

Betting Duty Returns and Payments

Compliance Procedures Manual

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A more recent version of this manual is available

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1. Introduction

1.1. This Manual

This is a Revenue Operational Manual which provides information and guidelines for staff on compliance procedures relating to traders that are required by law to make returns and pay betting duty and betting intermediary duty.

This manual should be read in conjunction with the [Bookmaker's Licence Compliance Procedures Manual](#).

Traders that are required by law to make returns and pay betting duty include Bookmakers, Remote Bookmakers, and Remote Betting Intermediaries.

Any reference to Bookmakers in this manual can be taken to include Bookmakers, Remote Bookmakers, and Remote Betting Intermediaries.

Any reference to Betting Duty in this manual can be taken to include Betting Duty and Betting Intermediary Duty.

This manual sets out compliance procedures to be followed where a bookmaker has failed to submit betting duty returns and pay betting duty.

Compliance procedures, in respect of Remote Bookmakers and Remote Betting Intermediaries, will be carried out by Large Corporates Division.

Principal Officers and Assistant Principal Officers have responsibility for ensuring that all compliance procedures set out in these guidelines are appropriately assigned and carried out efficiently by officers within the Revenue District.

1.2. Legislation

1.2.1. Finance Act 2002

Chapter 1 of [Part 2 of Finance Act 2002](#) as amended provides the legislative basis for the payment of Licence and Registration Duty by Bookmakers, Remote Bookmakers and Remote Betting Intermediaries. It also provides the legislative basis for the payment of betting duty and betting intermediary duty by licensed Bookmakers, licensed Remote Bookmakers and licensed Remote Betting Intermediaries.

Arising out of Budget 2020, Chapter 1 of [Part 2 of Finance Act 2002](#) as amended, introduced relief from betting duty and betting intermediary duty.

Relief from Betting duty is subject to State aid 'de minimis' rules provided for in [Commission Regulation \(EU\) No. 1407/2013](#). These regulations include a restriction on the amount of State aid that can be received from any or all State organisations.

Regulations governing the collection of betting duty and betting intermediary duty and the records to be kept by bookmakers are contained in the Betting Duty and Betting Intermediary Duty Regulations [S.I. 341/2015](#).

Regulations governing the relief from betting duty and betting intermediary duty are contained in the Betting Duty and Betting Intermediary Duty (Amendment) Regulations 2020 [S.I. No 1 of 2020](#).

[The Betting Act 1931](#) (as amended by the Betting Amendment Act 2015), provides the legislative basis for the licensing and regulation of Bookmakers, Remote Bookmakers, and Remote Betting Intermediaries.

In order to carry on the business of bookmaking, a person must hold a bookmaker's licence and, if conducting business in a premises, it must be a registered premises and be covered by a Certificate of Registration of Bookmaking Premises.

A Certificate of Registration of Bookmaking Premises is not required, where the business of bookmaking is conducted on-course at an authorised racecourse or greyhound racetrack.

[The Betting \(Amendment\) Act 2015](#) extended the licensing obligations to Remote Bookmakers and Remote Betting Intermediaries, including those based outside the State, that provide betting services to persons in the State.

1.3. Cancellation of Instructions

This manual supersedes and cancels the following instructions:

OI 10/2002	Reduction in the rate of Betting Duty & Consolidation & Modernisation
OI 39/2005	New Arrangements for Returns and Payments of Betting Duty
OI 40/2006	Reduces the rate of Betting Duty from 1st July 2006

1.4. General Overview

1.4.1. Betting Duty

Betting duty is chargeable on all bets placed by a person with a licensed bookmaker at a bookmaker's registered premises, irrespective of the means by which a bet is placed.

Betting duty is also chargeable on free bets offered by licenced bookmakers and licenced remote bookmakers.

Licensed Remote Bookmakers are liable for betting duty in respect of any bets entered into with persons in the State by remote means.

Licensed Remote Betting Intermediaries are liable for Betting Intermediary Duty, on commission charged by them to persons in the State.¹

Betting duty returns are submitted quarterly. Accounting periods are three-month periods ending 31st March, 30th June, 30th September, and 31st December.

1.4.2. Amount of Bet

The amount of bet on which duty is chargeable is:

- a) The sum of money, or the open market value of any other consideration, which by the terms of the bet the bookmaker will be entitled to receive, retain or take credit for, if the event which is the subject of the bet is determined in the bookmakers favour, or
- b) Where the amount cannot be determined in accordance with paragraph (a) above at the time the bet is placed, as in the case of spread bets², the amount of the unit stake.

A bet made in the form of a “double event”, or “accumulator”, can be regarded as a single bet, with the amount staked being the bet to be recorded for betting duty.

However, where a bet is made on one event and a condition is made that a portion of any winning sum is to be staked on other events, the sum staked on the other events must also be recorded for betting duty.

1.4.3. Rate of Betting Duty

The [rates of betting duty](#) and betting intermediary duty are available on the Revenue website.

