

Gaming and Amusement Licences Compliance

Procedures Manual

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1. Introduction

1.1. This Manual

This is a Revenue Operational Manual which provides information and guidelines for staff on compliance procedures relating to operators that are required by law to hold a:

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

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

Principal Officers and Assistant Principal Officers have responsibility for ensuring that all compliance procedures set out in these guidelines are appropriately assigned and carried out efficiently and effectively by officers within the relevant Revenue branch.

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

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

1.2. Cancellation of Instructions

This manual supersedes and/or cancels the following instructions:

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

1.3. Legislation

Gaming and amusement activities are regulated under the following legislation:

1.3.1. Gaming

- [Gaming and Lotteries Act 1956](#).
- [Gaming and Lotteries \(Amendment\) Act 2019](#).
- [Section 43 Finance Act 1975](#) (as amended).

1.3.2. Amusement

- [Chapter III, of Part II of Finance Act 1992](#) (as amended).

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

[...]

1.4. Overview

Gaming and amusement involves an activity where a machine that is designed for gaming or amusement is operated.

Gaming and amusement machines are played for reward or amusement and are usually operated by the insertion of a coin or token.

The outcome from the playing of the machine is determined by the action of the machine, the result of which can be a monetary or other reward.

There are specific licensing requirements for operators of gaming and amusement machines.

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

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

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

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

1.4.1. Gaming Machine Operators

In order to trade legitimately, operators of gaming machines must hold a valid gaming licence for the premises where gaming takes place.

The gaming licence is specific to the premises indicated on the licence.

Where a gaming operator has a number of premises in which gaming takes place, a gaming licence must be held for each of the premises.

In addition to a gaming licence, gaming operators are also required to hold a gaming machine licence for each gaming machine located in each premises.

1.4.2. Amusement Machine Operators

In order to trade legitimately operators of amusement machines are required to hold a valid amusement permit.

An amusement permit allows amusement operators to locate amusement machines in specified locations.

Where an amusement operator has a number of premises in which amusement machines are located, an amusement permit is not required for each premises.

However, the specific locations in which an amusement operator wishes to locate amusement machines must be included in a 'Schedule of Public Places'.

The Schedule of Public Places is a list of locations where amusement machines are operated and is required as part of the amusement permit application process (see [paragraph 2.6.1.2](#)).

In addition to an amusement permit, amusement operators are also required to hold an amusement machine licence for each amusement machine located in the specified premises.

1.4.3. Gaming Machine

A machine is considered to be a gaming machine if:

1. it is constructed or adapted for gaming, **and**
2. the player pays to play the machine whether by insertion of a coin, token or any other way, **and**
3. the outcome of the game is determined by the action of the machine whether or not provision is made for manipulation of the machine by the player, **and**
4. affords the player more than an opportunity to play again, **or**
5. affords the player the opportunity to obtain a monetary prize of any value.*

Examples of gaming machines include poker machines, slot machines ("one arm bandits") and electronic fruit machines

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

1.4.4. Amusement Machine

A machine is an amusement machine if:

1. it is constructed or adapted for playing of a game, **and**
2. the player pays to play the machine whether by insertion of a coin, token or any other way, **and**
3. the outcome of the game is determined by the action of the machine whether or not provision is made for manipulation of the machine by the player, **and**
4. affords the player no more than an opportunity to play again, **or**
5. affords the player the opportunity to obtain a non-monetary prize, which if available for purchase would not normally exceed seven euro in value.*

Examples of amusement machines include novelty toy crane machines where the prize may be a cuddly toy and pin ball machines.

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

2. Licences (Premises and Machines)

A premises where gaming takes place requires a valid gaming licence. Providers of amusements must hold an Amusement Permit that may apply to more than one premises or location as specified in the permit. Each gaming or amusement machine installed in the licensed location must have an appropriate licence.

2.1. Licence Categories

Licences that are required to be held by operators of gaming and amusement machines include:

- Gaming licence (annual and three month),
- Gaming machine licence (annual and three month),
- Amusement permit, (annual) and
- Amusement machine licence (annual and high season).

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

It should be noted that the operation of gaming machines is prohibited by some local authorities (see [paragraph 2.3.1](#)).

There is no prohibition on the operation of amusement machines imposed by local authorities.

2.2. National Excise Licence Office (NELO)

NELO is the central administrative office for all excise licences, including liquor, bookmakers', gaming and amusement, and mineral oil licences.

