

VAT treatment of betting, remote betting services and lotteries

This document should be read in conjunction with paragraph 10 of Schedule 1 to the VAT Consolidation Act, 2010.

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Introduction

This guidance sets out the VAT treatment of betting, remote betting services and lotteries.

The VAT treatment of [gaming, gaming machines and amusement machines](#), and [e-gaming](#) are dealt with separately in the VAT Tax & Duty Manuals (TDMs).

1 Betting services

The following categories of bets are exempt from VAT:

- bets entered into by bookmakers that are subject to betting duty¹
- bets entered into by bookmakers by remote means (e.g. by internet, telephone or telegraphy) that are subject to betting duty²
- “on course” bets entered into at a racecourse or greyhound meeting that are exempt from betting duty³
- totalisator bets accepted in registered premises for and on behalf of Horse Racing Ireland or Bord na gCon or a subsidiary⁴ of either body operating under a licence granted under the Totalisator Act 1929.

Further information on betting duty is available in the TDM [Betting Duty](#).

2 Remote betting services

Remote betting services are services offered by a remote bookmaker or remote betting intermediary.

A **remote bookmaker** is a person who is licensed under the Betting Act 1931 (as amended) and carries on the business of a bookmaker (takes bets, sets odds and pays out winnings) by remote means (e.g. by internet, telephone or telegraphy).

A **remote betting intermediary** is a person who is licensed under the Betting Act 1931 (as amended) and provides facilities that enable persons to make bets with other persons (other than a remote betting intermediary) by remote means (e.g. by internet, telephone or telegraphy). Generally, a remote betting intermediary is a betting exchange that facilitates customers to bet against one another.

¹ Excise duty as per section 67 and section 67A of the Finance Act 2002.

² As defined in section 1 of the Betting Act 1931, as amended.

³ As provided for in section 68 of the Finance Act 2002.

⁴ A subsidiary within the meaning of section 2 of the Horse and Greyhound Racing Act, 2001.

2.1 VAT treatment of remote betting services

Bets entered into by remote bookmakers with their customers are exempt from VAT.

Commission earned by remote betting intermediaries⁵ from charges on customers for using their facilities are exempt from VAT.

2.2 Remote betting services and electronically supplied services

An electronically supplied service is one which is delivered over the Internet or an electronic network and the nature of which renders its supply essentially automated and involving minimal human intervention, and impossible to ensure in the absence of information technology.⁶

Remote betting services involve significant levels of human intervention in setting and monitoring and ultimately deciding whether or not to accept a bet. The level of human intervention involved in the provision of remote betting services removes them from the scope of electronically supplied services. As such, the place of supply for these services is determined by the [general place of supply rules](#).

3 Lotteries

The issuing of tickets or coupons for the purpose of a lottery is exempt from VAT. Bingo tickets and raffle tickets are also exempt from VAT.

3.1 Commission and Agency fees

Commission payable to a retailer on the sale of national lottery tickets is exempt from VAT. Agency fees on the sale of lottery tickets are also exempt from VAT.

⁵ See section 64 and section 67B of the Finance Act 2002.

⁶ Council Implementing Regulation 282/2011/EU.