

Betting Duties

Chapter 1 of Part 2 of Finance Act 2002 (as amended)

Non-Statutory Consolidated Document For Reference Purposes Only

(June 2025 edition)

Betting Duties are provided for in Chapter 1 of Part 2 of Finance Act 2002. These provisions have been amended several times since 2002, by Finance Acts, the Betting Acts 1931-2015 and the Gambling Regulation Act 2024. [The 2002 Act and subsequent amending Acts are published in the Irish Statute Book.](#)

CHAPTER 1 OF PART 2 OF FINANCE ACT 2002

Consolidation and Modernisation of Betting Duties Law

Interpretation (*Chapter 1*).

64.—In this Chapter, save where the context otherwise requires—

Inserted by Section 47(1) (a) of FA 2019, w.e.f. 01 January 2020

‘accounting period’ means a period of 3 months beginning on the first day of January, April, July or October;

Amended by Section 71(a) of the FA 2024

‘aid’ means aid granted in accordance with Commission Regulation (EU) 2023/2831;

Inserted by Section 71(k) of the FA 2024

‘bet’ means a transaction involving 2 or more persons, where—
a) the parties hold differing views regarding the outcome of an event,
b) the parties agree that depending on the outcome of the event, one or more parties shall pay to the other or others a sum, and
c) the event upon the outcome of which the transaction depends shall not be the outcome of a game within the meaning of this Act;

Amended by S.71(b) of the FA 2024

‘bookmaker’ means a person who, in the course of business—
(a) takes bets
(b) sets odds, and
(c) undertakes to pay out on winning bets;

Inserted by Section 71(k) of the FA 2024

‘bookmaker’s licence’ means a licence issued—
a) under subsection (3) of section 7 (inserted by section 13 of the Betting (Amendment) Act 2015) of the Betting Act 1931, or
b) in accordance with section 7A (inserted by subsection (2) of section 64 of the Irish Horseracing Industry Act 1994) of the Betting Act 1931;

Inserted by Section 71(c) of the FA 2024

Definition of “duty” deleted by S.49(1)(a) of the FA 2011

‘Commission Regulation (EU) 2023/2831’ means Commission Regulation (EU) 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid;

Inserted by Section 71(k) of the FA 2024

‘game’ means a game (whether of skill or chance or partly of skill and partly of chance) for stakes hazarded by the players;

Inserted by Section 71(k) of the FA 2024

‘licensed bookmaker’ means a person who is the holder of a bookmaker’s licence or a remote bookmaker’s licence as the case may be;

Amended by S.71(d) of the FA 2024	‘premises’ means any house or other building and includes a defined part of a house or other building;
Amended by S.71(e) of the FA 2024	‘proprietor’ means the person entitled to the exclusive occupation of the premises in relation to which the term is used and, where the context so admits, includes a number of persons jointly so entitled;
Amended by S.49(1)(b) of FA 2011	‘register’ means the register of bookmaking offices kept by the Revenue Commissioners under the Betting Act, 1931;
Amended by S.71(f) of the FA 2024	‘registered premises’ means premises for the time being registered in the register;
Inserted by S.33(1)(b) of Betting (Amendment) Act 2015	‘remote betting intermediary’ means a person who is the holder of a remote betting intermediary’s licence;
Amended by S.71(g) of the FA 2024	‘remote betting intermediary’s licence’ means a licence issued under section 7C (inserted by section 14 of the Betting (Amendment) Act 2015) of the Betting Act 1931;
Inserted by S.33(1)(d) of Betting (Amendment) Act 2015	‘remote bookmaker’ means a person who is the holder of a remote bookmaker’s licence;
Amended by S.71(h) of the FA 2024	‘remote bookmaker’s licence’ means a licence issued under section 7B (inserted by section 14 of the Betting (Amendment) Act 2015) of the Betting Act 1931;
Amended by S.71(i) of the FA 2024	<p>‘remote means’ means any means by which it is possible for a person to communicate and transact with a person in another physical location, regardless of the actual physical location of those persons, and includes—</p> <ol style="list-style-type: none"> the internet, a telephone, money or asset transfer (whether or not electronic transfer of monies or other assets), telegraphy (whether or not wireless telegraphy);
Amended by S.71(j) of the FA 2024	‘totalisator’ means an apparatus or organisation by means of which an unlimited number of persons can each stake money in respect of a future event on the terms that the amount to be won by the successful stakers is dependent on or to be calculated with reference to the total amount staked by means of the apparatus or organisation in relation to that event but not necessarily on the same contingency, and includes all offices, tickets, recorders, and other things ancillary or incidental to the working of the apparatus or organisation.
Bookmaker’s Licence Duty. Amended by S.54(2)(a) of Finance (No.2) Act	65.— There shall be charged, levied and paid for and upon every licence to act and carry on business as a bookmaker issued

2013

Amended by S.75(1)(a) of Finance Act 2024

Registered Bookmaking Premises Duty.