1.4.4. Exemptions from Betting Duty

Section 68 of the [Finance Act 2002](#) (as amended) provides for exemption from betting duty in the following cases:

- **Bets placed on course during and at a horseracing meeting,**

¹ “Commission charges” means the amount that a Remote Betting Intermediary charges persons in the State for using the facilities of that Intermediary to make bets, whether the charge is made by deduction from winnings or otherwise.

² Losing spread bets (under the spread) may see the person placing the bet being liable to pay more than the original unit stake to the bookmaker. However, as this cannot be determined at the time the bet is placed, the unit stake will be the amount of the bet to be recorded for betting duty purposes.

Betting duty is not chargeable on bets that are entered into at a race meeting held at an authorised racecourse within the meaning of the Irish Horseracing Industry Act, 1994.

This exemption does not apply to bets entered into by a licensed bookmaker at an authorised racecourse by any means of telecommunications.

- **Bets placed on course during and at a greyhound meeting,**
Betting duty is not chargeable on bets that are entered into during a meeting at which a series of greyhound races is held.
This exemption does not apply to bets entered into at the track by a licensed bookmaker by any means of telecommunications.
- **Totalisator (Tote) bets accepted in registered premises.**
Betting Duty is not chargeable on totalisator bets that are accepted in registered premises for and on behalf of Horse Racing Ireland or Bord na gCon.

1.4.5. Refunds and Remission of Duty

The Revenue Commissioners may either repay duty paid or remit the duty chargeable where a bet is void, un-collectable, or where the bet or portion of it is laid off:

- **Void Bets**

Void bets are bets that have become void for any reason other than the mutual consent of the parties to the bet.

Where a bookmaker claims repayment or remission of duty on a bet which has become void, a record of the bet, including particulars of the amount of the bet and why it is void, must be kept by the bookmaker.

The bookmaker must also include the total of void bets for each accounting period for which a return is made.

- **Un-Collectable Bets**

Un-collectable bets are bets where the amount has not been, and is not likely to be, collected by the bookmaker.

This will arise where duty has been paid by a bookmaker in respect of a credit bet or a series of credit bets, which eventually transpire to be un-collectable either by reason of the backer defaulting or for any other reason.

- **Laid Off Bets**

A laid off bet is a bet which, in full or in part, a bookmaker transfers (lays off) to another bookmaker who is liable to pay betting duty on the bet in question.

The bookmaker who lays off the bet or part of the bet shall:

- Reduce his/her liability to betting duty by the amount of the betting duty payable on the amount of the bet, or part of the bet, laid off,
- Record against the entry of the bet laid off, the amount laid off and the name of the bookmaker to whom the bet or part of the bet has been laid off,
- Keep a record of the total amount of laid off bets for each accounting period.

1.5. Relief from Betting Duty

Section 68A(1) Finance Act 2002 as inserted by section 47 of the [Finance Act 2019](#) introduced a new relief from Betting Duty and Betting Intermediary Duty.

The relief, payable by way of remission, and effective from 1st January 2020, allows registered bookmakers and betting intermediaries, when filing betting duty returns, and subject to certain conditions, to reduce their betting duty liability by a maximum of €50,000 in a calendar year.

The amount of betting duty payable in the accounting period is reduced by the amount of relief claimable in the period.

The maximum amount of relief available per accounting period is €12,500. However, the relief is applied on a pro rata basis if the period of operation of the relief is less than a calendar year.

Where the number of days trading is less than a calendar year, for example a new registered trader, the relief is calculated on the number of days of trading in the accounting period in which the claim is made. (See [Par 1.5.1](#))

Where the betting duty liability payable in an accounting period is less than the maximum relief claimable in that accounting period, the unclaimed portion of the relief can be carried forward to the next accounting period. However, a claimant cannot carry any unclaimed relief into the next calendar year.

The relief only applies to a 'Single Undertaking' as defined in [Commission Regulation \(EU\) No. 1407/2013](#). (See [Par 1.5.2](#))

The relief is a form of State aid and is also subject to 'de minimis' rules for State aid provided for in Commission Regulation. The total amount of State aid cannot exceed €200,000 over three years. (See [Par 1.5.3](#))

The current Betting Duty return, available in ROS, will ensure that the relief of €50,000 per calendar year cannot be exceeded.

A declaration of receipt of other State aid in the Betting Duty return will generate a work item that will require further enquiries by the Revenue

Officer to ensure that 'De minimis' aid of €200,000 over three years is not exceeded. (See [Par 2.4](#))

The screenshot shows the Revenue website interface for the Betting Duty Return. The page title is "Betting Duty / Betting Intermediary Duty Return" and the section is "Section 5. Totals Payable In Respect Of All Licences Held". The form contains the following data:

Duty Payable (Betting Duty):	100000.00	Payment Amount (Betting Duty):	100000.00
Duty Payable (Remote Betting Duty):	0.00	Payment Amount (Remote Betting Duty):	0.00
Duty Payable (Remote Betting Intermediary Duty):	0.00	Payment Amount (Remote Betting Intermediary Duty):	0.00
Section 68A relief:	12500.00	Section 68A relief:	12500.00
Total Payment Due:	87500.00	Total Payment Amount:	87500.00

The form also includes a "Back" button and a "Continue" button. At the bottom, there are links for "Revenue Home", "ROS Help", "Accessibility", "System Requirements", "Terms & Conditions", "Privacy Policy", "Certificate Policy Statement", "Certification Practice Statement", and "Eolas as Gaeilge".

