information Unit
Department of Enterprise, Trade and Employment
Davitt House, 65A Adelaide Road
Dublin 2
Tel: 00 353 1 6313131
E-mail: erinfo@entemp.ie
Website: www.entemp.ie

Irish Congress of Trade Unions,
31/32 Parnell Square,
Dublin 1
Tel: 00 353 1 889 7777

Work disputes - Strikes

The Rights Commissioner Service investigates disputes, grievances and claims in Ireland that individuals or small groups of workers make under certain legislation.

The Rights Commissioner service operates as part of Labour Relations Commission. They are independent in the performance of their duties and have a wide range of functions under employment legislation. For example, arising from the Unfair Dismissals Acts, 1977-2001; the Maternity Protection Act, 1994; the Payment of Wages Act, 1991; the Terms of Employment (Information) Acts, 1994 and 2001; the Protection of Young Persons (Employment) Act, 1996; the Industrial Relations Acts, 1946-2001; the Adoptive Leave Act, 1995 and the Organisation of Working Time Act, 1997. When someone refers a dispute to the Rights Commissioner service, it will allocate the case to one of the Commissioners. The hearings are informal and are held in private, an exception being hearings under the Payment of Wages Act, which are held in public, unless the Rights Commissioner decides otherwise. In practice, however, members of the public do not attend such hearings.

In Dublin, hearings take place in the Labour Relations Commission, Tom Johnson House, Haddington Road, Dublin 4, but hearings are of course held in other parts of the country as the need arises. The Rights Commissioner may ask both sides to supply him/her with a brief outline of their case prior to the hearing. At the hearing, the Commissioner will ask each party to present their case and may ask questions. The parties will also be allowed to comment on the other party's submission and to ask questions regarding it. Each side may bring witnesses to the hearing. The Rights Commissioner may also speak to each party separately and explore the possibility of reaching a settlement of the dispute.

If an agreed settlement is not possible, the Rights Commissioner will issue a recommendation on the dispute. This will be posted out to the parties within a few weeks of the hearing. At this stage, either party may appeal this recommendation to the appropriate body, depending on the nature of the dispute or the legislation involved.

Essentially, the Rights Commissioner service aims to offer the parties a quick and informal method of dealing with a dispute.

Rules

Whereas the Unfair Dismissals Acts allow either party to object to a Rights Commissioner hearing, the more recent trend within employment legislation

has been to require parties to apply for a Rights Commissioner hearing as a first stage. Thus, for example, in a dispute arising under the Terms of Employment Act or the Payment of Wages Act, the case must be referred initially to the Rights Commissioner service. In an Unfair Dismissals Acts case, the employee or the employer may object to the Rights Commissioner hearing. If this happens, the employee, who wishes to pursue the matter, must refer it to the EAT. Likewise under the Industrial Relations Acts, an employee may seek a Rights Commissioner hearing, but if the employer objects, the employee would have to be refer the matter to the Labour Court.

How to apply

Application forms are available from the Rights Commissioner Service, or from the Information Service at the Department of Enterprise, Trade and Employment.

Where to apply

The Rights Commissioner Service,
Tom Johnson House,
Haddington Road, Dublin 4.
Tel: 00 353 1 6136700

Employment Rights Unit
Department of Enterprise, Trade and Employment
65A Adelaide Road,
Dublin 4.
Tel: 00 353 1 631 3131

Text last edited on: 09/2004

Living conditions

The political, administrative and legal system

The political system

The Irish Republic is a parliamentary democracy. The rules and customs that govern Ireland are set out in the constitution and can only be changed by a national referendum. The force of law in this country is regulated by the laws of the European Union as it is in every other EU member State.

The current Irish President, Mary McAleese (1997 to date) is the Head of State and the guardian of the constitution. The President represents Ireland at home and abroad. Other functions of the President include Supreme Commander of the Defence Forces, signatory of bills into law, Dissolution of the Dail (House of Representatives) to permit a general election.

In Ireland power is shared between the government, the Oireachtas and the courts.

The administrative system

Elections are held in Ireland at least once every five years and are based on the system of proportional representation by universal suffrage. The last general election was in 2002.

Bertie Ahern is the Head of Government, referred to as Taoiseach (Prime Minister). The Tanaiste (Deputy Head) is Mary Harney. The Government of Ireland is composed of 15 separate Departments.

Together the Taoiseach, the Tanaiste, Ministers and Junior Ministers represent the Cabinet. The Cabinet has collective authority and effectively has full responsibility for all national policy decisions. In Ireland decisions are shared between the Cabinet and the Oireachtas (House of Parliament). The Oireachtas is divided into two houses, the Dail and the Senate or Upper House. The Dail has 166 members headed by the Taoiseach and including all persons elected into government by the people of Ireland. The functions of the Dail include (a) initiating all constitutional amendments, (b) debating cabinet proposals, (c) approving financial receipts/budget, (d) passing Laws (Acts) and (e) debating international agreements. The Dail has more power than the Seanad. The Seanad is composed of sixty members called Senators. Their powers are limited but include debating and amending government legislation.

The main political parties in the Dail are Fianna Fail led by Bertie Ahern, the Taoiseach, Fine Gael, the Labour Party, Progressive Democrats (led by Mary Harney the Tanaiste), the Green Party, Sinn Fein and the Socialist Party. The present government is made up of a coalition between Fianna Fail and the Progressive Democrats.

You must be at least 18 years of age on 15 February, the day the voting register comes into force, in order to vote. While you may be entitled to register as a voter due to your residency, there may be a limit on the types of elections in which you can vote. The registration authority will need to know your citizenship because this will determine the elections at which you may vote.

The right to vote is as follows:

- Irish citizens may vote at every election and referendum
- British citizens may vote at Dail elections, European elections and Local elections
- Other European Union (EU) citizens may vote at European and local elections
- Non-EU citizens may vote at local elections only

The legal system

The Irish Constitution is the basic set of rules by which the Republic of Ireland is governed. The Constitution has been modified by legislation following referendum to meet the needs of a changing society.

Justice in Ireland is administered by the courts in public. There are four main courts which include:

- The District Court – deals with civil and criminal cases
 - The Circuit Court – deals with more serious cases such as robbery
 - The High Court – deals with very serious cases
 - The Supreme Court – the highest court in Ireland. It is the court of final appeal
- Other courts in operation are the Special Criminal Court, the Court of Criminal Appeal, the Children's Court and the Small Claims Court.

If you encounter any legal problems or even if you are purchasing a house or starting a business you will need to engage a solicitor. If you have a reason to go to court your solicitor will prepare your case for a barrister. The services of a barrister are normally required when a person in Ireland goes to court. Your barrister will act in your best interests at all times. Going to court in Ireland can be very costly. However, there is free legal aid for those who qualify.

For further information on free legal aid in Ireland contact:

Mr. Bernard O'Shea
Freedom of Information Officer
Legal Aid Board
Quat Street

Cahirciveen
Co. Kerry
Tel: + 353 66 9471000
Web: www.legalaidboard.ie

Taxes and charges on labour

All EU/EEA and Swiss nationals' resident and working in the Irish State will pay tax in the same way as Irish nationals. Since EU-wide tax harmonisation is yet to be introduced our tax system differs from other EU countries.

You will need to apply for a Personal Public Service number (PPS number) through your local social welfare office when you commence work for the first time in Ireland. Your passport and evidence of address such as an electricity bill are needed to support your application.

If you are working and living in Ireland then you are likely to be paying the following taxes:

-Income tax: As an employee you will pay tax through a system called PAYE (Pay as You Earn) whereby your income tax is deducted by your employer who passes the tax onto the revenue commissioners. The income you then receive is referred to as your net income.

The tax year in Ireland begins on the 1st of January and ends on the 31st of December. You will receive a form (P2) - Notice of Determination and Certificate of Tax Credits at the beginning of a new tax year. This form tells you the amount of tax credits due to you and your standard rate cut off point. Tax credits refer to that part of your income that is NOT taxable. It is determined by your personal circumstances e.g. whether you are single or married. There are two tax bands in Ireland – 20% and 42%.

