Workers and Temporary Workers: guidance for sponsors

Sponsor an Intra-Company worker

Version 10/21

This document forms part of the collection ‘Workers and Temporary Workers: guidance for sponsors’. It provides information for employers on how to sponsor a worker on the Intra-Company Transfer and Intra-Company Graduate Trainee immigration routes.

This version of the guidance is valid from 14 October 2021.
## Contents

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contents</td>
<td>2</td>
</tr>
<tr>
<td>About this guidance</td>
<td>4</td>
</tr>
<tr>
<td>Other guidance you must read</td>
<td>4</td>
</tr>
<tr>
<td>Glossary</td>
<td>4</td>
</tr>
<tr>
<td>Contacts</td>
<td>5</td>
</tr>
<tr>
<td>Version number and publication</td>
<td>5</td>
</tr>
<tr>
<td>Changes from last version of this guidance</td>
<td>5</td>
</tr>
<tr>
<td>Sponsoring Intra-Company workers: overview</td>
<td>8</td>
</tr>
<tr>
<td>What are the Intra-Company routes?</td>
<td>8</td>
</tr>
<tr>
<td>Intra-Company Transfer</td>
<td>8</td>
</tr>
<tr>
<td>Intra-Company Graduate Trainee</td>
<td>8</td>
</tr>
<tr>
<td>Who needs to be sponsored on the Intra-Company routes</td>
<td>9</td>
</tr>
<tr>
<td>What are the sponsorship requirements for the Intra-Company routes</td>
<td>9</td>
</tr>
<tr>
<td>How to get an Intra-Company routes sponsor licence</td>
<td>10</td>
</tr>
<tr>
<td>General requirements</td>
<td>10</td>
</tr>
<tr>
<td>Specific requirements for an Intra-Company routes licence</td>
<td>10</td>
</tr>
<tr>
<td>Common ownership or control</td>
<td>10</td>
</tr>
<tr>
<td>Joint venture agreements</td>
<td>11</td>
</tr>
<tr>
<td>How to keep your licence</td>
<td>12</td>
</tr>
<tr>
<td>Immigration requirements for Intra-Company workers</td>
<td>13</td>
</tr>
<tr>
<td>Overview</td>
<td>13</td>
</tr>
<tr>
<td>Points requirement</td>
<td>13</td>
</tr>
<tr>
<td>Sponsorship requirement</td>
<td>13</td>
</tr>
<tr>
<td>Genuineness of role</td>
<td>14</td>
</tr>
<tr>
<td>Working for a third party</td>
<td>14</td>
</tr>
<tr>
<td>Minimum period working for sponsor group</td>
<td>14</td>
</tr>
<tr>
<td>Financial requirement</td>
<td>15</td>
</tr>
<tr>
<td>ATAS requirement</td>
<td>15</td>
</tr>
<tr>
<td>Former officially-sponsored students</td>
<td>16</td>
</tr>
<tr>
<td>Entry requirement</td>
<td>16</td>
</tr>
<tr>
<td>Extension of permission</td>
<td>16</td>
</tr>
<tr>
<td>‘Switching’</td>
<td>16</td>
</tr>
<tr>
<td>How long Intra-Company workers can stay</td>
<td>17</td>
</tr>
<tr>
<td>Maximum cumulative period of permission</td>
<td>17</td>
</tr>
</tbody>
</table>
Transitional arrangement: maximum period for workers granted before 6 April 2011

Further information on immigration requirements

ICW4. Skill level for Intra-Company workers

ICW5. Salary requirements for Intra-Company workers

Overview

How much you have to pay an Intra-Company worker

PAYE reference numbers

ICW6. Calculation of salary

Currency conversion

Permitted allowances

Allowances you cannot include

Calculation of general salary threshold

Calculation of going rate

Occupation code in Table 1

Occupation code in Table 2

Calculation of accommodation allowances

Accommodation allowance for Intra Company Transfers

Accommodation allowance for Intra-Company Graduate Trainees

ICW7. Unpaid leave and salary reductions

If the worker takes unpaid leave

If you reduce the worker’s salary

ICW8. Certificate of Sponsorship for Intra-Company workers

Overview

Fees

Use of the CoS

What the CoS must confirm

How long you can assign a CoS on the Intra-Company routes

Reporting duties and record keeping
About this guidance

This document provides information for employers on how to sponsor a worker on the Intra-Company immigration routes.

There are two Intra-Company routes:

- **Intra-Company Transfer**: this is for established employees who are being transferred by their overseas employer to do a skilled job for a linked employer in the UK.
- **Intra-Company Graduate Trainee**: this is for employees taking part in a structured graduate training programme who are being transferred by their overseas employer to a linked employer in the UK.

These routes replaced the Tier 2 (Intra-Company Transfer) Long-term Staff and Graduate Trainee routes from 1 December 2020.

Other guidance you must read

To make sure you meet all of the relevant requirements and fulfil your sponsorship duties, you must read the following parts of the sponsor guidance, in addition to this document:

- **Part 1: Apply for a licence** – if you do not already have a licence
- **Part 2: Sponsor a worker** – for information on sponsoring workers common to all Worker and Temporary Worker routes
- **Part 3: Sponsor duties and compliance** – for information about your duties as a licensed sponsor and the action we can take if you fail to meet these duties
- any relevant annexes or appendices referred to in the above documents

You can access all of these documents, and other information on sponsorship, on the Sponsorship: guidance for employers and educators page on GOV.UK.

This guidance is subject to change. If you have printed or downloaded a copy of this guidance, check the version number and date on GOV.UK to ensure you are using the most up-to-date version.

Glossary

There is a glossary of terms used throughout the sponsor guidance (including this document) at the beginning of Part 1: Apply for a licence.

Terms used in this document:

**High earner**

This means a worker who is sponsored on the Intra-Company Transfer route in a job with a gross annual salary of £73,900 or more (based on working a maximum of 48 hours per week) as confirmed by you (the sponsor).
**Intra-Company routes**

This means the Intra-Company Transfer route and the Intra-Company Graduate Trainee route in Appendix Intra-Company Routes to the Immigration Rules. Where the context requires it, it can also refer to the Tier 2 (Intra-Company Transfer) routes in Part 6A of the Immigration Rules in place before 1 December 2020.

You can view previous versions of the Rules in the Immigration Rules Archive on GOV.UK.

**Intra-Company worker**

This means a person who is applying for, or has been granted, entry clearance or permission to stay on either of the Intra-Company routes; or who you are sponsoring, or intend to sponsor, on these routes.

**Sponsor group**

This means you (the sponsor) and any business or organisation that is linked to you by common ownership or control, or by a joint venture on which the worker is sponsored to work.

**Contacts**

If you think this guidance has factual errors or broken links, you can email the Business Helpdesk.