Figure 1 Betting Duty Return Section 68A Relief

1.5.1. Amount of Relief in an Accounting Period

Bookmakers are entitled to reduce their betting duty liability by a maximum of €50,000 in a calendar year provided they continue to operate for a full calendar year and their betting duty liability is equal to or greater than €50,000 in the calendar year.

Where a bookmaker operates for a full calendar year and the betting duty liability is less than €50,000 in the year, the relief is reduced to the amount of the betting duty liability.

Relief is claimable quarterly, is subject to a maximum claim of €12,500 per accounting period and apportioned by the number of days operating as a bookmaker during that accounting period.

Where a bookmaker has not operated for a full calendar year, for example a newly registered bookmaker or where a bookmaker ceases operation, the relief is apportioned based on the number of days of operation in the accounting period.

The maximum relief that may be claimed in an accounting period is determined using the following formula:

$$R = \frac{A \times B}{C}$$

R is the maximum amount of relief that may be claimed in an accounting period.

A is the maximum amount of 68A Relief that may be claimed i.e. €50,000

B is the total number of days of trading or carrying on the business during the accounting period³.

C is the total number days in the current calendar year

Example 1

A bookmaker commences trading on 24th February.

The 1st betting duty liability for the for 3-months ended 31st March is €25000.

The relief available for the accounting period ended 31st March is 4795.00

$$\text{Relief} = \frac{€50,000 \times 35 \text{ days (24th Feb to 31st Mar)}}{365 \text{ days (calendar year)}} = €4,795.00$$

$$\text{Duty Payable} = €25000.00 - €4795.00 = €20205.00$$

Example 2

A bookmaker has been trading for a number of years.

The betting duty liability for the 3-months ended 31st March is €18,500

The relief available for the accounting period ended 31st March is €12329

$$\text{Relief} = \frac{€50,000 \times 90 \text{ days (1st Jan to 31st Mar)}}{365 \text{ days (calendar year)}} = €12329$$

$$\text{Duty Payable} = €18500.00 - €12329.00 = €6171.00$$

³ This will typically be 91/92 days for established bookmakers/ remote bookmakers/ remote betting intermediaries who will be trading for a full accounting period but may be less for newly established operators.

Example 3

A bookmaker has been trading for a number of years.

The betting duty liability for the 3-months ended 30th Sept is €6250.00

The relief available for the accounting period ended 30th Sept is

$$\text{Relief} = \frac{€50,000 \times 92 \text{ days (1st Jul to 30 Sept)}}{365 \text{ days (calendar year)}} = €12603$$

As the amount of the available relief exceeds the betting duty liability, the duty payable for the accounting period is nil. The balance of the unused relief will be available to use in the next accounting period. However, any unclaimed relief cannot be carried forward into the next calendar year.

Example 4

A bookmaker ceases trading on 10th October.

The betting duty liability for the 3-months ended 31st December is €14,000.

The relief available for the accounting period ended 31st Dec is €1767.00

$$\text{Relief} = \frac{€50,000 \times 10 \text{ days (1st Oct to 10th Oct)}}{365 \text{ days (calendar year)}} = €1370$$

$$\text{Duty Payable} = €14000.00 - €1370.00 = €12630.00$$

1.5.2. Single Undertaking

Where more than one person or operator forms a single undertaking, for the purposes of betting duty and betting intermediary duty, the total relief claimed by the single undertaking cannot exceed €50,000 in any calendar year.

Therefore, where a bookmaker forms part of a group, the group is only entitled to receive one relief.

Where a bookmaker has a number of bookmaking shops, the bookmaker is only entitled to one relief in respect of the combined liabilities generated from all the bookmaker's shops.

Also, the holder of a bookmaker's licence who also holds a remote bookmaker's licence and/or a remote betting intermediary licence is a single undertaking and can only claim one relief.

Commission Regulation (EU) No 1407/2013 defines a "single undertaking" as enterprises having at least one of the following relationships with each other:

- a) one enterprise has a majority of the shareholders' or members' voting rights in another enterprise,
- b) one enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise,
- c) one enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association,
- d) one enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders' or members' voting rights in that enterprise.

Enterprises having any of the relationships referred to in points (a) to (d) shall also be considered a single undertaking.

The above apply irrespective of where the enterprise is established, including those established in other Member States.

Where a single undertaking claims relief in excess of €50,000 in a calendar year, the enterprises forming the single undertaking are jointly and severally liable for repayment of the duty in excess of the relief permitted.

1.5.3. State Aid Thresholds

Section 68A relief is a form of State aid and subject to 'de minimis' rules for State aid provided for in [Commission Regulation \(EU\) No. 1407/2013](#).

