

Bookmaker's Licence 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 hold a:

- Bookmaker's Licence,
- Remote Bookmaker's Licence,
- Remote Betting Intermediary's Licence.

In particular, this manual sets out the key steps and timelines for the licence application process for Bookmakers, Remote Bookmakers and Remote Betting Intermediaries.

This Manual also sets out the compliance procedures to be followed where a person has failed to obtain or renew a Bookmaker's Licence.

Compliance procedures in respect of Remote Bookmakers and Remote Betting Intermediaries established overseas are undertaken by Medium Enterprises Division and by Large Corporates Division for those based in the State.

Part 2 of this manual will set out the procedures to be followed to ensure compliance of Bookmakers with Betting Duty returns and payments.

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 Branch.

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, and the payment of Betting Duty and Betting Intermediary Duty.

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).

1.2.2. Betting Act

The [Betting Act 1931](#) (as amended by the [Betting \(Amendment\) Act 2015](#)), provides the legislative basis for licensing and control of bookmakers, remote bookmakers, and remote betting intermediaries.

The Betting Act makes provision for the regulation and the control of traders engaged in the business of bookmaking.

In order to carry on the business of bookmaking, a person must hold a licence and, if conducting business in a premises, a Certificate of Registration of Bookmaking Premises.

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

The Betting (Amendment) Act 2015 has extended the regulation and control to include remote bookmakers and remote betting intermediaries, including those based outside the State, that provide betting services to persons in the State.

1.3. General

A bookmaker is a person who in the course of business, takes bets, sets odds and undertakes to pay out on winning bets.

Revenue has responsibility for the issuing of most excise licences, including Bookmakers' Licences, Remote Bookmakers' Licences, and Remote Betting Intermediaries' Licences.

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

Section 2 of the Betting Act 1931, as amended, provides that no person shall carry on the business or, act as a bookmaker, unless he holds a current bookmaker's licence.

The type of licence required is specific to the business being conducted and is subject to certain conditions and requirements.

All licences can be valid for up to two years and are subject to a bi-annual duty (see [paragraph 2.2](#) and [paragraph 2.4](#)).

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

1.4. Licence Types

1.4.1. Bookmaker's Licence

Any person that carries out the business or activities of a bookmaker by accepting bets, whether on-course or off-course, must hold a Bookmaker's Licence and be included on the [Register of Licensed Bookmakers](#).

On-course betting is where a bookmaker accepts bets at an authorised race meeting. Bets accepted on-course, other than bets accepted on-course by remote means (see [paragraph 3.4](#)) are exempt from Betting Duty.

Where the bookmaking business is being conducted on-course, the holder of a Bookmaker's Licence must also hold an authorisation from Rásíocht Capaill na hÉireann/Horse Racing Ireland or Rásíocht Con Éireann/Greyhound Racing Ireland to accept on-course bets.

Where the business of a bookmaker is carried on at a premises, that premises must be registered and included in the Register of Bookmaking Offices (see [paragraph 2.5](#)).

Bookmakers who also accept bets by remote means will require a separate remote bookmaker's licence unless the value of all such bets during the year concerned does not exceed €250,000 or 10% of the licensed bookmaker's turnover in that year (see [section 3](#)).

1.4.2. Remote Bookmaker's Licence

A remote bookmaker is a person who carries on the business of bookmaking by remote means (see [paragraph 3.4](#)).

Any person carrying out the business or activities of a remote bookmaker must hold a Remote Bookmaker's Licence, except for a licensed bookmaker accepting remote bets beneath the threshold, see [paragraph 1.4.1](#), and be included in the [Register of Remote Bookmaking Operations](#).

1.4.3. Remote Betting Intermediary's Licence

A Remote Betting Intermediary is a person who, in the course of business, provides facilities that enable persons to make bets with other persons by remote means (see [paragraph 3.3](#)).

Any person carrying out the business or activities of a remote betting intermediary must hold a Remote Betting Intermediary's Licence and be included in the [Register of Remote Bookmaking Operations](#).

1.5. Betting Duty and Betting Intermediary Duty

A person who holds a Bookmaker's Licence or a Remote Bookmaker's Licence must be registered for Betting Duty, file a Betting Duty return and pay Betting Duty.

A person who holds a Remote Betting Intermediary's Licence must be registered for Betting Intermediary Duty, file a Betting Intermediary Duty Return and pay Betting Intermediary Duty.

A person who is already registered for another tax in the State may use their existing tax registration number to register for Betting Duty and Betting Intermediary Duty.

Non-resident traders, providing remote betting services to persons in the State, and who are not registered for tax in Ireland, must be registered for Betting Duty/Betting Intermediary Duty by completing [Form TR \(BET\)](#).

