

QQI Code of Conduct for Experts

Guidance for reviewers, assessors, evaluators and panel members engaged in QQI review and assessment processes

TrustEd Ireland Scheme



Dearbhú Cáilíochta
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Quality and
Qualifications Ireland

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1. Introduction

This Code is intended for reviewers, evaluators, assessors, panel members and other external participants, hereafter referred to as experts, acting on behalf of QQI in its quality assurance (QA) and compliance processes¹. It is not intended for external advisors engaged by QQI.

QQI has a number of functions across tertiary education provision that comprises apprenticeships, further and higher education and training, both public and independent, and includes English language education. Review/evaluation processes include:



For simplicity, QQI reviews, assessments, validations and evaluations will hereafter be referred to as processes.

Experts working on behalf of QQI come from diverse backgrounds, both national and international and include learners, employers, academic experts, subject matter experts, professional regulators, and professional practitioners.

It is essential that QQI, the public, and the education and training community can be confident that processes are conducted by competent persons who can offer an objective and informed opinion and who undertake their task professionally. This Code is intended to support experts in the carrying out of their duties and should be reviewed by all experts before accepting an invitation to work for QQI.

¹ The code may also be relevant to reviewers, evaluators, assessors, panel members and other external participants of QQI processes conducted through devolved responsibility.

² This list of QQI processes and evaluations reflects the typical activities performed by the organisation. Additional processes may be introduced as business needs evolve.

2. Overview of Responsibilities

- To be engaged as an expert you need to be **competent to perform the task** and independent of the provider concerned. You should not accept an engagement if you feel that you lack the expertise necessary to perform your function.
- You are obliged to **declare any interests** that might be perceived to conflict with the independence and integrity of the QQI process. (See Appendix A, Section 1, for examples of relationships that may constitute a conflict of interest). Please know that your declaration (or the fact that you made no declaration) may be published by QQI.
- Other than the published report, the content of **the process is confidential to the experts and QQI**. All experts must sign a confidentiality agreement before accepting a role with QQI. (See Appendix A, Section 2, for QQI's confidentiality agreement).
- You must comply with your obligations under the **General Data Protection Regulation (GDPR)**. QQI will ensure that personal data is not collected unnecessarily. For more information regarding QQI's use of data, please visit [Data Protection](#)³ on QQI's website. (See Appendix A, Section 3, for QQI's GDPR agreement).
- You are **expected to act with integrity, diligence, objectivity, and professionalism and to respect diversity**. QQI's [Equality, Diversity and Inclusion \(EDI\) Policy](#)⁴ should be considered as part of your preparation for any process.
- With the exception of English language education (ELE) consultants, your contact throughout the process will be a **designated QQI contact**. Apart from at site visits, you should not at any time communicate or discuss process outcomes with the provider.
- QQI will provide you with the necessary documentation, templates, claim forms (where applicable) and other **guidance specific to your role and process**. Details of any other arrangements required will be communicated to you by your contact in QQI.
- The appropriate **use of GenAI** by experts is determined by the procedures adopted by each QQI unit. You should consult with your QQI contact to determine how AI tools can be used. The Irish government has produced [Guidelines for the Responsible Use of AI in the Public Service](#).
- The output of each process in which you participate is a written report contributed to by you and approved through QQI's governance processes. **QQI will publish approved reports**. Each expert is named in the reports to which they contributed.

³ <https://www.qqi.ie/data-protection>

⁴ <https://www.qqi.ie/sites/default/files/2024-03/equality-diversity-and-inclusion-policy.pdf>

- You must **confirm that you have read and understood this document** in advance of your engagement as an expert. Confirmation is recorded in the Conflict of Interest, Confidentiality and GDPR Agreement (Appendix A).

2.1 Our Values

QQI's values⁵ are as follows:

- We are an **independent** public body, working within the broad framework of Government policy. We exercise our regulatory authority in a transparent, fair, impartial and objective manner.
- We value our **shared responsibility** with others to ensure confidence in and continuous improvement of the quality of education and training. In partnership with others, we pursue our priorities and actions in a **consultative, collaborative** and **inclusive** manner.
- We embrace and engender **trust** and **integrity** in our decision-making and in our policies, procedures and in our regulation. Our approaches are evidence-based and informed by good national and international practice.
- **Learning** and **innovation** are at the heart of what we do and how we design our business systems and processes. We grow our expertise and knowledge and learn from our national and international partners to influence, guide, advise and regulate in an authoritative and responsive manner.
- We value **research, insight**, and **analysis** to achieve our priorities and actions with positive and measurable impact.