Amended by S.54(2)(b)(i) of Finance (No.2) Act 2013

Amended by S.75(1)(b) of Finance Act 2024

under the Betting Act, 1931, and on the renewal of every such licence, an excise duty of €250.

66.—(1) An excise duty of €380 shall be charged, levied and paid on the registration and also on every renewal of the registration of any premises in the register of premises maintained by the Revenue Commissioners under the Betting Act, 1931, in which the business of bookmaking is carried on.

(2) The duty imposed by this section shall be charged and levied on and shall be paid by the person who is entered in such register as the proprietor of the premises concerned.

Amended by S.54(2)(b)(ii) of Finance (No.2) Act 2013 and S.33(2)(a) of Betting (Amendment) Act 2015
Amended by S.75(1)(b) of Finance Act 2024

(3) Where the excise duty of €380 imposed by this section, has been paid in respect of the registration or the renewal of the registration of any premises in the said register for any relevant period, the said excise duty shall not (unless the registration is renewed under *section 78*) be charged or levied on any subsequent registration, taking effect within the said relevant period, of the said premises in the said register.

Substituted by S.33(2)(b) of Betting (Amendment) Act 2015
Amended by S.229(a) of Gambling Regulation Act 2024

(4) In this section ‘relevant period’ means, in relation to a registration or renewal of registration of a premises in the register, the period from such registration to the registration final day within the meaning of section 12 of the Betting Act 1931 next falling after the date of that registration or renewal of registration.

Remote bookmaker’s licence duty.

Subsection 66A inserted by S.49(1)(d) of Finance Act 2011

Paragraph 66A(1)(a) inserted by S.33(3) of Betting (Amendment) Act 2015

Amended by S.75(c) of Finance Act 2024

66A.— (1) There shall be charged, levied and paid—

(a) for and upon every remote bookmaker’s licence, an excise duty of €5,000, and

(b) on the renewal of every such licence, the appropriate rate of excise duty mentioned in column (2) of the Table to this section in respect of the level of the annual turnover of the remote bookmaker which is mentioned opposite that rate in column (1) of that Table.

(2) Where it is established that—

(a) the amount of excise duty paid on the renewal of a remote bookmaker’s licence is in excess of the amount properly payable, that excess amount shall be refunded by the Revenue Commissioners;

- (b) the amount of the excise duty paid on the renewal of such a licence is less than the amount properly payable, the amount of the shortfall shall be paid before the licence is renewable and the licence shall not be renewable unless so paid.

(3) Every person who fails or neglects to pay the proper sum payable in respect of the duty imposed by this section shall be liable to a penalty of €5,000.

(4) In this section 'annual turnover' means—

- (a) where the period between the date of the granting of the licence and the date on which it falls due for renewal is less than a year, an amount determined by the formula—

$$T \times 365$$

—

P

where—

T is the amount in money of the bets entered into by the remote bookmaker with persons in the State in the period between the date of the granting of the licence and 31 May preceding the date on which it falls due for renewal, and

P is the number of days in the period between the date of the granting of the licence and 31 May preceding the date on which it falls due for renewal,

- (b) in any other case, the amount in money of the bets entered into by the remote bookmaker with persons in the State in the period of one year ending on 30 April preceding the date on which the licence falls due for renewal.

Amended by
S.54(1)(b)(ii)(I) of
Finance (No.2) Act 2013

Amended by
S.54(1)(b)(ii)(II) of
Finance (No.2) Act 2013

Amended by
S.54(1)(b)(ii)(III) of
Finance (No.2) Act 2013

Substituted by
S.54(1)(b)(iii) of Finance
(No.2) Act 2013

Substituted by S.75(c)(ii)
of Finance Act 2024

TABLE

Level of annual turnover (1)	Rates of duty (2)
Under €50 million	€5,000
€50 million but less than €75 million	€10,000
€75 million but less than €100 million	€15,000
€100 million but less than €150 million	€20,000
€150 million but less than €200 million	€30,000
€200 million but less than €300 million	€40,000
€300 million but less than €400 million	€60,000
€400 million but less than €500 million	€80,000
€500 million or more	€100,000

