

# Liquor (Excise) Licence 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 traders that are required by law to hold a liquor licence. In particular, the manual sets out compliance procedures to be followed where a trader has failed to obtain or renew a liquor licence.

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

It should be noted that statistical reports on divisional/branch compliance activities will be included in Revenue's (monthly) Performance Report (RPR).

### 1.2 Liquor Licences - Overview

A liquor licence falls within the general category of licences known as excise licences, which are issued by Revenue under various statutes. It is required by traders who engage in certain commercial activities that involve liquor. A liquor licence is specific to the type of business being conducted and is subject to certain conditions and requirements. All liquor licences are subject to an annual duty. This manual should be read in conjunction with Revenue's [Guide to Excise Licences](#), which contains a complete listing of excise licences, including those relating to liquor licencing.

### 1.3 Legislation

The issuing and granting of Liquor Licences is covered by the Licensing Acts of 1833 to 2018.

The [Finance \(1909-10\) Act 1910](#) provides the base legislation for Licence duty.

Legislation governing liquor licences is contained in [Appendix 3](#).

## 2 Liquor Licences

### 2.1 General Information

Persons who manufacture, sell, take orders, or deal in intoxicating liquor (other than a servant or agent of a person who would otherwise require a licence) are required to hold the appropriate excise liquor licence in order to trade legitimately. For the purposes of this manual all references to a “licence” will mean an excise liquor licence.

Revenue has responsibility for the issuing of most excise licences, including liquor licences. The function is administered centrally by the National Excise Licence Office (NELO), see [paragraph 2.5](#).

Liquor licences in respect of clubs registered under the Registration of Clubs Act 1904-2008, Public Dancing Licences, Occasional Licences and Special Exemption Orders are administered by the courts.

The main liquor licence types are:

- [Publican’s licence](#),
- [Hotel licence](#),
- [Retailer’s Off licence](#),
- [Wholesale / Dealer’s licence](#),
- [Manufacturers’ licence](#) (brewers / distillers / cider manufacturers), and
- [Other licence types](#).

The licensing period is for one year. The expiry date of a licence is 30th June or 30th September determined by the category of licence. A licence issued during the year will expire on 30th June or 30th September, depending on the category of licence.

In order to trade legitimately, a trader must hold a valid licence, i.e. one which is in force for any period within which the trader carries on the trade. The licence must be specific to the categories of product being retailed, e.g. a Wine Retailer’s Off Licence does not allow the sale of spirits or beer.

All licences are renewable from the first day of the new licensing year. Where a licence is not renewed within twelve months following the expiry date, it is deemed “lapsed”. For lapsed licences that require a court certificate, a new court certificate will be required before the licence can be renewed (see [paragraph 2.4.2](#)).

All licence applications require supporting documentation. The type of supporting documentation is determined by the category of licence that is applied for (see [paragraph 2.4](#)).

The licence duty payable (licence fee) for each type of licence can be found in Revenue's [Guide to Excise Licences](#) published on the Revenue website.

## 2.2 Licence Holder and Premises

A licence may be issued to a sole trader, partnership or corporate entity. The licence is an authority to a named person to carry on the trade in a certain specified premises. The licensed activity must be strictly confined to the place or mapped area mentioned in the court certificate attaching to that licence (see [paragraph 2.4.2](#)).

The name on the licence must be the name of the person/entity that conducts the activities under the licence, i.e. the beneficial owner of the business. No person can carry on a licensed business or sell or supply intoxicating liquor other than the person whose name is on the licence, their employees or agents.

## 2.3 Licence Transfer

The Licensing Acts provide for the transfer of a licence from one person to another in certain circumstances, e.g. on the death of the person licensed, or where the licensee sells or assigns their interest in the business and premises to another person or entity.

When a licensee wishes to sell or assign a licence to another person or entity, the new person or entity must apply to the District Court for an order permitting them to trade. The District Court will endorse the current licence and grant a temporary transfer (Ad Interim Transfer) of the licence to the new person or entity.

The Ad Interim Transfer remains valid until the next Annual Licensing Court. A licence can only issue from Revenue following the expiry of the Ad Interim Transfer and by submission to Revenue of a Certificate confirming the transfer (Certificate of Transfer).

