

Ireland

Legal Provisions

Compiled by:

Embassy of Switzerland in Ireland

Dublin, April 2022

GENERAL REMARKS

Irish law is based on Common Law as modified by subsequent legislation and by the Constitution of 1937. In accordance with the Constitution, justice is administered in public courts established by law.

The legal profession in Ireland is divided between solicitors (who deal directly with the public on a wide variety of legal services, normally excluding court advocacy above District Court level), and barristers (who deal with advocacy and specialized opinion work, usually acting on the instructions of solicitors only, though with some facility for members of professional organizations to seek opinions on non-litigious matters through the Direct Professional Assistance Scheme). Both wings of the profession are under the control of their respective professional bodies; the Law Society in the case of Solicitors and the Bar Council in the case of Barristers.

CUSTOMS

Revenue is the Irish Tax and Customs Administration. The Customs Office provides customs and frontier control information for businesses and individuals.

<http://www.revenue.ie/en/customs/index.html>

IMPORT AND EXPORT REGULATIONS

Information on import and export regulations can be found on the website of Revenue

<http://www.revenue.ie/en/customs/businesses/importing/>

CURRENCY REGULATIONS

Ireland is a member of the European Monetary Union EMU and has the EURO as its currency.

Regulation (EU) No 1889/2005 of the European parliament and of the Council introduces controls on cash entering or leaving the Community. With effect from 15 June 2007, individuals entering or leaving the European Union and carrying cash of a value of €10,000 or more are obliged to make a declaration to the Customs authority of the Member State through which they arrive or depart.

<https://www.revenue.ie/en/importing-vehicles-duty-free-allowances/travelling-with-cash/index.aspx>

REGISTRATION PROCEDURE FOR PRODUCTS

Products such as medicines, medical devices, pesticides need to be registered in Ireland.

HPRA Health Products Regulatory Authority <https://www.hpra.ie/#> Its role is to protect and enhance public and animal health by regulating medicines, medical devices and other health products.

HSA Health and Safety Authority <http://www.hsa.ie/eng/>. The lead National Competent Authority for a number of chemicals regulations including REACH (Registration, Evaluation, Authorization and Restriction of Chemicals) Regulation

Department of Agriculture, Food and the Marine, Pesticides Registration and Control Division

<http://www.pcs.agriculture.gov.ie/products/>

Department of Business, Enterprise and Innovation: <https://dbe.gov.ie/en/What-We-Do/Trade-Investment/Import-Licences/>

STANDARDS, TECHNICAL RULES, LABELLING REGULATIONS

National Standards Authority of Ireland, Ireland's official standards body, sets standards and issues certification in the quality and safety of goods and services <https://www.nsai.ie/>

The Health and Safety Authority (HSA) has overall responsibility for the administration and enforcement of health and safety at work in Ireland <http://www.hsa.ie/eng/>

Standards for product labelling

http://www.citizensinformation.ie/en/consumer_affairs/consumer_protection/product_safety_and_labelling/safety_of_products_for_sale.html

http://www.citizensinformation.ie/en/consumer_affairs/consumer_protection/product_safety_and_labelling/standards_for_product_labelling.html

TAXES

The Office of the Revenue Commissioners is the primary state body responsible for the assessment and collection of taxes and duty in Ireland

<https://www.revenue.ie/en/personal-tax-credits-reliefs-and-exemptions/index.aspx>

<https://www.revenue.ie/en/starting-a-business/index.aspx>

<https://www.revenue.ie/en/employing-people/index.aspx>

COMMERCIAL LAW

The Law Society of Ireland is the professional body for solicitors

<https://www.lawsociety.ie/>

The Bar Council of Ireland

<http://www.lawlibrary.ie/Home.aspx>

Department of Business, Enterprise and Innovation

<https://dbei.gov.ie/en/What-We-Do/Company-Corporate-Law/>

SETTING UP COMPANIES

The Companies Act 2014 came into force on 1 June 2015. It marks a significant development in the strategic reform of Irish company law. The two main types of company in Ireland are private companies and public companies. The vast majority of companies registered in Ireland are private companies limited by shares. They are by far the most popular form of business entity for inward investment projects. The shareholders of private limited company have limited liability. Public limited companies are typically used where securities are listed or offered to the public.

To incorporate a private company limited by shares, documents have to be filed with the Irish Companies Registration Office <https://www.cro.ie/Registration/Overview>

The Irish Point of Single Contact brings together information on procedures and services to those intending to establish a business in Ireland <http://www.pointofsinglecontact.ie/> The Irish Point of Single Contact (PSC) is located at

Internal Market Unit

Department of Business, Enterprise and Innovation

23 Kildare Street, Dublin 2

Tel.: +353 (0)1 631 2850

The Department of Business, Enterprise and Innovation also has a portal with the aim to help you identify the main regulations that affect your business and to provide links to the relevant agencies and their guidance, tools and contact points

<http://www.businessregulation.ie/>

<http://www.businessregulation.ie/Key-Regulations/>

<http://www.businessregulation.ie/Sector-specific-Regulation/>

The Irish Government actively encourages foreign companies to choose Ireland as a European base. Part of the incentive package offered can be state financial assistance, in the form of grants, to defray start-up or other costs. IDA Ireland is Ireland's FDI agency <https://www.idaireland.com/>

JOINT VENTURE OPPORTUNITIES

Irish companies are increasingly involved in sourcing relationships, strategic alliances, joint ventures, product/process licensing and collaborative R&D with international partners. Enterprise Ireland acts as an important gateway for Irish industry and technology

<https://www.enterprise-ireland.com/en/>

PROMOTION OF INVESTMENT

Ireland's inward investment promotion agency, IDA Ireland, promotes Foreign Direct Investment into Ireland through a wide range of services <https://www.idaireland.com/>

ENTRY CONDITIONS, WORK PERMITS, RESIDENCE PERMITS, LABOUR LAW

Swiss nationals do not have to register with an authority in Ireland and are accorded the same rights as EU nationals when entering and residing in Ireland. A valid Swiss passport or ID card is required to enter Ireland.

Employment permits are issued by the Department of Business, Enterprise and Innovation

<https://dbe.gov.ie/en/What-We-Do/Workplace-and-Skills/Employment-Permits/>

EU, EEA and Swiss Nationals do not require an employment permit to work in Ireland

http://www.citizensinformation.ie/en/employment/migrant_workers/coming_from_eu_to_work.html

Workplace Relations provides information on industrial relations and rights and obligations under Irish employment and equality legislation

<http://www.workplacerelations.ie/en/>

PROCEDURES FOR COLLECTING PAYMENT

Information on debt and debt collection can be found on the website of Citizens Information
http://www.citizensinformation.ie/en/money_and_tax/personal_finance/debt/debt_collection.html
http://www.citizensinformation.ie/en/money_and_tax/personal_finance/debt/court_procedures.html

SOURCES OF INFORMATION AND LINKS

Sources of information and links are mentioned in the text.

All information given without obligation

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