

Gaming and Amusement Licences 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 operators that are required by law to hold a:

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

In particular, this manual sets out the key steps and timelines for the licence application processes for traders engaged in the gaming and amusement business sector.

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 and effectively by Officers within the relevant Revenue District.

This Manual also sets out the compliance procedures to be followed where a person has failed to obtain or renew a:

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

1.2. Cancellation of Instructions

This manual supersedes and/or cancels the following instructions:

Instruction - Gaming	Section
OI 10/2001 Gaming Machine Licence Duty	All
OI 12/2003 Gaming Machine Licence Duty	All
OI 32/2006 Gaming Machine Licence – Period of Issue	All
Instruction – Amusement	
OI 11/2001 Amusement Machine Licence Duty	All
OI 15/2002 Amusement Machine Permits and Licences	All
OI 11/2003 Amusement Machine Licence Duty	All

1.3. Legislation

The following legislation references gaming and amusement activities.

1.3.1. Gaming

- Gaming and Lotteries Act 1956 (as amended).
- Section 43 Finance Act 1975 (as amended).

1.3.2. Amusement

- Chapter 3, of Part 2 of Finance Act 1992 (as amended).

The Non-Statutory Consolidated Legislation for Gaming and Amusement is available at [Appendix 1](#).

1.4. Overview

In general terms, gaming and amusement involves an activity where a machine that is designed for gaming or amusement is operated.

Gaming and amusement machines are played for reward or amusement and are generally 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 operators of gaming and amusement machines.

Operators of gaming machines are required by law to hold a valid licence (gaming licence) for that activity.

Operators of amusement machines are required by law to hold a valid permit (amusement permit) for that activity.

There is also a requirement for holders of a gaming licence and amusement permit to hold a licence for each gaming machine and amusement machine available to play.

These licences fall within the general category of licences known as excise licences, which are issued by Revenue under various statutes.

1.4.1. 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.

1.4.2. 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 [par 2.6.1.2](#)).

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.

1.4.3. 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, one arm bandits, and electronic fruit machines.

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

1.4.4. 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.

***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 in excess of seven euro exchange value is a Gaming Machine.**

A more recent version of this manual is available.

2. Licences (Premises and Machines)

Revenue has responsibility to ensure, where gaming and amusement takes place, that the premises has a valid gaming licence, or is included in the list of premises covered by an amusement permit, and that all machines located in those premises are appropriately licensed as gaming or amusement.

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).

The issuing of licences is administered centrally by the National Excise Licence Office (NELO).

It should be noted that the operation of gaming machines is prohibited by some Local Authorities and District Councils (see [par 2.3.1](#)).

There is no prohibition on the operation of amusement machines imposed by Local Authorities.

2.2. 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 Amusement, and Mineral Oil licences.

It has responsibility for the maintenance of the:

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

NELO also:

- Process all applications and issue licences and permits in respect of premises where gaming and amusement takes place,
 - issue Renewal Notices, Reminder Notices, and Final Reminder Notices for these licences and permits,
- Process all applications and issue licences in respect of gaming and amusement machines,
 - Issue Renewal Notices, Reminder Notices, and Final Reminder Notices for these licences,
- Provide public information including Frequently Asked Questions (FAQs) relating to all excise licences on the Revenue Website,
- Provide 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 2](#),
- Provide technical assistance to Districts conducting interventions on persons who are required to hold a licence,
- Provide details of un-renewed gaming licences and gaming machine licences to the Districts for appropriate District intervention,
- Provide details of un-renewed amusement permits and amusement machine licences to Districts for appropriate intervention.

2.3. Premises

Operators of gaming machines are required by law to hold a gaming licence for each premises in which gaming machines are located.

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 [par 2.6.1.2](#)).

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 in that premises:

- A premises where gaming machines are operated is required to be covered by a **Gaming Licence**,

- A premises where amusement machines are operated is required to be covered by an **Amusement Permit**.

