Betting Duty System Guidelines

Document Created November 2026

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.

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1 Introduction

These guidelines provide customers or their agents with information on how to submit and amend a Betting Duty return. They outline the steps involved in filing a return and explain the process for making amendments to previously submitted returns when necessary.

1.1 Overview

Betting Duty was legislated for in Finance Act 2002, as amended, to provide for the payment of Licence and Registration Duty by bookmakers, remote bookmakers and remote betting intermediaries.

The Betting Duty – Returns and Payments Tax and Duty Manual should be read in conjunction with these guidelines.

2 Submitting Betting Duty Returns

Betting Duty Returns are required to be submitted via the Revenue Online Service (ROS). There is no paper version of this form. A Betting Duty Return should be filed on a quarterly basis, even when the return is "nil" for that period.

The following section details how Betting Duty returns can be completed and amended on ROS, with or without payment.

2.1 Submitting Betting Duty return with payment

- To file a Betting Duty return with a payment, a customer logs into their ROS Account. Go to "My Services". Complete the "Complete a Form Online" section.
- Select "Betting Duty" from the first drop-down list.
- This will populate the second drop-down list with the "Betting Duty" option.
- To continue, click "File Return".
- The process for filing a return in ROS for an agent is similar to that of a customer once the agent accesses their client's records on ROS.

Note: The "Betting Duty" option in the first dropdown will only appear if the customer is registered for Betting Duty.

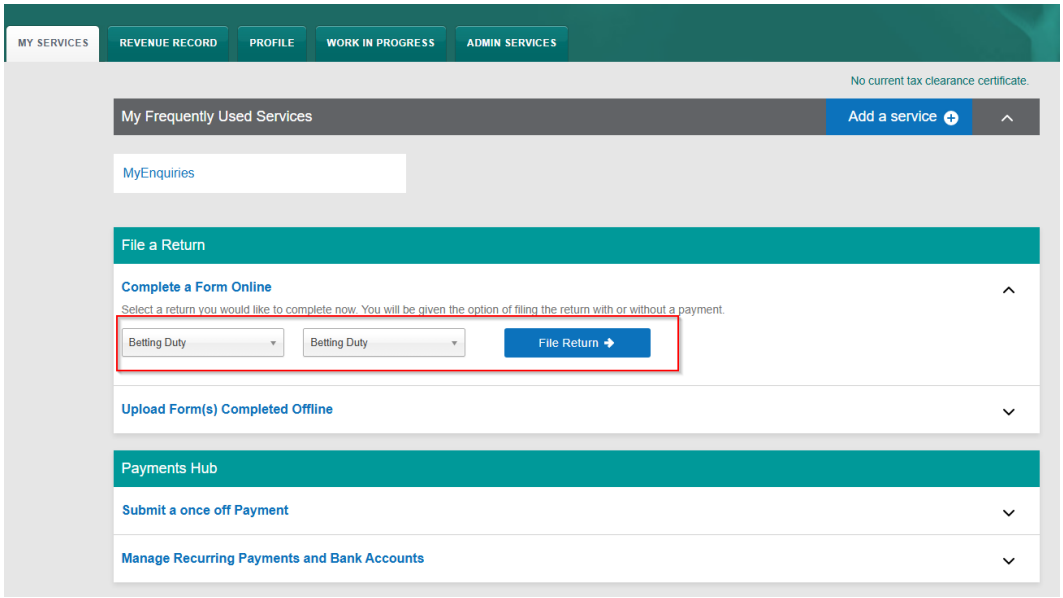
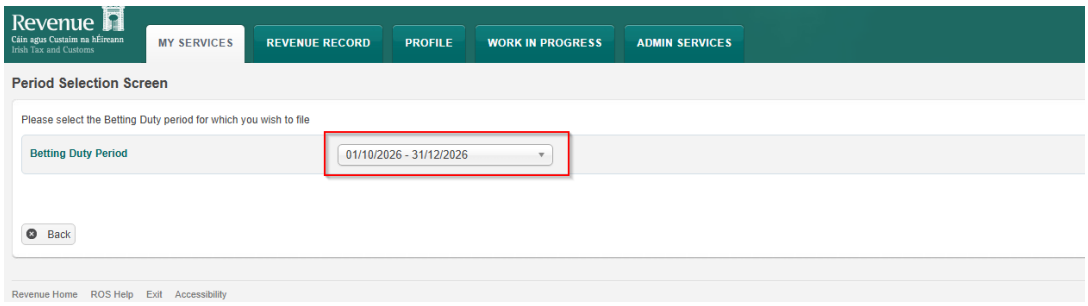


Figure 1 - Complete a Form Online Screen

- The "Period Selection Screen" displays a drop-down menu containing all Betting Duty return periods available to the customer for filing.



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- The customer / agent should select the relevant period they wish to file a Betting Duty Return.
- Click "Continue" to progress to the Betting Duty Return.
- If this is a new return for the relevant period, *Section 1 (Holders of Bookmakers Licence)* of the Betting Duty return is shown.

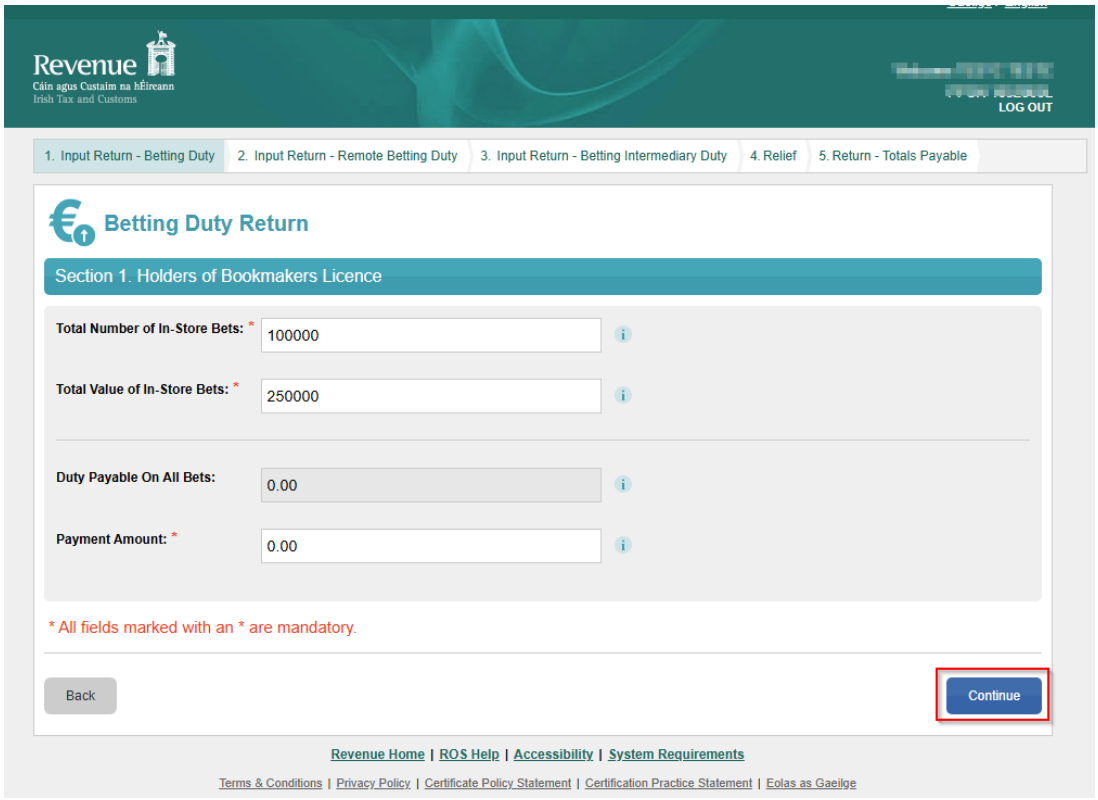

Figure 2 - Input Return - Betting Duty Screen[1]

- The customer / agent should complete all the **mandatory** fields (*) for each type of licence that the customer holds, i.e. Betting Duty, Remote Betting Duty, etc.
- To move to the next tab / window, click "Continue".

[1] Help text for certain fields on the Betting Duty return is available by clicking on any of the help icons throughout the return form.

