



Home Office

Immigration Skills Charge

Version 5.0

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About this guidance

This guidance tells the Immigration Skills Charge (ISC) Administration Team how to process all transactions relating to the ISC.

The ISC came into force on 6 April 2017. Unless an exception applies, it is payable each time a sponsor assigns a Certificate of Sponsorship (CoS) to a worker on the Skilled Worker or GBM (known as Intra-Company Transfer prior to 11 April 2022) immigration routes. Prior to 1 December 2020, the ISC applied to workers sponsored on the Tier 2 (General) and Tier 2 (Intra-Company Transfer) Long-term Staff routes.

This guidance should be used in conjunction with the published [Skilled Worker caseworker guidance](#), GBM guidance, [Workers and Temporary Workers: guidance for sponsors](#) and the [Immigration Skills Charge](#).

Legislation

[The Immigration Skills Charge Regulations 2017](#), as amended by the [Immigration Skills Charge \(Amendment\) Regulations 2020](#), provide for the ISC.

Contacts

If you have any queries pertaining to the ISC or questions about the guidance and your line manager or senior caseworker cannot help you, or you think that the guidance has factual errors, then please email the Immigration Skills Charge Team.

The ISC Admin Team will respond to queries within:

- 2 UK working days (Priority Team)
- 5 UK working days (all other departments, including International)

If you notice any formatting errors in this guidance (broken links, spelling mistakes and so on), or have any comments about the layout or navigability of the guidance, then you can email the Guidance Rules and Forms team.

Publication

Below is information on when this version of the guidance was cleared:

- version **5.0**
- published for Home Office staff **11 April 2022**

Changes from last version of this guidance

References to Intra-Company Transfer (ICT) amended to Global Business Mobility – Senior or Specialist Worker (GBM) to reflect route name change.

Related content

[Contents](#)

Related external links

[GOV.UK ISC information](#)

The Immigration Skills Charge (ISC)

This page explains the Immigration Skills Charge.

What is the Immigration Skills Charge

[The Immigration Skills Charge Regulations 2017](#), as amended by The [Immigration Skills Charge \(Amendment\) Regulations 2020](#), came into force 6 April 2017. The charge applies to workers sponsored in the UK under the Skilled Worker (previously known as Tier 2 (General)) and GBM (previously known as Tier 2 Intra-Company Transfer (ICT) Long Term Staff/ICT) routes since that date and also to their subsequent skilled worker permission extensions either with a new or their current sponsor.

Who pays the Immigration Skills Charge and how much does it cost

The charge is paid by a licensed sponsor through their sponsor management system (SMS) account when they assign a CoS. The [ISC amount due](#) is dependent on their organisation size, charitable status and length of sponsorship (in 6 month increments).

A minimum of 12 months is payable, this amount is non-refundable unless paid in error or the sponsored worker fails to take up post. The charge applies only to the main applicant in the Skilled Worker and GBM routes. It is not payable for their family members (dependants).

If the Immigration Skills Charge is not paid when due

A CoS assigned without due ISC being paid is invalid until the requisite payment is made.

UK Visas & Immigration (UKVI) will contact the sponsor if the charge has not been paid when due or the incorrect amount has been paid, requiring a top-up payment. The [top up payment](#) is paid via a Worldpay pay by link sent to the sponsor, quoting the CoS reference number they have provided to their proposed sponsored worker.

Failure to pay the correct amount within 10 days of a top up request may result in the Skilled Worker or GBM visa application being refused.