In general terms, the 'de minimis' regulation in Commission Regulation (EU) No. 1407/2013, provides that State aid can be given to an undertaking once the amount of State aid does not exceed €200,000 over three years.

The €200,000 threshold is cumulative, and an undertaking is prohibited from receiving more than €200,000 from **any or all** State organisations combined over the 3-year period.

As the relief from betting duty is subject to a limit of €50,000 per year, a bookmaker that is **only** in receipt of betting duty relief and **no other** State aid will not exceed the €200,000 limit over a 3-year period.

A bookmaker is required to keep a record of all State aid received. In every Betting duty returns, the bookmaker must make a declaration that they satisfy the conditions set out in Commission Regulation (EU) No.1407/2013 and declare the total amount of State aid received for the current fiscal year and the previous two years.

The declaration of State aid received is a mandatory field on each Betting Duty return.

Where a declaration of State aid received is made an Information Work Item is generated. (See [Par 2.4](#))

Gaeilge / English

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Welcome MR FRÉDDIÉ MERCÚRY
PPSN 1342435F
LOG OUT

1. Input Return - Bookmaker Licence 2. Input Return - Remote Bookmaker Licence 3. Input Return - Remote Intermediary Licence 4. Relief 5. Return - Totals Payable

€ Betting Duty Return - Relief Section

Totals Payable In Respect Of All Licences Held

Duty Payable (Betting Duty):	100000.00	i
Duty Payable (Remote Betting Duty):	0.00	i
Duty Payable (Remote Betting Intermediary Duty):	0.00	i
Total Payment Due:	100000.00	i

Section 4. Relief

Amount of Section 68A relief in this period: * i

Tick the relevant box to indicate if you have received aid provided for under Commission Regulation (EU) No. 1407/2013 or other de minimis regulations, other than relief provided for under Section 68A of the Finance Act 2002, during the previous two calendar years and current calendar year. Yes No

Input amount of aid applicable: *

I declare that the conditions laid down in Commission Regulation (EU) No. 1407/2013 are satisfied.

[Back](#) [Continue](#)

[Revenue Home](#) | [ROS Help](#) | [Accessibility](#) | [System Requirements](#)

[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#) | [Eolas as Gaeilge](#)

Figure 2 Betting Duty Return Other State Aid Declaration

Under the rules for State aid, provided for in Commission Regulation (EU) No. 1407/2013, there is a requirement on Revenue to monitor the amount of aid granted to ensure the relevant ceilings are not exceeded and the cumulation rules are complied with.

State aid information collected by Revenue must also be available to share, when requested, with any public body/ State authority in Ireland set up to monitor aid granted by the various Departments and the European Commission.

Revenue systems will collect and hold details of any betting duty relief claimed.

Revenue systems will also collect and hold details of any other State aid declared in the betting duty return.

1.6. Betting Duty Records

A bookmaker must keep a record of every bet accepted that is liable to betting duty⁴.

The bookmaker must:

1. Record the full particulars of every bet accepted, including the time and date the bet was accepted, the amount of the bet, and the outcome of the bet,
2. Assign, immediately the bet is made by a person in a registered premises, a number in a consecutive series to every original betting slip, voucher or document by means of which a bet is made, and issue a duplicate or copy of the betting slip containing the same number to the person handing in the betting slip or voucher,
3. Record all bets upon acceptance, separately and under the proper date, in a record kept especially for the purpose. Every entry shall show the full particulars of the bet, the actual time of acceptance and the identifying number for each bet. This record shall enable bets accepted by remote means by the bookmaker to be identified separately.
4. Record and keep a record of all Section 68A relief received.*
5. Record and keep records relating to any other State aid received during the current year and the previous two years.

Each record must be retained by the bookmaker for a period of six years.

*Records relating to Section 68A relief received must be retained for a period of ten years.

1.7. National Excise Licence Office (NELO)

The National Excise Licence Office (NELO) is the central administrative office for all excise licences, including Liquor, Bookmakers', Gaming and Mineral Oil Licences.

It has responsibility for the maintenance of the Register of Licensed Bookmakers and the Register of Bookmaking Offices.

NELO also provide:

- Public information including Frequently Asked Questions (FAQs) relating to all excise licences on the Revenue Website,
- Information relating to all Excise Licence records held on the NELO Database. The procedure for obtaining access to the NELO database is set out in [Appendix 1](#),

⁴ It can be expected that all required records are maintained in electronic format using software designed for recording bookmaker's transactions.

- Technical and legislative assistance to Districts conducting interventions on persons who are required to hold a licence,
- Details of un-renewed licences to the Districts for appropriate District intervention,
- Details of un-registered premises to the Districts for appropriate District intervention.

A more recent version of this manual is available.

2. Compliance Procedures

The following paragraphs set out the procedures expected to be carried out by the local Revenue District and the Collector General's Division to ensure high levels of betting duty returns and payments compliance.

2.1. Returns of Betting Duty

Every person liable to pay betting duty must submit returns and payment of betting duty.

Returns and payments should be made by electronic means via ROS.