QQI expects experts to carry out their responsibilities in the spirit of these values. Experts will be honest, objective, learner-centred, professional, courteous, respectful, conscientious, and diligent in the performance of their functions.

⁵ <https://www.qqi.ie/sites/default/files/2024-11/qqi-statement-of-strategy-2025-27.pdf>

2.2 Accountability

Experts are accountable to QQI for their conduct in the context of a process. QQI reserves the right to disengage reviewers/evaluators if necessary.

2.2.1 Withdrawal of an expert from a process

If an expert withdraws from a process without notice after they have been confirmed by QQI, the process could be compromised and delayed at significant cost and inconvenience to both the provider and to QQI. It is important therefore that the experts inform their QQI contact as soon as possible.

2.2.2 Reporting misconduct

If an expert observes any kind of misconduct (by any party) in the context of the review or evaluation process they should alert QQI as soon as is practicable. If the misconduct involves a member or members of QQI staff, it should be brought to the attention of QQI's Chief Executive (see Appendix B for a list of QQI contact details).

2.3 Fees

There are QQI processes for which experts may receive remuneration. The rate of remuneration depends on the individual process. Fee details will be available from the QQI unit managing the process. All payments are processed via PAYE⁶ (pay as you earn). In order to facilitate payment, each expert is required to confirm their name, address, PPS number and bank account to QQI's Finance Unit using its [online form](#). Experts, including those residing in jurisdictions outside of Ireland, should register with Irish Revenue. Guidance has been compiled to assist experts, see Appendix C for QQI's payment information sheet. However, **each expert is ultimately responsible for ensuring they are correctly registered for income tax in Ireland.**

QQI applies the **One Person One Salary (OPOS)** principle. If you are a public sector employee in Ireland, please check with your employer to see how this affects you.

⁶ <https://www.revenue.ie/en/jobs-and-pensions/what-is-payee/index.aspx>

2.4 Resolving problems and contacting QQI



If, having taken the steps above, the matter cannot be resolved, the expert should bring the matter to the attention of QQI's Chief Executive (see Appendix B for a list of QQI contact details). Where there is no specific procedure to deal with the issue in question, each incident will be dealt with on a case-by-case basis.

When reporting any other issues to QQI in writing, the expert should send an email to their QQI contact person or the relevant Head of Function.

2.5 Training for experts

QQI provides training and/or a briefing for each of its experts. This training/briefing is typically provided online. The training and briefing procedures vary depending on the process involved. These details will be provided by your QQI contact. All experts are expected to participate in this training/briefing.

2.6 Expert responsibilities specific to each process

QQI conducts several kinds of processes. These include reviews, evaluations and assessments. The precise responsibilities of an expert are process specific. These will be set out in QQI policy documents, such as Terms of Reference and/or handbooks, and are provided to the expert at the point of engagement.

Experts will also receive a process-specific letter of engagement /deployment letter (this may be issued electronically).

Experts are expected to read all the documentation provided to assist them in carrying out their role.

3. Effective Practice Principles

3.1 General

Experts are expected to:

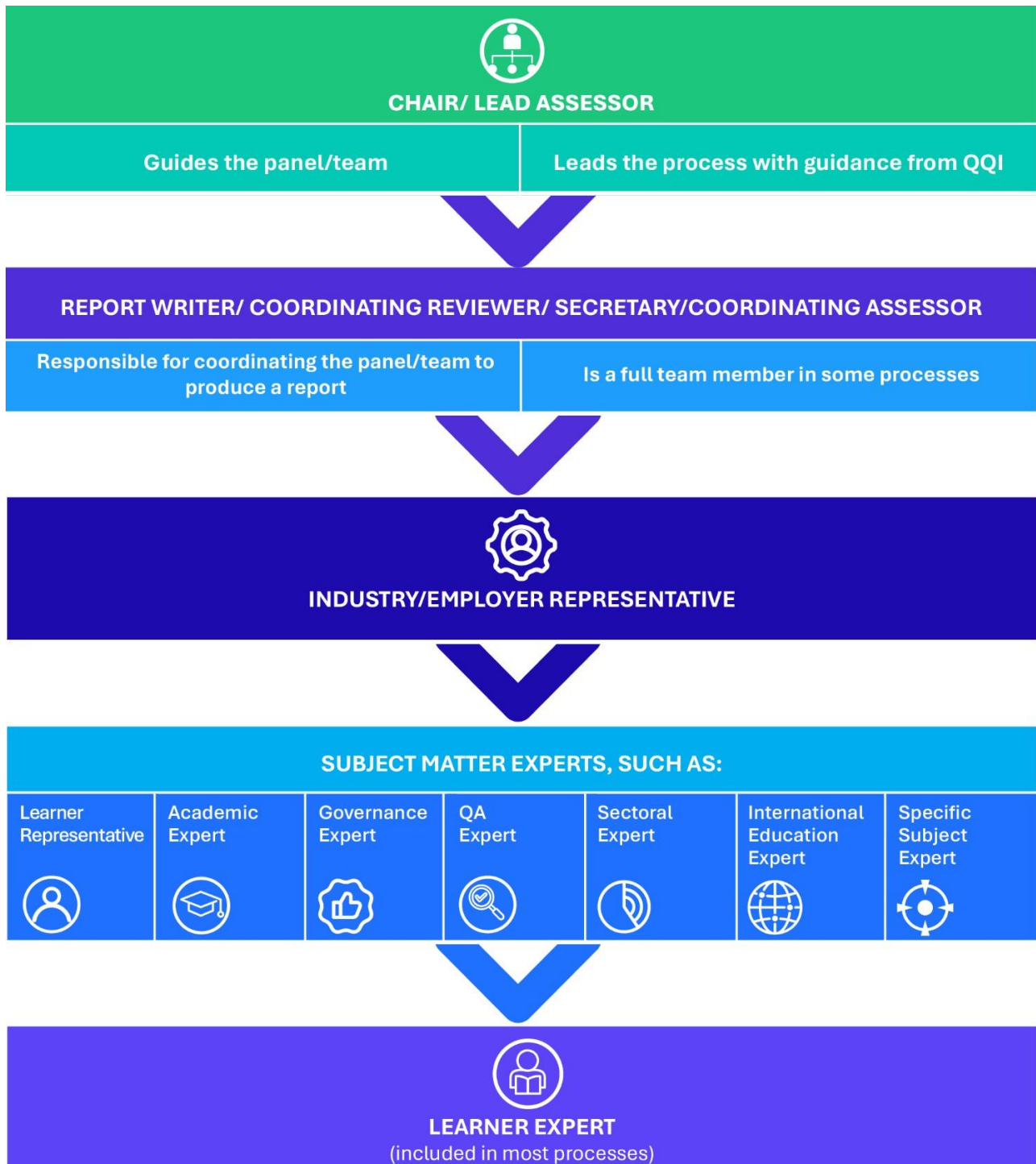
- Accept an engagement only if competent and free of interests that conflict, or may be perceived to conflict, with the independence and integrity of the process. If they discover a conflict with the process, or that they don't have the required expertise, they are required to notify QQI (and the panel chairperson if applicable) without delay so that action can be taken. (See Appendix A, Section 1).
- Experts **should not have substantial engagement with the institution/provider involved in their process for a period of 12 months after the process has taken place.**
- **Invest time in preparation.** Generally, processes require the review of a large amount of documentation from both the provider and QQI. Experts are expected to read and critically assess all documentation provided, unless instructed to focus only on part of it.
- **Participate** in all relevant activities.
- **Question findings and evidence** and try to cross-check or corroborate.
- Conduct themselves **professionally and competently** always.
- Be **tolerant and courteous** in engagements with others.
- **Respect** the diverse cultures, backgrounds and values of others
- Have **competence in the English⁷ language** to be able to discharge their duties.

3.2 Panels and teams

- Each process is unique and requires a specific mix of competences. These will be addressed in each process's guidelines and/or handbooks.
- Team/panel sizes and expert roles vary depending on the process.
- Each expert will have a specialised function or perspective; no expert is expected to have all required competences.
- QQI aims to have balanced panels and teams that offer informed and different perspectives from different backgrounds. QQI's EDI policy is considered when panels are put together.
- Learners are important experts in most of QQI's QA processes.

⁷ QQI also conduct processes through the Irish language when required. Experts should have competence in the Irish language to be able to discharge their duties during these processes.

Depending on the process, panels and teams are assembled based on the following roles. Not all roles are represented in each team or panel.