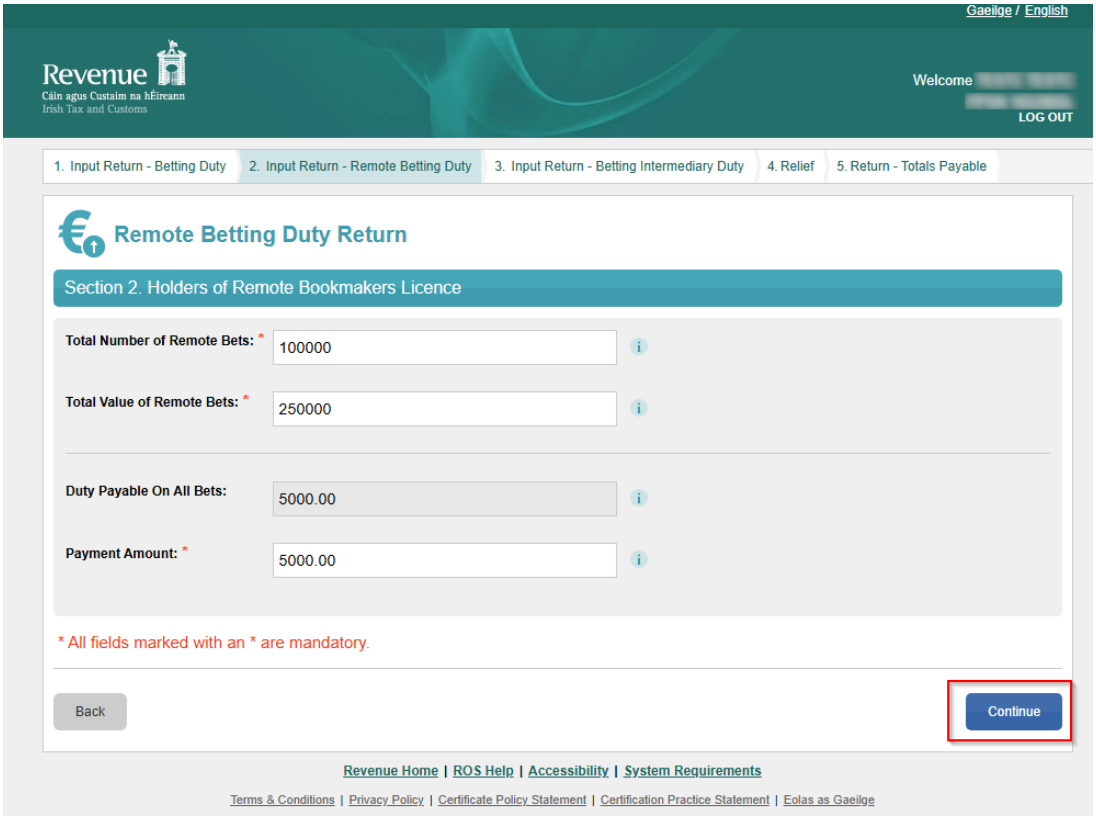

Figure 3 - Input Return - Remote Betting Duty Screen

- Complete the **mandatory** fields (*) in *Section 2 (Holders of Remote Bookmakers Licence)*.
- Click “Continue” to move to the next section of the return.

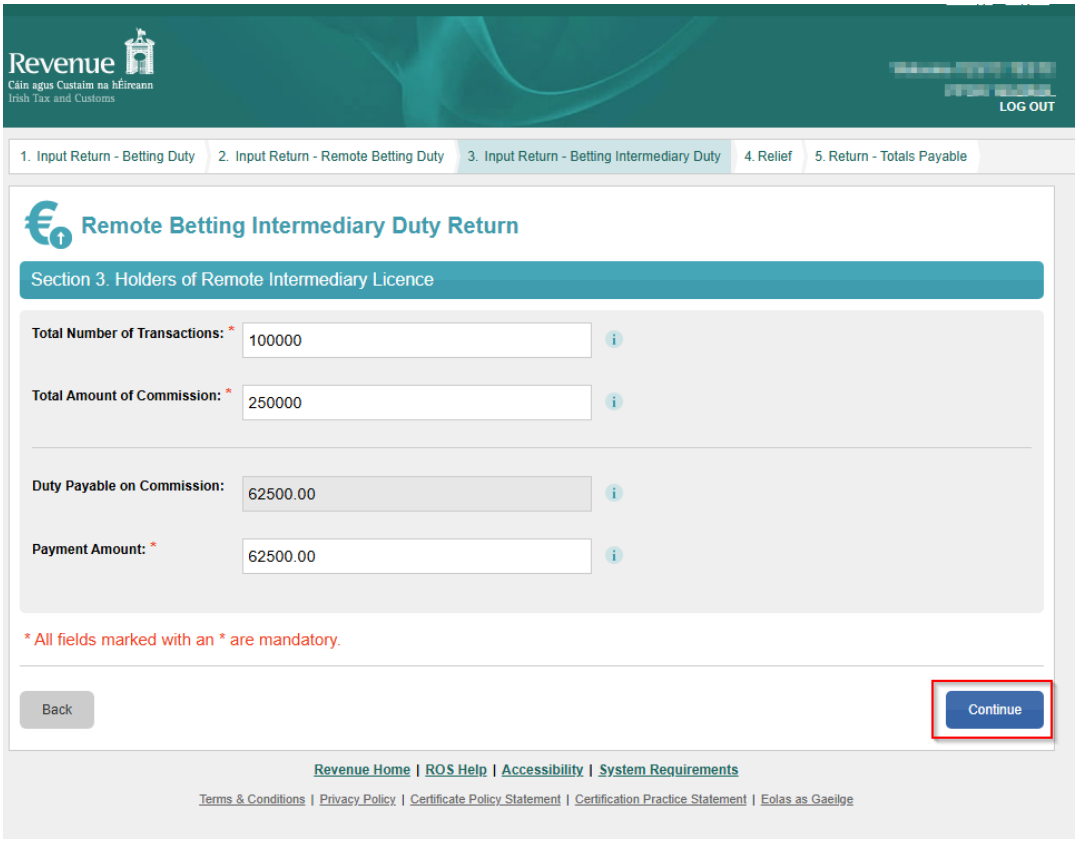

Figure 4 - Input Return - Betting Intermediary Duty Screen

- Complete the **mandatory** fields (*) in *Section 3 (Holders of Remote Intermediary Licence)*
- Click "Continue" to move to the Relief section of the return.
- The *Relief section* should be completed where a customer is entitled to the appropriate relief. The Betting Duty – Returns and Payments Tax and Duty Manual should be referenced for details on Relief conditions.