It has responsibility for the maintenance of the:

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

NELO also:

- Process all applications and issue licences and permits in respect of premises where gaming and amusement takes place,
 - issue renewal notices, reminder notices, and final reminder notices for these licences and permits,

- Process all applications and issue licences in respect of gaming and amusement machines,
 - issue renewal notices, reminder notices, and final reminder notices for these licences,
- Provide public information including Frequently Asked Questions (FAQs) relating to all excise licences on the Revenue website,
- Provide information relating to all excise licence records,
- Provide technical assistance to branches conducting interventions on persons who are required to hold a licence,
- Provide details of un-renewed gaming licences and gaming machine licences to the branches for appropriate branch intervention,
- Provide details of un-renewed amusement permits and amusement machine licences to branches for appropriate intervention.

2.3. Premises

Operators of gaming machines are required by law to hold a gaming licence for each premises in which gaming machines are located. It should be noted that The Betting Act 1931 prohibits a bookmaker from offering gaming in a licensed bookmaking premises.

Operators of amusement machines are required by law to hold an amusement permit. The amusement permit allows an operator to operate amusement machines in a number of locations provided those locations are listed in the Schedule of Public Places (see [paragraph 2.6.1.2](#)).

A premises may include any place to which the public has access by permission or membership and includes, amusement halls or arcades, private members clubs, casinos, fast food outlets, shopping malls, snooker halls, etc.

The type of licence or permit required for a premises is determined by the type of machine operated in that premises:

- A premises where gaming machines are operated is required to be covered by a **Gaming Licence**,
- A premises where amusement machines are operated is required to be covered by an **Amusement Permit**.

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

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

An amusement permit can be valid for one year and is subject to Excise Duty (see [paragraph 2.6.1.3](#)).

2.3.1. Areas Where Gaming is Prohibited by a Local Authority

A local authority may prohibit **gaming** in all or specific areas within its boundaries.

A gaming licence cannot be issued for a premises located in an area where gaming has been prohibited by a local authority.

Where a local authority prohibits gaming in an area, the District Court will not issue a Gaming Court Certificate.

A gaming machine operator is required to hold a Gaming Court Certificate in order to obtain a gaming licence (see [paragraph 2.4.1.2](#)).

There is no prohibition on the operation of amusement machines imposed by local authorities.

2.4. Application Process - Gaming Licence

2.4.1. Gaming Licence

NELO has responsibility for the administration and issue of gaming licences.

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

A gaming licence [application form](#) is available from the Revenue website.

Completed application forms and supporting documentation for a gaming licence must be forwarded to NELO.

The gaming licence is specific to the premises indicated on the licence.

Where gaming takes place in a number of premises, a gaming licence must be held in respect of each premises.

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

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

- Original valid Gaming Court Certificate.
- Relevant Excise Licence Duty (licence fee).

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

2.4.1.1. Tax Clearance

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

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

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

2.4.1.2. Gaming Court Certificate

In order to take up a gaming licence, an applicant must hold a current valid Gaming Court Certificate.

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

The Gaming Court Certificate authorises Revenue to issue a gaming licence that permits gaming to take place at a specified premises for a specific period.

The maximum period for which a gaming licence can issue is one year from the date of issue of the Gaming Court Certificate.

The Gaming Court Certificate may indicate the number of gaming machines that can be operated at the premises.

The court will not grant a Gaming Court Certificate if there is a local authority prohibition on gaming in the area where the premises is located (see [paragraph 2.3.1](#)).

The court may also attach conditions to the Gaming Court Certificate and can include:

- Limiting the opening hours during which gaming is permitted.
- Limiting the number of gaming machines to be located in the premises.

Restricting gaming by persons under a certain age.

Gaming Licence Duty
A gaming licence is subject to Excise Duty. The [Excise Duty rates](#) are available on the Revenue website.

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

The application notice will also include details of the licence duty payable.

The application notice will allow the applicant, to complete the final stage of the application process, with instructions for payment of the appropriate licence duty.

Payment can be made using the Revenue On-line Service (ROS) or, alternatively, by the applicant completing the payslip located at the bottom of their Application

Notice or Renewal Notice and returning it by post, using the prepaid envelope provided, together with the payment made by way of a cheque or bank draft payable to the [Collector General](#).

2.4.2. Gaming Licence Period

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

The duration for which the gaming licence is to issue is indicated on the Gaming Court Certificate and the gaming licence.

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

2.4.3. Gaming Licence Display

A gaming licence must be displayed at all times in a conspicuous position near the entrance of the premises where the gaming machines are located.

2.5. Application Process – Gaming Machine Licence

2.5.1. Gaming Machine Licence

NELO has responsibility for the administration and issue of gaming machine licences.

Each gaming machine is required to have a licence. A gaming machine licence [application form](#) is available from the Revenue website.