## 2.4 Supporting Documentation

Applications and renewals for liquor licences will require the completion of the appropriate application form supported by the following documentation:

- Valid Tax Clearance (to be applied for online through ROS or My Account),
- Valid Court Certificate (for certain licences),
- Ministerial Certificate (for certain licences),
- Short Certificate of Incorporation (if licensee is a company),
- Certificate of Registration of Business Name,
- Relevant Excise Licence Duty (licence fee).

### 2.4.1 Tax Clearance

To obtain a licence, valid Tax Clearance is required. Where the applicant is a partnership, valid Tax Clearance in respect of the partnership is required. Applications by corporate entities will require valid Tax Clearance for the company.

Where it appears that the transfer of the licence is taking place between connected persons (within the meaning of Section 10 of the Taxes Consolidation Act 1997 as amended) for the purposes of avoiding tax clearance requirements, section 1094 of the Taxes Consolidation Act 1997 allows Revenue to refuse Tax Clearance to the new entity if the tax affairs of the previous licence holder are not in order.

### 2.4.2 Court Certificate

For certain licences, for example publican's licence/off licence, a court certificate is required to be presented to Revenue. A court certificate is a certificate granted by a court certifying that the applicant is entitled to receive a liquor licence.

The court certificate must be produced to Revenue within twelve months of the date of issue of the certificate, as required by section 39 of the Intoxicating Liquor Act 2000.

A court certificate is required where:

- a new licence is applied for
- a licence has lapsed for a full licensing year or more
- a licence is being transferred
- a licensed area of the premises has been changed.

### 2.4.3 Ministerial Certificate

For certain liquor licences, for example Aerodrome (Airport) or National Conference Centre licence, a ministerial certificate is required to be presented to Revenue. A ministerial certificate is issued from the relevant ministerial department certifying that the applicant is entitled to receive a liquor licence. The ministerial certificate is required for both a new application and the renewal of an existing licence.

### 2.4.4 Short Certificate of Incorporation

Where the applicant is a limited company, a short certificate of incorporation, dated not earlier than four weeks before the date of the application, will be required to take up or renew the licence.

#### 2.4.5 Certificate of Registration of Business Name

Where the applicant trades using a name, which is not that of the beneficial owner of the business, a certificate of registration of business name will be required to take up or renew the licence.

### 2.5 National Excise Licence Office (NELO)

The National Excise Licence Office (NELO) is the central administrative office for all excise licences including the maintenance of the excise licences register. It has responsibility for the administration and issue of excise licences including liquor, bookmakers, gaming and amusement, methylated spirits, and mineral oil licences.

NELO provides:

- public information relating to all excise licences on the Revenue website. The [Excise Licence Register](#) is also available on the Revenue website.
- monthly reports of renewed licences to the Court Service
- Technical and legislative assistance to branches conducting interventions on traders that are required to hold a licence.

### 2.6 Licence Process

The following paragraphs set out the normal processes relating to obtaining or renewing a licence.

#### 2.6.1 Application for Liquor Licence

To obtain a licence, traders must complete the relevant application form. [Licence application forms](#) are available for download from the Revenue website. The application form must be completed in hard copy, signed and submitted by post to NELO with the required supporting documentation, see [paragraph 2.4](#).

When NELO is satisfied that all the required documentation is in order, a **“First Time Application Notice”** will issue to the applicant. The applicant should use the [Revenue On-Line Service \(ROS\)](#) facility to make their renewal application and pay the duty for the Licence or alternatively the applicant must sign the “First Time Application Notice” and return it, with payment of the appropriate excise duty to the Collector General’s Office. If current Tax Clearance is in place, the licence will be issued.

All first-time applications for Manufacturers, Wholesale Dealers and Theatre Licences will be subject to an assessment of suitability for a licence by their Revenue branch before the First Time Application Notice is issued, see [paragraph 2.7.2](#).

### 2.6.2 Renewal Notices

Renewal notices will automatically issue by post and online via ROS, to traders that have held a licence in the preceding year. Renewal notices usually issue in the first week of June or the first week of September, depending on the category of licence.

### 2.6.3 Reminder Notices

For traders that do not renew the licence, a reminder notice will issue by post, one month following the start of the licensing year. For licences that commence on 1 July, a reminder notice will issue in the first week of August. For licences that commence on 1 October, a reminder notice will issue in the first week of November.