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

A gaming licence can be valid for three months or one year and is subject to excise duty (see [par 2.4.1.3](#)).

An amusement permit can be valid for one year and is subject to excise duty (see [par 2.6.1.3](#)).

2.3.1. Areas Where Gaming is Prohibited by a Local Authority

A Local Authority may prohibit **gaming** in all, or in designated areas within the boundaries of the Local Authority.

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 [par 2.4.1.2](#)).

There is no prohibition on the operation of **amusement machines** imposed by Local Authorities.

2.3.2. Premises where Gaming is not allowed

Gaming is not permitted in a Bookmaking premises or a premises licensed for the sale of intoxicating liquor.

The Betting Act 1931 prohibits a bookmaker from offering gaming in a registered Bookmaking premises.

The Gaming and Lotteries Act 1956 prohibits gaming in a premises licensed for the sale of intoxicating liquor.

2.4. Application Process - Gaming Licence

2.4.1. Gaming Licence

The National Excise Licence Office (NELO) has responsibility for the administration and issue of gaming licences.

Operators of gaming machines must hold a gaming licence for the premises where gaming machines are located.

[Application forms](#) for a gaming licence are available on 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 in respect of each premises.

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

Applications and renewals for a gaming licence will require the completion of the appropriate application form supported by the following documentation:

- Valid Tax Clearance,
- Original valid Gaming Court Certificate,
- Relevant Excise Licence Duty (licence fee).

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

2.4.1.1. Tax Clearance

In order to receive a gaming licence, an applicant must hold current valid tax clearance.

Where the applicant is a Body Corporate, the body corporate must hold current valid tax clearance.

Revenue automated systems will verify that current tax clearance is in place.

2.4.1.2. Gaming Court Certificate

In order to take up a gaming licence, an applicant must hold a current valid gaming court certificate.

Operators of gaming machines must apply to the District Court for a gaming court certificate, authorising the issue of a licence by Revenue.

The gaming court certificate authorises Revenue to issue a gaming licence that permits gaming to take place at a specified premises for a specific period.

The maximum period for which a gaming licence can issue is one year from the date of issue of the gaming court certificate.

The gaming court certificate may indicate the 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 [par 2.3.1](#)).

The Court may also attach conditions to the gaming court certificate and 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.

The gaming court certificate can be viewed in Revenue's Integrated Contacts (iC) (see [par 3.5.1](#)).

2.4.1.3. Gaming Licence Duty

A gaming 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 application is in order, an 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 by making a manual payment to the Collector General.

2.4.2. Gaming Licence Period

A gaming licence does not have a standard fixed expiry date and can be valid for a period of one year or a shorter period of three months.

The duration for which the gaming licence is to issue is indicated on the gaming court certificate and the gaming licence.

After a gaming licence has expired, a person is no longer authorised to operate gaming machines at the premises.

2.4.3. 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. Application Process – Gaming Machine Licence

2.5.1. Gaming Machine Licence

The National Excise Licence Office (NELO) has responsibility for the administration and issue of gaming machine licences.

[Application forms](#) for a gaming machine licence are available on the Revenue website.

Each gaming machine is required to have a licence.

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 and renewals for a gaming machine licence require the completion of the appropriate application form supported by the following documentation:

- Valid Gaming Licence,
- Valid Tax Clearance,
- Relevant Excise Licence Duty (licence fee).

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.

2.5.1.1. Valid Gaming Licence

In order to take up a gaming machine licence, the applicant must hold a valid gaming licence (see [par 2.4.1](#)).

The gaming licence may indicate the maximum number of gaming machines that can be operated at the premises under the licence.

2.5.1.2. Tax Clearance

In order to receive a gaming machine licence, an applicant must hold current tax clearance.

Where the applicant is a Body Corporate, the body corporate must hold current valid tax clearance.

Revenue automated systems will verify that a current tax clearance is in place.

2.5.1.3. Gaming Machine Licence Duty

A 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 machine licence application is in order, an 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 by making a manual payment to the Collector General.