**Remote betting
intermediary's licence
duty.**

Section 66B inserted
by S.49(1)(d) of F A
2011

Paragraph (1) (a)
substituted by S.33(4) of
Betting (Amendment)
Act 2015

Amended by S.75(d)(i)
of Finance Act 2024

66B.— (1) There shall be charged, levied and paid—

- (a) for and upon every remote betting intermediary's licence, an excise duty of €5,000, and
- (b) on the renewal of every such licence, the appropriate rate of excise duty mentioned in column (2) of the Table to this section in respect of the level of the annual commission earnings of the remote betting intermediary which is mentioned opposite that rate in column (1) of that Table.

(2) Where it is established that—

- (a) the amount of excise duty paid on the renewal of a remote betting intermediary's licence is in excess of the amount properly payable, that excess amount shall be refunded by the Revenue Commissioners;
- (b) the amount of the excise duty paid on the renewal of such a licence is less than the amount properly payable, the amount of the shortfall shall be paid before the licence is renewable and

the licence shall not be renewable unless so paid.

(3) Every person who fails or neglects to pay the proper sum payable in respect of the duty imposed by this section shall be liable to a penalty of €5,000.

(4) In this section 'annual commission earnings' means—

(a) where the period between the date of the granting of the licence and the date on which it falls due for renewal is less than a year, an amount determined by the formula—

$$\frac{T \times 365}{P}$$

where—

T is the earnings by way of commission charges (within the meaning of section 67B) of the remote betting intermediary in the period between the date of the granting of the licence and 31 May preceding the date on which it falls due for renewal, and

P is the number of days in the period between the date of the granting of the licence and 31 May preceding the date on which it falls due for renewal,

(b) in any other case, the amount of earnings by way of commission charges of the remote betting intermediary in the period of one year ending on 30 April preceding the date on which the licence falls due for renewal.

Amended by
S.54(1)(c)(ii)(I) of
Finance (No.2) Act 2013

Amended by
S.54(1)(c)(ii)(I) of
Finance (No.2) Act 2013

Amended by
S.54(1)(c)(ii)(II) of
Finance (No.2) Act 2013

TABLE

Substituted by
S.54(1)(c)(iii) of Finance
(No.2) Act 2013

Substituted by S.75(d)(ii)
of Finance Act 2024

Level of annual commission
earnings

Rates of
duty

(1)

(2)

Under €3 million	€5,000
€3 million but less than €4,500,000	€10,000
€4,500,000 but less than €6 million	€15,000
€6 million but less than €9 million	€20,000
€9 million but less than €12 million	€30,000
€12 million but less than €18 million	€40,000
€18 million but less than €24 million	€60,000
€24 million but less than €30 million	€80,000
€30 million or more	€100,000

**Payment
arrangements for
excise duty payable
under section 65, 66A
or 66B.**

66C. —The excise duty payable under section 65, 66A or 66B, as the case may be, shall be paid in full at the time of the granting or renewal of the licence.

Inserted by S.54(2)(c) of
Finance (No.2) Act 2013

S.66C substituted by
S.75(e) of Finance Act
2024

**Payment
arrangements for
excise duty payable
under section 66**

66D. — The excise duty payable under section 66 on the registration or renewal of the registration of a premises shall be paid in full at the time of the registration or renewal of the registration.

Inserted by S.54(2)(c) of
Finance (No.2) Act 2013

Substituted by S.75(f) of
Finance Act 2024

Betting Duty.
Rate reduced from 2%
to 1% by S.90 of F.A.
2006, with effect from
1 July 2006.
(Subsections (2) and (3)
of S17 of F.A.2009
provides for the rate of
duty to be increased to
2%, from a date to be
appointed by order of
the Minister for Finance.

67.—(1) There shall be charged, levied and paid on and by every licenced bookmaker who makes, lays or otherwise enters into any bets an excise duty (in this Chapter referred to as “betting duty”) at the rate of 2 per cent on the amount of every bet entered into by him or her.

(1A) For the avoidance of doubt, betting duty imposed by subsection (1) is chargeable on all bets placed by a person with a

These provisions were repealed by S49 (2) of FA.2011.)
 Rate increased to 2% on 1 January 2019 (S.35(1) (a) F.A.2018)
 "licensed bookmaker" substituted for "bookmaker" by section 72 of Finance Act 2024 with effect from 1 January 2025.
 Subsection (1A) substituted by S.72(1)(b) of FA 2024.

licensed bookmaker other than by remote means.

