

Compliance Procedures for Gaming and Amusement Licences

Document last updated December 2024

Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Table of Contents

1. Introduction	4
1.1. This Manual	4
1.2. Overview of Gaming and Amusement Licencing	4
1.2.1. Gaming Machine Operators	4
1.2.2. Gaming Machine	5
1.2.3. Amusement Machine Operators	5
1.2.4. Amusement Machine	5
1.2.5. Vouchers dispensed by Gaming or Amusement Machines	6
1.3. Legislation	6
1.3.1. Gaming	6
1.3.2. Amusement	6
2. Application Process	8
2.1. Licence Categories	8
2.2. National Excise Licence Office (NELO)	8
2.3. Tax Clearance	9
2.4. Premises	9
2.4.1. Areas Where Gaming is Prohibited by a Local Authority	10
2.5. Application Process - Gaming Licence and Gaming Machine Licence	10
2.5.1. Gaming Court Certificate	10
2.5.2. Gaming Licence	11
2.5.3. Gaming Machine Licence	12
2.5.4. Valid Gaming Licence	12
2.5.5. Gaming Licence Excise Duty	12
2.5.6. Gaming Licence and Gaming Machine Licence Period	13
2.5.7. Gaming Licence Display	13
2.5.8. Gaming Machine Licence Display	13
2.6. Application Process - Amusement Permit and Amusement Machine Licence	13

2.6.1.	Amusement Permit	13
2.6.2.	Amusement Machine Licence	14
2.6.3.	Valid Amusement Permit	15
2.6.4.	Amusement Permit Excise Duty	15
2.6.5.	Amusement Permit and Amusement Machine Licence Period	16
2.6.6.	Amusement Machine Licence Display	16
2.6.7.	Transfer of Amusement Machine Licence	16
3.	Compliance Procedures	17
3.1.	Role of the Branch	17
3.2.	Interventions and Key Principles	17
3.3.	Referral and Case Select	18
3.6.	Case Working Guidelines	19
3.6.1.	Pre-Visit Checks	20
3.6.2.	Ceased Trading Cases	21
3.6.3.	No Tax Clearance	22
3.6.4.	Unlicensed Gaming Premises	22
3.6.5.	Unlicensed Gaming Machines	24
3.6.6.	Unlicensed Amusement Activity	27
3.7.	Seizure	31
3.7.1.	Gaming Machine Seizure	31
3.7.2.	General Proofs Required (Gaming Machine)	31
3.7.3.	Amusement Machine Seizure	32
3.7.4.	General Proofs Required (Amusement Machine)	32
3.8.	Prosecution	33
	Appendix 1 - Accessing the Gaming Licence Register	35
	Appendix 2 – 21-day letter (Confirming Phone call)	36
	Appendix 3 – 14-day warning letter	38
	Appendix 4 – Final 7-day warning letter	41

1. Introduction

1.1. This Manual

This is a Revenue Operational Manual which provides information and guidelines for staff on compliance procedures relating to operators that are required by law to hold a:

- Gaming Licence,
- Gaming Machine Licence,
- Amusement Permit,
- Amusement Machine Licence.

This manual sets out the key steps and timelines of the licence application processes for traders engaged in the gaming and amusement business sector. It also includes the compliance procedures to be followed where a trader has failed to obtain or renew any of the licences / permits listed above.

1.2. Overview of Gaming and Amusement Licencing

Gaming and amusement licencing concerns an activity where a machine designed for gaming or amusement is provided for use. Gaming and amusement machines are played for reward or amusement and are usually operated by the insertion of a coin or token. The outcome from the playing of the machine is determined by the action of the machine, the result of which can be a monetary or other reward.

There are specific licensing requirements for gaming machine operators (see [paragraph 1.2.1.](#)) and amusement machine operators (see [paragraph 1.2.3.](#)).

1.2.1. Gaming Machine Operators

In order to trade legitimately, operators of gaming machines must hold a valid gaming licence for the premises where gaming takes place.

The gaming licence is specific to the premises indicated on the licence.

Where a gaming operator has a number of premises in which gaming takes place, a gaming licence must be held for each of the premises.

In addition to a gaming licence, gaming operators are also required to hold a gaming machine licence for each gaming machine located in each premises.

1.2.2. Gaming Machine

A machine is considered to be a gaming machine if:

1. it is constructed or adapted for gaming, **and**
2. the player pays to play the machine whether by insertion of a coin, token or any other way, **and**
3. the outcome of the game is determined by the action of the machine whether or not provision is made for manipulation of the machine by the player, **and**
4. affords the player more than an opportunity to play again, **or**
5. affords the player the opportunity to obtain a monetary prize of any value.

Examples of gaming machines include poker machines, slot machines (“one arm bandits”) and electronic “fruit” machines.

1.2.3. Amusement Machine Operators

In order to trade legitimately operators of amusement machines are required to hold a valid amusement permit. An amusement permit allows amusement operators to locate amusement machines in specified locations.

Where an amusement operator has a number of premises in which amusement machines are located, an amusement permit is not required for each premises.

However, the specific locations in which an amusement operator wishes to locate amusement machines must be included in a ‘Schedule of Public Places’. The Schedule of Public Places is a list of locations where amusement machines are operated and is required as part of the amusement permit application process (see [paragraph 2.6.1.1.](#)).

In addition to an amusement permit, amusement operators are also required to hold an amusement machine licence for each amusement machine located in the specified premises.

1.2.4. Amusement Machine

A machine is an amusement machine if:

1. it is constructed or adapted for playing of a game, **and**
2. the player pays to play the machine whether by insertion of a coin, token or any other way, **and**
3. the outcome of the game is determined by the action of the machine whether or not provision is made for manipulation of the machine by the player, **and**
4. affords the player no more than an opportunity to play again, **or**
5. affords the player the opportunity to obtain a non-monetary prize, which if available for purchase would not normally exceed seven euro in value.

Examples of amusement machines include novelty toy crane machines where the prize may be a cuddly toy and pin ball machines.

1.2.5. Vouchers dispensed by Gaming or Amusement Machines

A voucher, which may be exchanged for goods to the vouchers value in certain shops or locations, is not considered a 'monetary prize'. However, a machine with prizes of vouchers exceeding seven euro in exchange value is considered to be a gaming machine.

1.3. Legislation

Gaming and amusement activities are regulated under the following legislation:

1.3.1. Gaming

- [Gaming and Lotteries Act 1956](#).
- [Gaming and Lotteries \(Amendment\) Act 2019](#).
- [Section 43 Finance Act 1975](#) (as amended).