2.5.2. Gaming Machine Licence Period

A gaming machine licence does not have a fixed expiry date and can be valid for a period of one year or a shorter period of three months.

The duration for which the gaming machine licence is to issue is indicated on the gaming court certificate and the gaming machine licence.

After a gaming machine licence has expired, the machine can no longer be operated as a gaming machine at the premises.

2.5.3. 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

2.6.1. Amusement Permit

The National Excise Licence Office (NELO) has responsibility for the administration and issue of amusement permits.

Operators of amusement machines must hold an amusement permit.

Applications forms for an [amusement permit](#) are 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 [par 2.6.1.2](#)).

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:

- Valid Tax Clearance,
- 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. Tax Clearance

In order to receive an amusement permit, an applicant must hold current valid tax clearance.

Where the applicant is a Body Corporate, the body corporate must hold current valid tax clearance.

Revenue automated systems will verify that current tax clearance is in place.

2.6.1.2. 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 immediately be forwarded to NELO.

2.6.1.3. Amusement Permit Duty

An amusement permit 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 amusement permit application is in order, an 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 by making a manual payment to the Collector General.

2.6.2. Amusement Permit Period

An amusement permit can be valid for a period of one year and expires on the 30th June.

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

2.7. Application Process-Amusement Machine Licence

2.7.1. Amusement Machine Licence

The National Excise Licence Office (NELO) has responsibility for the administration and issue of amusement machine licences.

Application forms for an [amusement machine licence](#) are 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.

Each amusement machine is required to have a licence.

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

- Valid Amusement Permit,
- Valid Tax Clearance,
- 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.

2.7.1.1. Valid Amusement Permit

In order to receive an amusement machine licence, the applicant must hold a valid amusement permit (see [par 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.

2.7.1.2. Tax Clearance

In order to receive an amusement machine licence, an applicant must hold current tax clearance.

Where the applicant is a Body Corporate, the body corporate must hold current valid tax clearance.

Revenue automated systems will verify that current tax clearance is in place.

2.7.1.3. Amusement Machine Licence Duty

An 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 required documentation for the amusement machine licence application is in order, an 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 by making a manual payment to the Collector General.

2.7.2. Amusement Machine Licence Period

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 one year will commence on the 1st July and expire on the 30th June.

A high season amusement machine licence is valid for three months, and expires on 31st August.

After an amusement machine licence has expired, the machine can no longer be operated as an amusement machine.

2.7.3. 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.

2.7.4. 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 accordingly and forward the revised schedule to NELO.

3. Compliance Procedures

The following paragraphs set out the procedures to be carried out by Districts 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 District staff where the premises is located.

3.1. Role of the District

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

The primary concern for District 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 machines are appropriately licensed as amusement or gaming.

The District has a critical role to play in ensuring compliance with gaming and amusement licensing requirements with particular focus on ensuring that the Register of Licensed Gaming and the Register of Amusement Permits is maintained.

The maintenance of the Register of Licensed Gaming and the Register of Amusement Permits is primarily carried out by NELO. Districts are required to advise NELO if a register requires updating as a result of a compliance intervention.

3.1.1. 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, every District will need to be cognisant of all gaming and amusement machine operators within the District and be pro-active in identifying activity that has implications for licensing provisions, e.g. gaming prohibition, gaming machines in public houses and bookmakers' offices, unlicensed operations and incorrect machine licensing.

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 (P35 Returns),
- Details of outstanding Tax Returns and Revenue debt issues,
- Existing open interventions by Revenue.

Districts 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 [par 3.6](#) and [par 3.7](#)).

3.2. Referral and Case Select

As set out in [par 2.2](#), NELO will refer un-renewed gaming and amusement licence cases to the District for appropriate intervention.

In order to ensure high levels of licensing compliance, every District will need to be cognisant of all gaming and amusement machine operators within the District and be pro-active in identifying cases where no licence/ permit or the incorrect licence/permit is held, and where machines are incorrectly licensed.