Employees' PRSI (Pay Related Social Insurance) is a compulsory social security contribution which is deducted by your employer from your gross income.

Value Added Tax (VAT) is a tax on consumer spending. It is added to the price of most goods and services. The standard rate of VAT in Ireland is 21% although there are some exceptions.

DIRT (Deposit Interest Retention Tax) is a tax levied on interest paid on bank and building society savings. It is currently 20%.

Capital Gains Tax is paid on profits earned from the sale/disposal of an asset, such as an investment property. It does not apply to the sale of your private home or to winnings such as the lottery.

Excise Duties are taxes levied on consumer items such as alcohol and cigarettes.

Motor Tax is a compulsory tax on all vehicles. The amount of tax levied depends on the size of the vehicle.

Capital Acquisition Tax is paid by the receiver of a gift or inheritance. It does not apply to gifts or inheritance between spouses.

For further information contact:

The Revenue Commissioners
Dublin Castle
Dublin 1
Tel: + 353 1 6474444
LoCall 1890 236336
Web: www.revenue.ie

Incomes and cost of living

The Minimum wage in Ireland is €7.00 per hour. If you're gross earnings are below €223.00 per week you are exempt from paying income tax.

The latest Central Statistics Office release shows average weekly earnings in the industrial sector to be €647.11; skilled operatives in the construction industry earn an average weekly wage of €822.16 while those working in the public sector earn €735.50 weekly.

The unemployment rate stands at 4.6% (long term UE is 1.4%) according to latest figures.

Cost of living

If you are considering moving to Ireland be prepared to pay higher than average prices for food, drink, clothing and property.

A recent analysis of consumer prices using a basket of 100 international brands (prices included all taxes) was undertaken in 15 European countries in the middle of 2003.

Taking 100 as the average European price the cost of food products, fruit, meat, fish and vegetables, at the stalls and on the supermarket shelves were found to be highest in Denmark at 130.60%, followed by Norway at 125% and Ireland at 114.5%.

Utility bills such as electricity, fuel and phone are expensive. Electricity supply in Ireland is run by a State owned company, the Electricity Supply Board (ESB). An average monthly bill comes to approximately €65.00 and VAT is charged at a rate of 13.5%. Natural Gas is only available in certain regions such as Dublin and Cork. It is cheaper than oil. Otherwise most homes use oil which averages out at around €380.00 per 1000L. Eircom is Ireland's leading telecommunications company; an average two monthly household bill amounts to €85.00. A recent survey revealed that there are over 3.5 million phones in circulation and with a population of 3.9 million most people carry a phone. Meteor, Vodafone and 02 are the leading mobile phone providers. Text messaging is the most popular form of communication by mobile phone which costs about 12 cent per text depending on the service provider.

Shopping

Dunnes Stores, Superquinn, Tesco, Supervalu, Londis - these are the leading supermarkets in Ireland. More recently European chains, such as LIDL and ALDI have entered the market offering a competitive alternative. Supermarkets generally open at 8:00 a.m. and close at 6:00 p.m. with late night shopping until 9:00 p.m. Thursday and Friday nights. Online shopping is offered by all the leading supermarkets. To preserve the environment by reducing the number of plastic bags in use the government introduced a charge of 15 cent per plastic bag. The tax collected from the sale of plastic bags is allocated solely to environmental projects.

Department stores, boutiques and speciality shops open from 9:00 a.m. to 6:00 p.m. Monday to Saturday, with late night shopping on Thursday and Friday nights until 9:00 p.m. in larger towns and cities. Many city shops now open on Sunday between 12:00 p.m. and 6:00 p.m.

All supermarkets, department stores and most other shops accept Visa, Mastercard or Laser etc. Many shops and pubs in the larger towns are currently installing cash dispensers.

Most petrol stations open 24 hours and offer a range of goods including hot

food. Shop around as petrol prices are not regulated and prices differ.

Accommodation

When moving to Ireland from another EU/EEA member state there are a number of accommodation options available to you. These include renting, purchasing or local authority housing.

Private Renting:

There is a broad range of rental accommodation on offer in Ireland and availability and price will depend on geographical location, for example major urban areas such as Dublin City charge high prices due to a scarcity of accommodation. Most people arriving in Ireland will opt to rent and lists of available rooms or houses are advertised in the accommodation sections of the daily and evening newspapers. Estate agencies also provide lists of rental properties in the locality however, they may charge a fee. Expect to pay up to €1,300 per month for a house in the Dublin area and less elsewhere. Most accommodation is rented complete with furniture.

You can claim Tax Relief on private rented accommodation at a standard rate of 20% for a given tax year beginning January 1st. Rates are calculated as follows:

Age: Under 55 - Single Tax Credit: €1,270 - Married/Widowed Tax Credit: €2,540

(max relief)

Age: Over 55 - Single Tax Credit: €2,540 - Married/Widowed Tax Credit: €5,080

(max relief)

To claim rent relief contact your local tax office. You may be asked to supply rent receipts so make sure you receive a receipt each month from your landlord/lady.

If you are claiming social welfare you may qualify for rent assistance. Contact your Community Welfare Officer at your local health centre for further information.

Free information and advice on housing is available from any one of the 85 Citizens Information Centres nationwide. You can also contact Threshold (see end of section), which is a voluntary organisation that gives advice and information on housing rights in Ireland.

Purchasing a property:

Most Irish people purchase their own house. However, with house prices soaring in recent years this trend is predicted to change in favour of rental property. The first consideration to face purchasers is affordability.

A recent report published by a leading national estate agency revealed that the average price paid for a house in Dublin in December 2003 was €307,343, while the equivalent price for a house outside Dublin was €203,759. On a national basis Dublin City and County and the surrounding commuter counties of Wicklow, Kildare and Meath top the list in terms of house prices along with the cities of Cork and Galway.

Mortgages are available from Banks and Building Societies. Interest rates vary in line with European rates, which are currently low and stable. There is competition between lending institutions so shop around. A single person can typically borrow up to 3.75 times their gross income or 35% of their net

disposable income, while a couple can typically borrow up to 3.75 times their combined income or 35% of their combined net disposable income
In Ireland you can avail of Mortgage Interest Relief which means that your mortgage repayments are reduced by the amount of tax relief. The amount of tax relief is subject to upper limits and will depend on your personal situation and whether you are a first time buyer. The table below shows the maximum amounts of tax relief for 2003. You can calculate your net return after tax by multiplying the tax credit amounts shown in the table by 20%.

First Time Mortgage - Single: €4,000 - Widowed/Married: €8,000 Others - Single: €2,540 - Widowed/Married: €5,080

Stamp duty in Ireland is a tax payable to the Government by purchasers of new or second-hand houses, apartments, land and housing sites.

It is based on the documents used in the transfer of property. The value of tax payable is calculated in relation to the value of the property and your status (first-time buyer or investor). First-time buyers of new houses/apartments are exempt from stamp duty, provided that the area of the house or apartment does not exceed 125 sq. metres (1,346 sq. feet).

Chargeable Consideration: Less than €127,000 - First time Buyer: Exempt - Owner occupier of new & second hand property: Exempt

Chargeable Consideration: €127,001 - €190,500 - First time Buyer: Exempt - Owner occupier of new & second hand property: 3%

Chargeable Consideration: €190,501 - €254,000 - First time Buyer: 3% - Owner occupier of new & second hand property: 4%

Chargeable Consideration: €254,001 - €317,500 - First time Buyer: 3.75% - Owner occupier of new & second hand property: 5%

Chargeable Consideration: €317,501 - €381,000 - First time Buyer: 4.5% - Owner occupier of new & second hand property: 6%

Chargeable Consideration: €381,001 - €635,000 - First time Buyer: 7.5% - Owner occupier of new & second hand property: 7.5%

Chargeable Consideration: Over €635,000 - First time Buyer: 9% - Owner occupier of new & second hand property: 9%

For further information on all aspects of stamp duty contact:

Capital Taxes Division

Dublin Castle

Dublin 2

Tel: + 353 1 6611794

Web: www.revenue.ie

For housing information contact:

Threshold

21 Stoneybatter

Dublin 7

Tel: +353 1 6786 096

Email: advice@threshold.ie

Web: www.threshold.ie

The cultural and social life

Ireland has two official languages - Irish Gaelic and English. Most Irish people speak a little Irish as it is a compulsory subject in primary and secondary schools. However, only a few legally defined Irish-speaking regions remain (called Gaeltachts) in the west and south-west of the country.