1.3.2. Amusement

- [Chapter III, of Part II of Finance Act 1992](#) (as amended).

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Note: This manual is currently subject to review and may not reflect up-to-date position.

Most recent version.

2. Application Process

2.1. Licence Categories

Licences that are required to be held by operators of gaming and amusement machines include:

- Gaming licence (annual and three month),
- Gaming machine licence (annual and three month),
- Amusement permit, (annual) and
- Amusement machine licence (annual and high season).

It should be noted that the operation of gaming machines is prohibited by some local authorities (see [paragraph 2.4.1.](#)).

There is no prohibition on the operation of amusement machines imposed by local authorities.

2.2. National Excise Licence Office (NELO)

The licences and permits are issued by NELO, the central administrative office for all excise licensing.

It is responsible for the maintenance and publication of the following:

- Register of Licensed Gaming Premises
- Register of Licensed Gaming Machines
- Register of Amusement Permits
- Register of Licensed Amusement Machines.

NELO also:

- issue renewal notices, reminder notices, and final reminder notices for these licences and permits
- Provide public information relating to all excise licences on the Revenue website
- Provide technical assistance to branches conducting interventions on persons who are required to hold a licence

- Provide details of un-renewed gaming licences and gaming machine licences to the branches for appropriate branch intervention
- Provide details of un-renewed amusement permits and amusement machine licences to branches for appropriate intervention.

NELO contact details are:

- Phone - 01 738 3640

Call charges may vary depending on your telephone provider's service contract. Telephone opening hours: 09.30 to 13.30 (Monday to Friday).

- Email - exciselicences@revenue.ie

- Postal address -

National Excise Licence Office
Office of the Revenue Commissioners
Anne Street
Wexford
Y35 E29K.

2.3. Tax Clearance

In order to apply for any licence or permit, an applicant including a corporate body, must hold current tax clearance. Revenue's automated systems will verify that this is in place (see [paragraph 3.5.3.](#)).

2.4. Premises

Operators of gaming machines are required by law to hold a gaming licence for each premises in which gaming machines are located. It should be noted that The Betting Act 1931 prohibits a bookmaker from offering gaming in a licensed bookmaking premises.

Operators of amusement machines are required by law to hold an amusement permit. The amusement permit allows an operator to operate amusement machines in a number of locations provided those locations are listed in the Schedule of Public Places (see [paragraph 2.6.1.1.](#)).

A premises may include any place to which the public has access by permission or membership and includes, amusement halls or arcades, private members clubs, casinos, fast food outlets, shopping malls, snooker halls, etc.

The type of licence or permit required for a premises is determined by the type of machine operated there. A premises where gaming machines are operated requires a **Gaming Licence** and where amusement machines are operated, an **Amusement Permit** is required.

Where both gaming and amusement machines are operated in a premises, a gaming licence **and** an amusement permit must be held.

The licencing period for a gaming licence or gaming machine licence is either on an annual or three-monthly basis, see [paragraph 2.5.4.](#) for more details. All gaming licences are subject to Excise Duty (see [paragraph 2.5.5.](#)).

An amusement permit can be valid for up to one year but expires on 30 June, or for up to three months, expiring on 31 August (see [paragraph 2.6.4.](#)). All amusement permits are subject to Excise Duty (see [paragraph 2.6.3.](#)).

2.4.1. Areas Where Gaming is Prohibited by a Local Authority

A local authority may prohibit **gaming** in all or specific areas within its boundaries.

A gaming licence cannot be issued for a premises located in an area where gaming has been prohibited by a local authority.

Where a local authority prohibits gaming in an area, the District Court will not issue a Gaming Court Certificate.

A gaming machine operator is required to hold a Gaming Court Certificate in order to obtain a gaming licence (see [paragraph 2.5.1.](#)).

There is no prohibition on the operation of amusement machines imposed by local authorities.

2.5. Application Process - Gaming Licence and Gaming Machine Licence

2.5.1. Gaming Court Certificate

Prior to applying to NELO for a gaming licence, the applicant must apply to the District Court for a Gaming Court Certificate authorising the issue of a licence by

Revenue that permits gaming to take place at a specified premises for a specific period.

The Gaming Court Certificate will indicate the maximum number of gaming machines that can be operated at the premises.

The court will not grant a Gaming Court Certificate if there is a local authority prohibition on gaming in the area where the premises is located (see [paragraph 2.4.1.](#)).

The court may also attach conditions to the Gaming Court Certificate that can include:

- Limiting the opening hours during which gaming is permitted.
- Limiting the number of gaming machines to be located in the premises.
- Restricting gaming by persons under a certain age.

2.5.2. Gaming Licence

Operators of gaming machines must hold a gaming licence for the premises where gaming machines are located. The maximum validity period of a gaming licence is one calendar year, expiring on 31 December of the year of issue and requires renewal after that date.

A gaming licence [application form](#) is available from the Revenue website.

Completed application forms and supporting documentation for a gaming licence must be forwarded to NELO.

The gaming licence is specific to the premises indicated on the licence.

Where gaming takes place in a number of premises, a gaming licence must be held for each premises.

The application form must also indicate the number of gaming machines that will be operated in the premises.

Applications for a gaming licence will require the completion of the appropriate application form accompanied by the original valid Gaming Court Certificate. Gaming Machine Licence

Each gaming machine is required to have a licence. A gaming machine licence [application form](#) is available from the Revenue website.

A gaming machine that has more than one playing position must have a licence for the number of playing positions available to play. For example, a gaming machine that has four playing positions must have four gaming machine licences.

Completed application forms and supporting documentation for a gaming machine licence must be forwarded to NELO.

The application form must indicate the number of gaming machines for which a gaming machine licence is required.

Applications for a gaming machine licence require the submission of the appropriate application form accompanied by a valid gaming licence.

Additional gaming machines stored at the premises do not require a gaming machine licence provided:

- the gaming machines are not accessible or available for play by the public, and
- details of the additional machines and the reason they are held on the premises has been notified to and agreed in writing by the local Revenue officer.

2.5.4. Valid Gaming Licence

In order to take up a gaming machine licence, the applicant must hold a valid gaming licence (see [paragraph 2.5.2.](#)).

2.5.5. Gaming Licence Excise Duty

A gaming licence and gaming machine licence is subject to Excise Duty. The [Excise Duty rates](#) are available on the Revenue website.