Districts, through local knowledge, during the course of other compliance work, and Good Citizen Reports (GCRs) may also become aware of unlicensed gaming and amusement operators.

All cases must be recorded in Revenue's Case Management system (RCM) and worked through RCM.

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.

A licence compliance intervention must, at a minimum, be recorded in RCM.

In circumstances where it is established that 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 Districts based on the GCD of the licence holder as indicated on the Common Registration System (CRS). There may be cases where the registered

premises is located in another District to that of the licence holder. In such circumstances, the Case Select officer should liaise with the District in which the registered premises is located.

Cases should be re-assigned to the District 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 District where the premises is located.

3.3. Look Up ITP

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

[...]

3.4. Cases in RCM

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

[...]

3.5. Case Working Guidelines

As part of gaming and amusement licence compliance programmes, Districts, 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, VAT and as such can be subject to other Revenue interventions depending on their compliance levels and REAP scoring.

Fundamental to the issue of a gaming licence or amusement permit is the requirement for the operator to hold valid tax clearance.

A licence may be un-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 his/her gaming licence.

Other reasons why an intervention by the District 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 [par 3.5.3](#)),
- Gaming activity in public houses and bookmaking premises (see [par 2.3.2](#)),
- Gaming activity in an area where gaming is **prohibited** by a Local Authority,*
- Unlicensed gaming machines (see [par 3.5.4](#)),
- 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 [par 3.5.5](#)),
- Amusement activity in a premises not listed in the schedule of public places,
- Unlicensed amusement machines (see [par 3.5.5](#)).

*** A gaming licence cannot be issued for a premises located in an area where gaming is prohibited by a Local Authority (see [par 2.3.1](#)).**

3.5.1. Pre-Visit Checks

Officers who carry out visits to premises are required to hold the relevant Authorisation.

An authorisation card issued within the meaning of Section 858 of the Taxes Consolidation Act 1997 authorises officers the statutory right of entry to a gaming and amusement premises.

Additional authorisation may be required for the purposes of seizure and prosecution in respect of unlicensed gaming and amusement activity (see [par 3.6](#) and [par 3.7](#)).

Prior to an intervention, it is important that the officer, using Revenue systems, 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.

[...]

3.5.2. Ceased Trading Cases

The initial compliance checks in ITP / CRS / NELO notes 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 in establishing that trading has ceased, or a visit to the premises may be required.

Where it has been determined that trading has ceased, the officer must contact NELO by email at exciselicences@revenue.ie advising that the operator has ceased trading at the premises and the underlying reasons, e.g. premises is closed permanently/demolished/ change of use.

3.5.3. Unlicensed Gaming Premises

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

[...]

3.5.3.1. 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 [par 2.4.1.2](#)).

A gaming operator that does not hold a gaming court certificate should be informed that she or he is 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.

3.5.3.2. No Tax Clearance

Operators of gaming machines are required to hold valid tax clearance in order to obtain a gaming licence.

Operators with outstanding Returns and/or outstanding tax liabilities will not qualify for tax clearance.

The officer should identify through ITS the reasons why the trader does not qualify for tax clearance.

The officer must also establish if another tax intervention, e.g. audit or compliance intervention, is open and liaise with the officer responsible for such intervention.

A course of action should be agreed with the said officer to ensure that Revenue resources are used to maximum effect.

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.

3.5.4. Unlicensed Gaming Machines

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

[...]

3.5.4.1. Visit to Premises

Officers who carry out visits to premises are required to hold the relevant Authorisation.

An authorisation card issued within the meaning of Section 858 of the Taxes Consolidation Act 1997 authorises Officers the statutory right of entry to a gaming and amusement premises.

Authorisation will be required for the purposes of seizure and prosecution in respect of unlicensed gaming and amusement activity (see [par 3.6](#) and [par 3.7](#)).

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 [par 3.5.1](#)).