If you have read this guidance, and the guidance referred to above, and you still have any queries, you can call us on 0300 123 4699 or email the Business Helpdesk.

**Version number and publication**

Below is information on the version number of this guidance and when it was published:

- version 10/21
- published on 14 October 2021

**Changes from last version of this guidance**

This version replaces version 04/21. The following changes have been made:

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<thead>
<tr>
<th>Section or paragraph number in this version</th>
<th>Section or paragraph number in previous version</th>
<th>Details of change</th>
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</thead>
<tbody>
<tr>
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<td>Reference to transitional arrangements and information on sponsoring EEA nationals deleted.</td>
</tr>
<tr>
<td>Section or paragraph number in this version</td>
<td>Section or paragraph number in previous version</td>
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</tr>
<tr>
<td>-------------------------------------------</td>
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<td>------------------</td>
</tr>
<tr>
<td>ICW1</td>
<td>ICW1</td>
<td>Section title amended.</td>
</tr>
<tr>
<td>ICW1.1 to ICW1.5</td>
<td>ICW3.1 to ICW3.4, ICW3.7</td>
<td>Paragraphs moved with minor drafting amendments.</td>
</tr>
<tr>
<td>ICW1.6 to ICW1.9</td>
<td>ICW3.8 to ICW3.11</td>
<td>Paragraphs moved with minor drafting amendments.</td>
</tr>
<tr>
<td>ICW1.10 to ICW1.12</td>
<td></td>
<td>New paragraphs summarising who needs to be sponsored.</td>
</tr>
<tr>
<td>ICW1.13</td>
<td>ICW1.1</td>
<td>Paragraph moved with minor amendments.</td>
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<tr>
<td>ICW2</td>
<td>ICW2</td>
<td>Section title amended.</td>
</tr>
<tr>
<td>ICW2.3 to ICW2.4</td>
<td></td>
<td>Transitional provisions deleted as no longer required. Subsequent paragraphs in this section renumbered accordingly.</td>
</tr>
<tr>
<td>ICW2.3</td>
<td>ICW2.5</td>
<td>Paragraph on eligibility amended to make it clear sponsors must be able to offer genuine employment that does not amount to hiring workers out to a third party.</td>
</tr>
<tr>
<td>ICW3</td>
<td>ICW3</td>
<td>Section title amended.</td>
</tr>
<tr>
<td>ICW3.1 to ICW3.6</td>
<td>ICW3.12 to ICW3.14</td>
<td>Minor drafting amendments and clarifications.</td>
</tr>
<tr>
<td>ICW3.7 to ICW3.12</td>
<td>ICW6.13 to ICW6.17</td>
<td>Paragraphs moved with minor amendments.</td>
</tr>
<tr>
<td>ICW3.13 to ICW3.16</td>
<td>ICW3.5 to ICW3.6, ICW3.11</td>
<td>Paragraphs moved with minor drafting amendments.</td>
</tr>
<tr>
<td>ICW3.17 to ICW3.19</td>
<td>ICW3.15 to ICW3.17</td>
<td>Paragraphs moved.</td>
</tr>
<tr>
<td>ICW3.20 to ICW3.23</td>
<td>ICW3.18 to ICW3.22</td>
<td>Paragraphs on the ATAS requirement updated to reflect new process for checking and confirming this requirement.</td>
</tr>
<tr>
<td>ICW3.24</td>
<td></td>
<td>New paragraph on former officially sponsored students added.</td>
</tr>
<tr>
<td>ICW3.25 to ICW3.27</td>
<td>ICW3.23 to ICW3.25</td>
<td>Minor drafting amendments.</td>
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<tr>
<td>ICW3.28</td>
<td></td>
<td>Clarification added.</td>
</tr>
<tr>
<td>ICW3.29 to ICW3.36</td>
<td>ICW3.26 to ICW3.33</td>
<td>Paragraphs renumbered.</td>
</tr>
<tr>
<td>ICW3.37</td>
<td>ICW3.34</td>
<td>Redrafted for clarity.</td>
</tr>
<tr>
<td>ICW3.38 to ICW3.41</td>
<td>ICW3.35 to ICW3.37</td>
<td>Minor drafting amendments.</td>
</tr>
<tr>
<td>ICW4</td>
<td>ICW4</td>
<td>Section title amended.</td>
</tr>
<tr>
<td>ICW4.1 to ICW4.2</td>
<td>ICW4.1</td>
<td>Minor amendments and clarifications. Subsequent paragraphs in this section renumbered accordingly.</td>
</tr>
<tr>
<td>Section or paragraph number in this version</td>
<td>Section or paragraph number in previous version</td>
<td>Details of change</td>
</tr>
<tr>
<td>-------------------------------------------</td>
<td>------------------------------------------------</td>
<td>-------------------</td>
</tr>
<tr>
<td>ICW4.6 to ICW4.7</td>
<td>ICW4.5, ICW3.10</td>
<td>Paragraphs combined with minor drafting amendments.</td>
</tr>
<tr>
<td>ICW5 to ICW7</td>
<td>ICW5</td>
<td>Section ICW5 has been split into 3 separate sections with minor amendments and clarifications.</td>
</tr>
<tr>
<td>ICW5</td>
<td>ICW5</td>
<td>Section title amended. Section contains information previously in S5.1 to S5.5.</td>
</tr>
<tr>
<td>ICW5.1, ICW5.6</td>
<td>ICW5.1, ICW5.6</td>
<td>Correction of cross-reference to tables in Appendix Skilled Occupations.</td>
</tr>
<tr>
<td>ICW5.8 to ICW5.11</td>
<td>Note below ICW5.5</td>
<td>Note on PAYE reference numbers moved with minor amendments and paragraph numbers assigned.</td>
</tr>
<tr>
<td>ICW6</td>
<td>ICW5.8 to ICW5.24</td>
<td>New section on calculation of salary (information moved from section ICW5). Minor drafting amendments.</td>
</tr>
<tr>
<td>ICW7</td>
<td>ICW5.25 to ICW5.26</td>
<td>New section on unpaid leave and salary reduction (information moved from section ICW5). Minor drafting amendments.</td>
</tr>
<tr>
<td>ICW8</td>
<td>ICW6</td>
<td>Section renumbered.</td>
</tr>
<tr>
<td>ICW8.11</td>
<td>ICW6.11 (note)</td>
<td>New paragraph on CoS that have been withdrawn, cancelled or used in a refused application.</td>
</tr>
<tr>
<td>ICW8.13</td>
<td>ICW6.12</td>
<td>Paragraph revised so it matches more closely the fields on the CoS form.</td>
</tr>
<tr>
<td>ICW8.14 to ICW8.17</td>
<td>ICW6.18</td>
<td>New paragraphs on how long a CoS can be assigned for.</td>
</tr>
<tr>
<td>ICW8.18</td>
<td>ICW6.18</td>
<td>Minor amendments.</td>
</tr>
<tr>
<td>Annex ICW1</td>
<td>Annex ICW1</td>
<td>Annex deleted as these transitional arrangements for CoS are no longer required.</td>
</tr>
<tr>
<td>Throughout</td>
<td>Throughout</td>
<td>Hyperlinks updated or corrected. Minor drafting and formatting amendments and housekeeping changes.</td>
</tr>
</tbody>
</table>

**Contents**
ICW1. Sponsoring Intra-Company workers: overview

This section provides an overview of the Intra-Company routes and the sponsorship requirements you must meet.