Who is exempt from paying the Immigration Skills Charge

Sponsors are not required to pay the ISC when sponsoring skilled workers:

- under PhD occupation codes 2111, 2112, 2113, 2114, 2119, 2150, 2311, also 2444 (Clergy), 3441 (sports players) and 3442 (sports coaches, instructors and officials)

- under the Global Business Mobility – Graduate Trainee (formerly the Intra-Company Graduate Trainee route)
- to whom they assign a further CoS which does not extend the date of their previous period of ISC liable permission, e.g., if switching occupation code
- switching from study route, and also those that initially switched from study route and are now extending their permission to remain in the same role with the same sponsor
- who were granted Tier 2 permission using a CoS assigned prior to 6 April 2017 and have continued to hold skilled worker permission and undertake a skilled role since
- seeking entry clearance to the UK for less than 6 months

Related content

[Contents](#)

Related external links

[GOV.UK ISC fee information](#)

[The Immigration Skills Charge Regulations 2017](#)

[Immigration Skills Charge \(Amendment\) Regulations 2020](#)

Caseworking process guides

This section gives step-by-step guides to Immigration Skills Charge (ISC) processes undertaken by the ISC Admin Team. All ISC transactions are processed within Worldpay and recorded in the ISC work in progress (WIP) shared spreadsheet located in the shared team folder.

[Top Up ISC payments](#)

[Immigration Skills Charge refund](#)

[Full ISC refund](#)

[Partial ISC refund](#)

[No ISC refund](#)

[ISC refund process](#)

[Failed refund](#)

[Refused Skilled Worker and GBM applications](#)

[Refused Skilled Worker and GBM applications – in country](#)

[Refused Skilled Worker and GBM application – out of country](#)

[Withdrawn CoS](#)

[Expired CoS](#)

Top up ISC payments

In instances when the ISC has been underpaid, for example the sponsor has been recorded as the wrong size organisation, a top up payment is required. If the additional amount is not paid on request the permission to stay or entry clearance (EC) application can be refused.

These cases are referred to the ISC Admin Team by the International entry clearance officer or in country Skilled Worker caseworker through email, as stated within the [Skilled Worker caseworker guidance](#). The referral includes the amount and justification for requesting a top up payment from the sponsor.

ISC Top up: sending a request

UKVI will request top up payments if the ISC has been underpaid or has not been paid. Initial contact with the sponsor is by email addressed to the sponsor licence recorded key contact.

An initial ISC request email is a process explanation and request, advising the sponsor that payment is required, how it is to be paid and checking to whom a Worldpay pay by link should be sent. The request must include the:

- sponsor licence number
- Certificate of Sponsorship (CoS) reference number
- amount of the ISC outstanding
- date by which the ISC is to be paid – 10 working days (3 working days for priority applications) from the request date.

ISC Top up: processing a payment

An ISC Pay by Link is set up by completing the Email new order option within the IHS WorldPay portal. The transaction order code incorporates the CoS reference to ensure easy identification. The description should refer to it being an ISC top up and include the CoS reference or holder's surname.

Once the required fields are completed and the email sent, a Pay by Link email will be sent to the payee from do-not-reply@worldpay.com. Sponsors should be advised to check as their link may be delivered as spam email. The link remains live for 72 hours once sent and for 24 hours after being activated by the sponsor.

The ISC due date for payment and the payment URL is added to the ISC work in progress (WIP) spreadsheet. A follow up reminder email is sent to the sponsor if they have failed to pay their outstanding ISC within 5 working days of UKVI contact, or 2 days for Priority cases.

When the sponsor has paid their ISC, or when the ISC payment is refused, a notification email is sent to the ISC Admin Team mailbox. On receipt of this email, the WIP spreadsheet and finance sheets are completed, with systems being updated and casework informed. If the sponsor fails to pay their outstanding ISC within 10 UK working days, or 3 working days for Priority applications, this is noted on case information database (CID) records or the UK Visa central reference system (CRS) and the referral is returned to the casework team for their further action.

Successful pay by link transactions will be included within the daily Worldpay Merchant Capture report sent to the ISC Admin Team mailbox.

All referrals and correspondences relating to top up payments are retained within the team inbox and the shared team folder.

Immigration Skills Charge refund

This section explains ISC refunds and the circumstances under which they are due. There are instances when a sponsor will be due a full or partial refund. Refunds are processed through Worldpay to the debit or credit card initially used to pay the ISC.