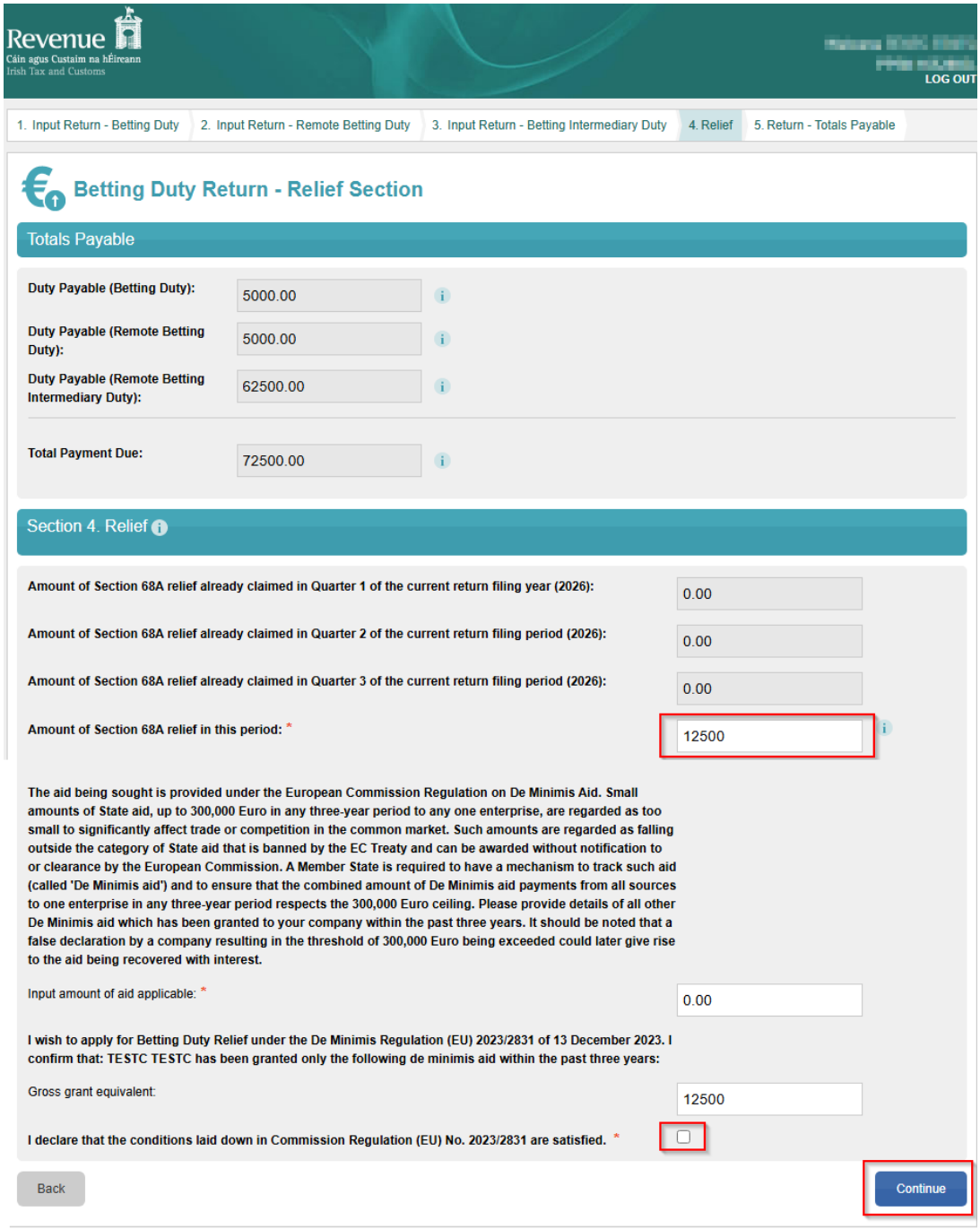

Figure 5 - Betting Duty Relief Screen

- Complete the **mandatory** field (*) showing the amount of aid applicable in this period.
- Check the “Declaration box” and click “Continue” to move to the next section of the return.
- The *Return – Totals Payable screen* will show a summary of the Betting Duty Return with a Total Payable Amount.

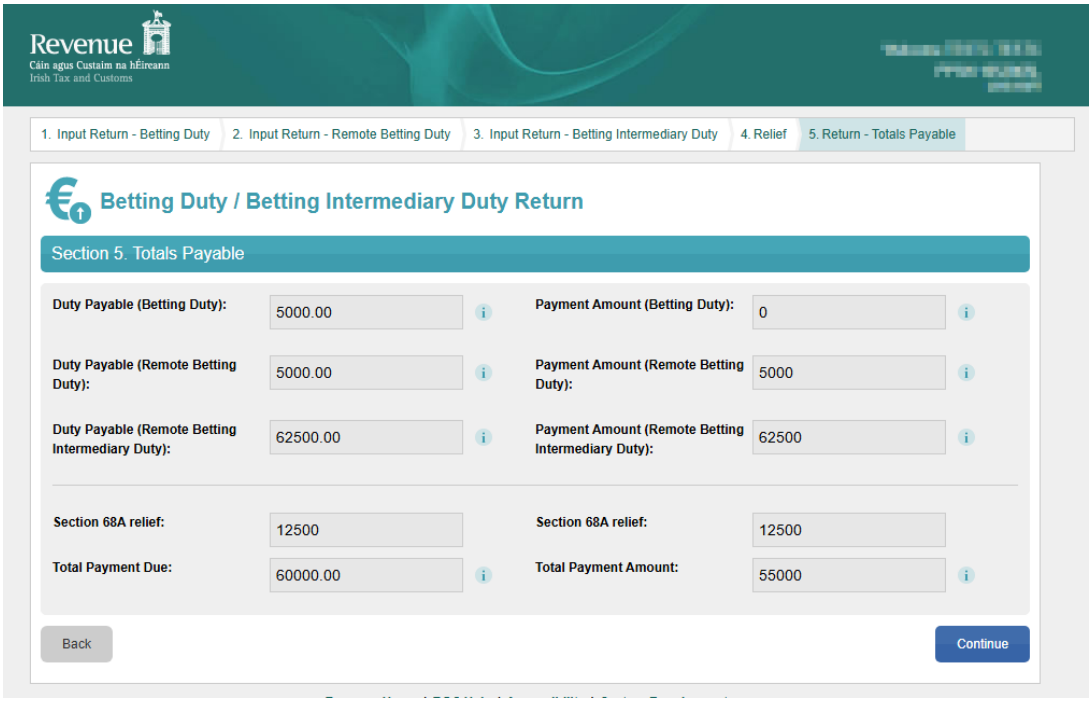

Figure 6 - Return - Totals Payable Screen

- The customer / agent should confirm that the details entered into the Betting Duty Return are correct on the summary screen.
- Click "Continue" to move the Payment Options screen[2].
- Once the payment screen opens, complete the relevant details, including payee details and payment amount.

[2] A facility exists to file a return only without payment, see Section 2.2, of this document for details on this process.

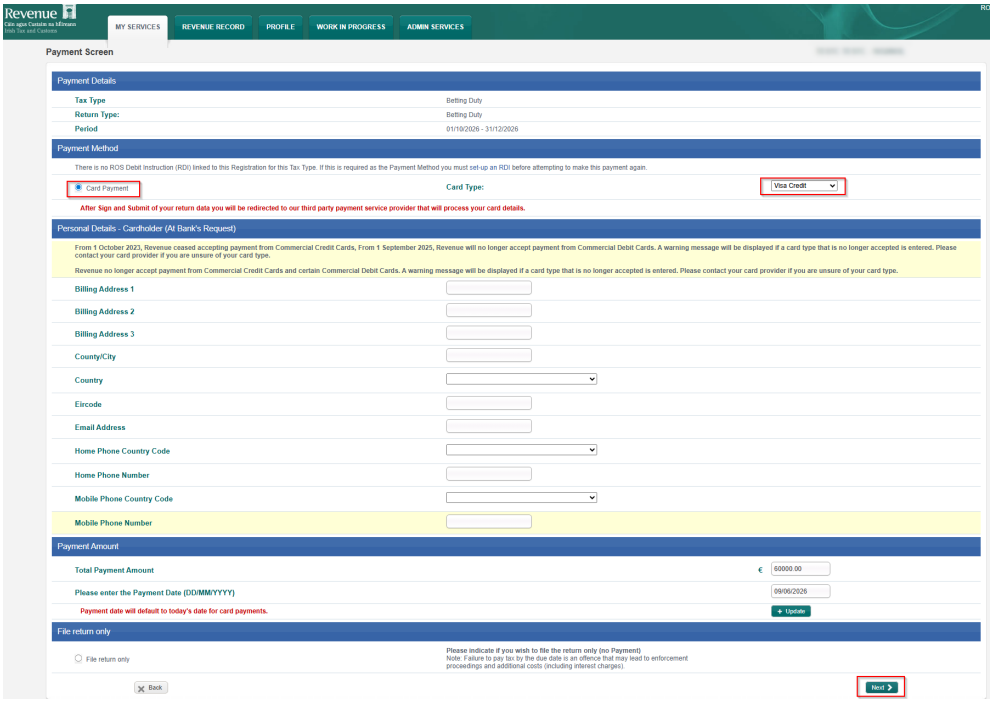

Figure 7 - Payment options screen

Note: The above payment screen shows payment by Visa Credit. If the customer / agent has a ROS Debit Instruction (RDI) setup, this method of payment will also be available to select.

- Click on “Next” to go to the Sign and Submit screen.
- Enter your ROS password and click “Sign and Submit” to continue.

