

Method Statement for **Betting Duty** Dataset

1. Introduction

The purpose of this document is to provide information on the commitment to quality activities and procedures Revenue has put in place in respect of the production of Revenue Statistics which will comply with the Irish Statistical System Code of Practice (ISSCOP).¹

Betting Duty is an excise duty charged on all bets placed by a person with a licensed bookmaker or a licensed remote bookmaker. The duty is presently charged at a rate of 2 per cent. Betting Intermediary duty is an excise duty charged on commissions charged by licensed remote betting intermediaries to persons in the State for using the facilities of that intermediary to make bets. The duty is presently charged at a rate of 25 per cent.

Betting duty returns are filed quarterly in the month following the last day of the accounting period to which the return relates. Payments are also due in the month the return is due.

The data published on this webpage details the amount of betting duty collected for traditional, remote, and intermediary bookmakers and the number of traders making a payment. Information on the value of bets placed, the associated rate of duty and the betting duty relief for each accounting period is also provided from the betting duty returns. This data is given by quarter and begins in 2015.

¹ For more information see <http://www.isscop.ie/>

2. General Information

<i>Dataset Name:</i>	Betting Duty
<i>Keywords:</i>	Betting Duty, Gambling, Bookmakers, Remote Bookmakers, Remote Betting Intermediaries., tax relief, 2015, 2016, 2017, 2018, 2019, 2020, 2023, 2023, 2024
<i>Update Frequency:</i>	Quarterly
<i>Licence:</i>	CC-By
<i>Formats:</i>	.csv
<i>Hyperlinks:</i>	
<i>Business Owner:</i>	Donnchadh O'Donovan & Conor O'Brien
<i>Contact Information:</i>	statistics@revenue.ie INDTstatistics@revenue.ie
<i>Reference Years</i>	2015 to present
<i>Anonymisation or aggregation required:</i>	The number of remote and intermediary traders is combined as there are some instances where there are <10 traders.
<i>Geographical Scope:</i>	National

3. Production

<i>Coding:</i>	Not applicable
<i>Data Source:</i>	Betting duty payments are taken from the customer payment system; Betting duty returns are taken from the E-filing of betting duty returns. Licensing data is taken from the Excise licencing tables. A copy of this data is stored on Revenue analytical system and updated monthly.
<i>Imputation:</i>	Some adjustments maybe necessary to align receipts with the annual accounts.
<i>Breakdown</i>	<p>The data provides the value of betting duty paid in each quarter by traditional, remote, and intermediary bookmakers and the number of traders. This is broken out by traditional, remote, and intermediary bookmakers. Payments may include duty, interest, penalties, and over/underpayments. The payment data is not broken out by these headings in this publication.</p> <p>The data also provides the total duty relief claimed in each accounting period along with the value of bets for traditional, remote, and intermediary bookmakers.</p>
<i>Computation:</i>	<p>Payment information is taken from the customer accounts.</p> <p>Where a trader filed a Betting Duty Return electronically, the proportion of liability for each betting activity such as traditional, remote, or intermediary is taken from this return and the payments are assigned accordingly.</p> <p>Where a trader hasn't filed a return for a given period the proportion of activity from a recent return is used to assign the proportion of activity.</p> <p>Where a trader has not filed a return and a recent return is not available the betting licence associated with that trader is used to assign the payments to the relevant activity.</p> <p>The duty relief is calculated from the returns and is assigned to each accounting period.</p> <p>Figures are provided in €m.</p>

4. Quality

<i>Relevance:</i>	<p>Data are used to:</p> <ul style="list-style-type: none"> • Inform the Tax Strategy Group and the Department of Finance on budgetary decisions. • Provide answers to Parliamentary Questions (PQs) and Freedom of Information (FOI) requests. • Inform policymakers and internal stakeholders. • Fulfil requests for data from academics, students, journalists, and members of the public.
<i>Accuracy & Reliability:</i>	<p>When extracting data for publication, payments will be analysed to assess quality in terms of bookmaker type, duty rate applied, duty collected, and compared against the information provided in the betting returns. Any subsequent amendments will be updated for a period of up to twelve months.</p>
<i>Timeliness & Punctuality:</i>	<p>An advance release schedule is provided for all datasets with anticipated publication deadline.</p> <p>Divergence from the notified schedule is publicised in advance, along with a new release date.</p> <p>See the list of Supporting Documentation below for a link to the current Revenue Statistics Publication Calendar.</p>
<i>Coherence and Comparability:</i>	<p>The dataset provides figures for gross bets placed, betting duty receipts, and the number of traders, broken down by traditional, remote, and intermediary. The data are grouped at the same granularity for all years.</p>
<i>Accessibility and Clarity:</i>	<p>Published electronically on Revenue’s Website & Open Data portal.</p> <p>This dataset is consistent with the Open Data Technical Framework:</p> <ul style="list-style-type: none"> • with metadata, methodological and quality information • to Open Data 3-star Format (i.e., machine readable) and • searchable through keywords.

5. Supporting Documentation

[Revenue Statistics - Quality Statement](#)

[Revenue Statistics - Publication and Dissemination Policy](#)

[Revenue Statistics - Publication Calendar](#)

[Revenue Statistics - Statistical Disclosure Control](#)

[Open Data Technical Framework](#)

[Irish Statistical System Code of Practice](#)