A gaming machine that has more than one playing position must have a licence for the number of playing positions available to play. For example, a gaming machine that has four playing positions must have four gaming machine licences.

Completed application forms and supporting documentation for a gaming machine licence must be forwarded to NELO.

The application form must indicate the number of gaming machines for which a gaming machine licence is required.

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

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

Additional gaming machines stored at the premises do not require a gaming machine licence provided:

- the gaming machines are not accessible or available for play by the public, and

- details of the additional machines and the reason they are held on the premises has been notified to and agreed in writing by the local Revenue officer.

2.5.1.1. Valid Gaming Licence

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

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

2.5.1.2. Tax Clearance

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

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

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

2.5.1.3. Gaming Machine Licence Duty

A gaming machine licence is subject to Excise Duty. The [Excise Duty rates](#) are available on the Revenue website.

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

The application notice will also include details of the licence duty payable.

The application notice will allow the applicant, to complete the final stage of the application process, with instructions for payment of the appropriate licence duty.

Payment can be made using the Revenue On-line Service (ROS) or, alternatively, by the applicant completing the payslip located at the bottom of their Application Notice or Renewal Notice and returning it by post, using the prepaid envelope provided, together with the payment made by way of a cheque or bank draft payable to the [Collector General](#).

2.5.2. Gaming Machine Licence Period

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

The duration for which the gaming machine licence is to issue is indicated on the Gaming Court Certificate and the gaming machine licence.

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

2.5.3. Gaming Machine Licence Display

The gaming machine licence number must be displayed at all times in a secure and conspicuous position on the gaming machine.

2.6. Application Process - Amusement Permit

2.6.1. Amusement Permit

NELO has responsibility for the administration and issue of amusement permits.

Operators of amusement machines must hold an amusement permit.

The [application form](#) for an amusement permit is available on the Revenue website.

Completed application forms and supporting documentation for an amusement permit must be forwarded to NELO.

An amusement permit allows amusement machines to be operated in specified locations.

The specified locations must be listed in a Schedule of Public Places and be included with the application for the amusement permit (see [paragraph 2.6.1.2](#)).

The amusement permit will indicate the number of amusement machines that can be operated at the premises that are listed in the Schedule of Public Places.

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

- Schedule of Public Places.
- Relevant Excise Licence Duty (licence fee). **Operators of amusement machines are not required to hold a court certificate in order to obtain an amusement permit.**

2.6.1.1. Tax Clearance

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

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

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

2.6.1.2. Schedule of Public Places

The application for an amusement permit must include a Schedule of Public Places.

The Schedule of Public Places must indicate the full address of the location(s) where amusement machines are operated and the number of amusement machines at that location(s).

Operators of amusement machines cannot operate an amusement machine in a location that is not indicated on the Schedule of Public Places.

Where it is intended to operate amusement machines in new locations, the operator must immediately amend the Schedule of Public Places to include the additional locations.

The amended Schedule of Public Places must immediately be forwarded to NELO.

2.6.1.3. Amusement Permit Duty

An amusement permit is subject to Excise Duty. The [Excise Duty rates](#) are available on the Revenue Website.

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

The application notice will also include details of the licence duty payable.

The application notice will allow the applicant, to complete the final stage of the application process, with instructions for payment of the appropriate licence duty.

Payment can be made using the Revenue On-line Service (ROS) or, alternatively, by the applicant completing the payslip located at the bottom of their Application Notice or Renewal Notice and returning it by post, using the prepaid envelope provided, together with the payment made by way of a cheque or bank draft payable to the [Collector General](#).

2.6.2. Amusement Permit Period

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

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

2.7. Application Process - Amusement Machine Licence

2.7.1. Amusement Machine Licence

NELO has responsibility for the administration and issue of amusement machine licences.

Each amusement machine is required to have a licence. The [application form](#) for an amusement machine licence is available on the Revenue website.

Completed application forms and supporting documentation for an amusement machine licence must be forwarded to NELO.

The application form must indicate the number of amusement machines for which an amusement machine licence is required.

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

- Valid Amusement Permit.
- Relevant Excise Licence Duty (licence fee).

Additional amusement machines stored at the premises do not require an amusement machine licence provided:

- the amusement machines are not accessible or available for play by the public, and
- details of the additional machines and the reason they are held on the premises has been notified to and agreed in writing by the local Revenue officer.

2.7.1.1. Valid Amusement Permit

In order to receive an amusement machine licence, the applicant must hold a valid amusement permit (see [paragraph 2.6.1](#)).

The amusement permit will indicate the number of amusement machines that can be operated at the premises that are listed in the Schedule of Public Places.