### 2.6.4 Final Reminder Notices

Final reminder notices are issued to each unlicensed trader by post, two months following the start date of the new licensing year. For licences that commence on 1 July, a final reminder notice will issue in the first week of September. For licences that commence on 1 October, a final reminder notice will issue in the first week of December.

## 2.7 Referrals to Branches

NELO will refer cases to the taxpayers branch for intervention where:

- the trader has failed to renew a licence
- a pre-approval check is required in respect of a new licence application
- a new licence application has been made and the licence has not subsequently been taken out by the applicant.

### 2.7.1 Un-renewed Licences

Cases where the licence has not been renewed, following issue of the final reminder notice, will be referred by NELO to the relevant Revenue branch for appropriate compliance intervention.

Where the licence expires on 30 June, cases will be referred to the branch on the first week of October, the first week of December and the first week of April. For licences that expire on 30 September, cases will be referred to the branch on the second week in January, the first week in April and the first week of July.

Finally, NELO will issue an updated list of all outstanding un-renewed licences to the relevant Revenue branch six weeks before the end of each licensing period. This would mean for licences that expire 30<sup>th</sup> June, a list would issue to branches in mid-May and for licences that expire 30<sup>th</sup> September a list would issue to branches in mid-August.



Branch compliance teams can, at any time outside of this, download a list of unlicensed cases from the Excise Licence Dashboard. See [Appendix 4](#) for details.

### 2.7.2 New Licence - Pre-Approval Check

NELO will request that branches carry out a “**Pre-Issue of Licence**” check for all new applications in respect of manufacturing, wholesaling, and theatre licences.

NELO will not issue a first time application notice for a [Manufacturer’s Licence](#), for example brewery / cider manufacturer / distillery, until it is advised by the branch that a first time application notice can issue. The branch should be satisfied that an application for authorisation to operate a manufacturing tax warehouse has been received and that there is no impediment to the granting of such authorisation.

NELO will not issue a first time application notice for a [Wholesale Dealer’s Licence](#) until it is advised that the branch is satisfied with the bona fides of the applicant, the suitability of the premises, and where the alcohol products for wholesale will be sourced.

NELO will not issue a first time application notice for a [Theatre Licence](#) until it is advised that the branch is satisfied with the bona fides of the applicant and the suitability of the premises as a theatre.

Instructions from branches should be sent to NELO by email.

### 2.7.3 Incomplete Applications

Cases where a trader has made an application for a licence but has not subsequently taken out the licence will be referred by NELO to the relevant Revenue branch<sup>1</sup>. The branch will be required to investigate the reasons for not proceeding with the application, and to ensure that no unlicensed trading is taking place.

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<sup>1</sup> These cases will be included in the list of un-renewed licences referred to the branches. This list will not include applications which were received less than 30 days.

## 3 Compliance Procedures

The following paragraphs set out the procedures expected to be carried out by branches to ensure high levels of excise licensing compliance.

### 3.1 Role of the branch

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

The branch has a critical role to play in ensuring compliance with liquor licensing requirements, with particular focus on ensuring that the accuracy of the licence register is maintained. The procedures set out here are underpinned by the following key principles:

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

In order to ensure high levels of licensing compliance, every branch will need to be aware of all licensed traders and their premises within the branch and be pro-active in identifying changes that have implications for licensing provisions, for example business transfers, business closures and particularly, unlicensed trading.

In all branch compliance activity, officers should be aware of, and ensure that, any trader involved in the retail and/or wholesale of intoxicating liquor holds a valid licence for that activity, and to make the appropriate intervention where non-compliance is identified.

The purpose of an intervention is to ensure that the trader is compliant both with their licensing obligations, and all other tax obligations. Prior to any intervention, and in the context of whole case management, officers should familiarise themselves with all aspects of the business including: the size of the business (VAT turnover); number of employees; outstanding tax returns; Revenue debt issues; and especially whether there are existing open interventions by Revenue.

At the more serious spectrum of non-compliance, branches are responsible for the detection of un-licensed trading for the purposes of prosecution, and the seizure of product under the provisions of section 125A of the Finance Act 2001, see [paragraph 3.6](#) and [paragraph 3.7](#) below.

## 3.2 Referral and Case Select

As set out in [paragraph 2.7](#), NELO will refer the list of un-renewed liquor licence cases to the branch.

The designated case select officer will have initial responsibility for profiling the trader to determine the appropriate type of intervention required, before referring the case to a case worker (officer).