The ISC Team is made aware of required refunds through the following:

- email referral from the caseworking team handling Skilled Worker applications stating the refund amount
- email referral from the Business Helpdesk following sponsor contact
- Management Information reporting identifying application refusals, withdrawn or expired CoS and sponsorship ceased

Full ISC refund

A full refund of the ISC paid will be owed if paid in error when not due or the:

- CoS assigned with it is not subsequently used to support an application for entry clearance or permission to stay and expires
- Skilled Worker or GBM application it supports is:
 - withdrawn
 - refused
 - successful but the worker does not subsequently take up the post

Partial ISC refund

A partial refund of the ISC paid will be due if:

- the sponsor has overpaid, for example, in relation to their size, charitable status or because of assigning a further ISC liable CoS that overlaps, by more than 6 months, dates already paid by their worker's current CoS
- the subsequent visa is granted for less time than the period requested on the CoS
- sponsorship subsequently ceases earlier than CoS stated due to worker leaving employment

Refunds should be made within 90 days:

- of the sponsor notifying UKVI that the worker didn't start work or has left employment early
- after the CoS expiry date if no valid visa application has been made
- after the deadline date for making an administrative review application and no application for administrative review has been made
- of the worker's administrative review being dismissed

No ISC refund

No refund of the ISC paid will be due:

- in relation to the first year of sponsorship if, for example, the worker leaves employment early
- where the worker changes job or role but remains with same employer
- where a worker is sponsored for 12 months or less
- when a worker is reported as having moved to another immigration route but remains employed in the same role
- when a sponsor licence becomes dormant
- when compliance action has been taken resulting in the revocation of sponsor licence or leave curtailment

ISC refund process

The refund referral from caseworkers will identify the reason for and amount of refund due.

To identify the amount due for management information and Business Helpdesk referral cases, search the CoS number on CoS Checker to ascertain the ISC amount paid by the sponsor and determine whether a full or partial refund is required. CID, Atlas and CRS checking may be required to verify.

For each refund, update any CID and CRS records by adding a case note, for example ISC refund processed - £3000 returned to sponsor.

To process the refund:

- log into Worldpay using your personal siemensitsol login for CoS assigned before 18 May 2020, or your personal gbsreatos login for CoS assigned on or after 18 May 2020
- search for the original ISC payment by inserting the stand-alone CoS payment note number that is recorded on the daily CoS assigned sheet to the Worldpay Cart ID
- enter the ISC payment date

Once the payment has been located, click on the payment value and check the payment details to ensure it is the correct one, for example the sponsor email and payment amount.

Enter the amount to be refunded and click submit.

The CoS fee included with the ISC payment is non-refundable. You must amend the refund amount to what is due solely for the ISC paid.

Once the ISC payment has been refunded the Financial Reporting Team and Management Account Unit (FRT&MAU) ISC Data spreadsheet must be updated. The FRT&MAU ISC Data spreadsheet is copied to the shared General Group MI folder each day to be available to Finance Teams. The ISC Admin Team WIP spreadsheet must also be updated with each transaction undertaken.

The ISC Admin Team leader checks the information within this document matches the Worldpay finance reports prior to it being made available to the Finance Team.

The ISC Admin Team leader undertakes daily refund reconciliation and a weekly quality assurance check on 5% of Worldpay transactions.

Failed refund

The ISC Admin Team are informed by the Finance Reconciliation Team if an ISC refund has failed, for example due to the original payment card no longer being valid. The Finance Team will ask the ISC Admin Team to request alternate payment card details which they will then provide to Worldpay.

Refused Skilled Worker and GBM applications

If a Skilled Worker or GBM application for entry clearance or permission to stay supported by an ISC payment is refused, the sponsor will be refunded the full ISC amount.

Refused Skilled Worker and GBM applications: in country applications

The Skilled Worker or GBM application refusal with ISC paid data report is made available each week through the Performance Reporting and Analysis Unit (PRAU) on demand application.