2.7.1.2. Tax Clearance

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

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

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

2.7.1.3. Amusement Machine Licence Duty

An amusement machine licence is subject to Excise Duty. The [Excise Duty rates](#) are available on the Revenue website.

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

The application notice will also include details of the licence duty payable.

The application notice will allow the applicant, to complete the final stage of the application process, with instructions for payment of the appropriate licence duty.

Payment can be made using the Revenue On-line Service (ROS) or, alternatively, by the applicant completing the payslip located at the bottom of their Application Notice or Renewal Notice and returning it by post, using the prepaid envelope

provided, together with the payment made by way of a cheque or bank draft payable to the [Collector General](#).

2.7.2. Amusement Machine Licence Period

An amusement machine licence can be taken for a period of one year (annual licence) or a shorter period of three months (high season licence).

An amusement machine licence valid for one year will commence on 1 July and expire on 30 June.

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

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

2.7.3. Amusement Machine Licence Display

The amusement machine licence number must be displayed at all times in a secure and conspicuous position on the amusement machine.

2.7.4. Transfer of Amusement Machine Licence

An amusement machine licence can be transferred to a replacement amusement machine provided the machine to which the licence is transferred is an amusement machine.

An operator that transfers an amusement machine licence to another amusement machine must update the Schedule of Public Places and forward the revised schedule to NELO.

3. Compliance Procedures

This section sets out the procedures to be carried out by branches to ensure high levels of gaming and amusement licensing compliance.

Compliance procedures relating to all gaming and amusement machine operators will normally be carried out by branch staff where the premises is located.

3.1. 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 primary concern for branch officers, is to ensure that any operator involved in the business of gaming or amusement, holds a valid licence or permit for that activity, and that all machines are appropriately licensed as amusement or gaming.

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

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

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

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3.1.1. Interventions and Key Principles

The procedures set out here are underpinned by the following key principles:

- Interventions are commensurate with the risks posed,
- Interventions are carried out in a cost-effective manner, and
- A whole case management (WCM) approach to the licensee's tax affairs is adopted where appropriate.

In order to ensure high levels of licensing compliance, a branch will need to be aware of all gaming and amusement machine operators within their remit and be proactive in identifying activity that may not accord with licensing restrictions and requirements, for example:

- in local authority areas where Part III of the Gaming and Lotteries Act, 1956 has not been adopted,
- in bookmakers' offices where gaming is prohibited,
- where a premises does not have a licence or permit, or
- where machines are unlicensed or not correctly licensed.

The purpose of an intervention is to ensure that the operator is compliant with their licensing obligations for the activity carried out and all other tax obligations.

Prior to any intervention, and in the context of WCM, officers should familiarise themselves with all aspects of the business including:

- The location and the type of business.
- The type of licence/permit held.

- The number and type of machine licences held.
- The number of employees.
- Details of outstanding Tax Returns and Revenue debt issues.
- Existing open interventions by Revenue.

Branches are responsible for ensuring that where serious and persistent non-compliance with licensing requirements is identified, consideration is also given to seizure and prosecution for unlicensed gaming and amusement machines, and prosecution for the non-holding of an amusement permit (see [paragraph 3.6](#) and [paragraph 3.7](#)).

3.2. Referral and Case Select

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

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

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

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

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3.5. Case Working Guidelines

As part of gaming and amusement licence compliance programmes, branches, when carrying out an intervention, also have a role in ensuring the overall tax compliance of the operator.

All interventions should be based on risk and carried out in the context of WCM of the operator's tax affairs where appropriate.

Operators that require a gaming licence or amusement permit may also be registered for IT/CT, PREM and VAT and as such can be subject to other Revenue interventions depending on their compliance levels .

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

A licence may be un-renewed due to difficulties with the operator acquiring tax clearance.

There may also be some instances where the gaming operator holds a current Gaming Court Certificate and tax clearance but has not renewed their gaming licence.

Other reasons why an intervention by the branch officer may be required include:

- Gaming activity in an area where gaming is **permitted** by a Local Authority and no gaming licence is held, (see [paragraph 3.5.3](#)).
- Gaming activity in bookmaking premises.
- Gaming activity in an area where gaming is **prohibited** by a Local Authority.*
- Unlicensed gaming machines (see [paragraph 3.5.4](#)).
- Gaming machines licensed as amusement machines.
- Gaming activity in a premises for which an amusement permit is held.
- Amusement activity in a premises where no amusement permit is held (see [paragraph 3.5.5](#)).
- Amusement activity in a premises not listed in the Schedule of Public Places.
- Unlicensed amusement machines (see [paragraph 3.5.5](#)).