Completed forms TR (BET) should be submitted by email to BusinessTaxesRegistrations@revenue.ie.

On receipt of a properly completed TR (BET), Revenue will register the applicant for Betting Duty/Betting Intermediary Duty and allocate a registration number.

1.6. Licence Holder

A licence can be taken out by an individual or a body corporate.

It is a Revenue requirement that a minimum of two relevant officers are required to be nominated where the licence is in respect of a body corporate unless An Garda Síochána or the Department of Justice indicate that a single officer is acceptable.

1.6.1. Relevant Officer

A Relevant Officer is a person who exercises control in relation to the body corporate (Section 11 or section 432 TCA 1997). A Relevant Officer can include a partner, member, chairperson, managing director, director, or chief executive of the body corporate.

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 (see [paragraph 2.3](#)) and also the Register of Bookmaking Offices (see [paragraph 2.7](#)).

NELO process all applications and issue licences, renewal notices, reminder notices, and final reminder Notices for licences.

NELO also process all applications and issue renewal notices, reminder notices, and final reminder notices for Certificates of Registration of Premises.

NELO also provide:

- Public information relating to all excise licences on the Revenue website.

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

[...]

- Technical and legislative assistance to branches conducting interventions on persons who are required to hold a licence.
- Details of un-renewed licences to the branches for appropriate branch intervention,
- Details of un-registered premises to the branches for appropriate branch intervention,
- A licence extension to persons in the event of an appeal.

2. Licensing Application Procedures for Bookmakers

A person who carries out the business or activities of a bookmaker by accepting bets, whether on-course or off-course must hold a Bookmaker's Licence.

2.1. Application for Bookmaker's Licence

[Application forms](#) for a Bookmaker's Licence are available on the Revenue website.

NELO has responsibility for the administration and issue of Bookmakers' Licences.

Completed application forms for a Bookmaker's Licence must be forwarded to NELO.

The application form must be accompanied by a:

- Certificate of Personal Fitness for the individual, where the applicant is an individual (see [paragraph 2.1.1](#)), or
- Certificate of Personal Fitness for the Relevant Officers, where the application is in respect of a body corporate (see [paragraph 2.1.1](#)).

The application for a Bookmaker's Licence must be submitted within 21 days of the issue of the Certificate of Personal Fitness.

A Bookmaker's Licence will not issue where the applicant does not hold current Tax Clearance (see [paragraph 2.1.2](#)).

A Bookmaker's Licence will not issue until the appropriate fee in respect of the licence has been paid (see [paragraph 2.2](#)).

Application forms for a Bookmaker's Licence must be fully completed and signed by:

- The licence applicant, if the application is made by an individual,
- A director or the secretary or a partner, if the application is on behalf of a body corporate.

2.1.1. Certificate of Personal Fitness

Before a Bookmaker's Licence can issue, the applicant must obtain a Certificate of Personal Fitness.

A Certificate of Personal Fitness is a certificate indicating that the individual, or the Relevant Officers of a body corporate, is a fit and proper person to hold a Bookmaker's Licence.

For applicants that reside in the State, the Certificate of Personal Fitness is issued by the Superintendent of An Garda Síochána located where the applicant ordinarily resides*.

For applicants that reside outside of the State, the Certificate of Personal Fitness is issued by the Minister for Justice and Equality.

*** If the business premises for the Individual or the Relevant Officers of a body corporate is in a different location to which he resides, the Certificate of Personal Fitness must be issued by the Superintendent of An Garda Síochána in which the business premises or proposed business premises is located.**

The procedure for obtaining a Certificate of Personal Fitness from the Superintendent of An Garda Síochána or the Minister for Justice is available at www.justice.ie.

The Superintendent of An Garda Síochána or the Minister for Justice shall, after making a decision in relation to an application for Certificate of Personal Fitness, notify the Revenue Commissioners (NELO) in writing of that decision.

The Certificate of Personal Fitness must accompany the application to NELO for the Bookmaker's Licence.

2.1.1.1. Refusal to issue Certificate of Personal Fitness

Under Sections 4(6) or 5(5) of the Betting Act 1931 as amended, the Superintendent of An Garda Síochána or the Minister for Justice may refuse an application for a Certificate of Personal Fitness.

Section 6(1) of the Betting Act 1931 as amended, sets out the reasons for refusal to issue a Certificate of Personal Fitness.