Saint Patrick's Day (March 17th) is Ireland's official national day. It is a national holiday and festival parades are held in towns and cities all around the country. The largest parade is held in Dublin City attracting contestants and visitors with Irish links from all over the world. It is traditional to wear shamrock or some other Irish emblem such as a harp or tricolour flag on your clothes

According to the most recent census records 88.4% of the Irish population are Roman Catholic. The number of other world religions practised in Ireland is rising due to the increase in immigration in recent years.

The Irish landscape has many places of natural beauty and historical significance, which have influenced the artistic, cultural and literary nature of its people for thousands of years. Four winners of the Nobel Prize for Literature came from Ireland – W.B. Yeats, George Bernard Shaw, Samuel Beckett and most recently (1995) the poet Seamus Heaney. Other famous Irish writers and poets include James Joyce, Flann O'Brien, Oscar Wilde, Jonathan Swift, Patrick Kavanagh and Brendan Behan. Modern Irish writers with global recognition include Maeve Binchy, Deirdre Purcell, Marian Keyes and Roddy Doyle.

Contemporary Irish dramatists include Brian Friel, Tom Kilroy, Tom Murphy, Frank McGuinness, Sebastian Barry, Martin McDonagh and Conor McPherson. Irish theatre companies such as the Abbey (Ireland's National Theatre), the Druid and the Gate regularly tour their productions to international venues and host the work of visiting theatre companies. The internationally acclaimed Dublin Theatre Festival takes place annually in September/October.

Unlike its literary history, Ireland does not have a big tradition of painting. The earliest Irish art consists of carvings on megalithic monuments from 3500 B.C. The National Gallery in Dublin does have an extensive Irish School collection including paintings and portraits by Jack Butler Yeats and John Butler Yeats and landscape paintings by George Barret, Robert Carver, William Ashford, Roderick O'Connor and Thomas Roberts. Contemporary artists, internationally recognised include Pauline Beewick and Graham Knuttel.

Music is an intrinsic part of Irish culture from the traditional Irish song and ballads in the past to our world famous modern musicians such as U2, Van Morrison and The Corrs.

Dancing has always been part of Ireland's culture and traditional dance has been revolutionised by the success of Riverdance.

Indigenously produced films began to appear in the 1970's directed by filmmakers Bob Quinn, Joe Comerford, Cathal Black, Pat Murphy and Thaddeus O'Suillivan. More contemporary filmmakers who have achieved international success include Neil Jordan, Jim Sheridan, Noel Pearson and Gerry Stembridge. Irish actors like Maureen O'Hara, Richard Harris, Liam Neeson, Colin Farrell, Brenda Fricker, Gabriel Byrne, Pearse Brosnan, Fionnuala Flanagan, Aidan Quinn and Stephen Rea have all pursued or are pursuing successful international careers. Annual film festivals take place in Dublin, Galway and Cork.

The pub is traditionally the favoured place for socialising and 'going for a pint' is something of a national pastime'. There are over 10,000 pubs in Ireland, many offering live traditional and modern music as well as pub-grub (food). The price of drink is not regulated so large differences in prices exist with highest prices being charged by Dublin City pubs. A pint of Guinness (sometimes called stout)

costs anything between €3.60 and €4.50 in Dublin pubs according to a recent study. Be prepared to pay between €5.00 and €7.20 for a spirit or a glass of wine and €5.20 for a pint of cider. Pub opening hours are as follows: 1.30 a.m. to 11.30 p.m. Monday, Tuesday and Wednesday and until 12.30 a.m. Thursday, Friday and Saturday. On Sunday, pubs are open from 12.30 p.m. to 11 p.m. Pubs providing entertainment stay open until 1.00 a.m. during the weekdays and Saturdays and until 12.00 midnight on Sunday. The legal drinking age in Ireland is 18 and many pubs insist on customers being over 21 years. You will be expected to prove your age by showing an identity card (Garda Siochana/Police identity card, passport or driving licence).

All pubs and restaurants in Ireland are now smoke-free zones.

Eating out in Ireland is expensive. Expect to pay over €65.00 for a three course meal for two with wine. Wine lists in Irish restaurants generally begin at €15.00 for a house wine. Opening hours for restaurants are generally between 12.30 p.m. and 2.30 p.m. and after 6.30 p.m. Most restaurants need to be booked in advance. The quality of food you get depends on how much you are willing to pay, what type of food you prefer and where you want to eat. Traditional Irish food such as bacon and cabbage or shepards pie are not generally served in restaurants as Irish people like to try more unusual foods when eating out. This type of food however, is served as pub-grub (usually between 12:00 p.m. and 2.30 p.m.) at low costs. There is now a wide eclectic mix of cuisines' to be found in restaurants in our major towns and cities.

Sport

Gaelic football, hurley and camogie are very popular, traditional sports exclusive to Ireland and the Irish communities abroad. Clubs and matches are organised and run by the Gaelic Athletic Association (GAA) culminating in the All Ireland hurling and football finals held in Croke Park in Dublin. Rugby and soccer are also popular sports. The Republic of Ireland's international soccer team has enjoyed great success in recent world cup matches. There are over 400 golf courses in Ireland some of which hold international Irish tournaments such as the Smurfit European Open held at the K-Club in Co. Kildare. Fishing, sailing, horse racing, shooting, windsurfing, hill walking are all well supported and recognised sports.

Currency

The Republic of Ireland is a eurozone member state. The unit of currency is the Euro (€) with 100 cent (c) to a Euro with eight denominations as follows:

Notes: €500, €200, €100, €50, €20, €10, €5, €1.

Coins: €2, €1, 50c, 20c, 10c, 5c, 2c, 1c.

Weights and measures

The metric system is now in use in Ireland and throughout the EU., although the imperial system is widely used by older generations.

1 inch = 2.54cm

1 foot = 30.48cm

1 yard = 91.44cm

1 mile = 1.6km -----

1 pint = 0.57 litres

1 gallon = 4.55 Litres

1 ounce (oz) = 28.35 grams

1 pound (lb) = 0.45kg

1 ton = 1016kg

Electricity

In Ireland, the same as in most parts of Europe, standard electricity voltage is between 220 – 240 volts, and frequency is 50 Hertz. Irish plugs are three pin type 1363, so you will need an adapter to use goods with a two pin plug.

Driving

In Ireland, vehicles drive on the left. Distances are given in Kilometres, while speed limits are generally given in miles. In Ireland seat belts are compulsory in front and rear seats. You are legally required to carry your driving licence with you at all times and to clearly show evidence of insurance, tax and NCT on your windscreen.

Emergencies

In an emergency dial 999 or 112

Ask for the emergency service you require:

- ambulance
- fire brigade
- lifeboat
- mountain or coastal rescue
- other

Garda Confidential Line - 1800 666 111

Calls to emergency services are free of charge.

Bank Holidays

The following are bank (public) holidays in Ireland. Most business and all banks are closed on these days.

January 1st: New Years Day

March 17th: St. Patricks Day

Friday before Easter: Good Friday

Monday after Easter: Easter Monday

1st Monday in May: May Day holiday

1st Monday in June: June bank holiday

1st Monday in August: August bank holiday

Last Monday in October: October bank holiday

December 25th: Christmas Day

December 26th: St. Stephens Day

Contact Details:

Department of Arts, Sports & Tourism

Kildare Street

Dublin 2

Tel: + 353 6313800

Email: webmaster@dast.gov.ie

Web: www.arts-sport-tourism.gov.ie

The Arts Council

70 Marrison Square

Dublin 2

Tel: + 353 1 6180200

Email: info@artscouncil.ie

Web: www.artscouncil.ie

The educational system

Ireland has one of the highest educational participation rates in the world. Education is compulsory from the age of six to the age of 16 or until students have completed three years of second level education. However, the average age of starting school is 4 years. The majority of primary, secondary, and undergraduate third level institutions are free.