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

3.5.1. Pre-Visit Checks

Officers who carry out visits to premises are required to hold an authorisation card, issued within the meaning of section 858 of the Taxes Consolidation Act 1997.

Officers have a statutory right of entry to:

- a premises where gaming machines are, or believed to be, located, under section 43(10) (a) of the Finance Act 1975; and
- any public place in which amusement machines are, or are believed by the officer to be, available for play under section 125 of the Finance Act 1992.

Prior to an intervention, it is important that the officer establishes:

- Status of the business (trading/ceased trading).

- Type of licence/permit held (gaming and/or amusement).
- Status of licence (current/expired).
- Number of gaming machine licences permitted by the Gaming Court Certificate.
- Number of gaming machine licences held.
- Type of gaming machine licence held (annual/three month).
- Number of amusement machine licences held.
- Type of amusement machine licence held (annual/high season).
- Locations of amusement machines (Schedule of Public Places).

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

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3.5.2. Ceased Trading Cases

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 to establish that trading has ceased, if not a visit to the premises may be required.

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

3.5.3. Unlicensed Gaming Premises

Where an unlicensed gaming machine is identified by the Case Select officer, the case will be assigned to the officer responsible for gaming machine licence compliance.

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

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3.5.3.1. No Gaming Court Certificate

Operators of gaming machines are required to hold a valid Gaming Court Certificate in order to obtain a gaming licence (see [paragraph 2.4.1.2](#)).

A gaming operator that does not hold a Gaming Court Certificate should be informed that she or he is trading illegally and advised to **immediately** obtain a Gaming Court Certificate and apply for a gaming licence.

It should be noted that a Gaming Court Certificate will not be issued by the District Court for a premises in an area where gaming is prohibited by the local authority.

3.5.3.2. No Tax Clearance

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

Operators with outstanding returns and/or outstanding tax liabilities will not qualify for tax clearance. The officer should identify the reasons why the trader does not qualify for tax clearance.

The officer must also establish if another any other compliance intervention is underway and where it is, should liaise with the officer responsible to ensure efficient use of resources.

Generally, the officer responsible for the “open” intervention, which will usually relate to other aspects of the licensee’s tax affairs, should also take on responsibility for ensuring licensing compliance of the operator.

Where an intervention is open by the Collector General’s Division (CG’s), the officer must liaise with the CG’s and agree a course of action that ensures a co-ordinated approach to both the operator’s debt and licensing compliance issues.

The officer, who is now responsible for ensuring licensing compliance, should secure any outstanding returns and if necessary, provide a contact name in the CG's with whom the operator can discuss tax arrears, and if necessary, put in place an instalment arrangement.

3.5.4. Unlicensed Gaming Machines

Where an unlicensed gaming machine is identified by the Case Select officer, the case will be assigned to the officer responsible for gaming machine licence compliance.

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

[...]

3.5.4.1. Visit to Gaming Premises

Officers who carry out visits to premises are required to hold an authorisation card, issued within the meaning of section 858 of the Taxes Consolidation Act 1997.

Officers have statutory right of entry to a premises where gaming machines are, or believed to be, located, under section 43(10) (a) of the Finance Act 1975.

The purpose of the visit is to discuss the matters addressed in the correspondence with the operator, and to establish the level of any other non-compliance issues, relating to gaming machines located at the premises.

Other non-compliance issues may include gaming machines being licensed as amusement machine licences for the purposes of excise licence duty avoidance, or gaming machines available for play in areas where gaming is prohibited by a Local Authority.

Prior to a visit to the premises the officer must carry out the necessary pre-visit checks (see [paragraph 3.5.1](#)).

Where a visit to the premises is conducted, a WCM approach to the licensee's tax affairs must be adopted. For example, officers should be aware of the number of employees and any other activity taking place at the premises, and ensure that the trader's tax returns and Revenue records correspond with their findings (see [paragraph 3.1.1](#)).

A physical inspection of all machines (gaming and amusement) located at the premises should take place. The officer should be satisfied that:

- All machines are appropriately licensed, and
- The appropriate licence is clearly displayed on each machine (see [paragraph 2.5.3](#)).

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

Where the officer is satisfied that a machine is a gaming machine and the machine does not hold a current gaming machine licence, the officer must:

- Establish the reason why a gaming machine licence is not held for the gaming machine which may include,
 - The operator does not hold a gaming licence for the premises (see [paragraph 3.5.3](#)) and/or,
 - The operator has not applied for or renewed a gaming machine licence and/or
 - The number of gaming machines exceeds the number of gaming machines permitted by the gaming licence.
- Record full details of the unlicensed gaming machine, including description (make and model) of the game, location and serial number of the machine,
- Highlight the consequences for trading without a gaming machine licence, that is possible seizure of the machine, possible prosecution and court penalties, and increased risk of a Revenue audit,
- Instruct the operator to complete an [application form](#) for a licence in respect of the gaming machine.