When NELO is satisfied that all the required documentation for the gaming licence or gaming machine licence application is in order, the application notice will issue.

The application notice will also include details of the licence duty payable.

The application notice will allow the applicant, to complete the final stage of the application process, with instructions for payment of the appropriate licence duty.

Payment can be made using the Revenue On-line Service (ROS) or, alternatively, by the applicant completing the payslip located at the bottom of their Application Notice or Renewal Notice and returning it by post, using the prepaid envelope provided, together with the payment made by way of a cheque or bank draft payable to the [Collector General](#).

2.5.6. Gaming Licence and Gaming Machine Licence Period

The licencing period for a gaming licence or gaming machine licence is either on an annual or three-monthly basis. A three-month licence is based on 4 quarterly periods, that is January – March, April – June, July – September and October – December, and expires at the end of the three-month period. The annual licence is based on a calendar year, that is January – December. All annual licences expire on 31 December.

The duration for which the gaming licence or gaming machine licence is to issue is indicated on the Gaming Court Certificate and the gaming licence or gaming machine licence.

After a gaming licence has expired, a person is no longer authorised to operate gaming machines at the premises. After a gaming machine licence has expired, the machine can no longer be operated as a gaming machine.

2.5.7. Gaming Licence Display

A gaming licence must be displayed at all times in a conspicuous position near the entrance of the premises where the gaming machines are located.

2.5.8. Gaming Machine Licence Display

The gaming machine licence number must be displayed at all times in a secure and conspicuous position on the gaming machine.

2.6. Application Process - Amusement Permit and Amusement Machine Licence

2.6.1. Amusement Permit

Operators of amusement machines must hold an amusement permit.

The [application form](#) for an amusement permit is available on the Revenue website.

Completed application forms and supporting documentation for an amusement permit must be forwarded to NELO.

An amusement permit allows amusement machines to be operated in specified locations.

The specified locations must be listed in a Schedule of Public Places and be included with the application for the amusement permit (see [paragraph 2.6.1.1.](#)).

The amusement permit will indicate the number of amusement machines that can be operated at the premises that are listed in the Schedule of Public Places.

Applications and renewals for an amusement permit will require the completion of the appropriate application form supported by the following documentation:

- Schedule of Public Places.
- Relevant Excise Licence Duty (licence fee).

Operators of amusement machines are not required to hold a court certificate in order to obtain an amusement permit.

2.6.1.1. Schedule of Public Places

The application for an amusement permit must include a Schedule of Public Places.

The Schedule of Public Places must indicate the full address of the location(s) where amusement machines are operated and the number of amusement machines at that location(s).

Operators of amusement machines cannot operate an amusement machine in a location that is not indicated on the Schedule of Public Places.

Where it is intended to operate amusement machines in new locations, the operator must immediately amend the Schedule of Public Places to include the additional locations.

The amended Schedule of Public Places must be forwarded to NELO immediately.

2.6.2. Amusement Machine Licence

Each amusement machine is required to have a licence. The [application form](#) for an amusement machine licence is available on the Revenue website.

Completed application forms and supporting documentation for an amusement machine licence must be forwarded to NELO.

The application form must indicate the number of amusement machines for which an amusement machine licence is required.

Applications and renewals for an amusement machine licence require the completion of the appropriate application form supported by the following documentation:

- Valid Amusement Permit.
- Relevant Excise Licence Duty (licence fee).

Additional amusement machines stored at the premises do not require an amusement machine licence provided:

- the amusement machines are not accessible or available for play by the public, and
- details of the additional machines and the reason they are held on the premises has been notified to and agreed in writing by the local Revenue officer.

2.6.3. Valid Amusement Permit

In order to receive an amusement machine licence, the applicant must hold a valid amusement permit (see [paragraph 2.6.1.](#)).

The amusement permit will indicate the number of amusement machines that can be operated at the premises that are listed in the Schedule of Public Places.

2.6.4. Amusement Permit Excise Duty

An amusement permit and amusement machine licence is subject to Excise Duty. The [Excise Duty rates](#) are available on the Revenue Website.

When NELO is satisfied that all the relevant documentation for the amusement permit or amusement machine licence application is in order, the relevant application notice will issue.

The application notice will also include details of the licence duty payable.

The application notice will allow the applicant, to complete the final stage of the application process, with instructions for payment of the appropriate licence duty.

Payment can be made using the Revenue On-line Service (ROS) or, alternatively, by the applicant completing the payslip located at the bottom of their Application Notice or Renewal Notice and returning it by post, using the prepaid envelope provided, together with the payment made by way of a cheque or bank draft payable to the [Collector General](#).

2.6.5. Amusement Permit and Amusement Machine Licence Period

An amusement permit can be valid for a period of no more than one year and expires on 30 June.

An amusement machine licence can be taken for a period of one year (annual licence) or a shorter period of three months (high season licence).

An amusement machine licence, valid for no more than one year, will commence on 1 July and expire on 30 June. A high season amusement machine licence is valid for no more than three months and expires on 31 August.

After an amusement permit has expired, amusement machines can no longer be operated at the location(s) indicated in the Schedule of Public Places. After an amusement machine licence has expired, the machine can no longer be operated as an amusement machine.

2.6.6. Amusement Machine Licence Display

The amusement machine licence number must be displayed at all times in a secure and conspicuous position on the amusement machine.

2.6.7. Transfer of Amusement Machine Licence

An amusement machine licence can be transferred to a replacement amusement machine provided the machine to which the licence is transferred is an amusement machine.

An operator that transfers an amusement machine licence to another amusement machine must update the Schedule of Public Places and forward the revised schedule to NELO.

3. Compliance Procedures

This section sets out the procedures to be carried out by Revenue branches to ensure high levels of gaming and amusement licensing compliance.

Compliance procedures relating to all gaming and amusement machine operators will normally be carried out by branch staff where the premises is located.

3.1. Role of the Branch

Principal Officers and Assistant Principal Officers will arrange for the compliance functions set out in these guidelines to be carried out efficiently and effectively within their branch.

The primary concern for branch officers is to ensure that any operator involved in the business of gaming or amusement holds a valid licence or permit for that activity, and that all machines are appropriately licensed as amusement or gaming.