A Certificate of Personal Fitness may be refused on the following grounds:

- The applicant stands convicted of an offence under the Criminal Justice (Theft and Fraud Offences) Act 2001.
- The applicant stands convicted of an offence under the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010.
- A Bookmaker's Licence or Certificate of Personal Fitness previously held by the applicant was refused or revoked.
- The applicant unreasonably refused to pay sums due to persons who won bets.
- The applicant conducted the business of bookmaking in a disorderly manner.
- The applicant, a body corporate of which the applicant is a Relevant Officer, stands convicted of an offence under the law of a place (other than the State).
- The applicant, a body corporate of which the applicant is a Relevant Officer stands convicted of an offence under:

- the Betting Act 1931,
- the Gaming and Lotteries Acts 1956 to 2019,
- section 1078 of the Taxes Consolidation Act 1997.

The Superintendent of An Garda Síochána or the Minister for Justice shall, after making a decision to refuse an application for Certificate of Personal Fitness, notify the Revenue Commissioners (NELO) in writing of that decision.

2.1.1.2. Extension of Licence

In certain circumstances, Revenue (NELO) may extend the operation of a bookmaker's licence, remote bookmaker's licence, or remote betting intermediary's licence for certain periods beyond the licence expiry date. To avail of a licence extension, the holder of the licence or the relevant officer, as the case may be, must have applied for a new Certificate of Personal Fitness before the expiration of the current certificate. It should be noted that Revenue must be notified by the Garda Superintendent or the Minister, as the case may be, of any decision on the granting or refusal of a certificate of personal fitness.

The conditions for and period of licence extension varies depending on certain specific circumstances, as set out in the following paragraphs.

- a) A licence may be extended where the licence holder or relevant person has applied for a new Certificate of Personal Fitness before the expiration of their current certificate, but the certificate has not been issued, or is unlikely to be issued earlier than 7 days before the expiry date of the licence. The period of licence extension is 7 days after the date of issue of the new Certificate of Personal Fitness.
- b) In certain circumstances, a licence may be extended also where a new Certificate of Personal Fitness has been refused by the Superintendent of An Garda Síochána, or the Minister for Justice. Where the certificate has been refused, the period of extension of the licence is limited to 14 days after the date of the refusal, **unless** the applicant has made a written request within 14 days of the refusal to the Garda Superintendent concerned or the Minister, as the case may be, for a statement setting out the reasons for the refusal.
- c) Where a new Certificate of Personal Fitness has been refused and the applicant has requested a statement of the reasons for the refusal, the licence extension is limited to 14 days after the receipt of the statement of reasons for refusal, **unless** the applicant lodges an appeal against the refusal.
- d) Where a new Certificate of Personal Fitness has been refused and a statement of the reasons for refusal has been furnished and the applicant has lodged an appeal to the District Court against the refusal, the period of extension of the

licence is limited to the date the District Court affirms the refusal of the Certificate of Personal Fitness or, where the appeal is successful, to a maximum of 7 days after the issue of a new Certificate of Personal Fitness.

2.1.2. Tax Clearance Certificate

In order to take up a Bookmaker's Licence, an applicant must hold current Tax Clearance.

Where the applicant is a body corporate, the body corporate and the Relevant Officers must hold a current Tax Clearance.

Revenue automated systems will allow NELO to verify that current Tax Clearance is in place so it is not necessary for the applicant to submit a Tax Clearance Certificate with the application form.

2.2. Licence Duty

When NELO is satisfied that all the required documentation is in order, an Application Notice will issue.

The application notice will allow the applicant, using the Revenue On-line Service (ROS), to complete the final stage of the application process, and pay the appropriate duty.

The application notice will include details of the Licence Duty payable. [Bookmakers Licence duty rates](#) are available on the Revenue website.

There are two options for the payment of Licence Duty:

- In full at the time of the licence application, or
- In two equal instalments.

Applicants that wish to pay by instalment are required to pay half the licence fee at the time of application. The second half of the licence fee must be paid before 30 November of the following year.

A Notice for Payment of the second instalment will issue to the licence holder three weeks prior to the due date (30 November).

If the licence holder fails to pay the second instalment by the due date, the licence will be revoked and cease to have effect.

The Licence Duty for a Bookmaker's Licence that will expire in less than one year from date of issue cannot be paid in instalments, and must be paid in full at the time of application.

2.3. Register of Licensed Bookmakers

NELO will establish and maintain a Register of Licensed Bookmakers. The [Register](#) is available on the Revenue website.

The Register of Licensed Bookmakers will include:

- The name and trade name of the holder of the Bookmaker's Licence,
- The address at which the holder of the Bookmaker's Licence ordinarily resides, or the address of the principal office or place of business,
- The name of the nominated Relevant Officers, where the Bookmaker's Licence is held by a body corporate.