3.5.4.2. Warning Letter - Unlicensed Gaming Machine

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

The letter will indicate that unless the gaming machine is properly licensed within fourteen days from the date of the letter, the unlicensed gaming machine must be made unavailable for play and be removed from the area accessible to the public.

The letter will also indicate that failure to hold a current gaming machine licence may lead to seizure of the gaming machine, possible prosecution, and an increased risk of a Revenue audit (see [paragraph 3.6](#) and [paragraph 3.7](#)).

3.5.4.3. Final Warning Letter-Unlicensed Gaming Machine

If after fourteen days a gaming machine licence has not been issued, a final warning letter must be sent to the operator (see [Appendix 5](#)).

The final warning letter will indicate that unless the gaming machine is properly licensed within seven days, the gaming machine is liable for seizure without further notice and a prosecution for operation of an unlicensed gaming machine will be initiated.

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

3.5.5. Unlicensed Amusement Activity

Where an unlicensed amusement machine operator is identified by the Case Select officer, the case will be assigned to the officer responsible for licence compliance.

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

[...]

3.5.5.1. No Tax Clearance

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

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

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

The officer must also establish if another any other compliance intervention is underway and where it is, should liaise with the officer responsible to ensure efficient use of resources.

Generally, the officer responsible for the “open” intervention, which will usually relate to other aspects of the licensee’s tax affairs, should also take on responsibility for ensuring licensing compliance of the operator.

Where an intervention is open by the Collector General’s Division (CG’s), the officer must liaise with the CG’s and agree a course of action that ensures a co-ordinated approach to both the operator’s debt and licensing compliance issues.

3.5.5.2. Visit to Amusement Premises or Place

Officers who carry out visits to premises are required to hold an authorisation card, issued within the meaning of section 858 of the Taxes Consolidation Act 1997.

Under section 125 of the Finance Act 1992, officers have statutory right of entry to any public place in which amusement machines are, or are believed by the officer to be available for play.

In circumstances where an operator does not have a premises and only leases/hires amusement machines to other premises (as listed in the Schedule of Public Places), the officer may be required to visit the office of the operator (see [paragraph 2.6.1.2](#)).

The purpose of the visit is to discuss the matters addressed in the correspondence with the operator, and to establish the level of any other non-compliance issues relating to amusement machines located at the premises.

Other non-compliance issues include, gaming machines, holding amusement machine licences for the purposes of excise licence duty avoidance, or where gaming is prohibited by a local authority.

Prior to a visit the officer must carry out the necessary pre-visit checks (see [paragraph 3.5.1](#)).

Where a visit to the premises is conducted, a WCM approach to the licensee's tax affairs must be adopted. Officers should be aware of the number of employees and any other activity taking place at the premises, and ensure that the trader's tax returns and Revenue records correspond with their findings. (see [paragraph 3.1.1](#)).

Operators of gaming and amusement machines are required to hold the appropriate licence for each gaming and amusement machine.

A machine that is classified as a gaming machine must hold a gaming machine licence (see [paragraph 2.5.1](#)).

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

Revenue officers must be aware of how a machine made available for play to the public is operated, in order to determine if the machine is appropriately licensed as gaming or amusement (see [paragraph 1.4.3](#) and [paragraph 1.4.4](#)).

A physical inspection of all machines (gaming and amusement) located at the premises should take place. The officer should be satisfied that:

- All machines are appropriately licensed, and
- The appropriate licence is clearly displayed on each machine (see [paragraph 2.5.3](#) and [paragraph 2.7.3](#)).

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

Where the officer is satisfied that a machine is an amusement machine and does not hold a current amusement machine licence, the officer must;

- Establish the reason why an amusement machine licence is not held for the amusement machine which may include,
 - The operator does not hold an amusement permit for the premises and/or,
 - The operator has not applied for or renewed an amusement machine licence and/or

- The number of amusement machines exceeds the number of amusement machine licences issued.
- Record full details of the amusement machine, including description (make and model) of the game, location and serial number of the machine,
- Highlight the consequences for trading without an amusement machine licence, that is possible seizure of machine, possible prosecution and court penalties, and increased risk of a Revenue audit,
- Instruct the operator to complete an [application form](#) for an amusement permit,
- Instruct the operator to complete an [application form](#) for a licence in respect of the amusement machine.