The branch has a critical role to play in obtaining compliance with gaming and amusement licensing requirements with a particular focus on supporting the maintenance of the Registers of Licensed Gaming and Amusement Permits.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.2. Interventions and Key Principles

The procedures set out here are underpinned by the following key principles:

- Interventions are commensurate with the risks posed,
- Interventions are carried out in a cost-effective manner, and
- A whole case management (WCM) approach to the licensee's tax affairs is adopted where appropriate.

In order to ensure high levels of licensing compliance, a branch will need to be aware of all gaming and amusement machine operators within their remit and be proactive in identifying activity that may not accord with licensing restrictions and requirements, for example:



- in local authority areas where Part III of the Gaming and Lotteries Act, 1956 has not been adopted,
- in bookmakers' offices where gaming is prohibited,
- where a premises does not have a licence or permit, or
- where machines are unlicensed or not correctly licensed.

The purpose of an intervention is to ensure that the operator is compliant with their licensing obligations for the activity carried out and all other tax obligations.

Prior to any intervention, and in the context of WCM, officers should familiarise themselves with all aspects of the business including:

- The location and the type of business.
- The type of licence/permit held.
- The number and type of machine licences held.
- The number of employees.
- Details of outstanding Tax Returns and Revenue debt issues.
- Existing open interventions by Revenue.

Branches are responsible for ensuring that where serious and persistent non-compliance with licensing requirements is identified, consideration is also given to seizure and prosecution for unlicensed gaming and amusement machines, and prosecution for the non-holding of an amusement permit (see [paragraph 3.6.](#) and [paragraph 3.7.](#)).

3.3. Referral and Case Select

As set out in [paragraph 2.2.](#), NELO refers un-renewed gaming and amusement licence cases to the relevant branch for appropriate intervention after the due date of renewal of the particular licence / permit type.

In order to ensure high levels of licensing compliance, every branch will need to be aware of all gaming and amusement machine operators within the branch and be

pro-active in identifying cases where no licence / permit or the incorrect licence/permit is held, and where machines are incorrectly licensed.

Branches, through local knowledge or during the course of other compliance work, may also become aware of unlicensed gaming and amusement operators.

Before referring the case to an officer, the designated Case Select officer will have initial responsibility for profiling the operator to determine the appropriate type of intervention required.

In circumstances where an intervention is already open, the Case Select officer should, where possible, refer the licensing compliance issue to the officer with responsibility for the open intervention.

Cases will be referred to branches based on the nature of the taxpayer and location as indicated in RevWorkPlace (RWP). There may be cases where the registered premises is located nearer to another branch to that of the licence holder. In such circumstances, the Case Select officer may liaise with that branch.

Cases should be re-assigned to the branch where the intervention is deemed most appropriate. For example, an intervention that requires a visit to establish if the business is trading should be carried out by the branch nearest to where the premises is located.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.6. Case Working Guidelines

As part of gaming licence or amusement permit compliance programmes, branches, when carrying out an intervention, also have a role in ensuring the overall tax compliance of the operator.

All interventions should be based on risk and carried out in the context of WCM of the operator's tax affairs where appropriate.

Operators that require a gaming licence or amusement permit may also be registered for IT/CT, PREM and VAT and as such can be subject to other Revenue interventions depending on their compliance levels.

Fundamental to the issue of a gaming licence or amusement permit is the requirement for the operator to hold valid tax clearance (see [paragraph 2.3.](#)).

A licence may not be renewed due to difficulties with the operator acquiring tax clearance.

There may also be some instances where the gaming operator holds a current Gaming Court Certificate and tax clearance but has not renewed their gaming licence.

Other reasons why an intervention by the branch officer may be required include:

- Gaming activity in an area where gaming is **permitted** by a Local Authority and no gaming licence is held, (see [paragraph 3.5.4.](#)).
- Gaming activity in bookmaking premises.
- Gaming activity in an area where gaming is **prohibited** by a Local Authority.*
- Unlicensed gaming machines (see [paragraph 3.5.5.](#)).
- Gaming machines licensed as amusement machines.
- Gaming activity in a premises for which an amusement permit is held.
- Amusement activity in a premises where no amusement permit is held (see [paragraph 3.5.6.](#)).
- Amusement activity in a premises not listed in the Schedule of Public Places.
- Unlicensed amusement machines (see [paragraph 3.5.6.](#)).

*** A gaming licence cannot be issued for a premises located in an area where gaming is prohibited by a local authority (see [paragraph 2.4.1.](#)).**

3.6.1. Pre-Visit Checks

Officers who carry out visits to premises are required to hold an authorisation card, issued within the meaning of section 858 of the Taxes Consolidation Act 1997.

Officers have a statutory right of entry to:

- a premises where gaming machines are, or believed to be, located, under section 43(10) (a) of the Finance Act 1975; and
- any public place in which amusement machines are, or are believed by the officer to be, available for play under section 125 of the Finance Act 1992.

Prior to an intervention, it is important that the officer establishes:

- Status of the business (trading/ceased trading).
- Type of licence/permit held (gaming and/or amusement).
- Status of licence (current/expired).
- Number of gaming machine licences permitted by the Gaming Court Certificate.
- Number of gaming machine licences held.
- Type of gaming machine licence held (annual/three month).
- Number of amusement machine licences held.
- Type of amusement machine licence held (annual/high season).
- Locations of amusement machines (Schedule of Public Places).

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.6.2. Ceased Trading Cases

The initial compliance checks may indicate that trading has ceased. However, the officer must be satisfied that trading is no longer being carried on at the premises.

In some instances, local knowledge will assist the officer to establish that trading has ceased, if not a visit to the premises may be required.

Where it has been determined that trading has ceased, the officer must contact NELO by email advising that the operator has ceased trading at the premises and the

underlying reasons, for example, the premises is closed permanently/demolished/change of use.

3.6.3. No Tax Clearance

Operators of gaming machines and amusement machines are required to hold current tax clearance in order to obtain a gaming licence or amusement permit.

Operators with outstanding returns and/or outstanding tax liabilities will not qualify for tax clearance. The officer should identify the reasons why the trader does not qualify for tax clearance.

The officer must also establish if another any other compliance intervention is underway and where it is, should liaise with the officer responsible to ensure efficient use of resources.

Generally, the officer responsible for the “open” intervention, which will usually relate to other aspects of the licensee’s tax affairs, should also take on responsibility for ensuring licensing compliance of the operator.

Where an intervention is open by the Collector General’s Division (CG’s), the officer must liaise with the CG’s and agree a course of action that ensures a co-ordinated approach to both the operator’s debt and licensing compliance issues.