Where a visit to the premises is conducted, a Whole Case Management (WCM) approach to the licensee's tax affairs must be adopted. For example, officers should be cognisant 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 (P35 etc.) are commensurate with their findings (see [par 3.1.1](#)).

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 [par.2.5.3](#)).

An unlicensed gaming machine that is not available for play must be notified to Revenue (see [par 2.5.1](#)).

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 [par 3.5.3](#)) 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, i.e. 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.

3.5.4.2. Warning Letter - Unlicensed Gaming Machine

After the visit to the premises, a warning letter must immediately issue to the operator (see [Appendix 4](#)).

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 of the gaming machine, possible prosecution, and an increased risk of a Revenue audit (see [par 3.6](#) and [par 3.7](#)).

3.5.4.3. 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 5](#)).

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.

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

3.5.5. Unlicensed Amusement Activity

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

[...]

3.5.5.1. No Tax Clearance

Operators of amusement machines are required to hold valid tax clearance in order to obtain an amusement permit.

Operators with outstanding Returns and/or outstanding tax liabilities will not qualify for tax clearance.

The officer should identify through ITS the reasons why the trader does not qualify for tax clearance.

The officer must also establish if another tax intervention e.g. audit or compliance intervention, is open and liaise with the officer responsible for such intervention.

A course of action should be agreed with the said officer to ensure that Revenue resources are used to maximum effect.

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.

3.5.5.2. Visit to premises

Officers who carry out visits to premises are required to hold the relevant Authorisation.

An authorisation card issued within the meaning of Section 858 of the Taxes Consolidation Act 1997 authorises Officers the statutory right of entry to a gaming and amusement premises.

Authorisation will be required for the purposes of seizure and prosecution in respect of unlicensed gaming and amusement activity (see [par 3.6](#) and [par 3.7](#)).

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 [par 2.6.1.2](#)).

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 [par 3.5.1](#)).

Where a visit to the premises is conducted, a Whole Case Management (WCM) approach to the licensee's tax affairs must be adopted. For example, officers must be cognisant 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 (P35 etc.) are commensurate with their findings.(see [par 3.1.1](#)).

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 [par 2.5.1](#)).

A machine that is classified as an amusement machine must hold an amusement machine licence (see [par 2.7.1](#)).

Revenue officers must be cognisant 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 [par 1.4.3](#) and [par 1.4.4](#)).

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 [par 2.5.3](#) and [par 2.7.3](#)).

An unlicensed amusement machine that is not available for play must be notified to Revenue ([see par 2.7.1](#)).

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, i.e. 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.

3.5.5.3. Warning Letter-Amusement Activity

After the visit to the premises, a warning letter must immediately issue to the operator (see [Appendix 4](#)).

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 [par 3.6](#) and [par 3.7](#)).

3.5.5.4. 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 5](#)).

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 of amusement machines and prosecution (see [par 3.6](#) and [par 3.7](#)).

3.6. Seizure

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

[...]

3.7. 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 District management to: National Prosecutions and Seizures Office, Excise Licences Prosecution Unit, Áras Ailigh, Bridgend, Co. Donegal.

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 i.e. 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 [Chapter 5](#) par 5.2 and 5.3 (Guidelines and Proofs for Specific Excise Offences) of The Customs and Excise Enforcement Manual.

A more recent version of this manual is available.

Appendix 1 – Non-statutory Consolidated Legislation

Gaming machine licence duty - Finance Act, 1975 as amended to 2003 ¹

Gaming
machine
licence duty

43. - (1) In this section-

“gaming” and “gaming licence” have the same meanings respectively, as in the Gaming and Lotteries Act, 1956;

“premises” means an amusement hall or funfair in respect of which a gaming licence is in force;

“the public” includes members of clubs, organisations and other distinct groupings of individuals.¹

“public place” means any place, including a premises, to which the public have access as of right or by permission or membership and whether subject to or free of charge and includes open air venues and any offices, courts, yards and gardens which are occupied together with and are within the curtilage, or in the immediate vicinity, of the public place where gaming machines are located;²

“officer” means an officer of Customs and Excise.