3.5.5.3. Warning Letter-Amusement Activity

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

The letter will indicate that unless the amusement permit and/or the amusement machine licence is obtained within fourteen days from the date of the letter, the unlicensed amusement machine be removed from the area accessible to the public.

The letter will also indicate that failure to hold a current amusement permit and/or amusement machine licence may lead to seizure of the amusement machine, possible prosecution, and an increased risk of a Revenue audit (see [paragraph 3.6](#) and [paragraph 3.7](#)).

3.5.5.4. Final Warning Letter-Amusement Activity

If after fourteen days the amusement permit and/or the amusement machine licence has not issued, a final warning letter must issue to the operator (see [Appendix 5](#)).

The final warning letter will indicate that unless the amusement machine is properly licensed within seven days, the amusement machine is liable for seizure without further notice and a prosecution for illegal amusement operation and operation of an unlicensed amusement machine will be initiated.

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

3.6. Seizure

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

[...]

3.7. Prosecution

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

Where a seizure of a gaming or amusement machine has taken place, a prosecution for the offence committed should be considered.

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

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

- Operating of gaming machines without a gaming machine licence (section 43(3) of the Finance Act 1975),
- Operating of amusement machines without a permit (section 124 of the Finance Act 1992, as amended),
- Operating of amusement machines without an amusement machine licence (section 124 of the Finance Act 1992, as amended).

A detection for unlicensed trading should be considered where the operator has failed to engage with Revenue and continues to operate, and the officer is not satisfied with the level of co-operation with regard to regularising the licensing position.

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

A detection will establish the following two essential ingredients required for a successful prosecution:

- Evidence of unlicensed trading on a specific date/time,
- Identification of the person responsible for carrying on the trade.

Evidence will also be required that the operator was not the holder of a valid licence at the time of the detection.

The guidelines and proofs required for a detection and successful prosecution are contained in paragraph 5.2 of chapter 5 of the [Guidelines and Proofs for Specific Excise Offences](#) of the Customs and Excise Enforcement Manual.

Appendix 1 – Legislation

Gaming

- [Gaming and Lotteries Act 1956.](#)
- [Gaming and Lotteries \(Amendment\) Act 2019.](#)
- [Section 43 Finance Act 1975](#) (as amended).

Amusement

- [Chapter III, of Part II of Finance Act 1992](#) (as amended).

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

[...]

Appendix 2 - Accessing the Gaming Licence Register

The current [Register of Gaming Licences](#) is available on the Revenue website.

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

[...]

Appendix 3 – 21-day letter (Confirming Phone call)

Note: this letter must be suitably adapted to address the case specific gaming and/or amusement licence compliance issues.

Name:

Address:

Date:

Tax Registration Number: 1234567X

Re: Unlicensed Trading - Gaming & Amusement

Dear XXXXXX,

I refer to my telephone call to you on **dd/mm/yyyy**.

As discussed in our phone conversation your attention is brought to the following licence compliance issues which should be addressed immediately.

Gaming

Specify issues: xxxxxxxx

It is an offence under the Gaming and Lotteries Acts 1956 to 2019 to make gaming machines available for play to the public in a premises for which a gaming licence is not held.

Failure to hold a valid gaming licence for a premises within 21 days of the date of this letter may result in notification to the Superintendent of An Garda Síochána.

It is an offence under Section 43(3) Finance Act 1975 to make a gaming machine available for play in a public place without holding and displaying a valid Gaming Machine Licence.

Failure to comply with licensing requirements may lead to seizure of unlicensed gaming machines, prosecution and increased likelihood of a Revenue audit.

Amusement

Specify issues: xxxxxxxx

It is an offence under section 124 (a) Finance Act 1992 to provide an amusement machine for play in a public place without holding a valid amusement permit which does not specify that public place.

It is an offence under section 124 (b) Finance Act 1992 to provide amusement machine for play in a public place without holding and displaying a valid amusement machine licence.

Failure to comply with licensing requirements may lead to seizure of unlicensed amusement machines, prosecution and increased likelihood of a Revenue audit.

As discussed in our phone call, all licence issues must be addressed within 21 days of the date of this letter.

Yours Sincerely

Revenue Officer

Appendix 4 – 14-day warning letter

Note: this letter must be suitably adapted to address the case specific gaming and/or amusement licence compliance issues.

Name:

Address:

Date:

Tax Registration Number: 1234567X

Re: Unlicensed Trading – Gaming & Amusement

Dear XXXXXX,

I refer to my visit to your premises on dd/mm/yyyy, and my earlier correspondence dated dd/mm/yyyy (if applicable).

1. Gaming Licence

My records indicate that you have not acquired a valid Gaming Licence.