Pre-school education is an option for parents and can be costly as places are restricted.

The Irish Education System is divided into three levels (1) Primary, (2) Second-Level, (3) Third Level education:

(1) Primary or National School education involves 8 years of education for students between the ages of 4 and 12 years. Most primary schools are state funded and include religious schools, non-denominational schools, multi-denominational schools and Irish Speaking schools (Gaelscoileanna). Generally speaking you should be able to send your child to the primary school of your choice. In built-up areas however, early enrolment is necessary as there can be long waiting lists. You can apply directly to the school for enrolment. While education is free there are costs involved such as school books and uniforms. In general there are no canteen facilities in Irish primary schools and students are required to bring packed lunches. The school day differs from school to school but in general the day begins at around 9:00 a.m. and finishes between 1:00 p.m. and 2:00 p.m. for under 7 year olds and 3:00 p.m. to 3.30 p.m. for over 7 year olds.

(2) Second-Level Education begins at 12 years. It comprises secondary, vocational, community and comprehensive schools. Most of these schools are state-funded, and with the exception of a relatively small number, do not charge tuition fees.

-Secondary schools are privately owned and managed but are state funded and charge no tuition fees. They account for the highest percentage of second-level schools and are often run by the church or religious orders.

-Vocational schools are administered by the Vocational Educational Committees (VECs) of local government. Vocational schools are increasingly becoming involved in adult and continuing education.

-Community and Comprehensive schools are managed by a Board of Management and receive individual budgets from the State.

Second level education in Ireland is divided into two programmes. The first consists of a three year Junior Cycle ending with the Junior Certificate Examination. Students sit up to 11 exam subjects some of which are compulsory such as English, Math, Irish (exemptions given for students who entered the Irish education system after the age of 11), History, Geography, one or two foreign languages (exemptions are given in certain circumstances), Civic/Social/Political Education (CSPE). Non-compulsory choice subjects include Home Economics, Science, Art, Woodwork and Metalwork.

The Senior Cycle commences for some students directly following the Junior Cycle and for other students following a Transitional Year. Transition year was introduced a number of years ago in Irish schools in order to offer students an opportunity to broaden their educational experiences by introducing students to a wide range of educational inputs, work experience and life skills. There are no exams associated with Transition year.

The senior cycle is a two year programme and students are offered three different courses to choose from:

-The majority of Irish students take the Leaving Certificate Programme.

Students must take a minimum of five subjects (usually 7), including English, Irish (where there are no exemptions) and Math.

-The Leaving Certificate Vocational Programme (LCVP) is available in many schools nationwide. It is very similar to the Leaving Certificate but with an added business/vocational dimension.

-The Leaving Certificate Applied (LCA) was introduced to support students who do not want pursue a third level education. It focuses on developing social and vocational lifelong skills.

All three courses culminate in a State exam held in June of the final year.

Results from the Leaving Certificate and LCVP exam convert into points which can be used to secure a place in university or another third-level institution (see under third-level colleges below).

For further information contact:

The Department of Education and Science

Marlborough Street

Dublin 1

Tel: +353 1 8896400

Web: www.education.ie

Email: info@education.gov.ie

(3) Third Level Education

Undergraduate courses in recognised third level institutions in Ireland are free provided you are Irish or an EU/EEA citizen and have been resident in Ireland or another EU country for a minimum of 3 years prior to application. There are a wide selection of undergraduate courses to choose from in universities and third-level colleges all around Ireland. In general universities offer only undergraduate degree courses while third-level colleges offer undergraduate certificate, diploma and degree courses with options to progress.

There is huge competition for college places in Ireland and places are offered on the basis of points received in the Leaving Certificate or LCVP. Every course on offer has a points' requirement that changes annually as demand for places changes. In 2003 a degree in Law at Trinity College, Dublin required 570 points, while a degree in computer science at UCD required 310 points and a diploma in Civil Engineering at IT Tralee sought 200 points.

If you are an EU citizen you maybe entitled to a higher education grant provided you satisfy the terms and conditions of the Higher Education Grant Scheme. Higher educational grants for degree and post-graduate courses are available through the local authority and for certificate and diploma courses through your relevant VEC. To qualify you must have been resident in Ireland for one year prior to the application and satisfy a means test. EU candidates studying in Ireland and who wish to avail of a fees-only grant can apply to the local authority/VEC in which the college is located.

For Further Information contact:

The CAO (Central Admissions Office)

33 Eglinton Street

Galway

Tel: + 353 91 5098000

Web: www.cao.ie

Private life (birth, marriage, deaths)

According to the Central Statistics Office most recent population figures, the birth rate in Ireland has been steadily increasing over the past few years. The birth rate for 2003 was 15.5 per 1000. 61, 587 births were recorded and, with 28,823 deaths recorded for the same year Ireland is experiencing a natural increase in its population. The population of Ireland is estimated at 3,978,000 for 2003.

Births

Every child born in the Irish State is issued with a birth certificate within 3 months of birth. Date and place of birth is recorded on the certificate as well as gender, forenames and surnames of child, and parents' details including occupation. You must register the birth of your child with the Registrar of Births in the district in which the child was born. For example, if you live in Co Kildare and your child is born in one of the Dublin City maternity hospitals then you must register your child's birth with the Registrar of Births in the district of Dublin City. The maternity hospital will give you the address of the nearest Registrar of Births, Deaths and Marriages.

There are no fees for birth certificates issued during the child's first year. However, thereafter fees are charged at a rate of €6.98 for a long version and €4.44 for a short version. Over 99% of births take place in Maternity hospitals. You will need a birth certificate when you enrol your child in school, when you apply for Children's Allowance and when you look for an Irish passport

For further information on how and where to register your newborn child contact:

General Register Office
Joyce House
8/11 Lombard Street
Dublin 2
Tel: + 353 1 6354000
Web: www.groireland.ie

Marriages

The minimum legal age requirement for marriage in Ireland is 18. All intended marriages must be registered with the District Registrar three months in advance of the marriage. A notification of intention to marry form is available from the General Registrars Office and it will inform you of the appropriate Registrar for the district in which you intend to be married. This office will also provide you with the address of the Registrar of Civil Marriages for the district if you intend to be married in a Registry Office or in a non-Roman Catholic ceremony. If you are a Roman Catholic then you should contact the Births, Deaths, and Marriage Registration Office for the district that you are going to be married in. Your local parish priest or your local health board will provide you with the relevant information.

Deaths

All deaths in the Irish State are recorded in the relevant district by the Registrar of Birth, Deaths and Marriages, as soon possible following the death. If the death occurs outside a hospital then it is generally the next of kin or a close family friend that will register the death. The doctor attending the deceased will issue you with a medical certificate, which you will need to submit when registering the death. There is no fee charged for registering a death in the Irish State.

Divorce

If a marriage breaks down, you may get a separation or a divorce. Divorce was introduced in Ireland by the Family Law Act, 1996. When a decree is granted both parties are free to remarry irrespective of the grounds for the divorce. Both parties will remain guardians of their children. The Judicial Separation Act, 1989, provides for application to a court for a decree of judicial separation. Judicial Separation involves a court order which acknowledges that the marriage has broken down and orders the parties to live apart permanently if:

- your spouse has committed adultery
- your spouse has behaved in such a way that it would be unreasonable to expect you to continue to live with him/her
- you have been deserted by your spouse for at least a year immediately before applying for a judicial separation
- you and your spouse have lived apart for at least a year before the application and your spouse consents to the decree being granted
- you have lived apart for at least 3 years continuously immediately before applying
- your marriage has broken down to the extent that the court is satisfied that a normal marital relationship has not existed for at least a year before the application.