2.4. Licence Period

A Bookmaker's licences will have duration of up to two years. The expiry date for all licences is 30 November.

When a licence has expired, the bookmaker is no longer authorised to offer a betting service to persons in the State.

2.5. Registration of Bookmaker's Premises

Any off-course premises used as a bookmaking office must have a Certificate of Registration of Premises.

A Certificate of Registration of Premises is a certificate issued by Revenue (NELO) indicating that the premises has been registered and entered into the Register of Bookmaking Offices.

In order to obtain a Certificate of Registration of Premises, the applicant must hold a current valid Bookmaker's Licence.

NELO will issue the Certificate of Registration of Premises and include the premises in the Register of Bookmaking Offices.

2.5.1. Application for Certificate of Registration of Premises

[Application forms](#) for a Certificate of Registration of Premises are available on the Revenue website.

Completed application forms for a Certificate of Registration of Premises must be forwarded to NELO and include a current valid Bookmaker's Licence reference number.

Completed application forms must be accompanied by a Certificate of Suitability of Premises.

Application forms for a Certificate of Registration of Premises must be submitted to NELO within 21 days from the date of the Certificate of Suitability of Premises.

A Certificate of Registration of Premises will not issue until the appropriate fee in respect of the registration is paid (see [paragraph 2.6](#)).

2.5.2. Certificate of Suitability of Premises

A Certificate of Suitability of Premises is a certificate, issued by the Superintendent of An Garda Síochána where the premises is located, stating that the premises is suitable for use as a bookmaker's office.

A Licensed Bookmaker must acquire a Certificate of Suitability of Premises in respect of all premises intended for use as a bookmaker's office.

A Certificate of Suitability of Premises is obtained, on application, from the local Superintendent of An Garda Síochána of the District in which the premises is located.

The Superintendent of An Garda Síochána shall, after making a decision in relation to an application for Certificate of Suitability of Premises, notify the Revenue Commissioners (NELO) in writing of that decision.

2.5.2.1. Refusal of Certificate of Suitability of Premises

A Superintendent of An Garda Síochána may refuse an application for a Certificate of Suitability of Premises.

A Certificate of Suitability of Premises may be refused on the following grounds:

- The applicant is neither a Licensed Bookmaker, or the holder of a Certificate of Personal Fitness,
- The applicant is not the proprietor of the premises,
- The premises is not suitable for use as a bookmaker's office,
- The location is not appropriate for a bookmaker's office,
- The applicant has been convicted under the Betting Acts.

2.5.3. Temporary Registration of Premises

An applicant can appeal to the District Court against a refusal by a Superintendent of An Garda Síochána to issue a Certificate of Suitability of Premises.

The applicant, who at the time of the appeal is a Licensed Bookmaker, should notify NELO in writing, that the appeal has been lodged in the District Court.

Revenue (NELO) may, without payment of any duty but subject to conditions as they may think fit to impose, retain such premises on the Register of Bookmaking Offices pending the decision of the appeal by the District Court.

2.6. Duty Payable for Certificate of Registration of Premises

When NELO is satisfied that all the required documentation is in order, an application notice will issue.

The application notice will allow the applicant, using the Revenue On-line Service (ROS), to complete the final stage of the application for Certificate of Registration of Premises, and pay the appropriate duty.

[Registration of Premises duty rates](#) are available on the Revenue website.

There are two options for the payment of the Registration Duty:

- In full at the time of the application or renewal, or
- In two equal instalments.

Applicants that wish to pay by instalment are required to pay half the Registration Duty at the time of application. The second half of the Registration Duty must be paid before the 30 November of the following year.

A Notice for Payment of the second instalment will issue to the licence holder three weeks prior to the due date (30 November).

If the licence holder fails to pay the second instalment by the due date, the Certification of Registration of Premises will cease to have effect.

The Registration Duty for a Certificate of Registration of Premises that will expire in less than one year from date of issue cannot be paid in instalments and must be paid in full at the time of application.

2.7. Register of Bookmaking Offices

NELO will establish and maintain a Register of Bookmaking Offices.

The [Register](#) is available on the Revenue website.

The register will include:

- The name of the proprietor,
- A description of the premises,
- The address of the premises.

2.8. Display of Certificate of Registration

A current Certificate of Registration of Premises must be prominently displayed in the registered premises.

3. Licence Procedure for Remote Bookmaker/Remote Betting Intermediary

3.1. Introduction

The Betting (Amendment) Act 2015 introduced a licensing requirement for remote bookmakers and remote betting intermediaries who provide betting services to persons in the State.