3.2.1 Evidence and findings

The rationale for the conclusions made in reports must be stated. Decisions are based on evidence, not opinion.

Where relevant, findings should be based on criteria. It is preferred that findings are based on the consensus of the team or panel, but where this is not possible a majority decision may be reported along with an outline of other views.

3.2.2 The role of observers to a process

Subject to the agreement of QQI and the organisation undergoing a process, an observer may attend. Observers have no input into QQI's processes. Observers are subject to the same confidentiality and conflict-of-interest requirements that apply to experts.

3.2.3 Preparation and site-visits

Most processes include online briefing and training sessions for experts. Dates and timings will be scheduled directly with experts.

Site and/or planning visits can be online or in-person. Some QQI processes include preparatory visits in advance of a main site-visit. For example, pre-panel online site visits or planning visits. The site visit is primarily an opportunity for experts to meet people who can field questions about the programme or provider undergoing a process (thereby resolving any uncertainties from the documentation).

3.2.4 Writing the report

QQI processes include the team/panel of experts producing a report. In some cases, the report completes the process. QQI retain editorial rights over the independent report which is then subject to consideration by QQI's Approvals and Review Committee (ARC)⁸ or Programmes and Awards Executive Committee (PAEC)⁹. The report is then published on QQI's website. It includes the names, roles and affiliations of experts.

Depending on the type of process, the report can be produced at the end of the site-visit or an agreed number of weeks after the site-visit. Experts must be contactable by the chair/lead assessor and secretary/coordinating reviewer/assessor/report writer, and by QQI, while the

⁸ <https://www.qqi.ie/about-us/approvals-and-reviews-committee>

⁹ <https://www.qqi.ie/about-us/programmes-and-awards-executive-committee>

report is being drafted. Some reports are subject to factual accuracy checks by the providers under review/evaluation.

3.2.5 Process guidelines

Each unit will have support documents specific to its process. These include core guidelines, process guidelines, Terms of Reference and Handbooks.

4. How to become a QQI expert

4.1 Initial approach

Some experts are selected through open calls which encourage applications from diverse backgrounds; others are identified through QQI searches or through recommendations by third parties. QQI communicates with large numbers of prospective experts.

Before an expert is engaged to undertake a task, QQI must satisfy itself that they are well matched to that task. This may require that QQI share some information about the relevant provider or programme to enable the prospective expert to determine whether they have both the necessary competence and independence. Any such disclosures by QQI are limited to what QQI considers necessary to ensure a rigorous and robust process.

4.2 Privacy and confidentiality of engagement

QQI does engage with some education and/QA companies as consultants. However, typically, experts are individuals. When QQI engages an individual as an expert, the engagement is strictly non-transferrable, and all communications are private and confidential to the person concerned.

Where QQI engages a company to undertake a review or evaluation function this will be made explicit in writing (i.e. there will be a contractual agreement between QQI and the company in question). **It must never be assumed.**

4.3 Register of experts

Persons who act as a reviewer or evaluator (and some who have expressed an interest) are invited to be included in a QQI Register of Experts. The register enables QQI to allocate experts to processes that match their particular experience and expertise. At present, the register is not accessible by the general public.

It is important to note that inclusion on the register, or selection for a particular review, does not guarantee selection to participate in a further QQI process.

Reference

This code of conduct draws from:

“ENQA Code of Conduct for reviewers”¹⁰, published online, European Association for Quality Assurance in Higher Education (ENQA), (retrieved March 2024).

“A Competency Framework for Governance. The knowledge, skills and behaviours needed for effective governance in maintained schools, academies and multi-academy trusts”¹¹, Department for Education, Manchester, England, DFE-00021-2017, January 2017

“Competency Model for Program Evaluators”¹² published online, Accreditation Board for Engineering and Technology, Inc. (ABET), (retrieved March 2020).

“Roles. Responsibilities and Code of Conduct for Reviewers and Evaluators”¹³ published online, Quality and Qualifications Ireland (QQI), (retrieved January 2025).

¹⁰ <https://www.enqa.eu/wp-content/uploads/ENQA-Code-of-Conduct-for-reviewers.pdf>

¹¹

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/583733/Competency_framework_for_governance_.pdf

¹² <http://www.abet.org/competency-model-for-program-evaluators/> retrieved 25/07/2017

¹³ https://www.qqi.ie/sites/default/files/2021-12/qqi-roles-responsibilities-and-code-of-conduct_0.pdf

APPENDIX A

Conflict of Interest, Confidentiality and GDPR Agreement

for Experts engaged in QQI Processes



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Conflicts of interest

QQI has a firm policy of not appointing experts when there is a conflict of interest. Even the appearance of conflict of interest, where none exists, can damage the credibility of process.