Divorce may be granted if;

- you and your spouse have lived apart from one another for a total of at least 4 years during the previous 5 years
- there is no reasonable prospect of reconciliation between you
- such provision as the Court considers proper having regard to the circumstances exists or will be made for both of you, for any children of either or both of you and any other person prescribed by law.

Gay Rights

Homosexuality was decriminalised under The Criminal Law (Sexual Offence) Act, 1993. The Employment Equality Bill came into law in October 1999. The Equal Status Bill was passed into law in April 2000. The legislation addresses discrimination both in the work place (Employment Equality) and also in education, provision of personal property and services, accommodation and by registered clubs (Equal Status). Grounds covered include gender, marital status, family status, sexual orientation, religion, age, disability, race, colour, nationality, national or ethnic origin and membership of the travelling community.

Contact Details:

The General Register Office
Joyce House
8/11 Lombard Street East
Dublin 2
Tel: +353 1 6711000
Web: www.groireland.ie

AIM Family Services
6 D'Olier Street
Dublin 2
Tel: + 353 1 6708363
Web: www.aimfamilyservices.ie

Family Mediation Service
Floor 1
St. Stephens Green House
Earlsfort Terrace
Dublin 2
Tel: + 353 1 6344320
Web: www.welfare.ie

Legal Aid Board: www.legalaidboard.ie - 30 local offices or law centres around the country.

Gay Information Cork: + 353 21 4271087
Donegal Gay: + 353 087 2315466
Gay Switchboard Dublin + 353 1 8721055
Galway Gay Helpline: + 353 91 566134
Cothu Helpline, Kerry (Men): + 353 086 3241862
Women in Touch, Kerry: + 353 087 6650847
Gay Switchboard Limerick: + 353 61 310101
Dundalk Outcomers, Louth: + 353 42 9352915
Tipperary Outreach: + 353 086 3448970
LG Resource Group, Waterford + 353 087 6387931

The health system

There are two health care systems in the Irish State, (a) the public health care system and, (b) the private health care system. According to a recently published Economic and Social Research Institute (ERSI) report over 45% of the Irish population is opting for private health care even though everyone has a statutory entitlement to free public hospital care in this country. The obvious reason for this is the long public hospital waiting lists.

The public health care system

If you are an EU/EEA or Swiss national and you reside in the Irish State you are entitled to avail of the public health care system just like an Irish citizen. There are a wide range of public health care services available. However, the services that you are entitled to are determined by your income level and whether you fall into Category 1 or Category 2 of the public health care scheme.

Under the scheme persons with Category 1 eligibility receive a medical card. Everyone over 70 years of age is automatically eligible. If you are in receipt of the maximum rate of a means tested payment such as, Supplementary Welfare Allowance or One-Parent Family Payment etc. you are entitled to a medical card, otherwise your case will be handled individually and your full income will be means tested to determine eligibility. At present if you are single with no dependants you qualify if your income is at or below €142 per week. If you are single with dependants you and your family will qualify if your income is at or below €127. If you are married with dependants you and your family will qualify with an income at or below €206 per week.

An Irish medical card entitles you to the following:

- Free visits to your local doctor (GP)
- Free medication and treatments
- In-patient hospital care on public wards in public hospitals
- Out-patient care in public hospitals

- Dental, optical and aural services
- In-patient and out-patient consultant services
- Maternity and infant care services
- Other community care services such as free home-care nursing from your local public health nurse.

You can apply for a medical card through your local doctor or your local community care office. The relevant form will need to be stamped by your employer or social welfare office if you are in receipt of a social welfare payment.

If you are not eligible to a medical card then you fall into category 2 of the public health care system. All EU/EEA, Swiss and Irish residents are entitled to day and night care in a public hospital subject to a daily cost of €45.00. All trips to your local doctor (approx. €40 per visit), and medication are borne by you. However, under the Drugs Payment Refund Scheme (DPS) you and your family are entitled to a refund on any expenditure on medication over €78 per month. You can register for the scheme on forms available from pharmacies or your local health board.

Private Care

There are two options for private care in Ireland, VHI and BUPA Ireland. Both offer a wide range of similar services depending on the policy cover you opt for. The standard rate income tax on private health insurance is deducted at source.

For further information on either of the private health care options contact:

VHI House
 Lower Abbey Street
 Dublin 1
 Tel: + 353 1 8724499
 Web: www.vhi.ie

 BUPA Ireland
 Mill Island
 Fermoy
 Co Cork Tel: + 353 25 42121
 Web: www.bupaireland.ie

 Department of Health and Children
 Hawkins House
 Hawkins Street
 Dublin 2
 Tel: + 353 1 6354000
 Email: info@health.gov.ie
 Web: www.doh.ie

Transport

The national state owned transport service in the Republic of Ireland is Coras Iompair Éireann (CIE). It runs the following services:

Iarnród Éireann (Irish rail) runs Ireland's nationwide rail service as well as InterCity, Dart and suburban and Rail Freight services.

Bus Éireann (Irish Bus) is Ireland's major bus company providing nationwide bus services outside of Dublin City including city buses in all major cities.

Bus Atha Cliath (Dublin Bus) operates the capital city of Dublin and County with a comprehensive urban bus service

Luas is a light rail transit system recently launched in Dublin.

You can find out more about all of the services that CIE provides, including detailed timetables for bus, rail and urban bus by logging on to the following websites:

www.cie.ie

www.irishrail.ie

www.dublinbus.ie

www.luas.ie

If you live in the Dublin city or county region and you have a mobile phone you can find out the time of your next bus by texting BUS followed by the number of the local bus, e.g. BUS66

The Republic of Ireland has a comprehensive road network that is still in development. The road network is made up of a small number of recently built Motorways around our major cities (symbolised by 'M' and coloured light blue on your road map); dual carriageways and national primary roads connect major towns and cities (symbolised by 'N' and coloured green on your road map); towns, villages and rural hinterland are linked by a large network of less important regional roads ('R' and orange on your road map) and third class roads (no letter and yellow shades depending on size/importance).

The Republic of Ireland is currently in the process of changing from the imperial to metric road system. While distance is shown in Km on national road signs, be warned that speed limits are shown in miles per hour (the metric system will be fully in place by the end of 2004).

You can leave the Island of Ireland by air or by sea. Aer Lingus is the national airline operating out of Irish airports (Dublin, Cork and Shannon) and the U.K., U.S. and mainland Europe. Ryanair is a low-fare, private Irish airline operating routes from Ireland and within Europe.

You can travel by ferry from Dublin, Belfast, Rosslare and Cork to mainland Europe and the U.K.

Contact Irish ferries for further details:

Irish Ferries

Passenger Car & Freight Services

2 Merrion Row

Dublin 2

Tel: + 353 1 6610511

Web: www.irishferries.ie

Social security

Coordinating arrangements (Maintenance and transfer of rights)

Access to employment in another Member State is a basic aspect of the free movement of persons within the EEA, as laid down in Article 39 of the EC Treaty. The purpose is to open European labour markets to all EEA workers. The right of access to the national labour markets includes a right to equal treatment in respect of working conditions, as well as the right to social, economic and cultural integration of the migrant worker and his/her family in the host state. This is complemented and supported, by a system for the co-ordination of social security schemes, and a system to ensure the mutual recognition of most qualifications.

Many national social security schemes require claimants to have made a certain number of contributions or to have completed a qualifying period. A worker who

has recently arrived in a member state will probably not meet these criteria. However, he or she may well have previously made contributions in his or her home country that are transferable to a member state or will be added to contributions paid in the member state for eligibility to social security in the member state.

These provisions apply to the following people:

- Employed and self-employed people who are or have been covered by the social security arrangements of another Member State
- Civil servants
- Students
- Pensioners; and
- Family members of people in the above categories, regardless of their nationality.

The provisions do not cover the following categories of people:

- Non-active persons, for example people who are not or are no longer covered by the social security scheme of any Member State and are not or are no longer family members of an employed or self-employed person or pensioner; and
- Nationals of countries that are not members of the EEA.