(2) For the purpose of this section the amount of a bet shall be—

- (a) the sum of money or the open market value of other consideration which by the terms of the bet the licensed bookmaker will be entitled to receive, retain, or take credit for if the event the subject of the bet is determined in his or her favour, or
- (b) where the amount cannot be determined in accordance with *paragraph (a)* at the time the bet is placed, the amount of the unit stake.

Amount of a Bet Where a Bet is Discounted Further to an Offer
 Inserted by S.50 of Finance Act 2022

(2A) Notwithstanding subsection (2), where a bet is placed by a person in pursuance of an offer which permits the person to pay nothing or less than the amount which that person would have been required to pay without the offer, the amount of the bet shall be equal to the amount of the unit stake.

(3) Whenever it is proved to the satisfaction of the Revenue Commissioners—

- (a) that a bet in respect of which the duty imposed by this section is chargeable has become void for any reason other than the mutual consent of the parties thereto, or
- (b) that the amount of a bet in respect of which the said duty is chargeable is calculated in accordance with *subsection (2) (a)* has not been and is not likely to be collected by the licensed bookmaker,

the Revenue Commissioners may, subject to such conditions as they may think fit to impose, either (as the case may require) repay the duty paid or remit the duty chargeable in respect of such bet.

Subsection (3A) inserted by S.57(1)(a) of F A 2013.

(3A) (a) Subject to paragraph (b) and to such conditions as the Revenue Commissioners may prescribe or otherwise impose, a licensed bookmaker shall not be liable for betting duty on a bet made, laid or otherwise entered into by the licensed bookmaker where it is shown to the

satisfaction of the Revenue Commissioners to have been transferred by that licensed bookmaker to another licensed bookmaker and accepted by the other licensed bookmaker.

(b) Where paragraph (a) applies, the bet so transferred shall, from the time it is accepted by that other licensed bookmaker, be liable to betting duty under subsection (1) and that other licensed bookmaker shall be liable for payment of the betting duty.

Amended by S.77 of
FA2008

(4) Every person who fails or neglects to pay, any sum payable by him or her in respect of betting duty imposed by this section within the prescribed period, shall be guilty of an offence and shall be liable on summary conviction to an excise penalty of €5,000.

Remote Betting Duty
Substituted by S.73 of
FA 2024

67A.— (1) There shall be charged, levied and paid on and by every licensed bookmaker who makes, lays or otherwise enters into any bets by remote means with persons in the State an excise duty (in this Chapter referred to as 'remote betting duty') at the rate of 2 per cent on the amount of every bet entered into by him or her.

(2) For the purpose of this section the amount of a bet shall be—

(a) the sum of money or the open market value of other consideration which by the terms of the bet the licensed bookmaker will be entitled to receive, retain, or take credit for if the event the subject of the bet is determined in his or her favour, or

(b) where the amount cannot be determined in accordance with paragraph (a) at the time the bet is placed, the amount of the unit stake.

(3) Notwithstanding subsection (2), where a bet is placed by a person in pursuance of an offer which permits the person to pay nothing or less than the amount which that person would have been required to pay without the offer, the amount of the bet shall be equal to the amount of the unit stake.

(4) Whenever it is proved to the satisfaction of the Revenue Commissioners—

(a) that a bet in respect of which the duty imposed by this section is chargeable has become void for any reason other than the mutual consent of the parties thereto, or

(b) that the amount of a bet in respect of which the said

duty is chargeable is calculated in accordance with subsection (2)(a) has not been and is not likely to be collected by the licensed bookmaker,

the Revenue Commissioners may, subject to such conditions as they may think fit to impose, either (as the case may require) repay the duty paid or remit the duty chargeable in respect of such bet.

(5) (a) Subject to paragraph (b) and to such conditions as the Revenue Commissioners may prescribe or otherwise impose, a licensed bookmaker shall not be liable for remote betting duty on a bet made, laid or otherwise entered into by the licensed bookmaker where it is shown to the satisfaction of the Revenue Commissioners to have been transferred by that licensed bookmaker to another licensed bookmaker and accepted by the other licensed bookmaker.

(b) Where paragraph (a) applies, the bet so transferred shall, from the time it is accepted by that other bookmaker, be liable to remote betting duty under subsection (1) and that other bookmaker shall be liable for payment of the remote betting duty.