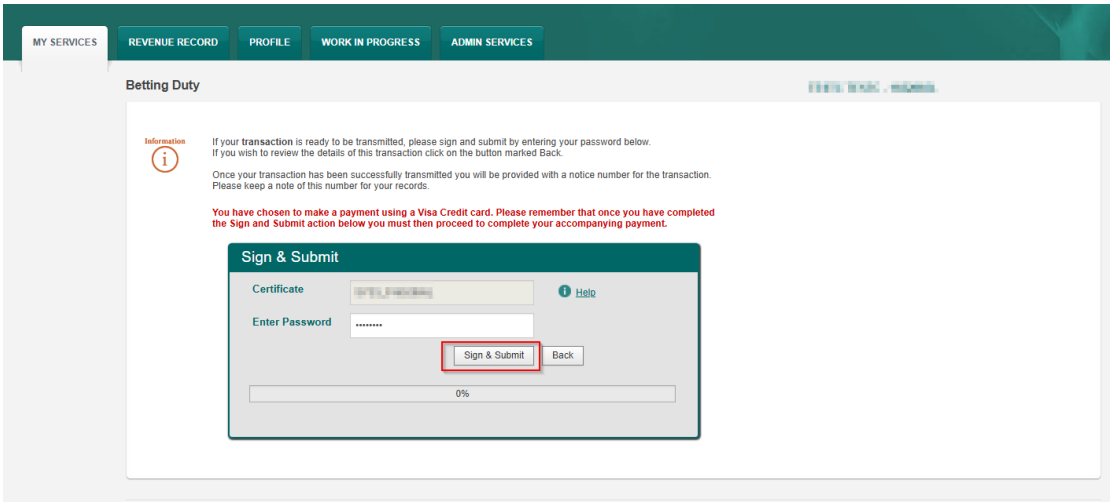

Figure 8 - ROS Sign and Submit

- When the Sign and Submit has been completed, a ROS acknowledgement screen confirms that the Betting Duty return has been submitted to ROS with the relevant Notice Number.
- Click on “Proceed with Payment” on the ROS Acknowledgement screen to move to the Confirm Payment screen.

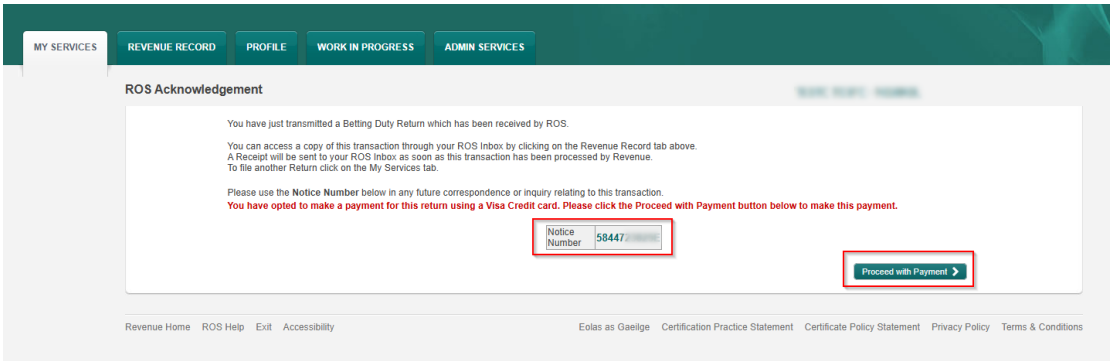

Figure 9 – ROS Acknowledgement Screen

- The Confirm Payment screen outlines a summary of the payment details.
- Click on “Proceed with Payment” button to continue with the process.

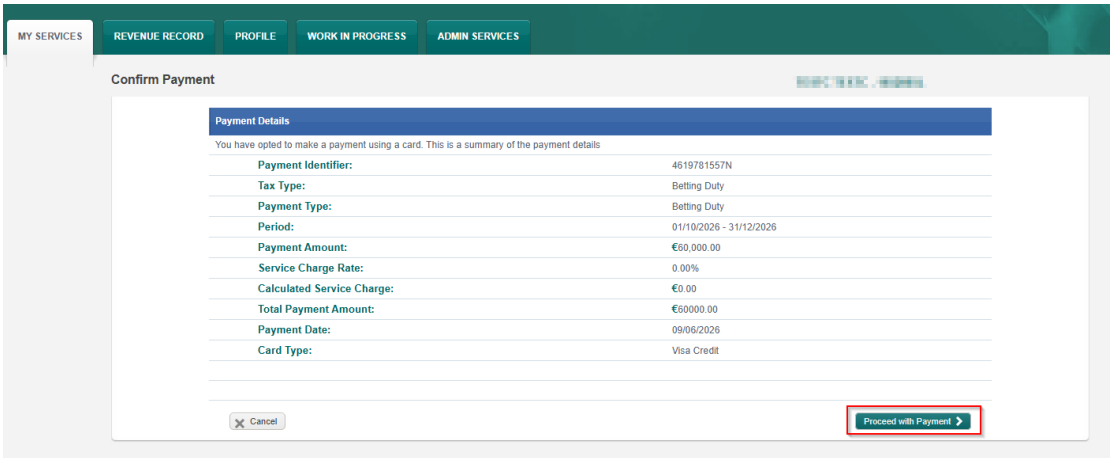

Figure 10 - Confirm Payment Screen

- The next screen allows the customer to input their credit card details in order to pay any Betting Duty liability.
- Once the payment details have been entered, click on “Pay Now” to complete the process.

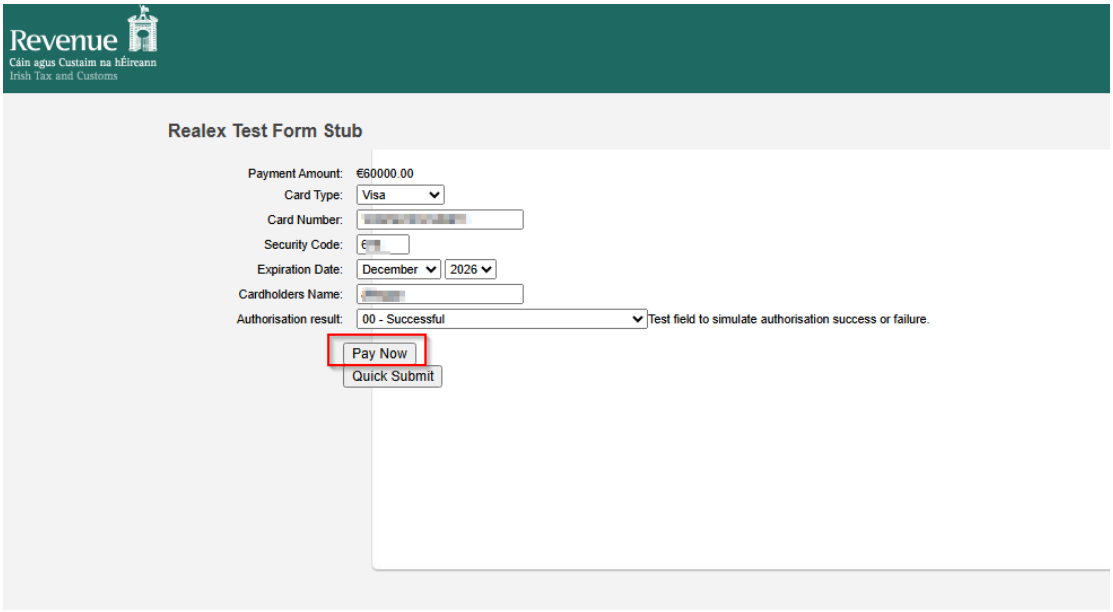

Figure 11 - Credit Card Details input form

- A payment confirmation screen shows when the payment process has been completed.
- Click “Confirm” to complete the process.