The European Commission has detailed information relating to the country in which you are insured and the conditions that apply to your eligibility in each country. The guide *The Community Provisions on Social Security* gives information on the procedures involved when moving from one member state's social security system to that of another member state. The guide *Your Social Security Rights When Moving Within The European Union* gives the provisions of each Member State and details which benefits you may or may not be able to claim in that state.

E forms - General overview

E forms are recognised by all European Economic Area (EEA) member states. E forms are part of a universal system that speeds up your application for benefits in other member states. You will require different E forms depending on the kinds of benefits you are trying to claim.

Form E001 supplements but does not replace the other E forms by providing general information on a person.

Details of the forms you might require can be obtained from the relevant authority in your own country or current member state. This will normally be your social security office or equivalent. They should be able to advise you on the forms you will need and direct you to sources of further information.

The main types of E form are:

- E100 series: for posted workers and entitlement to sick and maternity benefits
- E200 series: calculation and payment of pensions
- E300 series; entitlement to unemployment benefits; and
- E400 series: entitlement to family benefits.

The most common forms in the above series are:

- E101: a certificate of posting to indicate that if your company is posting you to Ireland temporarily, you retain the right to pay contributions in your own country while being absolved of the requirement to pay contributions in Ireland
- E301: a certificate of your contributions in your own country for the purpose of the granting of employment benefits in Ireland
- E303: a certificate indicating your rights to transfer unemployment benefits to

Ireland

European Health Insurance Card

As a European Union (EU) or European Economic Area (EEA) resident you are entitled to get public healthcare in all EU or EEA countries if you become ill or injured while on a temporary stay. Until June 1, 2004 you needed a paper form (E111) for such treatment. However, this form has been replaced by the European Health Insurance Card (EHIC). This card can be obtained from your local Health authority.

General organisation

Social welfare in Ireland is administered by the Department of Social and Family Affairs. Its aim is to promote a caring society through ensuring access to income support and related services, enabling active participation, promoting social inclusion and supporting families.

The Department is responsible for the delivery of a range of social insurance and social assistance schemes including provision for unemployment, illness, maternity, caring, widowhood, retirement and old age.

Payments are generally divided into three groups:

- Social Insurance (or contributory) payments which are made on the basis of PRSI Contributions (Pay-Related Social Insurance).
- Social Assistance (or non-contributory) payments which are made on the basis of satisfying a means test.
- Universal payments (such as Child Benefit or Free Travel) which are not dependent on PRSI contributions or a means test.

When you enter employment in Ireland, your employer will need your Personal Public Services Number (PPS No.) in order to make social insurance contributions. Talk to your employer as he or she may do all the paperwork on your behalf. Alternatively, contact your Social Welfare Local Office to apply for your PPS number. It will be posted out to you within ten working days. Upon receipt, complete form 12a (available from your local tax office) so your tax situation can be regularised.

Documents required in order to apply for a PPS number include current valid passport or Birth Certificate and photo ID, e.g. Full Driving Licence; proof of address in Ireland, e.g. utility bill. Documents should be translated where applicable.

Those expected to pay social insurance generally include:

- all employees, whether full time or part-time and
- self-employed workers with an income of €3,174 or more a year, from all sources

who are aged 16 or over, are eligible to pay Social Insurance contributions. In return a range of Social Insurance benefits and pensions are covered.

From May 1st 2004, a habitual residency condition for access to social assistance (means tested payments not based on social security contributions) has had effect. All applicants regardless of nationality are required from that date to be habitually resident in the state to qualify for the following payments:

- Unemployment Assistance
- Old Age Non-Contributory Pension
- Blind Pension
- Widow(er)'s and Orphans Non-Contributory Pensions
- One-parent Family Payment
- Carer's Allowance
- Disability Allowance

- Supplementary Welfare Allowance (other than once-off exceptional and urgent needs payments) and
- Child Benefit

Any applicant, regardless of nationality, who has spent most or all his/her life in Ireland should satisfy the habitual residency condition as should an applicant who has been present in Ireland for 2 years or more, works here and has a settled intention to remain in Ireland and make it his/her permanent home. Persons who have lived in other parts of the Common Travel Area (Northern Ireland, England, Scotland, Wales, Channel Islands and the Isle of Man) for two years or more and then move to Ireland with the intention of settling are likely to automatically satisfy habitual residency conditions.

If you think you might be eligible to claim some form of benefit, you should contact your Social Welfare Local Office or your local Citizens Information Centre. They can give you advice on whether you are eligible and any specific requirements if you are not an Irish Citizen.

When applying for a benefit, an officer will interview you and then judge your eligibility. If you are refused a benefit and feel that you should not have been, you can ask for the matter to be reviewed. If you are still unsatisfied, you may be able to appeal.

For more information contact:

Department of Social and Family Affairs

Information Section

Oisín House

Pearse Street

Dublin 2

Tel: +353 1 7043000

Email: info@welfare.ie

Web: www.welfare.ie

Sickness insurance - Beneficiaries and conditions for entitlement

Access to general health care through the Public Health Service is available to all people ordinarily resident in Ireland or covered by European Union (EU) law. You would be regarded as ordinarily resident in Ireland if you satisfy the Department of Health that it is your intention to remain in Ireland for a minimum of one year. Outside of being ordinarily resident in Ireland, in order to access general healthcare you do not have to meet habitual residency conditions. There is no requirement in the amount of social insurance/PRSI contributions that must have been made. The public health system is fully explained under Living in Ireland.

If you are employed and unable to work due to illness you may qualify for Disability Benefit. The standard rate is €134.80. To qualify you must:

be incapable of work due to illness

- satisfy the PRSI conditions and

- be under the age 66

PRSI Conditions specify you must:

-have at least 39 weeks PRSI paid since you first started work and

-have 39 weeks PRSI paid or credited in the Relevant Tax Year (a minimum of 13 weeks must be paid contributions)

or have 26 weeks PRSI paid in the Relevant tax Year and 26 weeks PRSI paid in the tax year immediately before the Relevant Tax Relevant Tax year.

The Relevant Tax Year for a claim is the second last complete tax year before

the start of the Benefit Year which starts on the first Monday in January. The tax year runs from January 1st to December 31st. If you are coming from abroad and therefore have not made sufficient PRSI contributions, periods of insurance, residence or employment in other EEA Member States may be counted towards your entitlement.

For more information contact:
Department of Social and Family Affairs
Information Section
Oisín House
Pearse Street
Dublin 2
Tel: + 353 1 7043000
Email: info@welfare.ie
Web: www.welfare.ie

Maternity insurance - Beneficiaries and conditions for entitlement

Maternity Benefit is a payment for employed and self-employed women who satisfy certain PRSI contribution conditions on their own individual insurance record. It is payable for a continuous period of 18 weeks whether you return to work following your 18 weeks maternity leave or not.

As an employee, your weekly rate of Maternity Benefit is calculated by dividing your gross income in the Relevant Tax Year by the number of weeks you actually worked in that year. 70% of this amount is payable, subject to a minimum payment of €151.60 and a maximum payment of €232.40 per week.

As a self-employed person your weekly rate of Maternity Benefit will be calculated by dividing your reckonable income in the Relevant Tax Year by 52. 70% of this amount is payable, subject to a minimum payment of €151.60 and a maximum payment of €232.40 per week.

The Relevant Tax Year for a claim is the second last complete tax year before the start of the benefit year. The Tax Year runs from January 1st to December 31st. The benefit year starts on the first Monday in January.

You will qualify for Maternity Benefit if:

-You are an employee and you are in employment which is covered by the Maternity Protection Act 1994 immediately before the first day of your maternity leave. The last day of insurable employment may be within 14 weeks of the expected date of birth of your baby. (If you cease employment, your Maternity Leave must begin from the next day.) You must satisfy certain PRSI conditions.

-you are self-employed and you are in insurable Self-Employment and satisfy certain PRSI contribution conditions.

You must have

-at least 39 weeks PRSI paid in the 12 month period before the first day of your maternity leave or

- or at least 39 weeks PRSI paid since first starting work and at least 39 weeks PRSI paid or credited in the Relevant Tax Year or

-at least 26 weeks PRSI paid in the Relevant Tax Year and at least 26 weeks PRSI paid in the Tax Year prior to the Relevant Tax Year.