(6) Every person who fails or neglects to pay, any sum payable by him or her in respect of remote betting duty imposed by this section within the prescribed period, shall be guilty of an offence and shall be liable on summary conviction to an excise penalty of €5,000.”

Betting intermediary duty.

Inserted by S.49(1)(2)(e) of F A 2011.
Rate increased to 25% from 1/01/2019. (S.35 (1) (b) F.A.2018).

67B.— (1) There shall be charged, levied and paid on and by every remote betting intermediary an excise duty, to be known as betting intermediary duty, at the rate of 25 per cent of commission charges.

(2) For the purposes of this section, ‘commission charges’ means the amounts that parties in the State to bets made using the facilities of a remote betting intermediary are charged, whether by deduction from winnings or otherwise, for using those facilities.

(3) Every person who fails or neglects to pay any sum payable by him or her in respect of betting intermediary duty imposed by this section within the prescribed period shall be liable to a penalty of €5,000.

Exemption from duty on bets.

68.—(1) (a) Betting duty shall not be charged or levied on bets where such bets—

- (i) are entered into during and at a race-meeting held at an authorised racecourse, within the meaning of the Irish Horseracing Industry Act, 1994, and are in respect of one or more than one event taking place at the meeting or at a place other than at the meeting, or
- (ii) are entered into during a meeting at which a series of greyhound races is held, and at the place at which such meeting is held, and are in respect of one or more than one event taking place at the meeting or at a place other than at the meeting.

Amended by S.50(b) of Finance Act 2017

(b) The provisions of *paragraph (a)* shall not apply to bets entered into by remote means.

(2) Betting duty shall not be charged or levied on totalisator bets accepted in registered premises for and on behalf of Horse Racing Ireland or Bord na gCon or a subsidiary (within the meaning of section 2 of the Horse and Greyhound Racing Act, 2001) of either body operating under a licence granted under the Totalisator Act, 1929.

Inserted by Section 47 (1) (b) of the FA 2019, w.e.f. 01 January 2020.

68A.— (1) Subject to such conditions as the Revenue Commissioners may prescribe or otherwise impose, a person liable to betting duty under section 67 or betting intermediary duty under section 67B, or both, may be relieved of such duty provided —

(a) that person is licensed in accordance with section 7, 7B or 7C of the Betting Act 1931, and

(b) he or she holds a current tax clearance certificate issued under section 1094 of the Taxes Consolidation Act 1997,

and provided further that —

- (i) without prejudice to paragraph (ii), the amount of such duty that he or she may be relieved of shall not exceed €50,000 in any calendar year, and
- (ii) in a case where more than one person forms a single undertaking, as that expression is to be construed by virtue of subsection (2), the total amount of such duty that that single undertaking

may be relieved of shall not exceed €50,000 in any calendar year,

and a reference in paragraph (i) or (ii) to duty, where the case is one of liability to both betting duty and betting intermediary duty, is a reference to both those duties, taken together.

Amended by S. 74 of
Finance Act 2024

(2) For the purposes of subsection (1)(ii) a single undertaking shall have the same meaning as in Article 2 of Commission Regulation (EU) 2023/2831.

(3) The amount of the relief provided for in subsection (1) shall be applied proportionally where –

(a) the period of operation of the relief is less than a full calendar year, or

(b) the period of trading by the person is less than a calendar year.

(4) In computing relief due in respect of any accounting period, that relief shall not be carried into the following calendar year.

(5) Subject to such conditions as the Revenue Commissioners may see fit to impose, relief under subsection (1) may be granted by way of remission.

(6) The relief under subsection (1) shall not be applicable where a person -

Amended by S. 74 of
Finance Act 2024

(a) does not fulfil the conditions laid down in Commission Regulation (EU) 2023/2831, or

(b) is in receipt of aid which exceeds the ceiling laid down in that Commission Regulation.

(7) (a) Where a person claims relief under subsection (1) in respect of any accounting period, he or she shall -

(i) specify the amount of relief due on his or her return that is required under section 70 for that accounting period,

(ii) keep records of all reliefs claimed under this section and any other aid of which he or she is in receipt

Amended by S. 74 of
Finance Act 2024

(iii) provide such information as required by the Revenue Commissioners in the manner prescribed by them to which Commission Regulation (EU)

2023/2831 applies, and

- (iv) keep a record of any other information the Revenue Commissioners may deem to be necessary to ensure compliance by the person with Commission Regulation (EU) 2023/2831.

Amended by S.74 of
Finance Act 2024

(b) A person shall not claim relief under subsection (1) in any calendar year where such a claim would exceed the ceiling laid down in Commission Regulation (EU) 2023/2831.