A case select officer, in circumstances where they have established that an intervention is already open for a referred case, should where possible, refer the licensing compliance issue to the officer already responsible for the open intervention.

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

[...]

## 3.3 Case Working Guidelines

As part of liquor licence compliance programmes, branches, when carrying out interventions, also have a role in the overall tax compliance of the trader and ensuring the accuracy of returns submitted. All interventions should be based on risk and carried out in the context of whole case management of the trader's tax affairs where appropriate.

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

Fundamental to the issue of a licence is the requirement for the trader to hold valid Tax Clearance.

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

Officers should also expect to encounter more entrenched cases where licences have not been renewed in the previous licensing year/s. In some circumstances a court certificate will be required by the trader before they can renew the licence, see [paragraph 2.4.2](#).

### 3.3.1 Un-renewed Licence with Tax Clearance

A trader who holds current Tax Clearance and who has not renewed their licence should be contacted by telephone and advised that the local branch will now be

engaging with the trader in relation to outstanding compliance issues regarding their licensing obligations.

It is important that the officer communicates directly with the responsible person (the licensee - sole trader, partner or director). Any available related records should be consulted to assist with identifying the name of the responsible person. Where contact cannot be established by telephone or email, a visit to the premises should be considered.

The officer should:

- establish the reason for the non-renewal of the licence.
- remind the trader of the previous renewal and reminder letters issued by NELO, and highlight the consequences for trading without a licence, that is prosecution and court penalties, possible seizure of product, and an increased risk of a Revenue audit
- instruct the trader to complete the payslip issued by NELO and forward to the Collector General's Division or complete the payslip via Revenue Online Services (ROS).

If after a reasonable period of time (2 or 3 weeks maximum) the licence has not been renewed or no further contact has been received from the trader, the officer should review the case to determine the next appropriate action. The type of intervention will be determined by the circumstances of the case and any risks identified.

### 3.3.2 Un-renewed Licence with no Tax Clearance

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

The officer should identify through Revenue systems the circumstances preventing the issue of Tax Clearance.

The officer must also establish if another compliance intervention is open and liaise with the officer responsible for such intervention. A course of action should be agreed with the said officer to ensure that Revenue resources are used to maximum effect.

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

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

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

- establish the reason for non-renewal of licence.
- remind the trader of the previous renewal and reminder letters issued by NELO and highlight the consequences for trading without a licence, that is possible seizure of product, prosecution and court penalties, and an increased risk of a Revenue audit
- secure any outstanding Returns and if necessary, provide a contact name in the CG's with whom the trader can discuss any arrears, and if necessary, put in place an instalment arrangement.

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

If Tax Clearance has not issued after the issue of the final warning letter, and no reasonable engagement from the trader has taken place, a visit to the premises should be considered for the purposes of an un-licensed trading detection with a view to prosecution for unlicensed trading, see [paragraph 3.6](#) and [paragraph 3.7](#) below.

### 3.3.3 Additional reasons for non-renewal

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

#### 3.3.3.1 Change of Ownership

Where it is found that the trader carrying on the trade is not the trader named on the last valid licence (licensee), the Officer must establish the following:

- The relationship between the trader carrying on the trade and the trader named on the last valid licence.
- The reasons why the trader is operating without a valid licence.
- Details of the commercial arrangement between the trader carrying on the trade and the trader named on the last valid licence.
- The VAT and PAYE registration number of the trader carrying on the trade.
- Whether the trader carrying on the trade holds valid Tax Clearance.
- Whether any steps have been taken for the transfer of the licence into the name of the trader carrying on the trade.

If the process of transferring the licence into the name of the new trader has not commenced or has not sufficiently progressed, the trader should be advised to put arrangements in place immediately to have their licensing position regularised.

The officer must contact NELO by email advising of the change in the circumstances relating to the licence.

#### 3.3.3.2 Examinership / Receivership / Liquidator

Where an examiner, receiver, or liquidator has been appointed to the business the officer must establish the following:

- Is the business continuing to trade.
- Who has been appointed to carry on the trade.
- Have steps been taken by the person or entity appointed, for the issue of a concessional licence, where appropriate.
- Has the person or entity appointed by the examiner, receiver or liquidator valid Tax Clearance.

If the process required for the renewal of the licence has not commenced, the examiner, receiver or liquidator should be advised to put arrangements in place immediately to have the licensing position regularised.