Independence could be compromised, or perceived to be compromised, when experts are:

- Current or previous appointment holders in the provider involved in the process (e.g. employees, consultants, guest lecturers/trainers, external examiners/authenticators and research supervisors).
- Former employees, governors, directors, consultants, and graduates (except for learner representatives) of the provider.
- Persons who have had long-standing service, or who are retired from their employment with the provider.
- Collaborators in joint projects (including research initiatives) involving the provider. (If unsure about minor collaborations, potential experts should consult with QQI for advice.)
- Persons who have a potential future conflict of interest.
- Related to persons employed by or attending the provider.
- Persons with direct financial interest of any sort, including the holding of shares in a company associated with the provider.
- Persons with a direct financial interest of any sort, including the holding of shares in a company associated with the provider.
- Members of the QQI Board or any committee of the Board.

Please know that direct competitors in a particular industry or professional environment or in a specific geographical location may in some circumstances be deemed to have a conflict of interest. Experts should consult with QQI in these circumstances.

Experts should not have substantial engagement with the provider, for a period of 12 months after the process has taken place.

The examples above are not intended to comprise an exhaustive list of situations where a conflict of interest might arise.

Cases can arise where the possible appearance of a conflict of interest is not generally known. Potential experts are responsible for disclosing such a possibility, ideally prior to appointment. If there are no

relevant interests or conflicts, this should also be declared. Please know that these declarations may be published. If a potential conflict of interest emerges after appointment, experts should inform QQI without delay and, where possible, inform the panel/team chair.

Providers will be given a proposed expert's details and asked to confirm there is no conflict of interest with their appointment. If a provider becomes aware of a conflict of interest after the panel/team has been appointed, it should inform QQI without delay. QQI will rule on the continuing eligibility of the expert.

Confidentiality

Experts are bound by strict confidentiality. The report published by QQI is the sole public outcome of its processes.

Materials distributed to experts are for individual process purposes only and must not be used for other purposes. Experts should take precautions to ensure that documentation does not accidentally become available to others. Information obtained during their role as expert can be shared with QQI for the purposes of the process. Once the process is finalised, information should be deleted or returned to QQI.

Confidentiality applies to all information without exception, but especially personal information, valuable intellectual property, and financial data not in the public domain.

QQI is subject to Freedom of Information (FOI) legislation, and this extends to any records of the process taken by experts. Experts should refer to QQI's information on [Freedom of Information](#)¹⁴.

GDPR / Data Protection Agreement

This agreement ("Agreement") is made between Quality and Qualifications Ireland (QQI) and the Expert. QQI and the Expert have agreed to enter into this agreement for the purposes of ensuring compliance with Data Protection Legislation, inter alia, Regulation 2016/679 of the European Parliament and of the Council (General Data Protection Regulation) (hereinafter "the GDPR"). Terms used herein are as defined in the GDPR unless otherwise defined.

Experts process data on behalf of QQI for the purpose of the process. For the purposes of the Agreement, this shall be referred to as the assessment.

¹⁴ <https://www.qqi.ie/freedom-of-information#:~:text=The%20Freedom%20of%20Information%20Act,or%20available%20through%20other%20sources>.

QQI and the Expert have agreed that the Expert is a processor as defined in Article 28 of the GDPR as they carry out processing of data on behalf of QQI. QQI is a controller of the data for the purposes of the GDPR.

This agreement is limited to personal data provided by QQI to the Expert and to personal data provided by the relevant provider to the Expert, and to personal data duly shared between Experts, for the purposes of an assessment, (hereinafter “the data”).

This data may include:

- Personal data of providers,
- Personal data of members of staff of providers,
- Personal data of enrolled learners or prospective learners of providers,
- Personal data of reviewers/evaluators/assessors.

This data should not be used by the Expert for any other purpose other than the carrying out of the assessment. The Expert shall not transfer personal data to a third country or an international organisation (as defined in the GDPR), unless required to do so by Union or Member State law, in such a case the Expert shall inform QQI of that legal requirement before processing.

The Expert understands that they are bound by the terms of the Confidentiality Clause which they have separately entered into.