The officer, who is now responsible for ensuring licensing compliance, should secure any outstanding returns and if necessary, provide a contact name in the CG’s with whom the operator can discuss tax arrears, and if necessary, put in place an instalment arrangement.

3.6.4. Unlicensed Gaming Premises

Where an unlicensed gaming machine is identified by the Case Select officer, the case will be assigned to the officer responsible for gaming machine licence compliance.

A gaming operator who does not hold a valid gaming licence* should be contacted by telephone in relation to the outstanding compliance issues regarding their licensing obligations. If the operator is not the licensee, the officer should also contact them or the partner/director responsible. Where contact cannot be established via telephone, a visit to the premises should be considered.

*A gaming licence will not be issued for a premises in an area where gaming is prohibited by a local authority (see [paragraph 2.4.1.](#)).

As a gaming operator cannot operate a gaming machine in a premises that is not covered by a gaming licence, the officer will be required to carry out an intervention relating to:

- The non-holding of the gaming licence, and
- The unlicensed gaming machine(s) (see [paragraph 3.6.5.](#)).

The officer should:

- Establish the reason why a gaming licence is not held,*
- Remind the operator of the previous renewal and reminder letters issued by NELO,
- Highlight the consequences for operating without a gaming licence, that is seizure of machines, prosecution and court penalties**, notification of unlicensed gaming to the Superintendent of An Garda Síochána, and an increased risk of a Revenue audit,
- Instruct the operator to take the appropriate steps to procure a gaming licence (see [paragraph 2.4.1.](#)).

* The officer must contact NELO by email advising of any change in the circumstances relating to the licence or permit, that is licence/ permit no longer required or ceased trading.

The officer should agree with the operator a timeframe in which the gaming licence issue will be addressed.

A letter setting out the details and agreed timelines should immediately be issued to the operator (see [Appendix 2](#)).

After the agreed timeframe has elapsed and the gaming licence issue is not addressed, a visit to the premises will be required. However, as Revenue does not have an enforcement role relating to the non-holding of a gaming licence, the visit to the premises will relate to the operation of unlicensed gaming machines.

** Prosecution for the non-holding of a gaming licence is a matter for An Garda Síochána. However, Revenue can seize (see [paragraph 3.7.](#)) and prosecute (see [paragraph 3.8](#)) for unlicensed gaming machines.

3.6.4.1. No Gaming Court Certificate

Operators of gaming machines are required to hold a valid Gaming Court Certificate in order to obtain a gaming licence (see [paragraph 2.5.1.](#)).

A gaming operator that does not hold a Gaming Court Certificate should be informed that they are trading illegally and advised to **immediately** obtain a Gaming Court Certificate and apply for a gaming licence.

It should be noted that a Gaming Court Certificate will not be issued by the District Court for a premises in an area where gaming is prohibited by the local authority.

The officer, who is now responsible for ensuring licensing compliance, should secure any outstanding returns and if necessary, provide a contact name in the Collector General's Division with whom the operator can discuss tax arrears, and if necessary, put in place an instalment arrangement.

3.6.5. Unlicensed Gaming Machines

Where an unlicensed gaming machine is identified by the Case Select officer, the case will be assigned to the officer responsible for gaming machine licence compliance.

A gaming operator who does not hold a valid gaming machine licence should be contacted by telephone in relation to the outstanding compliance issues regarding their licensing obligations. If the operator is not the licensee, the officer should also contact them or the partner/director responsible. Where contact cannot be established via telephone, a visit to the premises should be considered.

The officer should:

- Establish the reason why a gaming machine licence is not held,
- Remind the operator of the previous Renewal and Reminder Letters issued by NELO,
- Highlight the consequences for operating without a gaming machine licence, i.e. possible seizure of the machine, possible prosecution and court penalties, and an increased risk of a Revenue audit,
- Instruct the operator to take the appropriate steps and procure a gaming machine licence (see [paragraph 2.5.3.](#)),

- Agree a timeframe in which the gaming machine licence issue will be addressed.

The reasons why a gaming machine licence is not held for the gaming machine may include:

- The operator does not hold a gaming licence for the premises (see [paragraph 3.6.4.](#)) and/or,
- The operator has not applied for or renewed a gaming machine licence (see [paragraph 2.5.3.](#)).

A letter setting out the details and agreed timelines in which the gaming machine licence will be addressed should immediately be issued to the operator (see [Appendix 2](#)).

After the agreed timeframe has elapsed and the gaming machine licence issue has not been addressed, a visit to the premises will be required. Visit to Gaming Premises Officers who carry out visits to premises are required to hold an authorisation card, issued within the meaning of section 858 of the Taxes Consolidation Act 1997.

Officers have statutory right of entry to a premises where gaming machines are, or believed to be, located, under section 43(10) (a) of the Finance Act 1975.

The purpose of the visit is to discuss the matters addressed in the correspondence with the operator, and to establish the level of any other non-compliance issues, relating to gaming machines located at the premises.

Other non-compliance issues may include gaming machines being licensed as amusement machine licences for the purposes of excise licence duty avoidance, or gaming machines available for play in areas where gaming is prohibited by a Local Authority.

Prior to a visit to the premises the officer must carry out the necessary pre-visit checks (see [paragraph 3.6.1.](#)).

Where a visit to the premises is conducted, a Whole Case Management approach to the licensee's tax affairs must be adopted. For example, officers should be aware of the number of employees and any other activity taking place at the premises, and ensure that the trader's tax returns and Revenue records correspond with their findings.

A physical inspection of all machines (gaming and amusement) located at the premises should take place. The officer should be satisfied that:

- all machines are appropriately licensed, and
- the appropriate licence is clearly displayed on each machine (see [paragraph 2.5.8.](#)).

An unlicensed gaming machine that is not available for play must be notified to Revenue by the operator (see [paragraph 2.5.3.](#)).

Where the officer is satisfied that a machine is a gaming machine and the machine does not hold a current gaming machine licence, the officer must:

- establish the reason why a gaming machine licence is not held for the gaming machine which may include,
 - the operator does not hold a gaming licence for the premises (see [paragraph 3.6.4.](#)) and/or,
 - the operator has not applied for or renewed a gaming machine licence and/or
 - the number of gaming machines exceeds the number of gaming machines permitted by the gaming licence.
- record full details of the unlicensed gaming machine, including description (make and model) of the game, location and serial number of the machine,
- highlight the consequences for trading without a gaming machine licence, that is possible seizure of the machine, possible prosecution and court penalties, and increased risk of a Revenue audit,
- instruct the operator to complete an [application form](#) for a licence in respect of the gaming machine.