What are the Intra-Company routes?

ICW1.1. The Intra-Company routes allow multinational companies to send skilled employees to work for a linked business in the UK to do graduate level employment. There are two Intra-Company routes, which are described in more detail below:

- Intra-Company Transfer
- Intra-Company Graduate Trainee

ICW1.2. Applicants must be aged at least 18 to qualify on these routes.

ICW1.3. A dependent partner and dependent children can apply to come to the UK on these routes. The Intra-Company routes do not lead to settlement (indefinite leave to remain) in the UK.

Intra-Company Transfer

ICW1.4. This route is for established workers of multinational companies who are being transferred by their overseas company to do a skilled role for a linked business in the UK. The worker must have been working for the sponsor group for at least 12 months, unless they qualify as a high earner.

ICW1.5. Workers on the Intra-Company Transfer route can stay in the UK for a cumulative total of 5 years in any 6-year period, unless they are a high earner, in which case the maximum period is a cumulative total of 9 years in any 10-year period.

Intra-Company Graduate Trainee

ICW1.6. This route is for graduates taking part in a structured graduate training programme and are being transferred by the overseas business to do a role in the UK. The programme must have a clearly defined progression towards a managerial or specialist role within the sponsor group.

ICW1.7. The trainee must have worked outside the UK for the sponsor group for at least 3 months.

ICW1.8. This route is intended for your best graduate recruits and you are limited to transferring no more than 20 trainees to the UK each financial year.
ICW1.9. Intra-Company Graduate Trainees can be granted permission to enter or stay in the UK for up to 12 months at a time, up to a cumulative total of 5 years in any 6-year period.

**Who needs to be sponsored on the Intra-Company routes?**

ICW1.10. You will need to sponsor any overseas national you wish to employ if they are not a settled worker or do not otherwise have immigration permission to work for you in the UK. This includes most EU, EEA and Swiss nationals who arrived in the UK after 31 December 2020.

ICW1.11. You do not have to sponsor certain categories of worker, including

- Irish citizens
- EU, EEA and Swiss citizens (and their eligible family members) who have been granted status under the EU Settlement Scheme
- people with indefinite leave to enter or remain in the UK (also known as ‘settlement’)

ICW1.12. This is not a complete list. For further information on who does, and does not, need sponsorship, see section S1 of Part 2: Sponsor a worker.

**What are the sponsorship requirements for the Intra-Company routes?**

ICW1.13. If you wish to sponsor an Intra-Company worker, you must:

- hold a valid Worker sponsor licence for the Intra-Company routes
- understand what the Intra-Company routes are and who is eligible to be sponsored on them
- understand the general requirements for sponsoring a worker – see Part 2: sponsor a worker
- ensure the employment meets the skill-level and salary requirements of these routes
- assign a valid Certificate of Sponsorship (CoS) to the worker and pay any pay any relevant CoS fee and Immigration Skills Charge
- have eligible key personnel in place to manage your licence and assign or apply for CoS – see Part 1: Apply for a licence for guidance on key personnel
- keep records for each worker you sponsor, including information on how you recruited the worker – see Appendix D to the sponsor guidance
- understand and comply with all of your sponsor duties – see Part 3: Sponsor duties and compliance
ICW2. How to get an Intra-Company routes sponsor licence

This section tells you about the requirements you must meet to be eligible for an Intra-Company routes sponsor licence.

General requirements

ICW2.1. If you wish to sponsor an Intra-Company worker, you must hold a valid ‘Worker’ sponsor licence for the Intra-Company routes. If you do not already hold such a licence, you must apply for one by completing the online application form, paying the relevant application fee, and submitting the supporting evidence specified in Appendix A to the sponsor guidance.

ICW2.2. Before applying for your licence, you should read:

- Part 1: Apply for a licence for detailed information on the general requirements and the application process
- this section for guidance specific to the Intra-Company routes

Specific requirements for an Intra-Company routes licence

ICW2.3. In addition to the requirements set out in Part 1: Apply for a licence, to be eligible for an Intra-Company routes sponsor licence, you must be able to satisfy us that you:

- are linked by common ownership or control to an overseas business
- can offer employment which:
  - meets the skill-level requirement for this route
  - meets the salary requirements for this route
  - is genuine
  - where relevant, meets the rules on third-party working

Common ownership or control

ICW2.4. You must be able to show a direct link by common ownership or control with the overseas entity or entities from which you will bring worker to the UK. Common ownership or control may be shown by one of the following:

- one entity controls the composition of the other entity’s board
- one entity holds enough shares in the other entity to have more than half of the voting rights in that other entity
- both entities have a common parent entity, and that parent entity (either by itself or through other entities) meets one of the above requirements
- one entity is related to the other entity as both are party to a joint venture agreement
• one entity is related to the other entity in that one is party to a joint venture agreement and the other is formed by that joint venture agreement
• one entity is related to the other by an agreement that would constitute a joint venture agreement other than for the fact that joint venture agreements are not permitted in the country of operation or one of the entities is not permitted to enter into joint ventures in the country of operation
• one entity is related to the other in that one entity is party to an agreement that would constitute a joint venture agreement other than for the fact that joint venture agreements are not allowed in the country of operation or that entity is not allowed to enter into joint ventures in the country of operation, and the other entity is the entity formed by that agreement
• where both entities are either accountancy or law firms, one entity is related to the other by an agreement which allows both to use a trademark registered or established under UK law and the jurisdiction of the other entity’s country of operation
• where both entities are either accountancy or law firms, one entity is related to the other by agreement which allows both to run under the same name in the UK and in the jurisdiction of the other entity’s country of operation
• in the case of unincorporated associations, we may accept that the UK entity is linked to the overseas entity if there is evidence (such as a written constitution or Articles of Association) to show that one entity controls the other – for example, a member of one entity has the power to appoint the other entity’s trustees

ICW2.5. Where the link between the two entities between which the transfer will take place is that an individual owns shares in each entity, that individual must have a majority shareholding in each entity. You must provide documentary evidence of your shareholding in terms of percentages held.