The Expert shall not engage another processor for the processing of the data without prior specific written authorisation of QQI as per Article 28.2 of the GDPR. For the avoidance of doubt, QQI hereby gives prior specific written authorisation to the Expert to share the data with the other team/panel members engaged in the specific assessment, and this Agreement applies equally to all data received by the Expert from fellow team/panel members in relation to the Assessment. The Expert shall not disclose, make copies of, or discuss any received Data with any person who is not a member of the Expert team/panel (without the prior written approval of the QQI Executive).

The data held by the Expert for each assessment should be deleted at the end of each assessment, unless otherwise instructed in writing by QQI. Any hard copy data shall be shredded, if shredding facilities are not available to the Expert, then they shall be returned to QQI.

The Expert will implement appropriate technical and organisational security measures to protect the personal data in their possession. The Expert will ensure that these measures comply with the requirements of the GDPR.

As required by Article 33(2) of the GDPR, the Expert will promptly inform the Data Protection Officer in QQI (dpo@qqi.ie) of any loss or compromise of any Personal Data or any circumstances that could have resulted in unauthorised access to or disclosure of Personal Data. The Expert will cooperate with any enquiries or investigations by the Data Protection Commissioner. The Expert will assist QQI in ensuring compliance with QQI's obligation to respond to requests for exercising the data subject's rights laid down in chapter III of the GDPR. The Expert will cooperate fully with QQI to ensure compliance with the obligations of QQI pursuant to articles 32 to 36 of the GDPR.

The Expert will make available to QQI all information necessary to demonstrate compliance with the obligations laid down in this Article and allow for and contribute to audits, including inspections, conducted by QQI or another auditor mandated by QQI.

This Agreement terminates at the same time as the agreement between QQI and the Expert in relation to the Assessment. Notwithstanding the expiry or termination of this Agreement for any reason, the provisions of this Agreement shall continue to apply to any personal data in the possession of either party which was covered by the agreement.

This agreement shall be governed by Irish law and subject to the exclusive jurisdiction of the Irish courts.

I accept that QQI may take appropriate action in relation to conflicts of interest, including termination of my involvement in the assessment process or re-assignment of my duties and responsibilities.

If I become aware of any change to the content of this Declaration, I am obliged to notify QQI of the change as soon as such information becomes available to me. Any conflict of interest or potential conflict of interest must be fully disclosed to QQI as soon as the conflict or potential conflict becomes apparent.

1. I note that this declaration will be included in the assessment report.
2. I understand that the provider's application documentation and materials are confidential and must (along with any copies made) be returned to QQI or destroyed once the Assessment Report has been finalised. I understand that application

materials are provided for assessment purposes only and must not be distributed or used for other purposes. This applies equally to any copies made for assessment or back-up purposes. I further understand that all communications concerning the application process are confidential and that the publishable outcome of the process is the Assessment Report. I understand that QQI is subject to the Freedom of Information legislation and QQI records are subject to requests under the Freedom of Information Act.

3. I acknowledge that I have read and understood the GDPR Agreement included above and as a condition of my engagement as an assessor I agree to be bound by its terms.

Declaration

I understand and agree that personal data¹⁵ provided by me may be kept and used by QQI for the purposes of:

- nomination and selection of experts for QQI processes,
- contacting me in connection with my role as an expert,
- creating a profile of the team/panel of experts – to be published on the QQI website and shared with the provider for purposes relating to the process,
- co-ordinating logistical arrangements for the process – including sharing contact information with the relevant personnel within the provider for this purpose,
- promotion, monitoring, analysis and evaluation of QQI processes,
- gathering feedback on the process,
- maintaining a QQI database of experts,
- contacting me to update contact details and preferences.

A. Conflict of Interest Declaration

1. I confirm that I have read and will comply with the QQI Code of Conduct for Experts document.
2. I understand that, should any potential conflict of interest arise, I will inform the Chair of the team/panel and QQI.
3. I note that this declaration may be included in the process report.
4. Please declare any interests to international.education@qqi.ie.

¹⁵ For further information on your data protection rights, how QQI uses your personal data and details of how to contact the QQI Data Protection Officer, please refer to the [Data Protection page](#) on the QQI website.

5. By agreeing to this conflict-of-interest form, you are not aware of any circumstances which could be perceived to compromise your impartiality and independence.
6. I accept that QQI may take appropriate action in relation to conflicts of interest, including termination of my involvement in the assessment process or re-assignment of my duties and responsibilities.