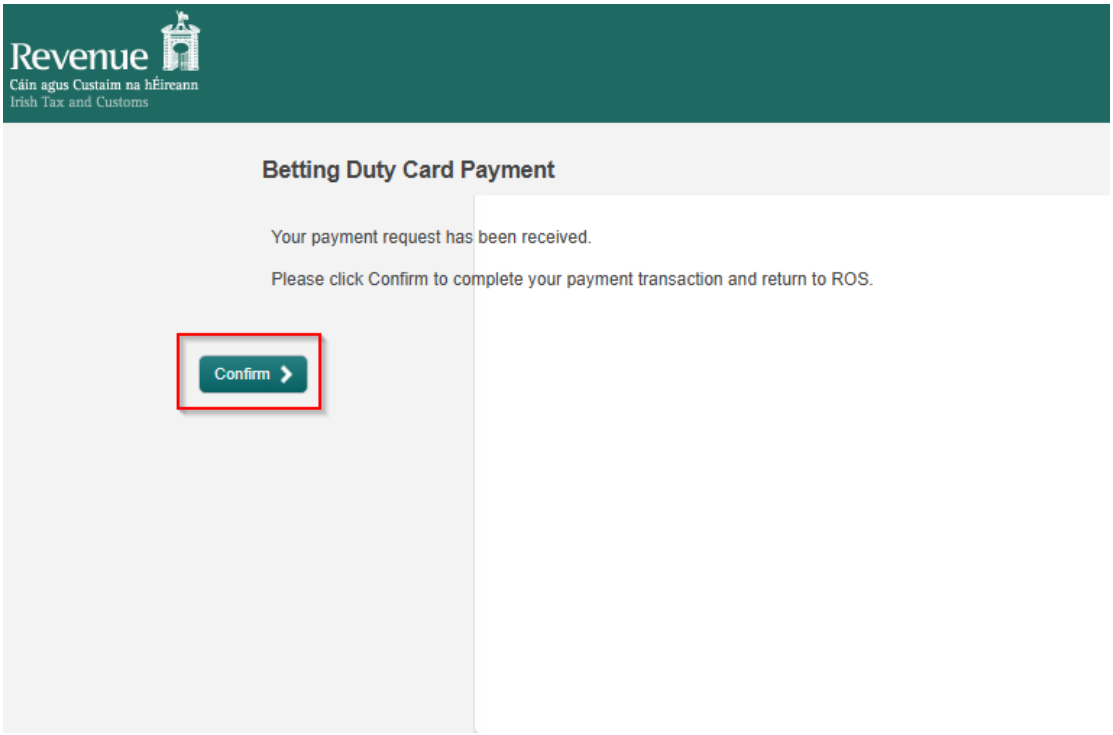

Figure 12 - Betting Duty Card Payment Confirmation screen.

- Following completion of the filing and payment process, acknowledgement of the notice numbers will be shown on screen.

- Click on “Return to My Services” to return to the My Services screen.

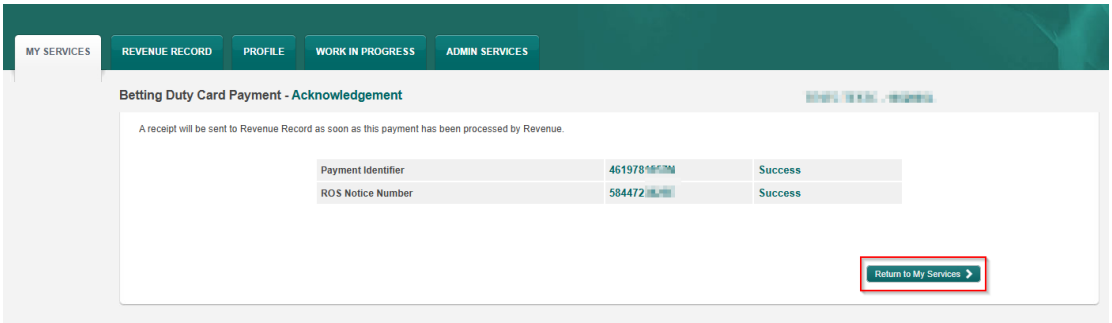

Figure 13 - Betting Duty Card Payment Acknowledgement Screen

- An acknowledgement of the Betting Duty return and payment will issue to the Revenue Record in the ROS Inbox.

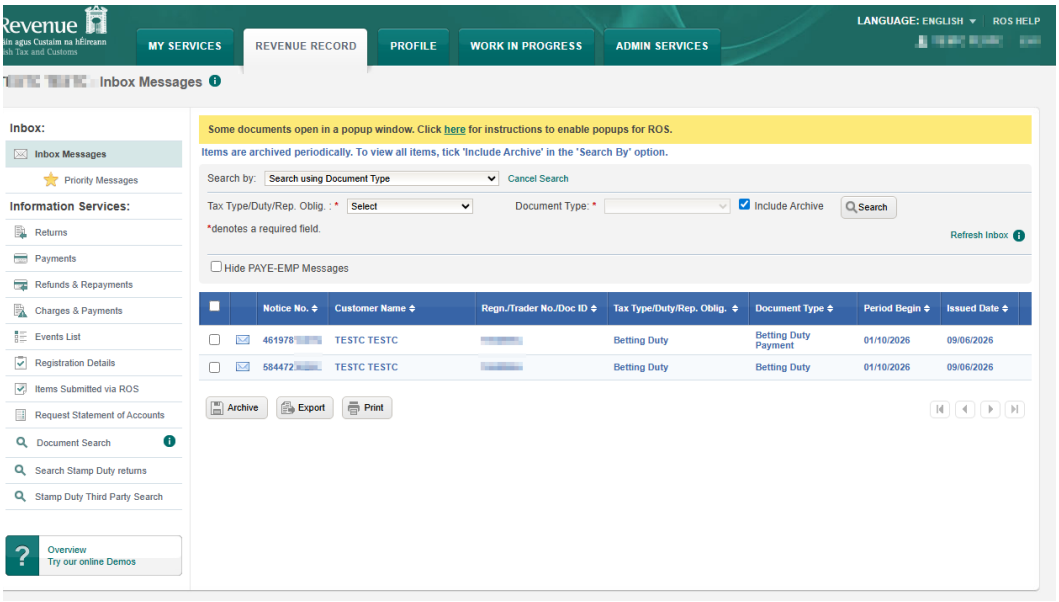

Figure 14 - ROS Inbox screen

2.2 Submitting Betting Duty return without payment

Betting Duty returns can be filed with the payment of any liability due deferred to a later date.

Please note that failure to pay tax / duty by the appointed due date is an offence that may lead to enforcement proceedings and additional costs (including interest charges).

- When filing a Betting Duty Return the customer has the option to only file the return without making a payment.

- After completing the return as detailed in section 2.1, under the payment section, the customer / agent should select the “File Return Only” option and click on “Next”.

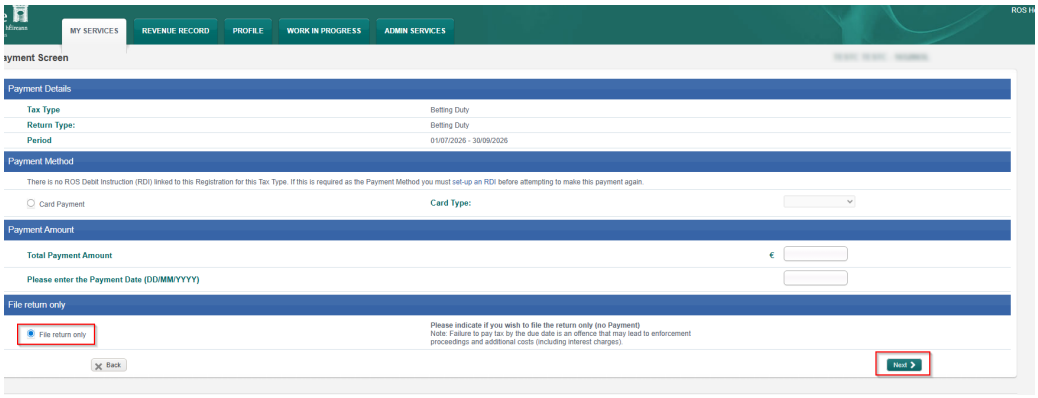

Figure 15 – Betting Duty Payment screen – File return only

- A *Confirm File Return Only* screen is shown to acknowledge that the customer / agent is only filing a return without a payment.
- Click “Ok” to continue the process.

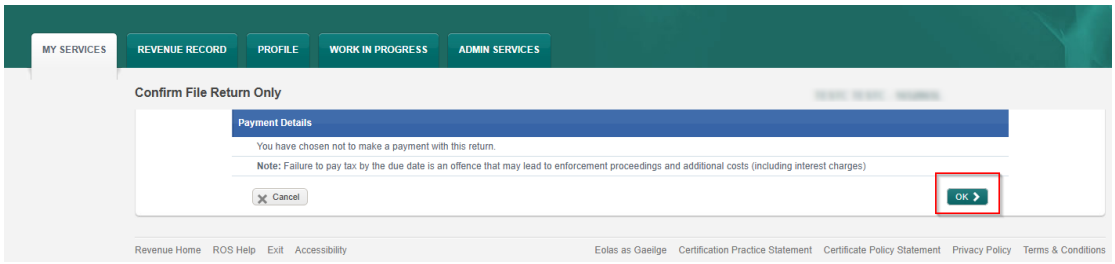

Figure 16 - Confirm File Return Only screen

- The *Sign and Submit screen* is shown.