(8) Notwithstanding any obligation to maintain secrecy or any other restriction on the disclosure of information imposed by or under statute or otherwise, the Revenue Commissioners, or any other officer authorised by them for the purposes of this section, may-

Amended by S.74 of
Finance Act 2024

- (a) disclose to any board established by statute, any other public or local authority or any other agency of the State, information relating to the amount of relief claimed by a person under this section, being information, which is required by the relevant board, authority or agency concerned for the purpose of ensuring that the ceiling of aid in Commission Regulation (EU) 2023/2831 is not exceeded, and

Amended by S.74 of
Finance Act 2024

- (b) provide to the European Commission such information as may be requested by the European Commission in accordance with Article 6 of Commission Regulation (EU) 2023/2831.

Amended by S. 74 of
Finance Act 2024

(9) Any person, or persons that constitute a single undertaking as referred to in subsection (1)(ii), who claims or claim relief under subsection (1) in excess of €50,000 in a calendar year, or in respect of whom the ceiling laid down in Commission Regulation (EU) 2023/2831 is exceeded, is or are liable, or in the case of a single undertaking, are jointly and severally liable, for the payment of the duty in excess of the relief permitted.

**Time when duty
becomes due.**
Amended by S.49(1)(f)
of F. A. 2011

69.—Betting duty shall become due at the time the bet is accepted by the bookmaker or the remote bookmaker.

Time when betting intermediary duty becomes payable

Inserted by S.49(1)(g) of F A 2011

Returns.

Amended by S.49(1)(h) of F A 2011

Provision of information to Revenue Commissioners.

Inserted by S.33(6) of Betting (Amendment) Act 2015

Payment of betting duty.

S.71 substituted by S. 91 of FA 2006, with effect from 1 July 2006.

(Note: S.54 of F (No.2) A 2008 provides that ss(2) shall not have effect in respect of betting duty which becomes due on or after 1 January 2009.)

Amended by S.49(1)(i) of F A 2011

Subsection 71(2) deleted by S.49(1)(j) of F A 2011

Estimate of duty payable.

Assessment of duty payable.

69A.— Betting intermediary duty shall become due when commission is charged by a remote betting intermediary in respect of a bet made using the facilities of the intermediary.

70.—Every person liable to pay betting duty or betting intermediary duty shall within 15 days following the end of the month or such other period as the Revenue Commissioners may determine, furnish to the officer of the Revenue Commissioners designated for that purpose a true and correct return of the amount of betting duty or betting intermediary duty which became due by him or her during the previous month or such other period and shall at the same time remit to the Revenue Commissioners the amount of the duty, if any, payable by him or her in respect of that month or period.

70A. — A person shall, when furnishing a return to the Revenue Commissioners in accordance with section 70, provide the Revenue Commissioners with such other information (if any) as they may reasonably require for the purposes of the performance by them of their functions under this Chapter in relation to that person.

71.—(1) Every bookmaker who makes, lays or otherwise enters into any bet shall pay the betting duty duly payable on the amount of that bet under section 67 or section 67A and shall not demand or otherwise require from the person with whom he or she makes, lays or otherwise enters into that bet any additional payment in respect of the betting duty payable.

72.—[Deleted by S.77 of F.A. 2012.]

73.—[Deleted by S77 F.A. 2012.]