3.6.5.2. Warning Letter - Unlicensed Gaming Machine

After the visit to the premises, a warning letter must immediately issue to the operator (see [Appendix 3](#)).

The letter will indicate that unless the gaming machine is properly licensed within fourteen days from the date of the letter, the unlicensed gaming machine must be made unavailable for play and be removed from the area accessible to the public.

The letter will also indicate that failure to hold a current gaming machine licence may lead to seizure (see [paragraph 3.7.](#)) of the gaming machine, possible prosecution (see [paragraph 3.8.](#)), and Revenue compliance interventions.

3.6.5.3. Final Warning Letter-Unlicensed Gaming Machine

If after fourteen days a gaming machine licence has not been issued, a final warning letter must be sent to the operator (see [Appendix 4](#)).

The final warning letter will indicate that unless the gaming machine is properly licensed within seven days, the gaming machine is liable for seizure without further notice and a prosecution for operation of an unlicensed gaming machine will be initiated.

3.6.6. Unlicensed Amusement Activity

Where an unlicensed amusement machine operator is identified by the Case Select officer, the case will be assigned to the officer responsible for licence compliance.

An amusement operator who does not hold a valid amusement permit should be contacted by telephone in relation to the outstanding compliance issues regarding their licensing obligations. If the operator is not the permit holder, the officer should also contact them or the partner/director responsible. Where contact cannot be established via telephone, a visit to the premises should be considered.

An amusement permit holder can have any number of amusement machine licences (annual or high season), provided the location of each amusement machine is indicated on the Schedule of Public Places (see [paragraph 2.6.1.1.](#)).

As an amusement operator cannot have an amusement machine in a premises that is not included in the Schedule of Public Places, the officer will be required to carry out an intervention relating to:

1. The non-holding of the amusement permit, and
2. The unlicensed amusement machine(s).

The officer should:

- establish the reason why an amusement permit and amusement machine licence is not held,*

- remind the operator of the previous Renewal and Reminder Letters issued by NELO,
- highlight the consequences for trading without an amusement permit and unlicensed amusement machines, i.e. possible seizure of machines, possible prosecution and court penalties, and an increased risk of a Revenue audit,

instruct the operator to take the appropriate steps and obtain an amusement permit and amusement machine licence (see [paragraph 2.6.](#)).

*The officer must contact NELO by email advising of any change in the circumstances relating to the permit, that is permit no longer required or ceased trading.

A letter setting out the details and agreed timelines should immediately be issued to the operator (see [Appendix 2](#)).

After the agreed timeframe has elapsed and the amusement permit or amusement machine licence issue is not addressed, a visit to the premises will be required.

3.6.6.1. Visit to Amusement Premises or Place

Officers who carry out visits to premises are required to hold an authorisation card, issued within the meaning of section 858 of the Taxes Consolidation Act 1997.

Under section 125 of the Finance Act 1992, officers have statutory right of entry to any public place in which amusement machines are, or believed by the officer to be available for play.

In circumstances where an operator does not have a premises and only leases/hires amusement machines to other premises (as listed in the Schedule of Public Places, the officer may be required to visit the office of the operator (see [paragraph 2.6.1.1.](#)).

The purpose of the visit is to discuss the matters addressed in the correspondence with the operator, and to establish the level of any other non-compliance issues relating to amusement machines located at the premises.

Other non-compliance issues include gaming machines, holding amusement machine licences for the purposes of excise licence duty avoidance, or where gaming is prohibited by a local authority.

Prior to a visit the officer must carry out the necessary pre-visit checks (see [paragraph 3.6.1.](#)).

Where a visit to the premises is conducted, a Whole Case Management approach to the licensee's tax affairs must be adopted. Officers should be aware of the number of employees and any other activity taking place at the premises, and ensure that the trader's tax returns and Revenue records correspond with their findings.

Operators of gaming and amusement machines are required to hold the appropriate licence for each gaming and amusement machine.

A machine that is classified as a gaming machine must hold a gaming machine licence (see [paragraph 2.5.3.](#)).

A machine that is classified as an amusement machine must hold an amusement machine licence (see [paragraph 2.6.2.](#)).

Revenue officers must be aware of how a machine made available for play to the public is operated, in order to determine if the machine is appropriately licensed as gaming or amusement (see [paragraph 1.2.2.](#) and [paragraph 1.2.4.](#)).

A physical inspection of all machines (gaming and amusement) located at the premises should take place. The officer should be satisfied that:

- All machines are appropriately licensed, and
- The appropriate licence is clearly displayed on each machine (see [paragraph 2.5.8.](#) and [paragraph 2.6.5.](#)).

An unlicensed amusement machine that is not available for play must be notified to Revenue (see [paragraph 2.6.2.](#)).

Where the officer is satisfied that a machine is an amusement machine and does not hold a current amusement machine licence, the officer must:

- Establish the reason why an amusement machine licence is not held for the amusement machine which may include,
 - The operator does not hold an amusement permit for the premises and/or,
 - The operator has not applied for or renewed an amusement machine licence and/or
 - The number of amusement machines exceeds the number of amusement machine licences issued.

- Record full details of the amusement machine, including description (make and model) of the game, location and serial number of the machine,
- Highlight the consequences for trading without an amusement machine licence, that is possible seizure of machine, possible prosecution and court penalties, and increased risk of a Revenue audit,
- Instruct the operator to complete an [application form](#) for an amusement permit,
- Instruct the operator to complete an [application form](#) for a licence in respect of the amusement machine.

3.6.6.2. Warning Letter-Amusement Activity

After the visit to the premises, a warning letter must immediately issue to the operator (see [Appendix 3](#)).

The letter will indicate that unless the amusement permit and/or the amusement machine licence is obtained within fourteen days from the date of the letter, the unlicensed amusement machine be removed from the area accessible to the public.

The letter will also indicate that failure to hold a current amusement permit and/or amusement machine licence may lead to seizure of the amusement machine, possible prosecution, and an increased risk of a Revenue audit (see [paragraph 3.6.](#) and [paragraph 3.7.](#)).

3.6.6.3. Final Warning Letter-Amusement Activity

If after fourteen days the amusement permit and/or the amusement machine licence has not issued, a final warning letter must issue to the operator (see [Appendix 4](#)).