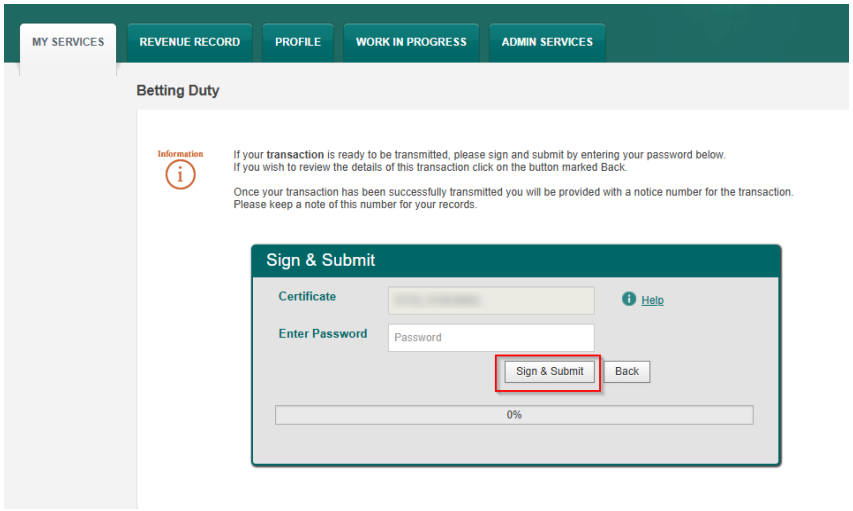

Figure 17 - ROS Sign and Submit

- After signing and submitting, a ROS Acknowledgement screen is shown.

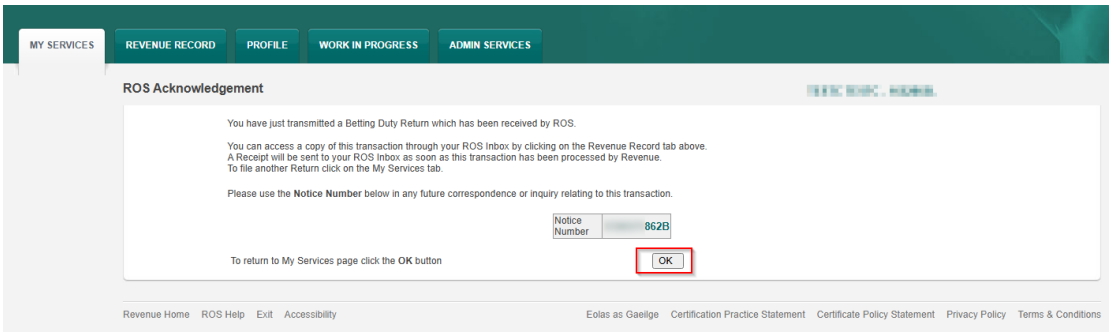

Figure 18 - ROS Acknowledgement screen

- An acknowledgement of the Betting Duty return will issue to the Revenue Record in the ROS Inbox.

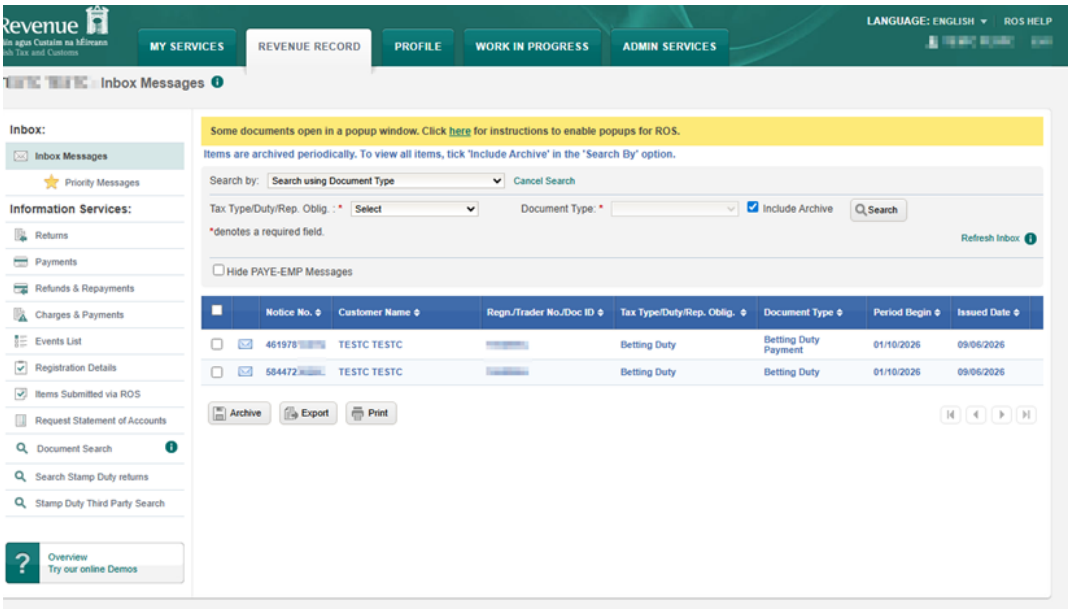

Figure 19 - ROS Inbox Screen

2.2.1 Payment after Return Filed

If a customer / agent wishes to make a payment against a Betting Duty liability after a Betting Duty return has been filed, this can be done through the Payments Hub on the My Services screen.

- Under “My Services”, go to “Payment Hub” and select “Submit a once off Payment”

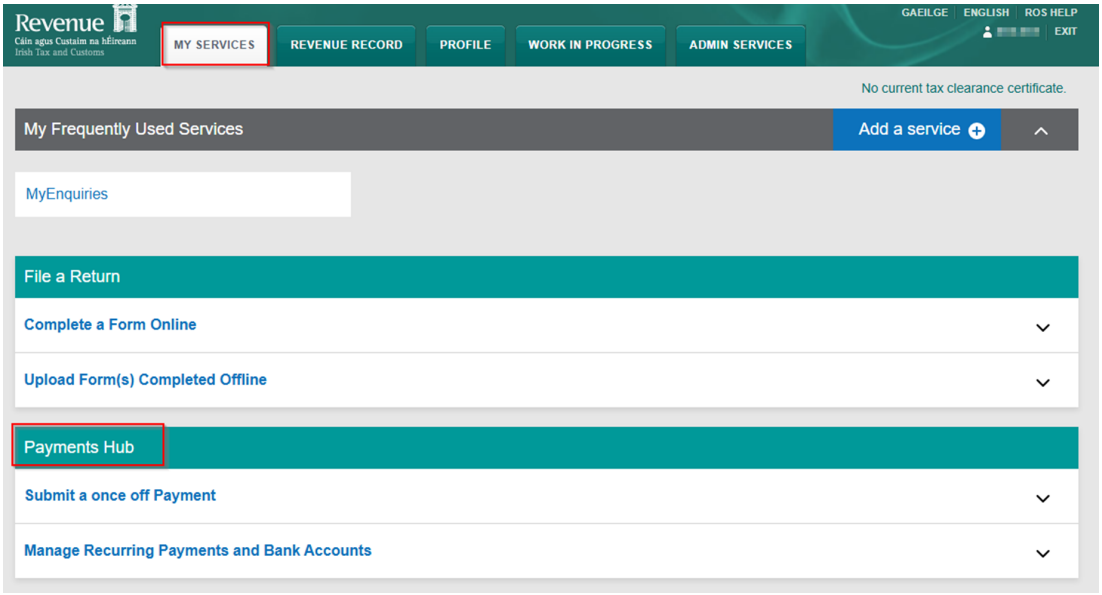

Figure 20 - Payments Hub

- Under the “Payment Hub”, to make a payment against Betting Duty, select “Tax Payment/Declaration” and “Betting Duty”.
- Click on “Make Payment” to move to the next screen.