(2) (a) A machine is a gaming machine if-

- (i) it is constructed or adapted for gaming, and
- (ii) the player pays to play the machine whether by the insertion of a coin or token or in some other way, and
- (iii) 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,

but a machine which, when played by a player once and

¹ Definition inserted by S.176 F.A.2001.

² Definition inserted by S. 114 F.A.1995.

successfully, affords that player no more than an opportunity –

- (i) to play again without paying to play, or³
- (ii) to obtain a non-monetary prize which, if available for purchase or a similar item were so available, would not normally exceed £5 (€7) in value.

shall be deemed not to be a gaming machine.⁴

- (b)** A gaming machine which provides more than one individual playing position shall, for the purposes of this section, be treated as a number of gaming machines equal to the number of individual playing positions provided on the machine.

Provided that this paragraph shall not apply to a machine -

- (i) which when switched on is in perpetual motion and not as such activated by the insertion of a coin or token, and
 - (ii) where the player rolls a coin or token down a slide in the machine, or drops it through a slot at the top of the machine, and the coin then progresses through the machine under its own momentum until it settles into either a winning or a losing position on or behind coins already on a tray, and
 - (iii) where a mechanism for releasing coins into the pay-out chute is actuated by the weight of coins accumulated in a winning position.⁵
- (c)** Except where the Revenue Commissioners are satisfied, and so certify in writing, that by reason of the inaccessibility to the public of the place in which a gaming machine is stored it cannot be played by

³ S. 108 (1) (a) F.A. 2003.

⁴ S.176 F.A. 2001.

⁵ Proviso to Par.(b) inserted by F.A.1993, S.71(a)(1) (i) and is in respect of a licence obtained on or after the 6th of May, 1993.

the public, a gaming machine (including any machine which has ceased to be so stored) shall be deemed, for the purpose of this section, to be available for play notwithstanding that it is in a state, or so positioned that it cannot be played.⁶

(3) A gaming machine shall not be made available for play in a public place unless there is a subsisting licence, granted under this section, which is displayed at all times in a secure and conspicuous position on the machine.

(4) (a) The Revenue Commissioners shall, upon application and payment of the duty imposed by this section, grant to the holder of a gaming licence the number of gaming machine licences applied for.

(b) A gaming machine licence shall remain in force for such period as is specified in the application therefor provided that such period does not exceed one year and does not exceed the period for which the current gaming licence has been granted in respect of the premises in which the said machine has been made available for play in accordance with subsection (3).

(c) Every gaming machine licence granted under this section shall include such information and be in such form and manner as the Revenue Commissioners may from time to time approve.

(5) Any person who contravenes subsection (3) shall, in respect of each gaming machine made available for play without displaying a gaming machine licence, be guilty of an offence and shall be liable on summary conviction to an excise penalty of £1,000 (€1,265) in respect of each such offence.⁷

(6) There shall be charged, levied and paid on the grant of a machine licence a duty of excise at whichever of the following rates is appropriate having regard to the period

⁶ Sub-par (c) inserted by F.A. 1993 S.71 (a) (1) (ii)

⁷ Subsections (3), (4) &(5) inserted by F.A.1993, s. 71(1)(b).

for which the licence is to remain in force, that is to say, where the period for which the licence is to remain in force-

- (a) does not exceed three months, €145,
- (b) exceeds three months but does not exceed 12 months, €505.⁸

(10) (a) An officer may at all reasonable times enter a public place on which gaming machines are, or are believed by such officer to be, available for play and may there make such search and investigation as such officer shall think proper, and may inspect and take copies or extracts from any books or other documents there found relating to, or believed by such officer to relate to, gaming machines.

(b) A gaming machine in respect of which an offence was committed under this section shall be liable to forfeiture.⁹

(c) A person who resists, obstructs, or impedes an officer in the exercise of any power conferred on such officer by this subsection shall be guilty of an offence and shall be liable on summary conviction to an excise penalty of £100 (€125).