3.2. Remote Bookmaker

A remote bookmaker is a person who carries on the business of bookmaking by Remote Means (see [paragraph 3.4](#)).

A person, or a body corporate, who in the course of business, takes bets, sets odds, and undertakes to pay out on winning bets to persons in the state by remote means, must hold a Remote Bookmaker's Licence.

The obligation to hold a Remote Bookmaker's Licence applies whether the remote bookmaker is located in the State or abroad.

3.3. Remote Betting Intermediary

A remote betting intermediary (often referred to as a betting exchange) is a person who, in the course of business, provides facilities that enable persons to make bets with other persons by remote means (see [paragraph 3.4](#)).

A person, or a body corporate, who in the course of business, provide facilities that enable persons in the State to make bets with other persons by remote means, must hold a Remote Betting Intermediary's Licence.

The obligation to hold a Remote Betting Intermediary's Licence applies whether the remote betting intermediary is located in the State or abroad.

3.4. Remote Means

'Remote Means', including 'Internet/on-line betting', refers to communication by any electronic means including the internet, telephone and any form of telegraphy, whether wireless or not.

3.5. Application for Remote Bookmaker's and Remote Betting Intermediary's Licence

Application forms for a [Remote Bookmaker's](#) and [Remote Betting Intermediary's](#) Licence are available on the Revenue website.

Completed application forms for a Remote Bookmaker's and Remote Betting Intermediary's Licence must be forwarded to NELO.

The application form must be accompanied by a:

- Certificate of Personal Fitness for the individual, where the applicant is an individual (see [paragraph 3.5.1](#)), or
- Certificate of Personal Fitness for each Relevant Officer, where the application is in respect of a body corporate (see [paragraph 3.5.1](#)).

The application for the Remote Bookmaker's and Remote Betting Intermediary's Licence must be submitted within 21 days of the issue of the Certificate of Personal Fitness.

A Remote Bookmaker's and Remote Betting Intermediary's Licence will not issue where the applicant does not hold current Tax Clearance (see [paragraph 3.5.2](#)).

A Remote Bookmaker's Licence and a Remote Betting Intermediary's Licence will not issue until the appropriate fee in respect of the licence has been paid (see [paragraph 3.6.1](#) and [paragraph 3.6.2](#)).

Application forms for a Remote Bookmaker's and Remote Betting Intermediary's Licence must be fully completed and signed by:

- The licence applicant, if the application is made by an individual,
- A director or the secretary or a partner, if the application is on behalf of a body corporate.

3.5.1. Certificate of Personal Fitness

Before a licence for a remote bookmaker or a remote betting intermediary can issue, the applicant must obtain a Certificate of Personal Fitness.

A Certificate of Personal Fitness is a certificate indicating that the individual, or the Relevant Officers of a body corporate, is a fit and proper person to hold a Remote Bookmaker's or a Remote Betting Intermediary's Licence.

The Certificate of Personal Fitness to hold a Remote Bookmaker's Licence or Remote Betting Intermediary's Licence is issued by the Minister for Justice.

The procedure for obtaining a Certificate of Personal Fitness from the Minister for Justice is available at <http://www.justice.ie/>.

The Minister for Justice shall, after making a decision in relation to an application for Certificate of Personal Fitness, notify the Revenue Commissioners (NELO) in writing of that decision.

The Certificate of Personal Fitness must accompany the application.

3.5.1.1. Refusal to Issue Certificate of Personal Fitness

Under section 5A(5) of the Betting Act 1931, as amended, the Minister for Justice may refuse an application for a Certificate of Personal Fitness.

Section 6(1) of the Betting Act 1931, as amended, sets out the reasons for refusal to issue a Certificate of Personal Fitness.

A certificate may be refused on the following grounds:

- The applicant stands convicted of an offence under the Criminal Justice (Theft and Fraud Offences) Act 2001,
- The applicant stands convicted of an offence under the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010,
- A Licence or Certificate of Personal Fitness previously held by the applicant was refused or revoked,
- The applicant unreasonably refused to pay sums due to persons who won bets,
- The applicant conducted the business of bookmaking in a disorderly manner,
- The applicant has been convicted of a crime or of an offence under the Betting or Gaming Acts,
- The applicant has been convicted of a crime or of an offence under section 1078 of the Taxes Consolidation Act 1997.

The Minister for Justice shall, after making a decision to refuse an application for Certificate of Personal Fitness, notify the Revenue Commissioners (NELO) in writing of that decision.

3.5.2. Tax Clearance

In order to take up a Remote Bookmaker's or a Remote Betting Intermediary's Licence, the applicant must hold current Tax Clearance.