The final warning letter will indicate that unless the amusement machine is properly licensed within seven days, the amusement machine is liable for seizure without further notice and a prosecution for illegal amusement operation and operation of an unlicensed amusement machine will be initiated.

For guidelines in relation to seizure (see [paragraph 3.6.](#)) of amusement machines and prosecution (see [paragraph 3.7.](#)).

3.7. Seizure

3.7.1. Gaming Machine Seizure

Officers and their managers should only consider seizure of gaming machines where the interventions mentioned in the previous paragraphs, including the issue of a final warning letter, relating to licence non-compliance have proved unsuccessful.

It is an offence under section 43(3) of the Finance Act 1975, as amended, to make available for play, a gaming machine that does not hold and display a valid gaming machine licence.

Officers who carry out detections and seizures are required to hold an authorisation card, issued within the meaning of Section 858 of the Taxes Consolidation Act 1997.

Officers have statutory right of entry to a gaming premises, under section 43(10) (a) of the Finance Act 1975 and a gaming machine in respect of which an offence was committed can be seized and removed under section 43 (10) (b) of that Act.

Prior to the seizure and removal of a gaming machine, the officer must allow the operator the opportunity to remove any cash contained in the machine.

In circumstances where the gaming machine is seized and the cash contents are not removed prior to seizure, the officer must make arrangements for the cash contents to be removed by the operator.

In these circumstances the operator must count the cash contents of the gaming machine in the presence of a Revenue officer and issue a receipt indicating the amount of cash removed from the machine. General Proofs Required (Gaming Machine)

Before the seizure of a gaming machine, the Revenue officer must establish that the unlicensed gaming machine subject to seizure was available for play in a public place.

All unlicensed gaming machines on the premises can be regarded as available for play unless the gaming machines have been notified to Revenue as being unavailable for play (see [paragraph 2.5.3.](#)).

To obtain evidence, the Revenue officer must play the gaming machine and if successful attempt to gain a pay-out.

The required proofs must be obtained in respect of each gaming machine that will be subject to seizure.

Contemporaneous notes that include a detailed account of how the gaming machine was played, how any gain or credit was accumulated, the steps taken prior to and after the seizure of the gaming machine, must be maintained.

Further guidelines and proofs are contained in paragraph 5.2. of chapter 5 of the [Guidelines and Proofs for Specific Excise Offences](#) of the Customs and Excise Enforcement Manual. Amusement Machine Seizure

Officers and their managers should only consider seizure of amusement machines where the interventions mentioned in the previous paragraphs, including the issue of a final warning letter, relating to licence compliance have proved unsuccessful.

It is an offence under section 124 of the Finance Act 1992, as amended, to make available for play an amusement machine in a public place that does not hold or display a valid amusement machine licence.

Officers who carry out detections and seizures are required to hold an authorisation card, issued within the meaning of Section 858 of the Taxes Consolidation Act 1997 and have statutory right of entry to any public place where amusement machines are, or believed to be, located, under section 125 of the Finance Act 1992; an amusement machine in respect of which an offence was committed can be seized and removed under section 127 of that Act.

Prior to the seizure and removal of an amusement machine, the officer must allow the operator the opportunity to remove any cash and other items contained in the machine.

In circumstances where the amusement machine is seized and the cash contents and any other items are not removed prior to seizure, the officer must make arrangements for the cash contents and any other items to be removed by the operator.

In these circumstances the operator must count the cash contents in the presence of a Revenue officer and issue a receipt indicating the amount of cash removed from the machine. General Proofs Required (Amusement Machine)

Before the seizure of an amusement machine, the Revenue officer must establish that the unlicensed amusement machine subject to seizure is an amusement machine and was available for play in a public place.

All unlicensed amusement machines on the premises can be regarded as available for play unless the amusement machines have been notified to Revenue as being unavailable for play (see [paragraph 2.6.](#)).

In establishing proof, it is not necessary to play the amusement machine.

Contemporaneous notes that include a detailed account of the steps taken prior to and after the seizure of the amusement machine, must be maintained.

The required proofs must be obtained in respect of each amusement machine that will be subject to seizure.

Further guidelines and proofs are contained in paragraph 5.2 of chapter 5 of the [Guidelines and Proofs for Specific Excise Offences](#) of the Customs and Excise Enforcement Manual.

3.8. Prosecution

Officers and their managers should consider initiating a prosecution where the interventions outlined in previous paragraphs have proved unsuccessful.

Where a seizure of a gaming or amusement machine has taken place, a prosecution for the offence committed should be considered.

Following completion of a detection of unlicensed trading, a file must be prepared to include a report and all the necessary proofs and statements, for submission through branch management to: National Prosecutions and Seizures Office, Excise Licences Prosecution Unit.

Revenue may prosecute on the basis of a number of offences including:

- Operating of gaming machines without a gaming machine licence (section 43(3) of the Finance Act 1975),
- Operating of amusement machines without a permit (section 124 of the Finance Act 1992, as amended),
- Operating of amusement machines without an amusement machine licence (section 124 of the Finance Act 1992, as amended).

A detection for unlicensed trading should be considered where the operator has failed to engage with Revenue and continues to operate, and the officer is not satisfied with the level of co-operation with regard to regularising the licensing position.

The initial step in prosecution is to make a detection of unlicensed trading to establish that unlicensed trading has taken place at a particular date/time.

A detection will establish the following two essential ingredients required for a successful prosecution:

- Evidence of unlicensed trading on a specific date/time,
- Identification of the person responsible for carrying on the trade.

Evidence will also be required that the operator was not the holder of a valid licence at the time of the detection.

The guidelines and proofs required for a detection and successful prosecution are contained in paragraph 5.2 of chapter 5 of the [Guidelines and Proofs for Specific Excise Offences](#) of the Customs and Excise Enforcement Manual.



Appendix 1 - Accessing the Gaming Licence Register

The current [Register of Gaming Licences](#) is available on the Revenue website.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Appendix 2 – 21-day letter (Confirming Phone call)

Note: this letter must be suitably adapted to address the case specific gaming and/or amusement licence compliance issues.

Name:

Address:

Date:

Tax Registration Number: 1234567X

Re: Unlicensed Trading - Gaming & Amusement

Dear XXXXXX,

I refer to my telephone call to you on **dd/mm/yyyy**.

As discussed in our phone conversation your attention is brought to the following licence compliance issues which should be addressed immediately.