(12) The Revenue Commissioners may make regulations to secure the duty of excise imposed by this section.

(13) Nothing in this section shall operate to make lawful anything which, apart from this section, is not lawful.

(14) This section shall come into operation on the 1st day of June, 1975.

also see:

1980 77(6) No reduction, remission, abatement or repayment of

⁸ As amended by S.108 (1) (b) F.A. .2003.

⁹ Inserted by S.71 (1) (e) F.A. 1993.

duty shall be allowed or made in respect of any licence to which this section or **section 74** of this Act relates provided that any duty which has been paid in error may be repaid.

(Section 74, FA 1980 refers to gaming machine licences)

A more recent version of this manual is available.

Amusement machine licence duty - Finance Act, 1992 as amended in '93, 94, 98, 2001 2002 and 2003.

FINANCE ACT 1992 PART II CHAPTER III

Amusement Machine Licence Duty

Interpretation.

120.-(1) In this Chapter-

“officer” means an officer of the Revenue Commissioners;

“operator” includes owner, hirer or lessee of the machine, and any person responsible-

- (a) to the owner, hirer or lessee for the management of the machine,
- (b) for issuing or exchanging coins or tokens for use in playing such machine on the premises, and
- (c) for controlling the use of any such machine,

and includes a party to any contract under which an amusement machine may or is required to be in the public place at that time;

“public place” means any place to which the public have access as of right or by permission or membership and whether subject to or free of charge and includes open air venues and any offices, courts, yards and gardens which are occupied together with and are within the curtilage, or in the immediate vicinity, of the public place where amusement machines are located.

“the public” includes members of clubs, organisations and other distinct groupings of individuals.²

(2) A machine is an amusement machine if-

- (a) it is constructed or adapted for play of a game, and
- (b) the player pays to play the machine by the

² Definition inserted by sec 175(a) FA 2001

insertion of a coin or token or card or in some other way, and

(c) the outcome of the game is determined by the action of the machine, whether or not provision is made for manipulation of the machine or use of skills by the player, and

(d) when played once and successfully by a player, affords that player no more than an opportunity –

(i) to play again ³without paying to play, or

(ii) to obtain a non-monetary prize which, if available for purchase or a similar item were so available, would not normally exceed £5 (€7) in value.

(3) Except where the Revenue Commissioners are satisfied, and so certify in writing, that by reason of the inaccessibility to the public of the place in which an amusement machine is stored it cannot be played by the public, an amusement machine (including any machine which has ceased to be so stored) shall be deemed, for the purpose of this section, to be available for play notwithstanding that it is in a state, or so positioned that it cannot be played.

³“ Once more” deleted by sec 109FA 2003 w/e from 1/6/2003

- Waivers and exemptions
- 121.**-(1) A travelling circus or other travelling show shall be exempt from the provisions of this Chapter where-
- (a) the playing of amusement machines is not the main activity or principal business at the show, and
 - (b) the amusement machines are not available at a place for play over a period exceeding 19 days and have not been so available during the preceding three months as part of the show when being held at such place or anywhere within a three mile radius of such place.
- (2) The Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, repay or remit the duty imposed by **section 123** where the sole purpose of the amusement machine is to provide rides for children.

- Permit and licence procedure
- 122.**-(1) The Revenue Commissioners shall, upon application and payment of the duty imposed by this Chapter, grant to the applicant (in this section referred to as the holder)-
- (a) an amusement machine permit for the various public places specified in the application, and shall, on application of the holder of an amusement machine permit, amend the permit to apply in respect of public places other than those specified in the permit at the time of first application, and the number of amusement machine licences applied for.
 - (2) Every amusement machine permit and every amusement machine licence granted under this section shall include such information and be in such form and manner as the Revenue Commissioners may from time to time approve.
 - ⁴ (3) Notwithstanding anything to the contrary in any other enactment, a permit shall not be granted or renewed by the Revenue Commissioners under this section in respect of any period commencing on or after 1 July 2002 unless a tax clearance certificate in relation to the permit or its renewal has been issued in accordance with section 1094 of the Taxes Consolidation Act 1997.”.