Betting duty returns are due on a quarterly basis (Jan/Mar, Apr/Jun, Jul/Sept, Oct/Dec).

Betting duty returns include:

The return and payment must be made on or before the 15th day of the month following the last day of the accounting period to which the return relates. For example, the betting duty return for the accounting period ended 31st March must be submitted and paid by 15th April.

Where no bet is accepted by a bookmaker that is liable to betting duty in an accounting period, that bookmaker must furnish a "nil" return for that period.

2.2. Role of the Collector General's Division

As betting duty debt is not systemised within Active Intervention Management (AIM), the Collector General's Division (CG's) does not currently employ normal debt collection and enforcement procedures and pursue those traders that fail to file betting duty returns or fail to make payments on foot of submitted returns.

The Collector General's Division plays a limited role in betting duty returns and payments compliance. This includes:

- The issue of betting duty returns (BET1) to traders registered for betting duty,
- The issue of a reminder to those traders that have not submitted betting duty returns,
- Processing of completed betting duty returns and payments of betting duty,
- The issue of Underpayment Notices to those traders that fail to make payment of betting duty on foot of submitted returns.

2.3. Role of the District

This manual should be read in conjunction with the [Bookmaker's Licence Compliance Procedures Manual](#).

Betting duty returns and payments compliance is the responsibility of the relevant Revenue District.

In order to ensure high levels of betting duty returns and betting duty payments compliance, every District will need to be cognisant of all bookmakers within the District.

In all District compliance activity, officers should be aware of and ensure that any trader involved in bookmaking holds a valid licence for that activity, is registered for betting duty, and makes the appropriate returns and payments.

Principal Officers and Assistant Principal Officers have responsibility for managing and ensuring that all compliance functions set out in these guidelines are assigned and carried out efficiently and effectively by officers within the relevant Revenue District.

The District has a critical role to play in ensuring compliance with betting returns and the payment of betting duty. 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,
- Interventions are recorded on Revenue's Case Management (RCM) system, and
- A Whole Case Management (WCM) approach to the licensee's tax affairs is adopted where appropriate.

Interventions should be targeted at traders who:

1. are trading without a licence and have outstanding betting duty returns and payments,
2. have accumulated outstanding betting duty returns and/or payments since the date of licence issue,
3. have commenced trading during the year and have claimed 68A relief from Betting Duty,
4. have ceased trading during the year and have claimed 68A relief from betting duty,
5. have claimed in excess of €12.500 68A relief in a period,
6. have indicated on betting duty return that they are in receipt of other State aid,
7. A single undertaking that has claimed in excess of the maximum relief.

The purpose of an intervention is to ensure that the trader is compliant with his or her:

- Betting duty return and payment obligations,
- Betting duty claim for relief entitlements,
- Licensing and Registration of Premises obligations, and
- All other tax obligations.

Prior to any intervention, and in the context of Whole Case Management, officers should familiarise themselves with all aspects of the business including: the size of the business (turnover); number of employees (P35 returns); outstanding Tax Returns; Revenue debt issues; and especially whether there are existing open interventions by Revenue.

2.4. Work Items

An 'Information Work Item' is generated when a Betting Duty return includes:

1. A claim for relief under Section 68A in excess €12,500.
2. A declaration of other State aid received.

The work item will not prevent the Betting Duty return from being processed but will require an intervention by the Revenue Officer.

The purpose of the intervention is to determine if the claim for relief in excess of €12,500 is valid or to acquire additional information and back up documentation from the claimant regarding the amount and type of other State aid declared.

All interventions must be recorded on Revenue's Case Management (RCM) system. (See [Par 2.6](#))

2.5. Referral and Case Select

Revenue officers can identify those traders that hold a bookmaker's licence by accessing the NELO licence database and raising a BI Query using CIF. The procedure for obtaining access to the NELO database is set out in [Appendix 1](#).

Revenue officers must ensure that licence holders, who are required to furnish betting duty returns and payments, are registered for betting duty.

Officers, through ITP, must identify traders that have outstanding betting duty returns, and/or outstanding payments of betting duty. These traders will require a Revenue intervention.

The designated Case Select Officer will have initial responsibility for profiling the appropriate cases to determine the type of intervention required, before referring the case to an officer.

Cases should be assigned to the District where the intervention is deemed most appropriate. If the official address for the trader is in a different location to the business address, the District with responsibility for compliance may

request the District where the business is located to carry out a visit to the premises.

2.6. Revenue's Case Management System (RCM)

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

[...]

2.7. Look Up ITP

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

[...]

2.8. Case Working Guidelines

As part of betting duty compliance programmes, Districts, when carrying out interventions, also have a role in the overall tax compliance of the trader.

All interventions should be based on risk and carried out in the context of Whole Case Management of the trader's tax affairs where appropriate.

Traders registered for betting duty may also be registered for VAT, IT/CT, PREM, and as such can be subject to other Revenue interventions depending on their compliance levels and REAP scoring.

It should be noted that bookmakers are not liable for VAT on betting transactions.