If you were in insurable self-employment before beginning insurable employment (as an employee), the PRSI contributions paid by you may help you qualify for Maternity Benefit, if you do not satisfy the Employee conditions as stated above.

You must have:

-52 qualifying PRSI contributions paid in the Relevant Tax Year or -52 qualifying PRSI contributions paid in the Tax Year before the Relevant Tax Year or -52 qualifying PRSI contributions paid in the Tax Year later than the Relevant Tax Year

The Relevant Tax Year is the second last complete tax year before the Benefit Year in which your maternity leave starts. The tax year runs from January 1st to December 31st . The Benefit year starts on the first Monday in January.

If you were previously insurable employed in a member state covered by EC regulations and you have paid at least one full rate PRSI contribution since your arrival in Ireland, your insurance record in that member state may be combined with your Irish PRSI contributions to help you qualify for benefit.

For more information contact:

Department of Social and Family Affairs

Maternity Benefit Section

Social Welfare Services Office

St. Oliver Plunkett Road

Letterkenny

Co. Donegal

Tel: +353 74 9125566

Email: info@welfare.ie

Web: www.welfare.ie

Invalidity insurance - Beneficiaries and conditions for entitlement

Invalidity Pension is a payment of €140.30 for those aged under 65 and €167.30 for those aged over 65 who are permanently incapable of work due to illness or incapacity.

To qualify you must have:

-have been incapable of work for at least 12 months and be likely to be incapable of work for at least a further 12 months. (You will probably have been getting Disability Benefit or Disability Allowance for that period).

Or

-Be permanently incapable of work. (In certain cases of very serious incapacity, a person can transfer directly from another social welfare payment or from employment to Invalidity Pension)

Or

-Be over age 60 and suffering from a serious illness or incapacity.

To be eligible for Invalidity Pension you must have:

-a total of 260 weeks PRSI paid and

-48 weeks PRSI paid or credited in the last complete tax year.

The Relevant Tax Year for a claim is the second last complete tax year before the start of the Benefit Year. The Benefit Year starts on the first Monday in January. The Tax Year runs from January 1 to December 31st.

Invalidity Pension is made up of a personal rate for yourself with extra amounts for a qualified adult and child dependants.

Additional weekly allowances which may be payable are:

- Living Alone Allowance

- Fuel Allowance

- Island Allowance

For more information contact:

Department of Social and Family Affairs

Invalidity Pensions Claims Section
Social Welfare Services Office
Ballinalee Road
Longford
Tel: + 353 43 40028 + 353 43 45211
Email: info@welfare.ie
Website www.welfare.ie

Old-age insurance - Beneficiaries and conditions for entitlement

You can claim your state pension as soon as you reach pension age. This is currently age 66.

The amount of pension you receive depends on the number of qualifying years of PRSI contributions you have made. The maximum rate in 2004 is €167.30 per week.

If you have not worked in Ireland for long enough to qualify for a state pension, you may be eligible for a pension from another country in which you have worked. You should contact the relevant authorities in that country for more details.

If you choose not to retire when you reach state pension age, you can either claim your pension and continue working or hold off on claiming your pension until you do retire.

Extra Benefits:

If you are aged 66 and living in the State you are entitled to a Free Travel Pass.

You may, subject to certain conditions, also qualify for

- Electricity/Natural Gas/Bottled Gas Refill Allowance
- Free Television Licence
- Telephone Rental Allowance
- Medical Card (apply to your local Health Board)

Every person age 70 or over is entitled to a Medical Card regardless of their income. Contact the Department of Health or your local Health Centre in Ireland for details.

For further information contact:

Department of Social and Family Affairs
Pension Services Office
College Road
Sligo
Tel: + 353 71 48351 + 353 71 69800 + 353 1 7043000
Email: info@welfare.ie
Web: www.welfare.ie

Department of Health and Children
Hawkins House
Hawkins Street
Dublin 2
Tel: + 353 1 6354000
www.doh.ie

Life insurance (survivors' pensions) - Beneficiaries and conditions for entitlement

A bereavement grant is a once off payment of €635 in respect of deaths.

If you are widowed when over the age of 45 and not bringing up children, you

may be entitled to bereavement allowance based on your late husband's or wife's PRSI contributions. A grant is a payment based on PRSI contributions which is payable on the death of:

- an insured person
- the wife or husband of an insured person
- the widow or widower of an insured person
- a child under age 18, or under age 22 if in full-time education (where either parent or the person that the child normally lives with satisfies the PRSI contribution conditions)
- the wife or husband of a contributory pensioner
- the qualified adult of a contributory pensioner, including those who would be a qualified adult but are getting another social welfare payment, e.g. Carer's Allowance
- a qualified child
- an orphan in receipt of Orphan's (Contributory) Allowance

This grant is payable:

-on the death of a person who has been receiving a contributory pension or on the death of his/her spouse or qualified dependants

OR

-on the death of a person who has been getting Orphan's (Contributory) allowance or on the death of his/her guardian

OR

-a yearly average of 26 weeks PRSI paid or credited since 1979 or since starting work if later and the end of the tax year before the death occurred or pension age was reached (age 66 at present)

OR

-a yearly average of 26 weeks PRSI paid or accredited since 1st October 1970 (or since starting work if later and the end of the tax year before the death occurred or pension age was reached (age 66 at present).

If the person on whose PRSI record the claim is being made was previously insurably employed in a member state covered by EU regulations and has paid at least one full rate PRSI contribution since returning to Ireland, the insurance record in that country may be combined with the Irish PRSI.

For more information contact:

Department of Social and Family Affairs

Pension Services Office

College Road

Sligo

Tel: + 353 71 9135200 + 353 1 7043000

Email: info@welfare.ie

Web: www.welfare.ie

Insurance for occupational accidents and diseases - Beneficiaries and conditions for entitlement

Injury Benefit is one of the benefits available under the Occupational Injuries Scheme. It is a weekly payment made to you if you are unfit for work due to an accident at work or because you have contracted a disease due to the type of work you do. The personal rate is €134.80. Payment can be made for up to 26 weeks and is normally paid from the 4th day of your illness/incapacity. You must apply for Injury Benefit within 21 days of becoming ill or you risk losing the benefit.

An occupational disease is a disease which you contract in the course of your

employment, for example, from contact with physical or chemical agents. Diseases from an occupation are usually contracted over a period of time. An accident while on an unbroken journey to or from work is regarded as an accident at work. Self-employed people are not covered under this scheme.

You will qualify if:

-you are unfit for work due to illness as a result of an accident at work or if you contract an occupational disease and

-your illness lasts for at least 4 days (excluding Sundays).

The accident must usually have happened in Ireland. If a person is working for an employer in another EU member state, s/he is generally covered by the social security laws of that country. In such cases claims for occupational accidents/diseases should be made to the social security authorities there.

To claim benefit, you should

-go to a doctor and get a First Social Welfare Medical Certificate which includes a claim form

-fully complete the medical certificate and claim form

You must bring your certificate to your local Social Welfare Office or the Injury Benefit Section of Social Welfare.

For more information contact:

Department of Social and Family Affairs

Disablement Benefit Section

Social Welfare Services Office

Ballinalee Raod

Longford

Tel: + 353 43 45211 + 353 1 7043000

email: info@welfare.ie

Web: www.welfare.ie

Family benefits - Beneficiaries and conditions for entitlement

Child benefit

This is a benefit paid every month for each qualified child normally living with you and being supported by you. A qualified child is:

a child under age 16 and/or a child aged 16, 17 or 18

-who is in full-time education or

- is attending a FÁS Youthreach course or

- is physically or mentally disabled and dependent on you.

Rates from April 2004 are €131.60 for the first and second child and €165.30 for the third and subsequent children.

If you have just arrived in Ireland and are working and paying PRSI contributions, you may be able to claim child benefit immediately if you satisfy habitual residency conditions (explained fully in section 4.3 under General Organisation). Eligibility will be assessed by the Department of Social and Family Affairs.