ICW2.6. When you apply for a licence under the Intra-Company routes, you must send the supporting documents listed in Appendix A of the guidance for sponsors to confirm the link between you and the overseas entity.

Joint venture agreements

ICW2.7. Where the link is through a joint venture, we must be sure that the worker will be working as part of the joint venture agreement before we accept that you can sponsor someone on the Intra-Company routes.

ICW2.8. There are many forms of joint venture and we will ask you to provide evidence to show that the venture is in operation. You should supply as many of the following which are applicable to your circumstances:

• if a new company has been formed, you should provide the relevant Companies House reference number or numbers and confirm which
entities are involved in the joint venture and who are the owners of the new company
• public announcements of the joint venture
• a copy of an official letter from the overseas company (or foreign investor) to Ministers confirming their intention to invest in the UK, naming the entities involved in the joint venture
• a copy of the binding contract or partnership agreement, signed appropriately, between the entities in the joint venture agreement – this must include the names and positions of the signatories, the investment or ownership agreement of the enterprise, and timescales and phases of the project
• if the joint venture has a previous history of working with the Department for International Trade (DIT) or economic devolved government departments in Scotland, Wales or Northern Ireland, we may accept evidence via the DIT listing online of the joint venture

ICW2.9. The above is not a complete list and we may ask you for further evidence to assess your circumstances.

ICW2.10. We will not accept informal agreements of cooperation as sufficient evidence that a worker is required to be in the UK. The joint venture must already be operating and we must be satisfied there is a requirement for the worker to be here as part of the agreement before you can sponsor such a worker under the Intra-Company provisions.

How to keep your licence
ICW2.11. If you are granted a licence, you must comply with all of your sponsor duties. If you do not, we may take action against you, including:

• downgrading your licence rating
• suspending your licence
• revoking your licence
• reporting you to the police or other relevant authorities

ICW2.12. For details, you must read Part 3: Sponsor duties and compliance.
ICW3. Immigration requirements for Intra-Company workers

This section tells you about the immigration requirements applicants must meet to come to the UK on the Intra-Company routes and where you can find further information.

Overview

ICW3.1. People who wish to come to the UK on the Intra-Company routes must meet the requirements in Appendix Intra-Company Routes to the Immigration Rules.

ICW3.2. These requirements include that the applicant:

- is aged at least 18 on the date of application
- meets the points requirement
- meets the financial requirement
- where relevant, meets the ATAS requirement
- if they were previously an officially sponsored student, has the consent of that sponsor to making the application
- meets the requirements relating to entry to the UK, extension of permission or 'switching', as appropriate

ICW3.3. This is not the full list of requirements – you must refer to the relevant Immigration Rules for these.

ICW3.4. As the sponsor, you must be aware of the maximum cumulative period of permission an Intra-Company worker can be sponsored for.

Points requirement

ICW3.5. The applicant must score 60 'points' for the following criteria:

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<th>Points type</th>
<th>Further information</th>
<th>Points available</th>
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</thead>
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<td>See ‘Sponsorship requirement’ below this table.</td>
<td>20</td>
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<td>Job at an appropriate skill level</td>
<td>See ‘Skill level for Intra-Company workers’.</td>
<td>20</td>
</tr>
<tr>
<td>Salary at required level</td>
<td>See ‘Salary requirements for Intra-Company workers’.</td>
<td>20</td>
</tr>
</tbody>
</table>

Sponsorship requirement

ICW3.6. To score points for sponsorship, the applicant must meet the following requirements:
• the applicant must have a valid Certificate of Sponsorship (CoS) assigned by you (the sponsor)
• the employment they are being sponsored for must be genuine and, where relevant, meet the rules on working for a third party
• the applicant must have worked for the sponsor group for the required minimum period

Genuineness of role
ICW3.7. We will not award points for sponsorship if we have reasonable grounds to believe that the job:

• does not exist
• is a sham; or
• has been created mainly so the worker can apply for entry clearance or permission to stay

ICW3.8. If you assign a CoS for a role which is not genuine, we will refuse the worker’s application and we may take action against you.

ICW3.9. For further information, see the definition of ‘genuine vacancy’ section C1 of Part 3: Sponsor duties and compliance.

Working for a third party
ICW3.10. You must not assign a CoS to a worker for a role which amounts to either:

• the hire of the applicant to a third party who is not the sponsor to fill a position with that party, whether temporary or permanent; or
• contract work to undertake an ongoing routine role or to provide an ongoing routine service for a third party who is not the sponsor, regardless of the nature or length of any arrangement between the sponsor and the third party

ICW3.11. If we have reasonable grounds to believe you have done so, we will not award points for sponsorship. If that happens, we will refuse the worker’s application and may take action against you.

ICW3.12. For further information on contract working, see section S1 of Part 2: Sponsor a worker.

Minimum period working for sponsor group
ICW3.13. We will not award points for sponsorship if the worker has not been working for the sponsor group for the required minimum period.


• be currently working for the sponsor group; and
• have worked outside the UK for the sponsor group for at least 12 months, unless they are applying as a high earner (in which case there is no minimum period)

ICW3.15. The 12-month period of work outside the UK can have been accumulated over any period, provided the worker was continuously working for the sponsor group, either in or out of the UK, from the start of the 12-month period prior to the date of application. We will disregard breaks in the period of continuous work if they were for any of the following reasons:

• statutory maternity, paternity, parental or shared parental leave
• adoption leave
• sick leave
• assisting in a national or international humanitarian or environmental crisis, with the agreement of the sponsor group
• taking part in legally organised industrial action

ICW3.16. An applicant on the Intra-Company Graduate Trainee route must have worked outside the UK for the sponsor group for a continuous period of at least 3 months immediately before the date of application.

Financial requirement

ICW3.17. If the applicant is applying for entry clearance from outside the UK, or has been in the UK for less than one year at the date of application, they must show they have enough funds to support themselves and any family members in the UK.

ICW3.18. If you are an A-rated sponsor, you can certify this requirement is met when you assign a CoS to them (also known as ‘certifying maintenance’). Otherwise, the applicant must provide evidence of funds as specified in Appendix Finance to the Immigration Rules.

ICW3.19. For further information, see section S7 of Part 2: Sponsor a worker.

ATAS requirement

ICW3.20. When you assign a CoS on the Intra-Company routes route, you must check and confirm whether the worker needs to apply for an Academic Approval Technology Scheme (ATAS) certificate from the Foreign, Commonwealth and Development Office before they can start (or continue) working for you.