2.8.1. Returns and/or Payments Outstanding

A trader, who has outstanding betting duty returns and/or outstanding payments of betting duty, should be contacted by telephone and advised that the local District will now be engaging with the trader in relation to outstanding compliance issues regarding his/her betting duty obligations.

It is important that the Revenue officer communicates directly with the responsible person (the Licensee- Sole Trader, Partner or Director). CRS will identify the name of the responsible person. Where contact cannot be established via telephone a visit to the premises should be considered.

The officer should:

- Confirm that the business is still trading,⁵
- Confirm that the trader holds a current valid Bookmaker's Licence and Certificate of Registration of Premises,
- Establish the reason for the non-submission of betting duty return(s) and non-payment of betting duty,
- Highlight the consequences for non-submission of returns and payments, i.e. interest, prosecution, court penalties, and an increased risk of a Revenue audit,
- Highlight that non submission of returns and payments may result in the bookmaker's premises being removed from the Register of Bookmakers' Offices,
- Instruct the trader to complete the payslip issued by Collector General and forward to the Collector General's Division and make payment using the Revenue Online Services (ROS) or by MyAccount.

If, after a reasonable period (2/3 weeks max.), the return or payment has not been submitted or no further contact has been received from the trader, the officer should review the case to determine the next appropriate action.

The type of intervention will be determined by the circumstances of the case and any risks identified. Repeat contact by telephone should be considered.

The officer may issue a [Final Warning Letter](#) to the trader requesting the immediate payment of the betting duty including interest.

The final warning letter will advise the trader that failure to submit payments will escalate the debt to enforcement (see [par 2.9](#)).

2.8.2. Payments Outstanding - Instalment Arrangement

To facilitate traders in paying betting duty, Revenue may grant the extra-statutory concession of paying the liability over a period of time.

In advance of agreeing to consider a Phased Payment/Instalment Arrangement, the officer should establish if there are other taxes outstanding and what interventions are being undertaken in respect of these.

In circumstances where the CG's Debt Management Unit, has an instalment in place for other taxes, the officer should ensure that betting duty is included in this process.

⁵ If it is established that the business has ceased trading, the registration for betting duty must be cancelled effective from the date of cessation.

In cases where the only liability outstanding is betting duty, the officer may agree to the setting up of a Phased Payment/Instalment Arrangement.

Where it is established that there are other taxes outstanding and the amount of outstanding betting duty **is greater** than the total amount of the other outstanding taxes, the officer may agree to the setting up of a Phased Payment/Instalment Arrangement to include **all** outstanding taxes.

Where it is established that there are other taxes outstanding and the amount of outstanding betting duty **is less** than the total amount of the other outstanding taxes, the officer must refer the case to the CG's Debt Management Unit who will set up a Phased Payment/Instalment Arrangement to include all outstanding taxes.

Phased Payment/Instalment Arrangement guidelines are available in the [Guidelines for Phased Payments/Instalment Arrangements](#).

2.8.3. Returns Outstanding- Estimates of Duty Payable

In cases where there are outstanding returns and the officer is not satisfied with the level of cooperation from the trader, an estimate of the duty payable for the outstanding period may be made.

Section 99A(1), Part 2 [Finance Act 2002](#) as amended (Inserted by Section 70(i) of Finance Act 2012) allows Revenue to raise an estimate of betting duty where there is reason to believe that a person who was liable to pay betting duty for a particular period has failed to do so.

Where possible, estimates raised should be evidenced based and estimated on previous betting duty returns submitted. In the event of no previous returns submitted, estimates can be calculated based on turnover. Turnover figures may be available on Income Tax or Corporation Tax Returns.

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[...]

2.8.4. Assessment of Betting Duty

An Assessment of Betting Duty can be raised under Section 99A (1) Part 2 of the [Finance Act 2001](#).

Where an officer has reason to believe that an underpayment of betting duty has taken place an Assessment of betting duty should be raised.

Assessments should be evidenced based and supported by records, accounts and other relevant information.

2.8.5. Appeals to Appeals Commission

Section 146(1)(b) provides for an appeal to the Tax Appeals Commission (TAC) by a person that has been the subject of an assessment.

Staff instructions on appeals relating to excise matters are contained in Revenue's [Tax and Duty Appeals Manual](#).

Instructions for the public on the appeals process is contained in [General Excise Appeals](#).

2.9. Interest on Late Payments

Interest is payable on late payments of betting duty.

Interest on late payments must be calculated and included as interest in the 'Schedule of Outstanding Taxes' attached with the final warning letter.

The procedure for calculating the interest payable on outstanding amounts of betting duty is as follows.

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[...]

2.10. Debt Enforcement Procedures

Where it has not been possible to secure payment or an instalment arrangement regarding payment, escalation of the debt to enforcement should be considered by the officer.

As betting duty is not fully integrated into AIM, enforcement must be taken at District level through a manual process.

Debt enforcement can be undertaken by engaging the services of an external Solicitor.