Where the applicant is a body corporate, the body corporate and the Relevant Officers must hold a current Tax Clearance.

Revenue automated systems will allow NELO to verify that current Tax Clearance is in place so it is not necessary for the applicant to submit a Tax Clearance Certificate with the application form.

3.5.2.1. Tax Clearance Non-Resident Individual

A non-resident individual, not already registered for tax in the State, must obtain a Tax Reference Number from Revenue in respect of Betting Duty.

This Tax Reference Number will enable the applicant to apply for [Tax Clearance](#).

3.5.2.2. Tax Clearance Non-Resident Relevant Officer

A non-resident Relevant Officer of a body corporate is not required to hold an Irish tax registration number. However, the Relevant Officer must hold a Tax Clearance Certificate in order for the body corporate to obtain a Remote Bookmaker's or Remote Betting Intermediary's Licence.

The non-resident Relevant Officer must complete an application form for a [Tax Clearance Certificate](#) and on the application form state 'Not Applicable' where the tax registration numbers are requested.

Revenue automated systems will allow NELO to verify that current Tax Clearance is in place so it is not necessary for the applicant to submit a Tax Clearance Certificate with the application form.

3.6. Licence Duty

When NELO is satisfied that all the required documentation is in order, an application notice will issue.

The application notice will allow the applicant using the Revenue On-line Service (ROS), to complete the final stage of the application on-line, and pay the appropriate duty.

The application notice will include details of the Licence Duty payable.

3.6.1. Remote Bookmaker's Licence Duty

[Remote Bookmaker's Licence duty rates](#) are available on the Revenue website.

The Licence Duty payable on a **first** Remote Bookmaker's Licence is a fixed sum of €10,000.

The Licence Duty payable on the **renewal** of a Remote Bookmaker's Licence is determined by the annual turnover earnings.

There are two options for the payment of Licence Duty:

- In full at the time of the licence application, or
- In two equal instalments.

Applicants that wish to pay by instalment are required to pay half the licence fee at the time of application. The second half of the licence fee must be paid before the 30 June of the following year.

A notice for payment of the second instalment will issue to the licence holder three weeks prior to the due date (30 June).

If the licence holder fails to pay the second instalment by the due date, the licence will cease to have effect.

The Licence Duty for a Remote Bookmaker's Licence that will expire in less than one year from date of issue cannot be paid in instalments and must be paid in full at the time of application.

3.6.2. Remote Betting Intermediary Licence Duty

[Remote Betting Intermediary's Licence duty rates](#) are available on the Revenue website.

The Licence Duty payable on a **first** Remote Betting Intermediary's Licence is a fixed sum of €10,000.

The Licence Duty payable on the **renewal** of a Remote Betting Intermediary's Licence is determined by the annual commission earnings.

There are two options for the payment of Licence Duty:

- In full at the time of licence application, or
- In two equal instalments.

Applicants that wish to pay by instalment are required to pay half the licence fee at the time of application. The second half of the licence fee must be paid before the 30 June of the following year.

A notice for payment of the second instalment will issue to the licence holder three weeks prior to the due date (30 June).

If the licence holder fails to pay the second instalment by the due date, the licence will be revoked and cease to have effect.

The Licence Duty for a Remote Betting Intermediary's Licence that will expire in less than one year from date of issue cannot be paid in instalments and must be paid in full at the time of application.

3.7. Register of Remote Bookmaking Operations

NELO will establish and maintain a Register of all Remote Bookmaker and Remote Betting Intermediary Licences.

The [Register](#) is available on the Revenue Website.

The Register will include:

- The name and trade name of the holder of the Remote Bookmaker and Remote Betting Intermediary Licence,
- The address at which the holder of the Remote Bookmaker and Remote Betting Intermediary Licence ordinarily resides, or the address of the principal office or place of business,
- The name of the nominated Relevant Officers, where the Remote Bookmaker and Remote Betting Intermediary Licence is held by a body corporate.

3.8. Licence Period

All Remote Bookmakers' and Remote Betting Intermediaries licences will have a duration of up to two years.

The expiry date for all Remote Bookmakers' and Remote Betting Intermediaries licences is 30 June.

Once a licence has expired, the Remote Bookmaker or Remote Betting Intermediary is no longer authorised to offer a betting service to persons in the State.

4. Compliance Procedures

Compliance procedures in respect of Remote Bookmakers and Remote Betting Intermediaries established overseas are undertaken by Medium Enterprises Division and by Large Corporates Division for those based in the State.

Compliance procedures relating to all other Bookmakers will be carried out by branch staff, usually where the bookmaker's office is located (see [paragraph 4.2](#)).