The officer may contact NELO by email for assistance and advice regarding changes in the circumstances relating to the licence.

#### 3.3.3.3 Ceased Trading

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

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

NELO has responsibility for the maintenance and update of the excise licence system. It is important that NELO are advised by the Revenue branch of all cases where trading has ceased, including those cases where the licence has been granted by court certificate.

The relevant registration unit must also be advised that trading has ceased and the appropriate records updated.

### 3.4 Prosecution

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

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

It is an offence under [section 50 of the Finance \(1909 – 1910\) Act, 1910](#) to make, manufacture, deal wholesale, or sell by retail, any intoxicating liquor without the appropriate excise licence.

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

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

- evidence of trading on a specific date/time,
- identification of the person responsible for carrying on the trade.

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

The guidelines and proofs required for a detection and successful prosecution are contained in [Chapter 5](#) (Guidelines and Proofs) of The Customs and Excise Enforcement Manual.

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

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

### 3.5 Seizure of Alcohol Product (Section 125A F.A. 2001)

Intoxicating liquor held for sale by a trader who does not hold a valid licence, and who continuously fails to genuinely engage with Revenue to regularise their tax affairs may be subject to forfeiture under the provisions of section 125A of the Finance Act 2001.

Guidelines for alcohol product seizure under the provisions of Section 125A of the Finance Act 2001 are available in the [Procedural Guidelines for Alcohol Product Seizure Manual](#).



## List of Appendices

[Appendix 1 – List of National Cultural Institutions](#)

[Appendix 2 – Template Letter](#)

[Appendix 3 - Base Legislation Provisions for Liquor Licences](#)

## Appendix 1 - List of National Cultural Institutions

Name of Institution	Premises
Chester Beatty Library	The premises known as the Clock Tower building and those parts of other buildings at Dublin Castle, Dublin, occupied by the Chester Beatty Library.
Crawford Gallery	Those parts of the premises at Emmett Place, Cork, occupied by the Crawford Gallery.
Hugh Lane Municipal Gallery of Modern Art	Those parts of the premises known as Charlemont House, Parnell Square, Dublin, occupied by the Hugh Lane Gallery.
Irish Museum of Modern Art Company	Those parts of the premises known as the Royal Hospital, Kilmainham, Dublin, occupied by the Irish Museum of Modern Art Company.
National Museum of Ireland	The premises known as the Science and Art Museum building on Kildare Street, Dublin, erected by the Commissioners pursuant to the provisions of the Dublin Science and Art Museum Act, 1877, and the premises known as Collins Barracks, Dublin.
National Library of Ireland	The premises known as the National Library building on Kildare Street, Dublin, erected by the Commissioners, pursuant to the provisions of the Dublin Science and Art Museum Act, 1877.
National Gallery of Ireland	The premises known as the National Gallery building erected for use by the Governors and Guardians of the National Gallery by virtue of the National Gallery (Dublin) Act, 1865 and the building known as "the North Wing", National Gallery, Merrion Square, Dublin, as vested in the Commissioners.
Hunt Museum, Limerick	The premises known as the Custom House, Limerick, and extension thereto, as vested in the Commissioners, as occupied by the Hunt Museum.
Royal Irish Academy	19 Dawson Street, Dublin.

## Appendix 2 - Template Letter

HEADED PAPER

Trader Name

Trader Address

**RE: Un Renewed Licence Final Warning**

Dear \_\_\_\_\_

Further to my telephone call of DD/MM/YYYY, I note that according to our records you still do not hold a current licence for the sale of intoxicating liquor.

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

Selling by retail any intoxicating liquor, for the retail sale of which a licence is required, without taking out such licence, is a serious offence and, in accordance with the provisions of Section 50(3) Finance (1909-10) Act, 1910, such an offence is liable to prosecution and subsequent penalty of €1,270.

Selling by retail any intoxicating liquor, for the retail sale of which a licence is required, without taking out such licence may also leave such alcohol products liable to forfeiture under the provisions of section 125A of the Finance Act 2013.

You should immediately make an application for an Intoxicating Liquor Licence to the National Excise Licence Office (NELO).

This is the final warning letter that will issue in this matter. Failure to respond to this letter within two weeks will result in a detection being made. This may also lead to prosecution and a comprehensive Revenue tax audit.