Time Limits.	73A. —[Deleted by S77 F.A. 2012.]
Interest on late payment.	74. —[Deleted by S77 F.A. 2012.]
Recovery of duty.	75. —[Deleted by S77 F.A. 2012.]
Application of sections 72 to 75.	75A. —[Deleted by S77 F.A. 2012.] ¹
Penalty for false statement.	76. —[Deleted by S77 F.A. 2012.]
Regulations for payment of duty on bets. Amended by S.57(2) of F A 2013	<p>77.—(1) The Revenue Commissioners may make regulations for securing the payment of any duty imposed by this Chapter and generally for carrying the provisions of this Act in relation to such duty into effect and in particular for—</p> <ul style="list-style-type: none"> (a) entering into arrangements with and taking security from bookmakers, (b) providing for the submission of returns and payment of duty, (c) requiring the maintenance and production by bookmakers, remote bookmakers and remote betting intermediaries of their books, accounts, vouchers, and other records relating to the business carried on by them, and (d) providing for the methods of charging, securing, collecting, remitting and repaying of duty. <p>(2) Every person who contravenes or fails to comply with a regulation made under this section shall be guilty of an offence and shall be liable on summary conviction to an excise penalty of €5,000.</p>
<p>Ss.(b) and (c) amended by S.57(1) (b) of FA2013 Ss.(b) Amended by S. 47 (1)(c) FA 2019, w.e.f. 01 January 2020.</p> <p>Ss.(c) Amended by S. 47 (1)(c) FA 2019, w.e.f. 01 January 2020</p> <p>Ss.(d) deleted by S.57(1) (b) of FA2013. Ss. (d) inserted by S.47 (1) (c) of FA 2019, w.e.f. 01 January 2020</p> <p>Amended by S.77 of FA2008</p>	
De-registration of bookmaking premises.	78. —(1) Where, in respect of any registered premises, arrears of duty are due and owing or any return which is required by the Revenue Commissioners to be furnished in respect of the premises is not furnished within such period as is for the time being specified for that purpose, the Revenue Commissioners may cause a notice in writing to be sent to the registered proprietor of the said premises stating that, if the said arrears are not paid or the said returns are not furnished within seven days (or such greater period as the notice may specify) from the date on which the said notice is sent, the premises shall be removed from the register under <i>subsection (3)</i> .

¹(Insertion of S 75A provided for in S 49 (1) (m) of F.A.2011, which is not commenced.)

(2) Any notice under *subsection (1)* shall be in such form as the Revenue Commissioners may prescribe and shall be sent by post to the registered proprietor as aforesaid at the registered premises to which it relates.

(3) If the arrears or the returns referred to in *subsection (1)* are not paid or furnished, as the case may be, within the period specified in a notice sent under that subsection, the Revenue Commissioners may, notwithstanding the provisions of section 12 of the Betting Act, 1931, remove from the register the registered premises to which the notice relates.

(4) Whenever any premises are removed from the register under *subsection (3)*, the person who was the registered proprietor of such premises immediately before such removal shall, on demand in writing delivered at or sent by post to such premises, deliver or send to the Revenue Commissioners the latest certificate of registration of such premises issued under section 12 of the Betting Act, 1931, or the latest certificate of renewal of registration of such premises issued under the said section 12 or *subsection (6)*, and a person who fails so to deliver or send such certificate within seven days after such demand shall be guilty of an offence and shall be liable on summary conviction to an excise penalty of €5,000.

Amended by S.77 of
FA2008

(5) (a) Subject to *paragraph (b)*, where—

(i) all arrears of duty which are due and owing in respect of any premises which were removed from the register under *subsection (3)* are paid, and

(ii) all returns required by regulations made by the Revenue Commissioners to be furnished in respect of the premises are furnished,

the Revenue Commissioners shall, not later than seven days after the date on which the said arrears are paid and the said returns are furnished, renew the registration of the premises in the register and shall issue to the person who was the registered proprietor of the premises immediately before the premises were removed from the register a certificate in the prescribed form of such renewal of registration on payment of the excise duty referred to in *paragraph (c)*.

(b) The registration of premises shall not be renewed under *paragraph (a)*:

(i) on any date later than the registration final day within the meaning of section 12 of the Betting Act 1931

Amended by S.33(5) of
Betting (Amendment)
Act 2015

Amended by the
S.229(b) of the
Gambling Regulation
Act 2024

next falling after the date on which the premises were last removed from the register under *subsection (3)*, or

- (ii) if any of the circumstances by reference to which premises would be removed from the register under section 17 of the Betting Act, 1931, exist in respect of the said premises at the time at which such renewal would otherwise be granted under *paragraph (a)*.

Amended by S.75(g) of
Finance Act 2024

- (c) The duty of excise imposed by *section 66*, on the registration and on the renewal of the registration of any premises in which the business of bookmaking is carried on shall be charged in the sum of €1,000 on the renewal of the registration of premises in the register under this subsection and, notwithstanding section 12(3) of the Betting Act, 1931, the said renewal shall commence and take effect from the date on which the certificate of such renewal is issued by the Revenue Commissioners under *paragraph (a)*.

- (6) (a) 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 for the time being registered in the register.

Amended by S.77 of
FA2008

- (b) A person who accepts a bet in contravention of this subsection shall, without prejudice to any other penalty to which he or she may be liable, be guilty of an offence and shall be liable on summary conviction to an excise penalty of €5,000.

- (c) This subsection shall not apply to a licensed bookmaker who is lawfully carrying on the business of a bookmaker at, or in the precincts of, an authorised racecourse, a greyhound race track or an authorised coursing meeting in accordance with the Irish Horseracing Industry Act, 1994 or the Greyhound Industry Act, 1958.