ICW3.21. A Intra-Company worker will need an ATAS certificate if all of the following are true:

• you are also licensed as a Student sponsor
• the worker is not an exempt national
• you are sponsoring the worker in a relevant occupation code
the work involves research at PhD level or above in relevant subject area

ICW3.22. If the worker needs an ATAS certificate, you should encourage them to apply for one as soon as possible, as they will need to include a copy of the certificate with their application for entry clearance or permission to stay. If they fail to do so, we will refuse their application and you may lose your sponsor licence (or licences).

ICW3.23. For further information on the ATAS requirement, and your responsibilities in relation to it, see under ‘ATAS requirement’ in section S7 of Part 2: Sponsor a worker.

Former officially-sponsored students

ICW3.24. If the applicant has, in the 12 months before the date of application, received an award from a Government or international scholarship agency covering both fees and maintenance, they must provide written consent to their application from that Government or agency. If they do not, we will reject their application as invalid.

Entry requirement

ICW3.25. Applicants must apply for entry clearance (a visa) to be able to come to the UK on these routes. If they arrive in the UK without the relevant visa, they will be refused entry, even if they otherwise meet the requirements.

Extension of permission

ICW3.26. Those already in the UK with permission on the Intra-Company routes can apply to extend their stay, up to the maximum cumulative permitted period, if they meet the relevant requirements – this could be to continue in the same employment or to change employer or employment. See section S9 of Part 2: Sponsor a worker for further information.

‘Switching’

ICW3.27. Individuals in the UK on another immigration route can ‘switch’ (change route) to the Intra-Company routes if they meet all the relevant immigration requirements and were not last granted permission:

- as a Visitor
- as a Short-term student
- as a Parent of a Child Student
- as a Seasonal Worker
- as a Domestic Worker in a Private Household
- outside the Immigration Rules

ICW3.28. If a worker you wish to sponsor is in the UK on any of the above routes, or was last granted outside the Immigration Rules, they will need to leave the UK and apply for entry clearance as an Intra-Company worker.
How long Intra-Company workers can stay

ICW3.29. Successful applicants will be granted entry clearance or permission to stay for a period ending on whichever is the earliest of the following:

- 5 years after the start date of the job detailed on their CoS (if applying on the Intra-Company Transfer route)
- 1 year after the start date of the job detailed on their CoS (if applying on the Intra-Company Graduate Trainee route)
- 14 days after the end date of the job detailed on their CoS
- up to the maximum cumulative period permitted for the route on which they are being sponsored

ICW3.30. If the applicant does not currently have permission on an Intra-Company route, any permission granted for the period between the date of decision and the start date of the job detailed on their CoS will be excluded from the cumulative permission for the purpose of determining the period of grant of permission above (but not when determining the maximum cumulative period of grant below).

Maximum cumulative period of permission

ICW3.31. When you sponsor an Intra-Company worker, you should make yourself aware of the previous permission the worker has had on these routes. This will determine what, if any, additional permission they can have on the Intra-Company routes.

ICW3.32. If the worker is a high earner, they can stay in the UK on the Intra-Company routes for a cumulative total of 9 years in any 10-year period.

ICW3.33. In all other cases, the maximum period of permission is a cumulative total of 5 years in any 6-year period.

ICW3.34. These maximum periods are subject to transitional arrangements for some workers transferred to the UK before 6 April 2011.

ICW3.35. When calculating the cumulative periods of permission referred to above, we will include the following:

- all previous permission granted on the Intra-Company routes
- if the applicant does not currently hold permission on the Intra-Company routes, any permission they could be granted as a result of their present application for permission, beginning on the start date of the job stated on their CoS
- if the applicant is applying for permission to stay and has, or last had, permission on the Intra-Company routes, any permission they could be granted as result of their present application, beginning on the date of decision; and
• any period of permission on the Intra-Company routes extended under section 3C of the Immigration Act 1971 (that is, when the applicant had an in-time application for permission to stay under consideration, during any period they could appeal or apply for an administrative review of a decision on that application, or pending such an appeal or administrative review)

Example
A worker you wish to sponsor was granted permission on the Intra-Company Transfer route for 2 years. At the end of that 2 years, they returned to their home country. 6 months later, you decide you wish to reassign them to the UK, and you assign them a CoS. The worker does not qualify as a high earner.

In this example, the maximum period of permission they could be granted is 3 years.

ICW3.36. You should plan carefully when assigning a CoS to the worker and choose work start and end dates appropriately so that the worker is not prevented from coming to the UK when you need them.

Transitional arrangement: maximum period for workers granted before 6 April 2011

ICW3.37. An applicant is not subject to a maximum cumulative length of stay if all of the following requirements are met:

• they are applying for permission to stay from within the UK (not entry clearance from overseas) on the Intra-Company Transfer route
• they previously had permission on the Tier 2 (Intra-Company Transfer) route under the rules in place before 6 April 2011, or as a Work Permit holder under the rules in place before 27 November 2008
• they have not obtained entry clearance (a visa) to return to the UK (on any route) since they were granted that permission

ICW3.38. Workers who meet these conditions can extend their stay for up to 5 years with each application.

ICW3.39. This transitional arrangement does not apply to the Intra-Company Graduate Trainee route.

Further information on immigration requirements

ICW3.40. You can find more information in the Intra-Company visas section of the GOV.UK website.

ICW3.41. You should also refer to sections S7 to S9 of Part 2: Sponsor a worker for further information on immigration requirements, conditions of stay, extension applications and change of employment applications.
ICW4. Skill level for Intra-Company workers

This section tells you about the skill-level requirement for workers sponsored on the Intra-Company routes.

ICW4.1. All applicants applying on the Intra-Company routes must score 20 points for having a job at an appropriate skill level. In general, employment must be skilled to level 6 or above (graduate level) on the Regulated Qualifications Framework for England and Northern Ireland, or the equivalent level in Wales or Scotland. This does not necessarily mean the worker has to have a degree-level qualification but the work they do must be at that level.

ICW4.2. Eligible jobs are listed in Table 1 and Table 2 of Appendix Skilled Occupations. You can only sponsor a worker on the Intra-Company routes if the job is listed as eligible in one of these tables. If the job is not listed as eligible, we will refuse the application.

ICW4.3. When you assign a Certificate of Sponsorship (CoS) on the Intra-Company routes, you must choose the appropriate occupation code for the job from Appendix Skilled Occupations. If you are not sure which occupation code to use, there is guidance on the Office for National Statistics website. It is your responsibility to ensure you choose the correct occupation code.