Inserted by section 175(b) FA 2001 Euro amounts inserted at all relevant places by 5th Schedule FA 2001 w/e from 1/1/02.

⁴ Inserted by section 82 of the Finance Act 2002 with effect from March 2002

Rates of duty. **123.-** There shall be charged, levied and paid upon the grant of every amusement machine licence granted under **section 122** an excise duty at the following rates:

- (a) on a licence expressed to remain in force for a period not exceeding one year and until the 30th day of June in the year concerned, £100 (€125);
- (b) on a licence expressed to be in force for a period not exceeding 3 months until the 31st day of August⁵ in the year concerned, £30 (€38).
- (c) ⁶⁷

⁵ Changed from 15 September by section 70(a) Finance Act, 1993

⁶ Paragraph (c) was inserted by section (70)(b) Finance Act, 1993

⁷ Paragraph (c) deleted by section 110 FA 2003 w/e from 1/6/2003.

“Rates of duty on permits.

⁸123A. (1) There shall be charged, levied and paid in respect of a permit granted under section 122 which commences after the coming into operation of this section a duty of excise of €100.

(2) A permit granted by the Revenue Commissioners under *section 122* shall expire-

(a) in the case of a permit in force on the date of coming into operation of this section at midnight on 30 June next following its coming into operation,

or

(b) in the case of a permit granted after the coming into operation of this section at midnight on 30 June next following the grant of the permit.

(3) A reference in **section 122** or this section to the grant of a permit shall be construed as including a reference to the renewal of such a permit.”.

Prohibition on play without permit and licence.

124.- An amusement machine shall not be made available for play in a public place unless-

(a) the operator has a permit granted under **section 122** in respect of that public place, and

(b) there is a current licence, granted by the

⁸ Inserted by section 82 of the Finance Act 2002 with effect from March 2002.

Revenue Commissioners under **section 122**, displayed at all times in a secure and conspicuous position on the machine.

Investigation,
etc. by officers.

125.- An officer may, at all reasonable times, enter any public place in which amusement machines are, or are believed by such officer to be available for play and may there make such search and investigation as such officer shall think proper, and may inspect and take copies or extracts from any books or other documents or any information in the form of computerised data there found relating to, or believed by such officer to relate to, amusement machines.

Penalties.

126.-(1) An operator who contravenes **section 124 (a)** shall be guilty of an offence and shall be liable on summary conviction to an excise penalty of £100 (€125) in respect of each such offence.

(2) An operator who contravenes **section 124 (b)** shall, in respect of each amusement machine made available for play without a licence, be guilty of an offence and shall be liable on summary conviction to an excise penalty of £1,000 (€1,265) in respect of each such offence.

Forfeiture.

127.- Any machine in respect of which an offence was committed under **section 126 (2)**, shall be liable to forfeiture.

Regulations.

128.-(1) The Revenue Commissioners may make regulations for securing the payment of the duty on amusement machine licences and generally for carrying the provisions of this Chapter in relation to such duty into effect.

(2) Every person who contravenes or fails to comply with a regulation made under **subsection (1)** shall be guilty of an offence and shall be liable on summary conviction thereof to an excise penalty of £1,000 (€1,265).

Applicability of excise statutes.

129.- The provisions of the statutes which relate to the duties of excise and the management thereof and of any instrument relating to duties of excise made under statute shall, with any necessary modifications, apply in relation to the duty imposed by this Chapter as they apply to duties of excise.

Appendix 2 - Accessing the NELO Database

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.

Appendix 3 – 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 Act 1956 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

A more recent version of this manual is available.

Appendix 4 – 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 Act 1956 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 tour 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

A more recent version of this manual is available.

Appendix 5 – 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 Act 1956, 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