- (7) Any person employed by the registered proprietor of registered premises as a clerk or assistant in those premises or any other person acting for or on behalf of the said proprietor who makes any entry on any slip or other record by means of which a bet is made, knowing that the said entry is false, or who substitutes for any such slip or record another document which is false, or who makes any entry in any book or record kept for the purpose of recording particulars of bets in the said premises knowing that the said entry is false or who is otherwise knowingly concerned in the fraudulent evasion or an attempt at evasion of duty shall be guilty of an offence and shall be liable on summary

Amended by S77 of FA
2008

conviction to an excise penalty of €5,000.

Nomination of officers. **79.**—The Revenue Commissioners may nominate any officer of the Revenue Commissioners to perform any acts and discharge any functions authorised by this Chapter to be performed or discharged by the Revenue Commissioners.

Repeals. **80.**—The enactments set out in *Schedule 3* are repealed to the extent mentioned in *column (3)* of that Schedule opposite the reference to the enactment concerned.

Saver. **81.**—(1) In this section “repealed enactments” means the enactments repealed or revoked under *section 80*.

(2) If, and in so far as a provision of this Chapter operates, as and from the coming into operation of this Chapter, in substitution for a provision of the repealed enactments, any order or regulation made or having effect as if made, and anything done or having effect as if done, under the substituted provision before that day is to be treated on and from that day as if it were an order or regulation made or a thing done under the provision of this Chapter which so operates.

Continuity. **82.**—(1) The provisions of this Chapter shall apply subject to so much of any Act which contains provisions relating to or affecting these excise duties as—

(a) is not repealed by this Chapter, and

(b) would have operated in relation to these duties if this Chapter had not been substituted for the repealed enactments.

(2) The continuity of the operation of the law relating to excise duties shall not be affected by the substitution of this Chapter for the repealed enactments.

(3) Any reference, whether express or implied, in any enactment or document (including this Chapter)—

(a) to any provision of this Chapter, or

(b) to things done or to be done under or for the purposes of any provision of this Chapter,

shall, if and in so far as the nature of the reference permits, be construed as including, in relation to the times, years or periods,

circumstances or purposes in relation to which the corresponding provision in the repealed enactments applied or had applied, a reference to, or, as the case may be, to things done or to be done under or for the purposes of, that corresponding provision.

(4) Any reference, whether express or implied, in any enactment or document (including the repealed enactments and enactments passed and documents made)—

(a) to any provision of the repealed enactments, or

(b) to things done or to be done under or for the purposes of any provision of the repealed enactments,

shall, if and in so far as the nature of the reference permits, be construed as including, in relation to the times, years or periods, circumstances or purposes in relation to which the corresponding provision of this Chapter applies, a reference to, or as the case may be, to things done or deemed to be done or to be done under or for the purposes of, that corresponding provision.

(5) All officers who stood authorised or nominated for the purposes of any provision of the repealed enactments are deemed to be authorised or nominated, as the case may be for the purposes of the corresponding provision of this Chapter.

(6) All instruments, documents, authorisations and letters or notices of appointment made or issued under the repealed enactments and in force immediately before the commencement of this provision shall continue in force as if made or issued under this Chapter.

Commencement.

83.—This Chapter shall come into operation on 1 May 2002.

SCHEDULE 3

REPEALS RELATING TO BETTING DUTIES

Repeals

Number and Year (1)	Short title (2)	Extent of repeal (3)
No. 35 of 1926.	Finance Act, 1926.	Sections 24, 25 and 26.
No. 32 of 1929.	Finance Act, 1929.	Sections 30 and 32.
No. 31 of 1931.	Finance Act, 1931.	Sections 17, 18 and 20.
No. 14 of 1940.	Finance Act, 1940.	Section 16.
No. 9 of 1984.	Finance Act, 1984.	Section 76.
No. 10 of 1985.	Finance Act, 1985.	Section 31.
No. 13 of 1986.	Finance Act, 1986.	Section 71.
No. 10 of 1989.	Finance Act, 1989.	Section 42.
No. 13 of 1994.	Finance Act, 1994.	Section 89.
No. 8 of 1995.	Finance Act, 1995.	Section 113.
No. 9 of 1996.	Finance Act, 1996.	Section 75.
No. 3 of 1998.	Finance Act, 1998.	Section 86.
No. 2 of 1999.	Finance Act, 1999.	Section 117.