Failure to respond to this letter within two weeks will also result in procedures being initiated for the Seizure of Alcohol product under Section 125A of the Finance Act 2013.

Revenue will also advise An Garda Síochána that your licence has not been renewed.

Yours sincerely

\_\_\_\_\_  
Officers Name

Ph. Number

E-mail Address

## Appendix 3 - Evolution of the Various Excise Licences

### Liquor Manufacturers' Licences

Licence/Permit:	Distiller of Spirits
Last revised by:	S. 59 & Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S. 154 & Pt. 1 Sch. 6 Finance Act 1992
	S. 76 & Sch. 7 Finance Act 1980
	S. 44(1) Finance Act 1977
Base provision for duty	S. 43 & Pt. A Sch. 1 Finance (1909–10) Act 1910
Base provision for licence	S. 2 Excise Licences Act 1825

Licence/Permit:	Rectifier of compounded of Spirits
Last revised by:	S. 59 & Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S. 154 & Pt. 1 Sch. 6 Finance Act 1992
	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 & Pt. 1 Sch. 7 Finance Act 1980
	S. 20 Finance Act 1933
Base provision for duty	S. 43 & Pt. A Sch. 1 Finance (1909–10) Act 1910
Base provision for licence:	S. 2 Excise Licences Act 1825

Licence/Permit:	Brewer of beer for sale
Last revised by:	S. 59 & Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S. 154 & Pt. 1 Sch. 6 Finance Act 1992
	S. 76 & Pt. 1 Sch. 7 Finance Act 1980
	S. 44(2) Finance Act 1977
Base provision for duty	S. 43 & Pt. A Sch. 1 Finance (1909–10) Act 1910
Base provision for licence	S. 10 Spirits Act 1880

Licence/Permit:	Maker for sale of sweets
Last revised by:	S. 59 & Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S. 154 and Pt. 1 Sch. 6 Finance Act 1992
	S. 43 & Pt 1 Sch. 6 Finance Act 1989
	S. 76 & Pt. 1 Sch. 7 Finance Act 1980
Base provision for duty:	Spirits Act 1880 (43 & 44 Vict.) . 4. c. 20. s. 10
Base provision for licence:	Revenue Act 1906

Licence/Permit:	Maker of cider or perry for sale
Last revised by:	S. 59 & Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S. 154 and Pt. 1 Sch. 6 Finance Act 1992

	S. 43 & Pt 1 Sch. 6 Finance Act 1989
	S. 76 & Pt 1 Sch. 7 Finance Act 1980
	S. 17(2) Finance Act 1960
Base provision for duty:	S. 10(3) Finance Act 1940
Base provision for licence:	S. 43 & Pt. A Sch. 1 Finance (1909–10) Act 1910

### Wholesale Dealers' Licences

Licence/Permit:	Wholesaler Dealer in Spirits
Last revised by:	S. 59 & Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S. 154 & Pt. 1 Sch. 6 Finance Act 1992
	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 & Sch. 7 Finance Act 1980
Base provision for duty:	S. 43 & Pt. B Sch. 1 Finance (1909–10) Act 1910
Base provision for licence	S. 2 Excise Licences Act 1825

Licence/Permit:	Wholesaler Dealer in Beer
Last revised by:	S. 59 & Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S. 154 & Pt 1 Sch. 6 Finance Act 1992
	S. 43 & Pt 1 Sch. 6 Finance Act 1989
	S. 76 & Pt 1 Sch. 7 Finance Act 1980
Base provision for duty:	S. 43 & Pt. B Sch. 1 Finance (1909–10) Act 1910
Base provision for licence	S. 2 Excise Licences Act 1825

Licence/Permit:	Wholesaler Dealer in Wine
Last revised by:	S. 59 & Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S. 154 & Pt. 1 Sch. 6 Finance Act 1992
	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 & Pt. 1 Sch. 7 Finance Act 1980
Base provision for duty	S. 43 & Pt. B Sch. 1 Finance (1909–10) Act 1910
Base provision for licence:	S. 2 Excise Licences Act 1825

Licence/Permit:	Wholesaler Dealer in Spirits of Wine
Last revised by:	S. 59 & Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S. 154 & Pt. 1 Sch. 6 Finance Act 1992
	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 & Pt. 1 Sch. 7 Finance Act 1980
Base provision for duty:	S. 9(1) Finance Act 1911
Base provision for licence:	S. 2 Excise Licences Act 1825