2.10.1. External Solicitor

Procedures for manual referrals to the External Solicitor are as follows:

1. Officers should allow 14 days from 'Date of Issue' of [Final Warning Letter](#) before proceeding with enforcement.
2. Before legal proceedings can be initiated, the officer must complete an [Enforcement Referral Sheet](#) (manual referral) and forward in hard copy to the relevant external solicitor. The manual

referral should contain the same data as the Final Demand, including interest.

3. The manual referral form must include a referral number. This referral number is available from the CG's.
4. To obtain a referral number, the officer must contact the Enforcement Management Unit (EMU) of Collector General's Division and provide details; of trader's name and registration number, GCD, Solicitors name, Caseworker name, VPN and location. EMU can be contacted at VPN 56645, 55406, 55642, 55520, 55758, 55731, and 55742. EMU can also be contacted by email at CGEnforcementManagementUnitgroup@revenue.ie

Before legal proceedings can be initiated, a hard copy of the manual referral, which includes the referral number, must be sent to the relevant external Solicitor with responsibility for the particular GCD (see [list](#)).

5. An Information Sharing Template must also be completed for all manual referrals and must issue by secure email to the firm of solicitors (see [list](#)).
6. Where a referral requires to be amended, an email from the officer to the relevant solicitor is required.

A referral can only be amended downwards.

The solicitor will update the Revenue officer when payment has been secured.

Details of manual referrals should be recorded in RCM and CRS/ITP notes.

2.11. De-Registration of Premises (Section 78 FA 2002)

A bookmaker, who takes bets in a premises, is required to hold a current Certificate of Registration of Premises (see par 2.5 in the [Bookmaker's Licence Compliance Procedures Manual](#)), and be included on the Register of Bookmaking Offices maintained by NELO.

Where it is proving difficult to secure outstanding betting duty returns and payments, the officer may consider removing the bookmaker's premises from the Register of Bookmaking Offices.

It is an offence for a bookmaker to take bets at a premises where a current Certificate of Registration of Premises is not held by the bookmaker for that premises, and the premises is not included on the Register of Bookmaking Offices.

The removal from the Register of Bookmaking Offices must only be considered after all other efforts to secure outstanding returns and payments, including debt enforcement by the external solicitor, have been

exhausted. Officers must consult with their managers before undertaking such action.

2.11.1. Notice of Intention to De-Register

Where there are arrears of betting duty and returns, under Section 78 of the Finance Act 2002, the officer should give notice in writing by registered post to the registered proprietor, of intention to remove the premises from the Register of Bookmaking Offices.

The premises will be removed from the Register of Booking Offices if the outstanding betting returns and/or arrears of betting duty are not submitted within seven days (or a longer period if deemed appropriate), from the date on which the notice was sent (see [Appendix 6](#)).

2.11.2. Notice of De-Registration

If the betting duty arrears are not paid, or the returns are not furnished within the time frame specified in the Notice of Intention to Remove the Premises from the Register, the officer should advise the registered proprietor in writing by registered post that the premises will now be removed from the Register of Bookmaking Offices.

The date for removal should be specified as dd/mm/yyyy and be one week from the date of issue of the notice (see [Appendix 7](#)).

After the Notice of De-Registration has issued, the officer must:

- Send an email immediately to NELO at exciselicences@revenue.ie indicating that the premises should be removed from the Register of Bookmaking Offices in accordance with section 78 of the Finance Act 2002 on the date specified in the notice,
- Include in the email to NELO a copy of the Notice of De-Registration that issued to the trader.

When a premises has been removed from the Register of Bookmaking Offices, NELO will issue a demand to the registered proprietor for the return of the current Certificate of Registration of Premises.

A failure to return the current Certificate of Registration of Premises within seven days from the date of the notice is an offence, and any person committing such an offence shall be liable on summary conviction, to an excise penalty of €5,000.

NELO may request assistance from the District in retrieving the Certificate of Registration of Premises.

Compliance procedures for Districts, where bets are taken in unregistered premises are included in par 4.7 of the [Bookmaker's Licence Compliance Procedures Manual](#).

2.11.3. Renewal of Registration

In the event that arrears of duty are subsequently paid, and/or outstanding returns of duty submitted, the Revenue officer must advise NELO immediately at exciselicences@revenue.ie.

NELO will process the renewal of the registration of premises, include the premises on the Register of Bookmaking Offices, and issue a Certificate of Registration of Premises on payment of €2,000 excise duty.

A more recent version of this manual is available.

Appendix 1 - Accessing the NELO Database

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

[...]

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Appendix 2 – Final Demand

xx June, 2018

Registration Number(s):

1234567A Betting Duty

Taxpayer's Name

Address.

Final Demand

Re: Betting Duty Arrears

Dear Sir/Madam,

I hereby demand payment of €xxxx in respect of Betting Duty.

A schedule detailing the amount due is attached.

Interest on the amounts due has been accruing from the due dates shown, at the appropriate rate.