The data from this report is copied to the team WIP which will highlight duplicate cases, for example those which have already been refunded. Duplicate cases are to be removed from the ISC WIP.

For the remaining refused cases, CID and Atlas are checked to see if an administrative review (AR) has been submitted by the applicant. The applicant has 14 days to submit an AR, during which time an ISC refund will not be processed. An ISC refund will not be processed until the AR is completed and recorded as such on CID or Atlas.

If an AR has been submitted, the case details are copied into the Refused - AR Submitted tab within the WIP. You will need to await the outcome of the AR, only if the refusal decision is upheld should the refund be processed.

When all data is correctly recorded within the WIP and an AR has either not been submitted or the process is complete maintaining the original decision, the [refund process](#) can continue.

Refused Skilled Worker and GBM applications: out of country applications

The out of country refused data spreadsheet is sent by email every 6 weeks from the PRAU. Duplicated cases are identified and removed when transferring this data to the ISC WIP.

The applicant has 28 days to submit an AR, during which time an ISC refund will not be processed. As with in country cases, an ISC refund cannot be processed while the AR process is ongoing. The CRS should be checked to ensure the refusal decision has been upheld.

When all data is correctly recorded within the ISC WIP and an AR has either not been submitted or the process is complete maintaining the original decision, the [refund process](#) can continue.

Withdrawn Skilled Worker and GBM CoS

A CoS may be withdrawn by the sponsor prior to a Skilled Worker or GBM application being submitted and decided. This may be due to the sponsor withdrawing the job offer or the worker deciding not to avail themselves of the job offer.

In these instances, the sponsor will be refunded the full ISC amount they paid in respect of the Skilled Worker or GBM CoS.

Withdrawn CoS are identified by filtering the current CoS status within the Daily ISC CoS Assigned PRAU report received via email or available through the PRAU on demand application. When identified, withdrawn cases are copied to the ISC WIP in preparation for the [ISC refund](#) process.

Withdrawn CoS are not recorded on CID, Atlas or CRS. If an ISC paid CoS supported application is withdrawn by UKVI or the applicant rather than a sponsor, a casework refund referral may be required as per casework guidance.

Expired CoS

If a CoS has not been used to support an application for entry clearance or permission to stay within 3 months of being assigned, it will expire and becomes invalid. In this instance, the sponsor will be refunded the full ISC charge paid.

Expired CoS are identified by filtering the current CoS status within the Daily ISC CoS Assigned PRAU report received by email, or available through the PRAU on demand application, to identify those sitting at assigned status over 3 months after being assigned. Additional CID, Atlas and CRS data checks are required in expired CoS cases to confirm they have not been used to support a Skilled Worker or GBM permission to stay or EC application.

If it is found an ISC liable Skilled Worker or GBM application was submitted prior to the accompanying CoS status altering to “expired”, the case will be recorded within the ISC WIP as “CoS used” and no ISC refund will be processed. Only if this Skilled Worker or GBM application is subsequently refused will the ISC payment be refunded as per the [ISC refund](#) process.

When satisfied an ISC refund is due and the WIP has been updated to record, the [ISC refund](#) can be processed. Expired CoS are not recorded within CID, Atlas or the CRS.

Related content

[Contents](#)

Related external links

[Sponsorship: guidance for employers and educators](#)

ISC IT systems and applications

The Immigration Skills Charge (ISC) Admin Team require access to Poise ISC shared folders and inbox, central reference system (CRS), case information database (CID), Atlas and Performance Reporting and Analysis Unit (PRAU) On demand, Metastorm and Certificate of Sponsorship (CoS) checker. Access requests for systems and applications are made through ITnow or by completing the Metastorm and CoS / CAS Checker Access Request Form.

Official – sensitive: start of section

The information in this section has been removed as it is restricted for internal Home Office use only.

Official – sensitive: end of section

Technical issues

If you are experiencing difficulties logging in or encountering UKVI system errors, you are advised to contact the IT service helpdesk in the usual way.

Related content

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