Licence/Permit:	Wholesaler Dealer in Sweets
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Last revised by:	n/a
Base provision for duty	S. 43 & Pt. B Sch. 1 Finance (1909–10) Act 1910
Base provision for licence	S. 1 Excise Act 1860

### Spirit Retailers' On-Licences (Publican's Licence)

Licence/Permit:	Spirits-on Licence (publican's licence - ordinary)
Last revised by	S. 155(b) Finance Act 1992
Previous revisions:	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 & Pt. 1 Sch. 7 Finance Act 1980
	S. 17(2) of Finance Act 1960
Base provision for duty:	S. 43 & Sch. 1 Finance (1909–10) Act, 1910
Base provision for licence	S. 2(1) Licensing (Ireland) Act 1902 and s. 43(1) Spirits Act 1880 (and Licensing (Ireland) Act 1833

### Restricted Spirit Retailers' On-Licences

Licence/Permit:	Spirits-on Licence – six day
Last revised by:	S. 155 Finance Act 1992
Previous revisions:	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 & Pt. 1 Sch. 7 Finance Act 1980
	S. 17(2) Finance Act 1960
Base provision for duty:	S. 43 & Sch. 1 Finance (1909–10) Act, 1910
Base provision for licence:	S. 2(1) Licensing (Ireland) Act, 1902

Licence/Permit:	Spirits-on Licence – Hotel
Last revised by:	S. 155 Finance Act 1992
Previous revisions:	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 & Pt. 1 Sch. 7 Finance Act 1980
	S. 17(2) Finance Act 1960
	S. 43 & Sch. 1 Finance (1909–10) Act, 1910
Base provision for duty:	S. 2(1) Licensing (Ireland) Act, 1902
Base provision for licence:	S. 42 (1) Tourist Traffic Act 1952 or Intoxicating Liquor Act 1960

Licence/Permit:	Spirits-on Licence - Early Closing (Hotel)
Last revised by:	S. 155 Finance Act 1992
Previous revisions:	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 & Pt. 1 Sch. 7 Finance Act 1980
	S. 17(2) Finance Act 1960
Base provision for duty:	S. 43 & Sch. 1 Finance (1909–10) Act, 1910
Base provision for licence:	S. 2(1) Licensing (Ireland) Act, 1902

Licence/Permit:	Spirits-on Licence – (Hotel 1902 Act) (Resident's Bar)
Last revised by:	S. 155 Finance Act 1992
Previous revisions:	S. 76 & Pt. 1 Sch. 7 Finance Act 1980
	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 17(2) Finance Act 1960
Base provision for duty:	S. 43 & Sch. 1 Finance (1909–10) Act, 1910
Base provision for licence:	S. 2(2) Licensing (Ireland) Act, 1902

Licence/Permit:	Spirits-on Licence – (Hotel BF1902 Act) (Public Bar)
Last revised by:	S. 155 Finance Act 1992
Previous revisions:	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 & Pt. 1 Sch. 7 Finance Act 1980
	S. 17(2) Finance Act 1960
Base provision for duty:	S. 43 & Sch. 1 Finance (1909–10) Act, 1910
Base provision for licence:	S. 2(2) Licensing (Ireland) Act, 1902

Licence/Permit:	Spirits-on Licence – (Hotel BF1902 Act) (Residents Bar)
Last revised by:	S. 155 Finance Act 1992
Previous revisions:	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 & Pt. 1 Sch. 7 Finance Act 1980
	S. 17(2) Finance Act 1960
Base provision for duty:	S. 43 & Sch. 1 Finance (1909–10) Act, 1910
Base provision for licence:	S. 2(2) Licensing (Ireland) Act, 1902

### Other Retailers' On-Licences

Licence/Permit:	Retailer of Beer (Beerhouse)
Last revised by:	S. 59 & Sch. 2 Finance (No 2) Act 2008
Previous revisions:	S.154 & Pt. 1 Sch. 6 Finance Act 1992
	S. 76 & Pt. 1 Sch. 7 Finance Act 1980
	S. 17(2) Finance Act 1960
Base provision for duty:	S. 43 & Pt. C Sch. 1 Finance (1909–10) Act 1910
Base provision for licence:	Licensing (Ireland) Act 1833