ICW4.4. We will not award points to an applicant (and so will refuse their application) if we have reasonable grounds to believe you have chosen a less appropriate occupation code for either of the following reasons:

- the most appropriate occupation code is not eligible under the Intra-Company routes
- the most appropriate occupation code has a higher going rate than the proposed salary

ICW4.5. When assessing if you have chosen an inappropriate occupation code, we may consider a number of factors, including, but not limited to:

- whether you have shown a genuine need for the job as described
- whether the worker has the appropriate skills, qualifications and experience needed to do the job as described - we may request evidence
- your history of compliance with the immigration system including, but not limited to, paying sponsored workers appropriately
- any additional information you may provide

ICW4.6. If the applicant is applying on the Intra-Company Graduate Trainee route, the job must be part of a structured graduate training programme, with
clearly defined progression towards a managerial or specialist role within the sponsor group.

ICW4.7. This route is specifically targeted at the best graduate recruits in your organisation. You must not assign more than 20 CoS to Intra-Company Graduate Trainees in the same financial year (from 6 April until 5 April the following year). If you transfer more than 20 graduate trainees, we will consider revoking your sponsor licence – see Part 3: Sponsor duties and compliance for information.

Contents
ICW5. Salary requirements for Intra-Company workers

This section tells you about the salary requirement for workers sponsored under the Intra-Company routes. You must also read sections ICW6 and ICW7.

Overview

ICW5.1. You must ensure any worker you sponsor on the Intra-Company routes is paid in line with the salary rates set out in the Immigration Rules and in this guidance. The relevant Immigration Rules are contained in paragraphs IC 7.1 to IC 9.5 of Appendix Intra-Company Routes. The going rates are set out in Tables 1 to 4 of Appendix Skilled Occupations.

ICW5.2. These rates have been set to make sure the resident labour market is not undercut. They will be reviewed and updated regularly to reflect the latest available salary data.

ICW5.3. If the amount you will pay the worker is below these rates, we will refuse their application for entry clearance or permission to stay.

ICW5.4. If we grant permission to an Intra-Company worker, but later find that you stop paying, or have never paid, them in line with these rates, we will take action against you – this could include revoking your sponsor licence.

ICW5.5. In addition to compliance visits, we will undertake regular checks with HMRC to ensure you are paying at least the salary you stated on the sponsored worker’s Certificate of Sponsorship (CoS), in any sponsor note you have added to the CoS, or in any other notification of a change in salary.

How much you have to pay an Intra-Company worker

ICW5.6. The table below sets out the minimum amount you must pay an Intra-Company worker for them to score 20 points for ‘salary requirement’. Where reference is made to the ‘going rate’, this means the going rate for the occupation code in which the worker is being sponsored, as stated in Tables 1 to 4 of Appendix Skilled Occupations as appropriate.

<table>
<thead>
<tr>
<th>Route</th>
<th>Minimum salary</th>
</tr>
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<tbody>
<tr>
<td>Intra-Company Transfer</td>
<td>The worker’s salary must equal or exceed both:</td>
</tr>
<tr>
<td></td>
<td>• the general salary threshold of £41,500 per year; and</td>
</tr>
<tr>
<td></td>
<td>• the going rate for the job as stated in Appendix Skilled Occupations of the Immigration Rules</td>
</tr>
<tr>
<td>Route</td>
<td>Minimum salary</td>
</tr>
<tr>
<td>-----------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Intra-Company Graduate Trainee</td>
<td>The worker’s salary must equal or exceed both:</td>
</tr>
<tr>
<td></td>
<td>• the general salary threshold of £23,000 per year; and</td>
</tr>
<tr>
<td></td>
<td>• either:</td>
</tr>
<tr>
<td></td>
<td>o if the applicant is being sponsored for a job listed in Table 1 of</td>
</tr>
<tr>
<td></td>
<td>Appendix Skilled Occupations, 70% of the going rate for the job as stated in</td>
</tr>
<tr>
<td></td>
<td>Table 1; or</td>
</tr>
<tr>
<td></td>
<td>o if the applicant is being sponsored for a job in Table 2 of Appendix</td>
</tr>
<tr>
<td></td>
<td>Skilled Occupations, 100% of the going rate for the job as stated in Table 2</td>
</tr>
</tbody>
</table>

ICW5.7. These rates are for gross annual salary packages. You must also ensure that you understand and follow the rules on calculation of salary set out in the next section.

**PAYE reference numbers**

ICW5.8. When you assign a CoS to an Intra-Company worker, you must tell us the Pay As You Earn (PAYE) scheme reference number through which the worker will be paid. We will use this information to check with HMRC that you are paying the worker the amount you said you would. If the worker is not paid through PAYE, you must tell us why on the CoS.

ICW5.9. Before you assign any CoS, we recommend you first add any PAYE scheme reference numbers for your sponsored workers to your licence, using the 'PAYE References' tab in your sponsorship management system (SMS) account. You will then be able to select the relevant PAYE scheme when you assign a CoS to a sponsored worker.

ICW5.10. If the PAYE scheme through which you pay a worker changes, you do not need to report this to us in relation to the individual worker. You must, however, ensure that the new PAYE scheme is listed in your SMS account.

ICW5.11. For further information on managing PAYE reference numbers, see Guide 9 in SMS Manual 2: manage your sponsorship licence.
ICW6. Calculation of salary

This section provides information on how we calculate whether a salary meets the Intra-Company routes requirements, including the rules on currency conversion, allowances and pro-rating.

Currency conversion

ICW6.1. An Intra-Company worker’s salary may be paid in the UK or abroad. Where the worker will be paid abroad in a currency other than pounds sterling, the salary entered on the Certificate of Sponsorship (CoS) must be based on the exchange rate for the relevant currency on the day the CoS is assigned, taken from the rates published on OANDA.

Permitted allowances

ICW6.2. When calculating the worker’s salary, we will only take into account:

- guaranteed basic gross pay (before income tax and including employee pension and national insurance contributions); and
- allowances which are guaranteed to be paid for the duration of the worker’s employment in the UK (such as London weighting) or are paid as a mobility premium or to cover the additional cost of living in the UK

ICW6.3. Where allowances are solely for the purpose of accommodation, they will only be taken into account up to a value of either:

- 30% of the total salary package, where the applicant is applying on the Intra-Company Transfer route; or
- 40% of the total salary package, where the applicant is applying on the Intra-Company Graduate Trainee route

See Calculation of accommodation allowances for further information.