Gaming

Specify issues: xxxxxxxx

It is an offence under the Gaming and Lotteries Acts 1956 to 2019 to make gaming machines available for play to the public in a premises for which a gaming licence is not held.

Failure to hold a valid gaming licence for a premises within 21 days of the date of this letter may result in notification to the Superintendent of An Garda Síochána.

It is an offence under Section 43(3) Finance Act 1975 to make a gaming machine available for play in a public place without holding and displaying a valid Gaming Machine Licence.

Failure to comply with licensing requirements may lead to seizure of unlicensed gaming machines, prosecution and increased likelihood of a Revenue audit.

Amusement

Specify issues: xxxxxxxx

It is an offence under section 124 (a) Finance Act 1992 to provide an amusement machine for play in a public place without holding a valid amusement permit which does not specify that public place.

It is an offence under section 124 (b) Finance Act 1992 to provide amusement machine for play in a public place without holding and displaying a valid amusement machine licence.

Failure to comply with licensing requirements may lead to seizure of unlicensed amusement machines, prosecution and increased likelihood of a Revenue audit.

As discussed in our phone call, all licence issues must be addressed within 21 days of the date of this letter.

Yours Sincerely

Revenue Officer



Appendix 3 – 14-day warning letter

Note: this letter must be suitably adapted to address the case specific gaming and/or amusement licence compliance issues.

Name:

Address:

Date:

Tax Registration Number: 1234567X

Re: Unlicensed Trading – Gaming & Amusement

Dear XXXXXX,

I refer to my visit to your premises on dd/mm/yyyy, and my earlier correspondence dated dd/mm/yyyy (if applicable).

1. Gaming Licence

My records indicate that you have not acquired a valid Gaming Licence.

You have been previously informed that it is an offence under the Gaming and Lotteries Acts 1956 to 2019 to make a gaming machine available for play to the public in a premises for which a Gaming Licence is not held.

I am now advising that failure to acquire a valid gaming licence for the premises within 14 days of the date of this letter may result in my notification of unlicensed gaming to the Superintendent of An Garda Síochána.

2. Gaming Machine Licence

My records indicate that you have not acquired a valid Gaming Machine Licence.

It is an offence under Section 43(3) Finance Act 1975 to make a gaming machine available for play in a public place without holding or displaying a valid Gaming Machine Licence.

If the gaming machine is not properly licensed within 14 days of the date of this letter the gaming machine should be made unavailable for play and removed from the area accessible to the public.

Please note that failure to rectify the matter within 14 days of the date of this letter may lead to seizure of the gaming machine, prosecution for unlicensed trading, and an increased risk of a Revenue audit.

OR

The following paragraphs are only to be included where it relates to unlicensed gaming machines in premises and areas where gaming is not permitted.

I refer to my visit to your premises on dd/mm/yyyy

The gaming machine (specify make, model, and type serial number(s)) must be immediately removed from the public place and may be replaced by a properly licensed amusement machine.

Please note that failure to remove the gaming machine from the public place within 14 days of the date of this letter may lead to seizure of the gaming machine, prosecution for unlicensed trading, and an increased risk of a Revenue audit.

Failure to remove the gaming machine from the public place within 14 days of the date of this letter may also result in my notification of unlicensed gaming to the Superintendent of An Garda Síochána.

3. Amusement

My records indicate that you have not acquired a valid Amusement Permit/Amusement Machine Licence.

It is an offence under section 124 (a) Finance Act 1992 to provide an amusement machine for play in a public place without holding a valid amusement permit which does not specify that public place.

It is an offence under section 124 (b) Finance Act 1992 to provide an amusement machine for play in a public place without holding and displaying a valid amusement machine licence.

If the amusement permit and /or amusement machine licence is/are not obtained within 14 days from the date of this letter, the unlicensed amusement machine should be made unavailable for play and removed from the area accessible to the public.

All licence issues must be addressed within 14 days of the date of this letter.

Please note that failure to rectify the matter within 14 days of the date of this letter may result in the seizure of the amusement machine, prosecution for unlicensed trading, and an increased risk of a Revenue audit.

Yours Sincerely

Revenue Officer

Appendix 4 – Final 7-day warning letter

Note: this letter must be suitably adapted to address the case specific gaming and/or amusement licence compliance issues.

Name:

Address:

Date:

Tax Registration Number: 1234567X

Re: Unlicensed Trading – Gaming & Amusement

Dear XXXXXX,

I refer to my letter dated **dd/mm/yyyy**.

1. Gaming Licence

My records indicate that you have not acquired a Gaming Licence.

You have been previously informed that it is an offence under the Gaming and Lotteries Acts 1956 to 2019, to make a gaming machine available for play to the public in a premises for which a Gaming Licence is not held.

I am now advising that failure to acquire a valid gaming licence for the premises within 7 days of the date of this letter will result in my notification of unlicensed gaming to the Superintendent of An Garda Síochána.

2. Gaming Machine Licence

My records indicate that you have not acquired a valid Gaming Machine Licence.

You have been informed that it is an offence under Section 43(3) Finance Act 1975 to make a gaming machine available for play in a public place without holding or displaying a valid gaming machine licence.

If a Gaming Machine Licence is not acquired within 7 days of the date of this letter, you are required to remove the gaming machine from the area accessible to the public.

Failure to acquire a Gaming Machine Licence within 7 days of the date of this letter, or failure to remove the unlicensed gaming machine from the area accessible to the public will lead to seizure of the gaming machine without further warning, possible prosecution and increased likelihood of a Revenue audit.

3. Amusement

My records indicate that you have not acquired a valid Amusement Permit and/or Amusement Machine Licence.

You have been informed that it is an offence under section 124 (a) Finance Act 1992 to provide an amusement machine for play in a public place without holding a valid amusement permit which does not specify that public place.

You have been informed that it is an offence under section 124 (b) Finance Act 1992 to provide an amusement machine for play in a public place without holding and displaying a valid amusement machine licence.

If the amusement permit and /or amusement machine licence is not obtained within 7 days from the date of this letter, the unlicensed amusement machine must be made unavailable for play and removed from the area accessible to the public.

Please note that failure to rectify the matter within 7 days of the date of this letter will lead to seizure of the amusement machine without further warning, possible prosecution, and increased likelihood of a Revenue audit.

Yours Sincerely,

Revenue Officer

Note: This manual is currently subject to review and may not reflect up-to-date position.

Most recent version.