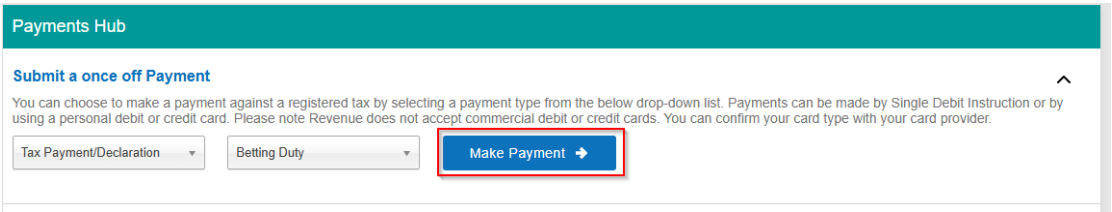

Figure 21 - Payments Hub dropdown fields

- On the payments screen, select the period you wish to complete the payment for, the balance outstanding will display on the screen.
- Click on “Pay” button against the relevant period to continue the payment process.

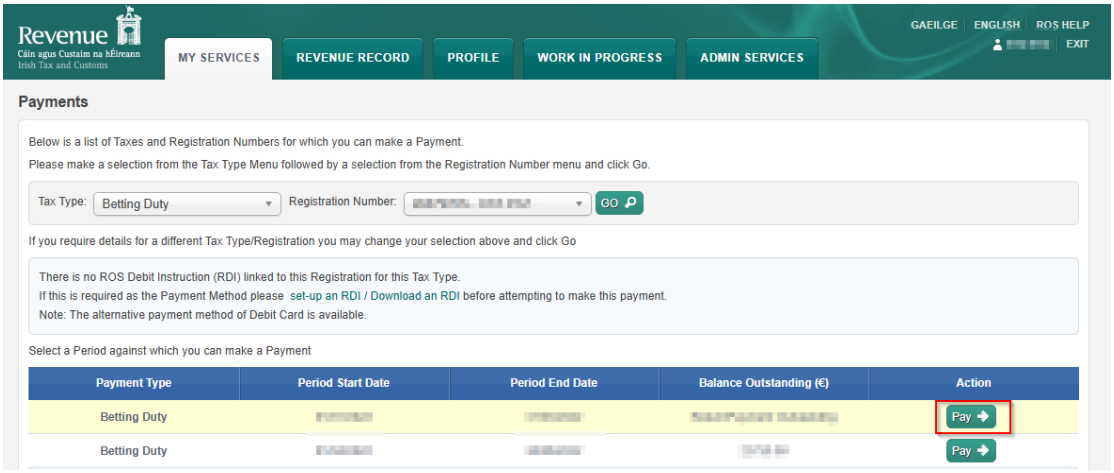

Figure 22 - Payments screen for Betting Duty

- Customer/agent will navigate to payments screen (as per Section 2.1) to complete payment.
- When the payment is complete, the customer / agent will see the payment acknowledgement screen where the payment reference number will display.
- An acknowledgement of the Betting Duty payment will issue to the Revenue Record in the ROS Inbox.

2.3 State Aid

Section 68A of the Finance Act 2002, inserted by section 47 of the Finance Act 2019, introduced a relief from Betting Duty, Remote Betting Duty and Betting Intermediary Duty.

Under Commission Regulation (EU) No. 2023/2831 of 13 December 2023, this relief is subject to 'de minimis' rules for State aid.

More information on this relief and State Aid rules is contained in The Betting Duty – Returns and Payments Tax and Duty Manual.

- Relief is inputted into the return on a quarterly basis up to a maximum of €12,500 per quarter. Previous amounts inputted for that year are shown on the return.

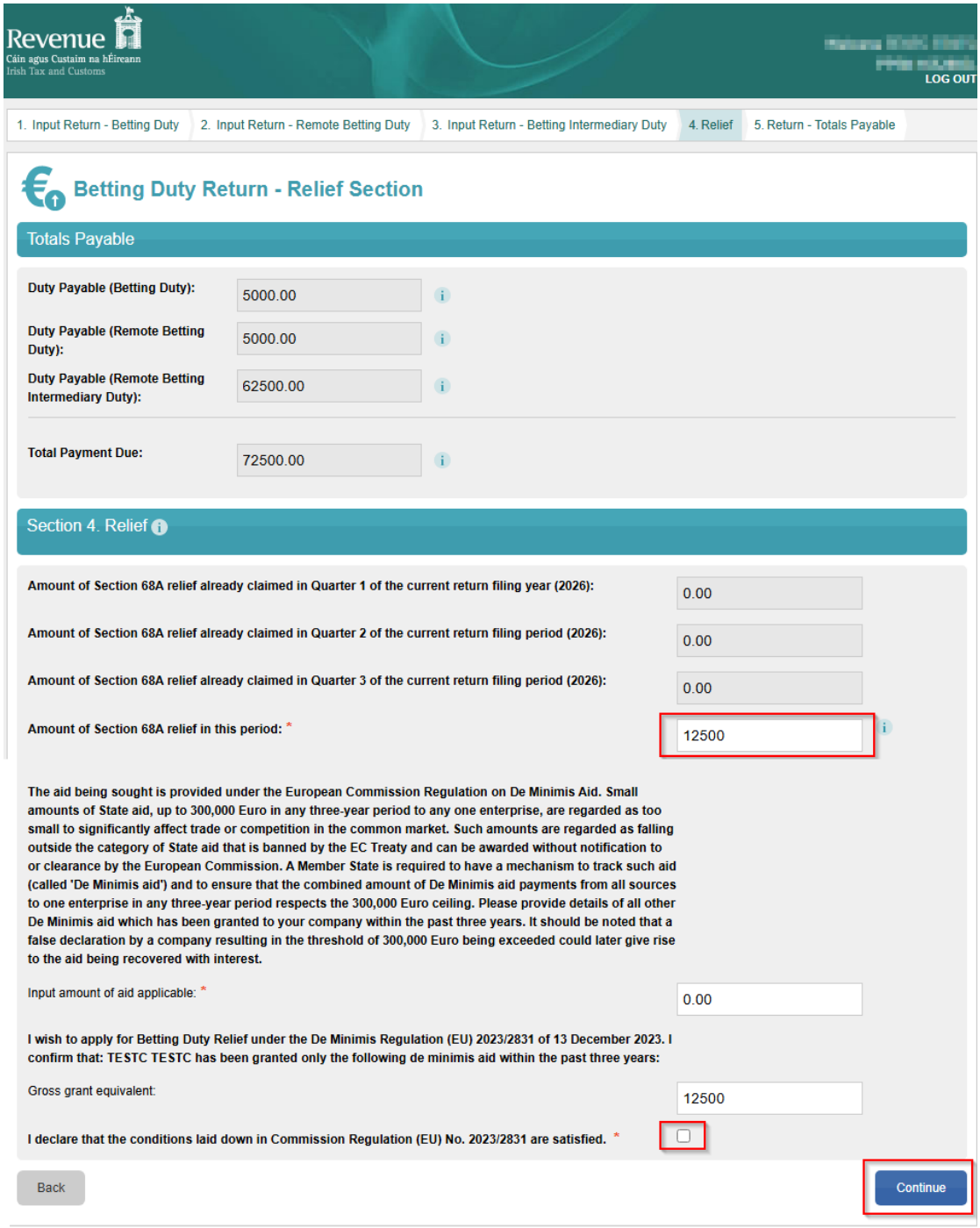

Figure 23 - Betting Duty Relief Screen

- Once all mandatory fields in the Relief section have been completed, the declaration box should be ticked to confirm that all conditions under EU Regulations have been satisfied.
- Once the declaration box has been ticked, click “Continue” to proceed to the next screen.

2.3.1 Pre 2025 Betting Duty Return Relief Screen

For Betting Duty periods prior to January 2025, there is a minor difference to the Relief screen when making an amendment to those returns.

The field to indicate other aid under Commission Regulation (EU) No. 1407/2013 will only show if the “Yes” radio button is selected.