For more information contact:

Department of Social and Family Affairs

Child Benefit Section

St. Oliver Plunkett Road

Letterkenny

Co. Donegal

Tel: + 353 7043000

Email: info@welfare.ie

Web: www.welfare.ie

Unemployment benefits - Beneficiaries and conditions for entitlement

Unemployment Benefit (UB) is a social insurance scheme. It is paid weekly to people who are out of work.

Unemployment Assistance (UA) is also a weekly payment but is means tested. Applicants must satisfy the habitual residency requirement which is explained fully in section 4.3 under General Organisation.

To qualify for Unemployment Benefit or Assistance, you must at all times be:

- unemployed (i.e. at least 3 days in each period of 6 consecutive days)
- under 66 years of age
- capable of work
- available for full-time work
- genuinely seeking work.

For Unemployment Benefit you must have suffered a loss of employment, that is, you must have lost at least one day's insurable employment including a loss of income. UB may be paid for up to 156/312/390 days of unemployment depending on your age, Class of qualifying contribution, number of total contributions paid since entry into insurance and the circumstances of the claim. Reduced rates of UB are payable where the average reckonable weekly earnings are less than €150.00.

To qualify for UB you must have:

- 39 weeks PRSI paid since starting work and
- 39 weeks PRSI paid or credited in the Relevant Tax Year or
- 26 weeks PRSI paid in the Relevant Tax Year and
- 26 weeks paid in the tax Year prior to the Relevant Tax Year.

The Relevant Tax Year for a claim is the second last complete tax year before the start of the Benefit Year. The Tax Year runs from January 1st to December 31st. The Benefit Year starts on the first Monday in January.

If you qualify for UB due to a combination of two social insurance records from Ireland and another EU member state, and you have been paid a foreign UB within 26 weeks of becoming entitled to Irish UB, the period paid on the foreign UB should be deducted or taken away from your 390 days or 312 days on Irish UB.

For more information contact:

Department of Social and Family Affairs

Information Section

Oisín House

Pearse Street

Dublin 2

Tel: + 353 1 4073000

Email: info@welfare.ie

Web: www.welfare.ie

Minimum income guarantee - Beneficiaries and conditions for entitlement

Supplementary welfare allowance

Supplementary welfare allowance provides a basic weekly allowance as a right to eligible people who have little or no income and who fulfil the habitual residency requirements which are explained fully in section 4.3 under General

Organisation. People with low incomes may also qualify for a weekly supplement under the scheme to meet certain needs. The maximum personal rate is €134.80 per week.

If you have no income you may be entitled to basic Supplementary Welfare Allowance. If your weekly income is below the Supplementary Welfare Allowance rate for your family size, a payment may be made to bring your income up to the appropriate Supplementary Welfare Allowance rate. If you have claimed a social welfare benefit or pension but it has not yet been paid, and you have no other income you may qualify for Supplementary Welfare Allowance while you are waiting for that payment.

If your income, whether from basic Supplementary Welfare Allowance or otherwise, is too low to meet certain special needs, you may be granted a weekly supplement. Special needs may include:

- rent or mortgage interest payments
- exceptional heating expenses due to ill-health – you will have to get a letter from your doctor before a supplement for special heating needs will be granted

You may be paid an Exceptional Needs Payment to assist with essential, once-off expenditure in exceptional circumstances, for example:

- funeral expenses
- bedding or other essential household equipment
- other unforeseen large expenses.

You will normally qualify if you:

- are living in the state
- satisfy a means test
- have applied for any other benefit/allowances you may be entitled to
- have registered with FÁS if you are of working age.

The following are taken into account for the means test:

- all cash income, including most Social Welfare and Health Board payments except Child Benefit, , Domiciliary Care Allowance and Blind Welfare Allowance
- the value of any benefit or privilege, for example, free board and lodging
- the value of investments, savings or property (but not the value of your own home) is calculated in accordance with the following:

5% of the first €507.90 is calculated

10% of the remainder is calculated

The yearly value is then divided by 52 to give the weekly value. In the case of a husband and wife, their income is added together when doing the means test.

For more information contact:

Department of Social and Family Affairs

Family Income Supplement

Ballinalee Road

Longford

Tel: + 353 43 40000 + 353 1 7043481

Email: info@welfare.ie

Web: www.welfare.ie

Labour market information - Ireland

Employment growth in recent years has been driven by the services sector, especially public services. Employment in the construction sector has also continued to rise. The manufacturing sector has borne the brunt of the downturn, experiencing significant job losses over the last 2 years. The performance of the Irish labour market in 2003 exceeded even the most optimistic expectations. Employment growth accelerated, and by the end of the year there were 1.815 million people in employment, an increase of 44,600, or 2.5%, over end-2002. The labour force grew equally strongly, so that the unemployment rate, having peaked at 4.9% earlier in the year, had fallen back to 4.6% by year's end, unchanged from end-2002. Unemployment rose marginally in absolute terms, by 2,400 to 86,500, in the 12 months to end-2003. Unemployment in the Border, Midlands and Western (BMW) region actually fell slightly. Initial indications are that unemployment has continued to trend downwards in early 2004.

There has also a welcome increase in the quality of jobs created, almost 80% of the additional jobs created during 2003 were full-time. Increases in employment have occurred in most parts of the private sector. And while employment levels continued to fall in manufacturing, even this sector is showing signs that it is responding positively to the economic upturn.

The labour force increased by over 2.5% in the twelve months to end-2003, as compared with an increase of 1.5% in 2002. The stronger growth reflects continued immigration and increasing labour force participation. Despite the restrictions placed on the work permit system in 2003, the number of work permit holders from outside the EEA continued to increase through 2003 and into the first quarter of 2004. Increased participation was most notably among women aged over 45. The most recent indicators suggest continued strong demand for labour, with the number of job ads and apprenticeship starts both up in the first quarter of this year. Earnings growth has, however, moderated from an annual rate of 10% in 2002 to an estimated 5% last year.

Nevertheless, labour demand has still been strong enough to sustain earnings increases above the EU average, even in the manufacturing sector where employment has fallen.

Commentators are expecting the increased momentum of economic activity seen towards the end of 2003 to be sustained in 2004 with GNP forecast to rise by about 3.5%. Consequently labour demand should remain strong through the year. Employment growth should be strongest in private services as the sector responds to the pick up in economic activity. Public sector employment levels, on the other hand, are expected to fall this year in line with stated government policy. However, even allowing for a flattening of the public sector jobs growth, strong consumer demand should lead to a 2% rise in services employment this year. While an increase in employment in the modern manufacturing sector is envisaged, reversing recent declines, employment in the more labour-intensive traditional manufacturing sector is expected to continue to decline. Further increases in construction employment are expected as 2004 looks like being another record year for house completions. Overall employment in industry (including construction) is expected to rise by 1% in 2004.

We expect the unemployment rate to remain below last year's levels, averaging 4.7% for the year. On an ILO basis unemployment is expected to average about 90,000 during 2004. Given that unemployment is expected to remain low, immigration is expected to continue to be an important source of labour

supply to the Irish economy. Most of our foreign labour supply is likely to be sourced from within the enlarged EU.

Over the medium term, employment is expected to rise by 234,000 between 2003 and 2010. All of this jobs growth is expected to be in the services sector, manufacturing employment is expected to be broadly static, while the numbers employed in agriculture and construction are forecast to decline by 19,000 and 15,000 respectively. The decline in construction reflects the expected fall in housing completions down from its current exceptionally high levels. Within the services sector, jobs growth is likely to be particularly concentrated in high-skilled areas such as banking & insurance, internationally traded services, and health & education. Employment in the hi-tech sector is anticipated to increase from 142,000 in 2003 to 158,000 in 2010. Overall, 78% of new jobs generated between 2003 and 2010 are expected to be in high-skilled areas.

Sources used

FAS Irish Labour Market Review 2003. FAS Quarterly Labour Market Commentary, Second Quarter 2004.