Failing payment within 7 days you are notified that the amount in question may:

- o be the subject of Court proceedings for recovery of the debt due, [Section 960I of the Taxes Consolidation Act 1997 refers];
- o be referred to the Sheriff or County Registrar with a view, where necessary, to the seizure of goods to the value of the debt due and any fees and expenses due to the Sheriff/County Registrar, [Section 960L of the Taxes Consolidation Act 1997 refers];
- o be the subject of a direction, as specified in a notice of attachment, to a third party who owes you money, to pay to Revenue rather than direct to you an amount equivalent to the amount due by you. [Section 1002 of the Taxes Consolidation Act, 1997 refers].

Any such action will be taken without further warning.

The amount of interest due up to the date of the Court hearing, or referral to the sheriff, or notice of attachment as appropriate, will be specified and that interest will be collected as if it were tax. Future instances of late payment will also attract interest that will have to be paid by you.

Any further action taken to collect the debt now due may involve significant costs including professional fees. These costs will have to be paid by you, so it is in your interest to deal with this matter now without delay.

Yours faithfully,

Caseworker

Telephone Extn.

Direct Line:

Email:

Ref:

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Schedule of Outstanding Taxes**Taxpayer's Name:**

Please note that interest has been accruing at the appropriate rate from the due dates on the schedule

Reg No	Tax	Period	Due Date	Charge	Amount
1234567A	Betting Duty	1/01/2015 to 31/03/2015		Return	€5,537.00
1234567A	Betting Duty	1/04/2015 to 30/06/2015		Estimate	€6,120.00
1234567A	Betting Duty	01/07/2015 to 30/09/2015		Return	€ 404.00
TOTAL:					€12,061.00

Appendix 3 – Manual Referral for Betting Duty

Manual Referral for Betting Duty

Referral Reference Number: _____ Date of Referral: _____

TRADER PROFILE	
Name	
Registration Number	
Official Address	
Business Address (if different)	
Name of Agent (if applicable)	
Address of Agent (if applicable)	
OUTSTANDING LIABILITY	
Tax Type	Betting Duty
Period(s) Outstanding/Amount Payable	
Liability estimated or declared	
Total Payable:	
Amount of Betting Duty	
*Interest	
Total	

District and GCD No:

Name of Caseworker:

Address of Caseworker:

.....

his

E-mail :

Direct Telephone No:

Referral to Solicitors: Name & Address of Solicitor

*Interest Calculation from due date to date of referral.

A more recent version of this manual is available.

Appendix 4 – Information Sharing Templates

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

[...]

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Information Sharing Template from External Solicitors

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

[...]

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Appendix 5 – Solicitor Contact List

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

[...]

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Appendix 6 – Notice of Intention to Remove Premises from the Register of Bookmaking Offices

Registration Number(s):

1234567A Betting Duty

Taxpayer's Name

Address.

NOTICE OF INTENTION TO REMOVE PREMISES FROM THE REGISTER OF BOOKMAKING OFFICES

(Section 78 (2) of the Finance Act, 2002)

Dear Sir/Madam,

I am directed by the Revenue Commissioners to inform you that, in respect of your registered premises at:

(1) The return(s) which under, Regulation 3 (1) of the Betting Duty and Betting Intermediary Duty Regulations, 2015 (Sec 70 F.A. 2002) you are required to furnish for the months ending on:

has/have not been furnished by you, and

(2) The amount(s) of betting duty due and owing in respect of the month(s) ending on:

has/have not been remitted by you, as required under Regulation 3 (1) of the Betting Duty and Betting Intermediary Duty Regulations, 2015 (Sec 70 F.A. 2002)

I hereby notify you, in accordance with Section 78 (2) of the Finance Act 2002, that if all outstanding returns are not furnished and all arrears of duty are not paid in full within seven days from the date of this notice, the said registered premises shall be removed immediately from the Register of Bookmaking Offices.

It is an offence to accept a bet in a premises which has been removed from the Register of Bookmaking Offices in accordance with Section 78 of the Finance Act 2002, and any person committing such an offence is liable, on summary conviction, to an excise penalty of €5,000.

Yours faithfully,

Caseworker

Telephone Extn.

Direct Line:

Email:

Ref:

A more recent version of this manual is available.

Appendix 7– Notice of De-registration of Premises

Registration Number(s)

1234567A Betting Duty

Taxpayer's Name

Address

Date

NOTICE OF DE-REGISTRATION OF PREMISES (Section 78 Finance Act 2002)

Dear Sir/Madam,

As a result of your failure to comply with the 'NOTICE OF INTENTION TO REMOVE PREMISES FROM THE REGISTER OF BOOKMAKING OFFICES' issued to your address by registered post on (specify date).

I hereby notify you, in accordance with Section 78 (3) of the Finance Act 2002, that your premises at will be removed from the Register of Bookmaking Offices on the dd/mm/yyyy (i.e. seven days from the date of this letter).

It is an offence to accept a bet in a premises which has been removed from the Register of Bookmaking Offices in accordance with Section 78 of the Finance Act 2002, and any person committing such an offence is liable, on summary conviction, to an excise penalty of €5,000.

Yours faithfully,

Caseworker

Telephone Extn.

Direct Line:

Email:

Ref:

Appendix 8 – Links to Internal Revenue Documents

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

[...]

A more recent version of this manual is available.