The primary concern of branch officers is to ensure that any trader involved in the business of bookmaking holds a valid licence for that activity, the premises are registered, and that Betting Tax returns, and payments have been submitted.

4.1. Betting Duty Compliance

Persons who hold a Bookmaker's Licence, Remote Bookmaker's Licence and Remote Betting Intermediary's Licence must also file a Betting Duty or Betting Intermediary Duty return and pay Betting Duty or Betting Intermediary Duty.

4.2. Role of the branch

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 branch.

The branch has a critical role to play in ensuring compliance with bookmaker's licensing requirements with particular focus on ensuring that the Register of Licensed Bookmakers and the Register of Bookmaking Offices is maintained.

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 branch will need to be aware of all licensed bookmakers and their premises within the branch.

The purpose of an intervention is to ensure that the trader is compliant both with their licensing obligations, 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 size of the business; number of employees (P35 Returns); outstanding tax returns; Revenue debt issues; and especially whether there are existing open interventions by Revenue.

At the more serious spectrum of non-compliance, branches are responsible for the detection of unlicensed trading for the purposes of prosecution (see [paragraph 4.7](#)).

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

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4.6. Case Working Guidelines

As part of Bookmaker's Licence Compliance programmes, branches, when carrying out an intervention, also have a role in the overall tax compliance of the trader and ensuring the accuracy of the returns submitted. All interventions should be based on risk and carried out in the context of WCM of the trader's tax affairs where appropriate.

Traders that require a licence may also be registered for IT/CT, PREM, and Betting Duty/Betting Intermediary Duty, and as such can be subject to other Revenue interventions depending on their compliance levels and REAP scoring.

Fundamental to the issue of a Bookmaker's Licence is the requirement for the trader to hold a valid Certificate of Personal Fitness and Tax Clearance.

There may be some instances where the trader holds a current Certificate of Personal Fitness and Tax Clearance but has not renewed their licence. However, the majority of un-renewed licences are likely to be due to difficulties with the trader acquiring Tax Clearance.

Officers should also expect to encounter more entrenched cases where licences have not been renewed in the previous licensing year(s).

4.6.1. Un-Renewed Licence with Tax Clearance

A bookmaker who holds current Tax Clearance and who has not renewed a licence should be contacted by telephone and advised that the branch will now be engaging with the trader in relation to outstanding compliance issues regarding their licensing obligations.

It is important that the officer communicates directly with the licensee (individual, partner or director). Where contact cannot be established via telephone a visit to the premises should be considered.

The officer should:

- establish the reason for the non-renewal of the licence*,
- remind the trader of the previous Renewal and Reminder Letters issued by NELO,

- highlight the consequences for trading without a Licence, i.e. prosecution and court penalties, and an increased risk of a Revenue audit,
- instruct the trader to make the payment in respect of the Licence Duty.

If, after a reasonable period of time (2 to 3 weeks maximum), the licence has not been renewed 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.

The officer must contact NELO by email at exciselicences@revenue.ie advising of any change in the circumstances relating to the licence, that is licence no longer required or ceased trading.

4.6.2. Un-renewed Licence Without Tax Clearance

All traders will already have been advised by NELO of the requirement to hold valid Tax Clearance for a licence to issue. Outstanding returns and/or outstanding tax liabilities will prevent the issue of Tax Clearance.

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[...]

The officer must also establish if another tax intervention, for example 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 trader.

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 trader’s debt and licensing compliance issues.

The officer, who is now responsible for ensuring licensing compliance, should:

- establish the reason for non-renewal of licence*,
- remind the trader of the previous renewal and reminder letters issued by NELO,
- highlight the consequences for trading without a licence, that is prosecution and court penalties, and an increased risk of a Revenue audit,

- secure any outstanding returns and if necessary, provide a contact name in the CG's with whom the trader can discuss tax arrears, and if necessary, put in place an instalment arrangement,
- Where there are only arrears of Betting Duty, put in place a local instalment arrangement in respect of those arrears.

If, after a reasonable period of time (2 to 3 weeks maximum), Tax Clearance has not issued, or no further contact has been received from the trader, a final warning letter should issue ([Appendix 1](#)).

If the Tax Clearance Certificate has not issued after the issue of the final warning letter and no reasonable engagement from the trader has taken place, a visit to the premises should be considered for the purposes of an unlicensed trading detection with a view to prosecution (see [paragraph 4.7](#)).

The officer must contact NELO by email at exciselicences@revenue.ie advising of any change in the circumstances relating to the licence, that is licence no longer required or ceased trading.