B. Confidentiality & Freedom of Information

1. I agree that I will conform to the Confidentiality and GDPR / Data Protection undertakings as outlined above.
2. I understand that any documentation relating to the provider is confidential and must (along with any copies made) be returned to QQI or destroyed once the review report has been finalised. I understand that any documentation relating to the institution is provided for the purposes of the review only and must not be distributed or used for other purposes. This applies equally to any copies made. I further understand that all communications concerning the review process are confidential and that the review report will be published.
3. I understand that QQI is subject to the Freedom of Information legislation and QQI records are subject to requests under the Freedom of Information Act 2014¹⁶.

¹⁶ Further information on the QQI Freedom of Information Publication Scheme, please see the [Freedom of Information](#) page on the QQI website.

APPENDIX B

Person/Department	Contact Details
Chief Executive Officer	ceo@qqi.ie
Data Protection Officer	dpo@qqi.ie
Education and Training Board Reviews	etbm-r@qqi.ie
Tertiary Education Reviews	QQIReviews@qqi.ie
Quality Assurance - QQI Awards	qqiqa@qqi.ie
International Education	international.education@qqi.ie

APPENDIX C

Briefing note for reviewers on the tax treatment of fee payments

Following recent case law and a decision of the High Court, QQI is now advised by the Irish [Revenue Commissioners](#) (known as Revenue) that experts must be taxed under Pay as you earn [PAYE](#) system rules. This applies to all expert team/panel members and those undertaking similar arrangements for work for QQI.

Irish residents or persons registered for tax in Ireland

How does this affect my fee payment?

QQI is obliged to operate PAYE on payments to experts. If QQI does not have a [tax credit certificate](#) for you, you will pay tax at the marginal rate (40%) plus social welfare deductions ([PRSI](#) and [USC](#)). You will be able to see the payments and deductions made on your account on [Revenue.ie](#) either through [myAccount \(ros.ie\)](#) for individuals or [ROS - Log In](#) for business account holders.

Does that mean I will receive a lower payment?

As a compliant taxpayer, there is no difference in the amount you will receive. A refund of overpaid taxes (if applicable) can be claimed subject to PAYE tax rules through Revenue.

How about my expenses?

Expense payments are not subject to tax. However, as you will be taxed under the PAYE system, the PAYE rules for expenses apply. Revenue implemented [enhanced reporting requirements](#) (ERR) in January 2024. Under ERR, all travel and subsistence payments must be reported to Revenue.

Non-Irish resident

I live outside Ireland. How does this affect me?

For experts who do not live in Ireland, QQI is advised that only the fee payments payable for those days that are worked in Ireland are subject to PAYE tax rules.

What actions do I need to take?

There are two key steps you need to take

- (i) Apply for a PPSN to claim tax credit
 - (ii) Set up an online account with [Revenue.ie](https://www.revenue.ie)
- To qualify for Irish tax credit, you need to apply for an Irish tax number known as a [Personal Public Service Number \(PPSN\)](#).
 - You can set up an account on [Revenue.ie](https://www.revenue.ie) either through [myAccount \(ros.ie\)](https://myaccount.ros.ie) for individuals or [ROS - Log In](#) for business account holders.
 - If you do not to apply for an a PPSN an Irish tax credit cannot be granted, and you will be liable to pay tax at the marginal rate (40%) on all income that is subject to PAYE plus other taxes (PRSI and USC).

How do I apply for a PPSN?

Revenue provides information on how to apply at [gov.ie - Get a Personal Public Service \(PPS\) Number \(www.gov.ie\)](https://www.gov.ie)

Although applications can be processed quickly, please note that **it can take up to 6 weeks** for a PPSN to be issued to you.

How will I know what I have been paid?

You will receive a payslip from QQI by email. You can check all taxes paid against your tax record on your account on [Revenue.ie](https://www.revenue.ie) either through [myAccount](https://myaccount.ros.ie) for individuals or [ROS - Log In](#) for business account holders.

I am registered as a limited company. How does this affect me?

The application of PAYE taxes only applies to individuals. If the fee payment is issued to a limited company, the payment is taxed under [Professional Services Withholding Tax \(PSWT\)](#) rules, and withholding tax will be deducted from the payment.

If you have any queries regarding this information, please contact the Finance Unit directly at ap@qqi.ie.