Allowances you cannot include

ICW6.4. When entering the worker’s salary on their CoS, you must not include, and we will not take into account, other pay and benefits, such as any of the following:

- flexible working where the nature of the job means that hours fluctuate and pay
- payments or allowances that cannot be guaranteed
- additional pay such as shift, overtime or bonus pay, whether or not it is guaranteed
- employer pension and national insurance contributions
- any allowances, other than those identified as ‘permitted allowances’ above
- in-kind benefits, such as equity shares, health insurance, school or university fees
- company cars or food
- one-off payments, such as ‘golden hellos’
- any payments relating to immigration costs, such as the fee or Immigration Health Charge
- payments to cover business expenses, including (but not limited to) travel to and from the applicant’s country of residence, equipment, clothing, travel or subsistence

**Calculation of general salary threshold**

**ICW6.5.** In determining whether the worker is being paid at least the general salary threshold of £41,500 per year (for Intra-Company Transfers) or £23,000 per year (for Intra-Company Graduate Trainees), we will only take into account earnings stated on the CoS up to a maximum of 48 hours a week, even if the worker works for longer than this. For example, a worker who works 60 hours a week for £14 per hour will be considered to have a salary of £34,944 (14 x 48 x 52) and not £43,680 (14 x 60 x 52) and will therefore not meet the general salary requirement for the Intra-Company Transfer route.

**ICW6.6.** If the worker works part time, we will only consider their actual gross earnings to determine if they are being at least the general salary threshold – we will not pro-rate their salary to the equivalent full-time earnings. For example, if the worker works 20 hours per week for £35 per hour, their annual salary will be £36,400 (20 x 35 x 52) and they will not meet the general salary threshold for the Intra-Company Transfer route. We will, however, pro-rate part-time earnings when determining whether the migrant is being paid the going rate (see below).

**Calculation of going rate**

**ICW6.7.** When assessing whether the applicant is being paid the going rate for the job they are being sponsored for, we will take into account their full weekly working hours, as stated on their CoS, and pro-rate accordingly. This applies even if the applicant works more than 48 hours per week. The calculation we use depends on whether the occupation code is listed in Table 1 or Table 2 of Appendix Skilled Occupations.

**Occupation code in Table 1**

**ICW6.8.** Going rates for occupation codes listed in Table 1 of [Appendix Skilled Occupations](#) are based on a 39-hour week.

**ICW6.9.** If the applicant is applying on the Intra-Company Transfer route, we will perform the following calculation:
1 multiplied by (the going rate for the occupation code stated in Table 1 of Appendix Skilled Occupations) multiplied by (the number of weekly working hours stated by you on the CoS divided by 39)

ICW6.10. This means, for example:

- an Intra-Company Transfer worker who will work 60 hours a week in an occupation code in Table 1 with a going rate of £56,100 must be paid at least £86,308 (£56,100 x 60 ÷ 39) per year to meet the going rate requirement
- an Intra-Company Transfer worker who will work 30 hours per week in an occupation code in Table 1 with a going rate of £56,100 must be paid at least £43,154 (£56,100 x 30 ÷ 39) per year to meet the going rate requirement

ICW6.11. If the applicant is applying on the Intra-Company Graduate Trainee route, we will perform the following calculation:

0.7 multiplied by (the going rate for the occupation code stated in Table 1 of Appendix Skilled Occupations) multiplied by (the number of weekly working hours stated by you on the CoS divided by 39)

ICW6.12. This means, for example:

- an Intra-Company Graduate Trainee who will work 60 hours per week in an occupation code in Table 1 with a going rate of £43,600 must be paid at least £46,954 (0.7 x £43,600 x 60 ÷ 39) per year to meet the going rate requirement
- an Intra-Company Graduate Trainee who will work 30 hours per week in an occupation code in Table 1 with a going rate of £43,600 must be paid at least £23,477 (0.7 x £43,600 x 30 ÷ 39) per year to meet the going rate requirement

Occupation code in Table 2

ICW6.13. If the applicant is being sponsored for a job in one of the health or education occupation codes listed in Table 2 of Appendix Skilled Occupations, they must be paid the full going rate. This applies to both Intra-Company routes. The going rate will be pro-rated according to the number of weekly working hours stated by you on the CoS and the pro-rating rules set out in Tables 3 and 4 of Appendix Skilled Occupations.

Calculation of accommodation allowances

ICW6.14. If you wish to pay the worker an accommodation allowance, how we calculate this depends on whether they are being sponsored on the Intra-Company Transfer route or in the Intra-Company Graduate Trainee route.
Accommodation allowance for Intra Company Transfers

ICW6.15. Accommodation allowances in the Intra-Company Transfer route must not be more than 30% of the total salary package (including permitted allowances) on offer.

ICW6.16. Below are two examples of how we calculate Intra-Company Transfer accommodation allowances.

Example 1
The CoS gives the following salary information:

- salary and other (non-accommodation) permitted allowances: £42,000
- accommodation allowances: £14,000

Add these two figures together to get the total salary package offered = £56,000.

We work out the maximum package we can take into account by dividing the salary and other (non-accommodation) permitted allowances by 70% (0.7): £42,000 ÷ 0.7 = £60,000.

The total offered is less than the maximum package we can take into account. We will therefore take the entire package of £56,000 into account, which meets the general salary threshold requirement.

Example 2
The CoS gives the following salary information:

- salary and other (non-accommodation) permitted allowances: £24,500
- accommodation allowances: £21,000

Add these two figures together to get the total package offered = £45,500.

We work out the maximum package we can take into account by dividing the salary and other (non-accommodation) allowances by 70% (0.7): £24,500 ÷ 0.7 = £35,000.

The total offered is more than the maximum package we can take into account. We will therefore only take into account £35,000, which is below the general salary threshold for the Intra-Company Transfer route. The application would therefore be refused.

Accommodation allowance for Intra-Company Graduate Trainees

ICW6.17. Due to higher costs for short-term accommodation, we will take account of accommodation allowances up to 40% of the gross salary in the Intra-Company Graduate Trainee route. This means the worker’s salary and
other (non-accommodation) permitted allowances must be at least 60% of the maximum package that we will take into account.

ICW6.18. Below is an example of how we calculate accommodation allowances in the Intra-Company Graduate Trainee route.

**Example**
The CoS gives the following salary information:

- salary and other (non-accommodation) permitted allowances: £18,000
- accommodation allowances: £10,000

Add these two figures together to get the total package offered = £28,000.

We work out the maximum package we can take into account by dividing the salary and other (non-accommodation) allowances by 60% (0.6):

$$£18,000 \div 0.6 = £30,000.$$  

The total package offered is less than the maximum package we can take into account. We will therefore take the entire package of £28,000 into account, which meets the Intra-Company Graduate Trainee general salary threshold.
ICW7. Unpaid leave and salary reductions

This section tells you about your responsibilities if a sponsored worker takes unpaid leave or if you reduce their salary.

If the worker takes unpaid leave

ICW7.1. Workers can take short periods of unpaid leave. However, you must stop sponsoring a worker if they are absent without pay for more than 4 weeks in total according to their normal working pattern, during any calendar year (1 January to 31 December), unless the absences are due to any of the following:

- statutory maternity, paternity, parental, shared parental or adoption leave
- sick leave
- assisting with a national or international humanitarian or environmental crisis, with your agreement
- taking part in legally organised industrial action

See the ‘Unpaid leave’ section in Part 2: Sponsor a worker for more information.