You have been previously informed that it is an offence under the Gaming and Lotteries Acts 1956 to 2019 to make a gaming machine available for play to the public in a premises for which a Gaming Licence is not held.

I am now advising that failure to acquire a valid gaming licence for the premises within 14 days of the date of this letter may result in my notification of unlicensed gaming to the Superintendent of An Garda Síochána.

2. Gaming Machine Licence

My records indicate that you have not acquired a valid Gaming Machine Licence.

It is an offence under Section 43(3) Finance Act 1975 to make a gaming machine available for play in a public place without holding or displaying a valid Gaming Machine Licence.

If the gaming machine is not properly licensed within 14 days of the date of this letter the gaming machine should be made unavailable for play and removed from the area accessible to the public.

Please note that failure to rectify the matter within 14 days of the date of this letter may lead to seizure of the gaming machine, prosecution for unlicensed trading, and an increased risk of a Revenue audit.

OR

The following paragraphs are only to be included where it relates to unlicensed gaming machines in premises and areas where gaming is not permitted.

I refer to my visit to your premises on dd/mm/yyyy

The gaming machine (specify make, model, and type serial number(s)) must be immediately removed from the public place and may be replaced by a properly licensed amusement machine.

Please note that failure to remove the gaming machine from the public place within 14 days of the date of this letter may lead to seizure of the gaming machine, prosecution for unlicensed trading, and an increased risk of a Revenue audit.

Failure to remove the gaming machine from the public place within 14 days of the date of this letter may also result in my notification of unlicensed gaming to the Superintendent of An Garda Síochána.

3. Amusement

My records indicate that you have not acquired a valid Amusement Permit/Amusement Machine Licence.

It is an offence under section 124 (a) Finance Act 1992 to provide an amusement machine for play in a public place without holding a valid amusement permit which does not specify that public place.

It is an offence under section 124 (b) Finance Act 1992 to provide an amusement machine for play in a public place without holding and displaying a valid amusement machine licence.

If the amusement permit and /or amusement machine licence is/are not obtained within 14 days from the date of this letter, the unlicensed amusement machine should be made unavailable for play and removed from the area accessible to the public.

All licence issues must be addressed within 14 days of the date of this letter.

Please note that failure to rectify the matter within 14 days of the date of this letter may result in the seizure of the amusement machine, prosecution for unlicensed trading, and an increased risk of a Revenue audit.

Yours Sincerely

Revenue Officer

Appendix 5 – Final 7-day warning letter

Note: this letter must be suitably adapted to address the case specific gaming and/or amusement licence compliance issues.

Name:

Address:

Date:

Tax Registration Number: 1234567X

Re: Unlicensed Trading – Gaming & Amusement

Dear XXXXXX,

I refer to my letter dated **dd/mm/yyyy**.

1. Gaming Licence

My records indicate that you have not acquired a Gaming Licence.

You have been previously informed that it is an offence under the Gaming and Lotteries Acts 1956 to 2019, to make a gaming machine available for play to the public in a premises for which a Gaming Licence is not held.

I am now advising that failure to acquire a valid gaming licence for the premises within 7 days of the date of this letter will result in my notification of unlicensed gaming to the Superintendent of An Garda Síochána.

2. Gaming Machine Licence

My records indicate that you have not acquired a valid Gaming Machine Licence.

You have been informed that it is an offence under Section 43(3) Finance Act 1975 to make a gaming machine available for play in a public place without holding or displaying a valid gaming machine licence.

If a Gaming Machine Licence is not acquired within 7 days of the date of this letter, you are required to remove the gaming machine from the area accessible to the public.

Failure to acquire a Gaming Machine Licence within 7 days of the date of this letter, or failure to remove the unlicensed gaming machine from the area accessible to the public will lead to seizure of the gaming machine without further warning, possible prosecution and increased likelihood of a Revenue audit.

3. Amusement

My records indicate that you have not acquired a valid Amusement Permit and/or Amusement Machine Licence.

You have been informed that it is an offence under section 124 (a) Finance Act 1992 to provide an amusement machine for play in a public place without holding a valid amusement permit which does not specify that public place.

You have been informed that it is an offence under section 124 (b) Finance Act 1992 to provide an amusement machine for play in a public place without holding and displaying a valid amusement machine licence.

If the amusement permit and /or amusement machine licence is not obtained within 7 days from the date of this letter, the unlicensed amusement machine must be made unavailable for play and removed from the area accessible to the public.

Please note that failure to rectify the matter within 7 days of the date of this letter will lead to seizure of the amusement machine without further warning, possible prosecution, and increased likelihood of a Revenue audit.

Yours Sincerely,

Revenue Officer