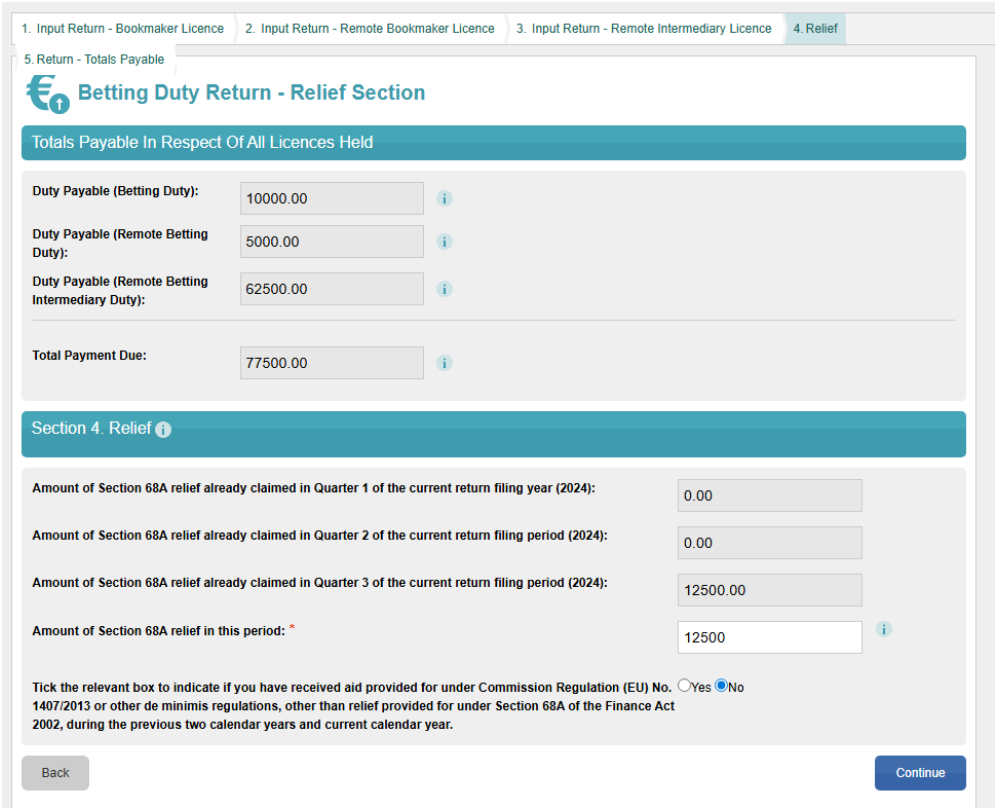

Figure 24 - Relief screen with additional field not showing.

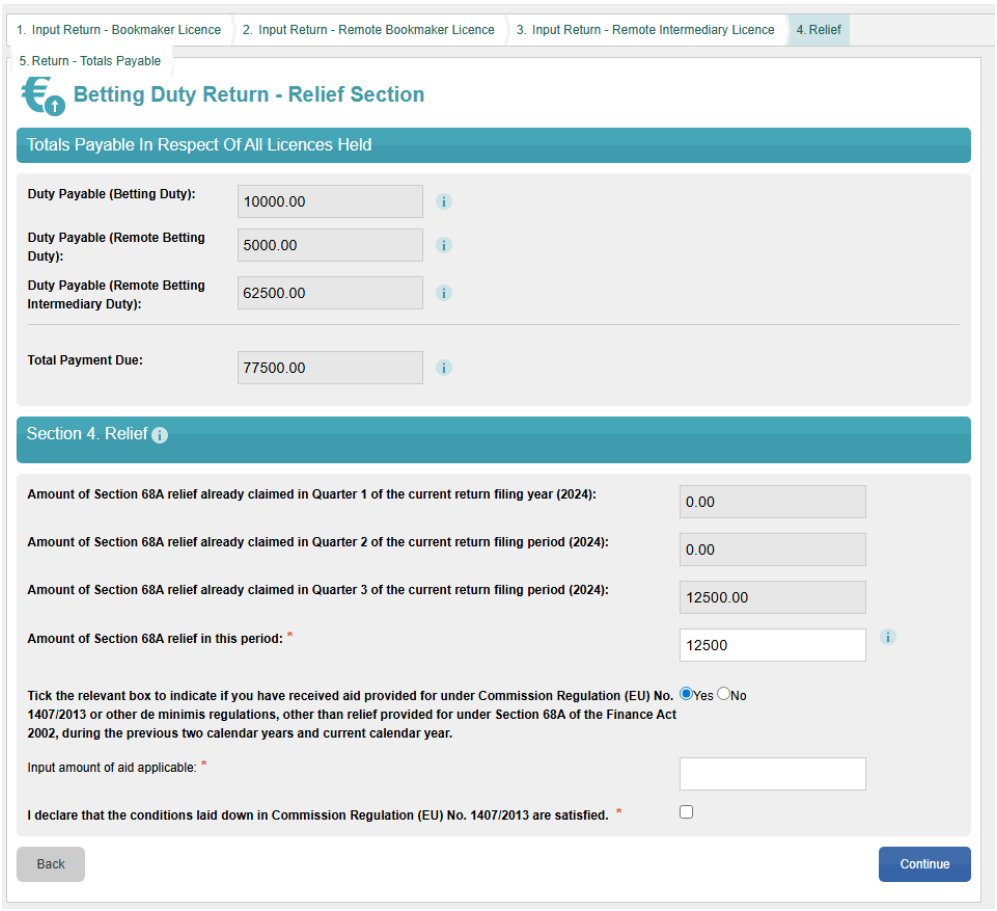

Figure 25 - Relief screen with additional field showing

3 Amending a Betting Duty return

A customer / agent can amend a Betting Duty Return after the original return has been filed.

3.1 Customer / Agent Return Amendment

- To make an amendment to an existing Betting Duty return, the customer / agent should select the Betting Duty period for the return that has already been filed.
- When a customer / agent selects a Betting Duty return period that has already been submitted, a pop-up notice will show on screen to inform the filer that a return already exists for this period.
- Click "Continue" to proceed with amending the return.

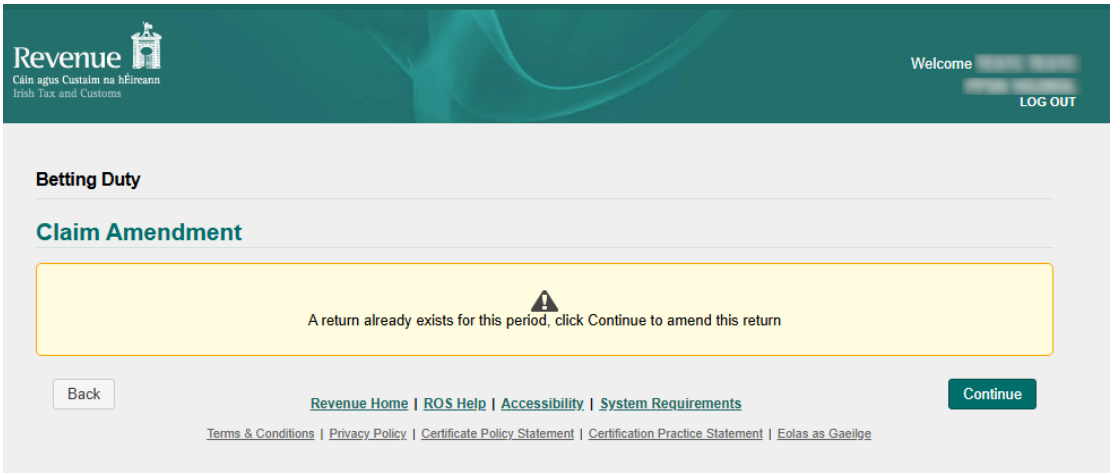

Figure 26 - Betting Duty Return Amendment Alert Screen

- From this point forward, the process of amending a Betting Duty Return is the same as filing an original return as detailed in Section 2. The only difference is that the fields are pre-populated with the figures from the last filed return for the relevant period.

3.2 Betting Duty Repayment Requests

When a customer / agent amends a Betting Duty Return which generates a refund / repayment of Betting Duty, the customer / agent should contact the relevant Revenue caseworker following this amendment.

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

[…]

4 Registration for Betting Duty

From the 9th February 2026, in line with the Gambling Regulation Act 2024, responsibility for the issue of new Bookmakers, Remote Bookmakers and Remote Betting Intermediary licences has transferred to the Gambling Regulatory Authority of Ireland (GRAI). The National Excise Licence Office (NELO) will continue to process licence applications that were received prior to 5 February 2026.

From 9 February 2026, new applications for all betting licence types are to be submitted to the Gambling Regulatory Authority of Ireland (GRAI). Revenue retains responsibility for the administration and collection of Betting Duties.

5 Contact Us

For queries relating to registering and filing for Betting Duty:

- More information is available on revenue.ie.
- Via MyEnquiries, selecting Betting Duty.

For queries relating to ROS please contact the Revenue ROS Technical Helpdesk:

- Email at roshelp@revenue.ie
- Telephone at 01 738 3699