If you reduce the worker’s salary

ICW7.2. If you reduce the salary of an Intra-Company worker you're currently sponsoring, their revised salary must not be below the general threshold and going rate for the relevant Intra-Company route. The only exception to this is if the reduction coincides with:

- a period of absence for one of the reasons listed above – for example, if you reduce the worker’s salary (or they receive only statutory payments) while they are on maternity leave or sick leave; or
- a period where the worker is working for the sponsor group overseas

ICW7.3. You must tell us if you have reduced the worker’s salary (and how much you are paying them) via your sponsorship management system (SMS) account. However, provided the requirements above are met, you do not need assign a new Certificate of Sponsorship (CoS) and the worker does not need to make a new application for permission.

ICW7.4. If you reduce the worker’s salary below the general threshold and applicable going rate, and neither of the exceptions above apply, you must stop sponsoring the worker and tell us you have done so within 10 working days via your SMS account.
ICW7.5. Remember, we will make regular checks with HMRC to ensure you are paying the worker appropriately. If we find you are paying the worker less than the amount that would be eligible for points on the Intra-Company route, or the change is not otherwise permitted by the Immigration Rules or this guidance, we will revoke your licence.

Contents
ICW8. Certificate of Sponsorship for Intra-Company workers

This section tells you how to assign a valid Certificate of Sponsorship on the Intra-Company routes.

Overview

ICW8.1. If you have followed all the rules in this guidance and you wish to sponsor a worker on the Intra-Company routes, you must assign them a valid Certificate of Sponsorship (CoS), using your sponsorship management system (SMS) account.

ICW8.2. Before assigning a CoS, you should satisfy yourself that the worker can meet the relevant immigration requirements.

ICW8.3. You cannot assign a CoS if you’re a B-rated sponsor, unless the worker is applying for permission to stay from within the UK and you sponsored the application which led to their last grant of permission on the Intra-Company routes. In all other cases, you must have an A-rating. For information on sponsor ratings, see Part 1: Apply for a licence.

ICW8.4. For detailed information on what a CoS is, and how many you can assign, see section S2 of Part 2: Sponsor a worker.

ICW8.5. You can find detailed technical guidance on how to assign a CoS on GOV.UK: User manuals: sponsorship management system (SMS) – see in particular manuals 8 and 12.

Fees

ICW8.6. You must normally pay a fee for each CoS you assign – see the ‘UK visa fees’ page on GOV.UK for information on current fee levels. The only exception is if the worker you will be sponsoring is a citizen of a country which has ratified the European Social Charter, in which case there is no fee. For a list of eligible nationalities, see the ‘Fee arrangements for CESC nationals’ page on GOV.UK.

ICW8.7. Subject to certain exceptions, if you are sponsoring a worker on the Intra-Company Transfer route, you will also need to pay an Immigration Skills Charge for each worker you sponsor. The Immigration Skills Charge does not apply to workers sponsored on the Intra-Company Graduate Trainee route. For further information, see section S5 of Part 2: sponsor a worker.

Use of the CoS

ICW8.8. Once you have assigned a CoS, the worker must use it within 3 months to apply for:
entry clearance (a visa) if they are outside the UK
permission to stay if they are in the UK and eligible to extend their permission or switch to the Intra-Company routes

ICW8.9. If the CoS was issued more than 3 months before the date of application, we may reject their application and not consider it.

ICW8.10. The worker must not apply for a visa or permission to stay more than 3 months before the start date recorded on their CoS. If they do, we will refuse their application.

ICW8.11. We will also refuse the application if the CoS:

- has been withdrawn by you or cancelled by the Home Office – see section S6 of Part 2: Sponsor a worker for information on when a CoS can be withdrawn or cancelled
- was used in a previous application that was refused

What the CoS must confirm

ICW8.12. For a CoS to be valid, it must meet the requirements of paragraph IC 5.1 of Appendix Intra-Company Routes to the Immigration Rules.

ICW8.13. The CoS must confirm all of the following:

- that you are sponsoring the worker on the Intra-Company Transfer or Intra-Company Graduate Trainee route, as appropriate
- if you are sponsoring an Intra-Company Transfer worker, whether the Immigration Skills Charge applies or not
- the worker’s personal information (such as name, date of birth, nationality), passport details and contact details
- the start and end date of their employment – see ‘How long you can assign a CoS on the Intra-Company routes’
- how many hours they will work each week – enter an average figure if this varies
- where the worker will carry out their employment – this should include their main work address and any other regular work addresses, if relevant
- whether you used an agent to source the worker and, if so, details of that agent
- the job title
- the relevant occupation code for the role (choose from the drop-down list under ‘Job type’) – see section S3 of Part 2: Sponsor a worker for more information on occupation codes
- the main duties of the role for which the worker is being sponsored (enter these in the ‘Summary of job description’ box)
- details of the worker’s salary, including any permitted allowances
- whether the job is on a client contract and details of that contract
- that the job meets the skill level for the Intra-Company routes
• that the worker has worked for the sponsor group for the required minimum period
• professional registration details of the worker, if there is a legal requirement for them to be registered with a professional or other official organisation in the UK (for example, a doctor must be registered with the GMC)
• whether you wish to certify maintenance for the worker (and, if relevant, their dependants) – you can only do this if you're an A-rated sponsor
• whether the worker needs an Academic Technology Approval Scheme (ATAS) certificate
• the PAYE scheme reference number through which the worker will be paid – if they will not be paid through PAYE, you must explain why

How long you can assign a CoS on the Intra-Company routes

ICW8.14. If you are sponsoring a worker on the Intra-Company Transfer route, you can assign a CoS for the period you require the worker, up to a maximum of 5 years (or up to the maximum cumulative period permitted for this route, if this is shorter).

ICW8.15. If you are sponsoring a worker on the Intra-Company Graduate Trainee route, you can assign a CoS for a maximum period of 12 months (or up to the maximum cumulative period, if this is shorter). This must correspond to the structured training programme they are undertaking.

ICW8.16. You must check whether the worker has had previous permission on the Intra-Company routes, as this will determine how long they can be granted for.

ICW8.17. For further information on start and end dates, see section S3 of Part 2: Sponsor a worker.

Reporting duties and record keeping

ICW8.18. Once you have assigned a CoS to a worker, you must tell us if they fail to start their employment, are absent without permission, or there are any significant changes to the nature of their work or salary, or to your organisation. For full details of your reporting and other duties, see: Part 3: Sponsor duties and compliance.

ICW8.19. You must also keep records for each worker you sponsor as specified in Appendix D to the sponsor guidance.

ICW8.20. If you fail to meet these duties, we may revoke your sponsor licence.

Contents