4.6.3. Additional Reasons for Non-Renewal of Licence

The following paragraphs outline some additional reasons for non-renewal of a licence and the actions to be taken to regularise compliance.

4.6.3.1. Ceased Trading

The initial compliance checks may indicate that trading has ceased. However, the officer must be satisfied that trading is no longer being carried on at the premises. In some instances local knowledge will assist the officer in establishing that trading has ceased, or a visit to the premises may be required.

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

4.6.3.2. Change in Proprietorship

Where it is established that the trade is being carried on by a new entity, the Revenue officer must advise NELO by email at exciselicences@revenue.ie and should ensure that the new entity is licensed and that the premises is on the Register of Bookmaking Offices.

4.6.3.3. Receiver/ Liquidator

Where it is established that the business is being carried on by a receiver or liquidator, the Revenue officer should ensure that the receiver or liquidator is licensed as a new entity.

4.6.4. Un-Registered Premises

Where a bookmaker has renewed the Bookmaker's Licence and the Certificate of Registration of Premises has not been renewed, the branch should:

- contact the Bookmaker to establish the reason for not renewing the Certificate of Registration of Premises,
- remind the trader of the previous renewal and reminder letters issued by NELO,
- highlight the consequences for trading without a Certificate of Registration of Premises i.e. prosecution and court penalties.

Where a bookmaker has a list of premises, the non-renewal of a Certificate of Registration of Premises may have been an oversight.

The officer should instruct the Bookmaker to complete the application notice issued by NELO and pay the appropriate Registration of Premises Duty.

4.6.4.1. Un-Registered Premises without Certificate of Suitability of Premises

Where it is established that a bookmaker does not hold a Certificate of Suitability of Premises, and trading is still taking place, the officer should instruct the bookmaker to make an application to the Superintendent of An Garda Síochána for a Certificate of Suitability of Premises (see [paragraph 2.5.2](#)).

If after a reasonable period of time a Certificate of Registration of Premises has not issued or no further contact has been received from the bookmaker, a final warning letter should issue.

If the Certificate of Registration of Premises has not issued after the issue of the final warning letter, and no reasonable engagement from the trader has taken place, a visit to the premises should be considered for the purposes of an unlicensed trading detection with a view to prosecution (see [paragraph 4.7](#)).

Where it is established that a Certificate of Suitability of Premises has been refused by the Superintendent of An Garda Síochána and trading is still taking place, the officer should visit the premises for the purposes of an unlicensed trading detection with a view to prosecution for unlicensed trading (see [paragraph 4.7](#)).

4.7. Prosecutions

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

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

- Acting as a Bookmaker without a licence,
- Accepting bets in a premises, other than a registered premises.

Section 2(1)(a) of the Betting Act 1931 as amended, provides that no person shall carry on the business of, act as a bookmaker unless they hold a current Bookmaker's Licence.

Section 78 (6)(a) of the Finance Act 2002 as amended, provides a person shall not in the course of carrying on business as a bookmaker or acting as a bookmaker, accept a bet in any premises which are not registered in the Register of Bookmaking Offices.

A detection for unlicensed trading (Test Bet) should be considered where the trader has failed to engage with Revenue and continues to trade, and the officer is not satisfied with the level of co-operation of the trader with regard to regularising their licensing position.

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

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 trader 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](#) (VRT Guidelines and Proofs) of The Customs and Excise Enforcement Manual.

Officers who carry out detections are required to hold the relevant authorisation.

Following completion of a detection of unlicensed trading a file must be prepared, to include a report and all the necessary proofs and statements, for submission through branch management to the National Prosecutions and Seizures Office, Áras Áiligh, Bridgend, Co Donegal.

Appendix 1 - Un-renewed Bookmaker's Licence Final Warning Letter

HEADED PAPER

Trader Name

Trader Address

RE: Un-Renewed Bookmaker's Licence Final Warning

Dear _____

Further to my telephone call dated dd/mm/yyyy, I note that according to our records you still do not hold a current licence to act as a bookmaker.

If you are trading without a licence, such trading should cease forthwith.

Section 2 (1) (a) of the Betting Act 1931, as amended by the Betting (Amendment) Act 2015, provides that a person other than a licensed bookmaker who, carries on business, or acts, as a bookmaker shall be guilty of an offence, and liable on summary conviction to a fine not exceeding €5,000.

You should immediately make an application for a Bookmaker's Licence to the National Excise Licence Office (NELO).

This is the final warning letter that will issue in this matter. Failure to respond to this letter within two weeks may lead to prosecution for unlicensed trading and a comprehensive Revenue tax audit.

Yours sincerely,

Officers Name

Ph. Number

E-mail Address

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[...]