Licence/Permit:	Retailer of Wine
Last revised by:	S. 59 & Sch. 2 of Finance (No 2) Act 2008
Previous revisions:	S. 154 & Pt. 1 Sch. 6 Finance Act 1992
	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 & Pt. 1 Sch. 7 Finance Act 1980
	S. 17(2) Finance Act 1960

Base provision for duty:	S. 43 & Sch. 1 Finance (1909–10) Act 1910
Base provision for licence:	Licensing (Ireland) Act 1833

Licence/Permit:	Retailer of Sweets
Last revised by:	S. 59 and Sch. 2 of Finance (No 2) Act 2008
Previous revisions:	Ss.154, 155 & Pt. 1 Sch. 6 Finance Act 1992
	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 & Pt. 1 Sch. 7 Finance Act 1980
	S. 17(2) Finance Act 1960
Base provision for duty:	S. 52 & Sch. 1 Finance (1909–10) Act 1910
Base provision for licence:	Licensing (Ireland) Act 1833

Licence/Permit:	Retailer of Cider
Last revised by:	S. 59 & Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S.154 & Pt. 1 Sch. 6 Finance Act 1992
	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 17(2) Finance Act 1960
	S. 10(3) Finance Act 1940
Base provision for duty:	S. 43 & 1st Sch. Finance (1909–10) Act 1910
Base provision for licence:	Licensing (Ireland) Act 1833

### Retailers' Off-Licences

Licence/Permit:	Retailer of spirits
Last revised by:	S. 59 and Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S. 75 Finance Act 2008
	S. 154 and Pt. 1 Sixth Schedule Finance Act 1992
	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 Sch. 7 Finance Act 1980
	S. 17(2) Finance Act 1960
Base provision for duty:	S. 43 & Sch. 1 Finance (1909–10) Act 1910
Base provision for licence:	S. 2 Excise Licences Act 1825 And S. 1 Spirits (Ireland) Act 1845

Licence/Permit:	Retailer of beer
Last revised by:	S. 59 and Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S. 75 Finance Act 2008
	S. 154 and Pt. 1 Sixth Schedule Finance Act 1992
	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 Sch. 7 Finance Act 1980
	S. 17(2) Finance Act 1960



Base provision for duty:	S. 43 & Sch. 1 Finance (1909–10) Act 1910
Base provision for licence:	S. 41 Spirits Act 1880

Licence/Permit:	Retailer of wine
Last revised by:	S. 59 & Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S. 75 Finance Act 2008
	S. 154 and Pt. 1 Sch. 6 Finance Act 1992
	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 Sch. 7 Finance Act 1980
	S. 17(2) Finance Act 1960
Base provision for duty:	S. 43 & Sch. 1 Finance (1909–10) Act 1910
Base provision for licence:	S. 41 Spirits Act 1880

Licence/Permit:	Retailer of cider
Last revised by:	S. 59 & Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S. 75 Finance Act 2008
	S. 154 & Pt. 1 Sch. 6 Finance Act 1992
	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 Sch. 7 Finance Act 1980
	S. 17(2) Finance Act 1960
	S. 10(3) Finance Act 1940
Base provision for duty:	S. 43 & Sch. 1 Finance (1909–10) Act 1910
Base provision for licence:	S. 41 Spirits Act 1880

Licence/Permit:	Retailer of Sweets
Last revised by:	S. 59 & Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S. 75 Finance Act 2008
	S. 154 & Pt. 1 Sixth Schedule Finance Act 1992
	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 17(2) Finance Act 1960
Base provision for duty:	S. 43 & Sch. 1 Finance (1909–10) Act 1910
Base provision for licence:	S. 41 Spirits Act 1880

Licence/Permit:	Special Restaurant
(This licence is deemed to be a retailer's on-licence for the purpose of the Finance (1909-10) Act 1910) under S. 7(2 Intoxicating Liquor Act 1988)	
Last revised by:	S. 59(3)(b)(i) of Finance (No. 2) Act 2008 (Renewal Licence)
Previous revisions:	S. 155 and Pt. 1 Sixth Schedule Finance Act 1992 (New Licence)

Base provision for duty:	S. 43 & Sch. 1 Finance (1909–10) Act 1910
Base provision for licence:	S. 9(1)(b) Intoxicating Liquor Act 1988

Licence/Permit:	Restaurant Certificate
(in respect of the premises applied for following application for renewal of the Special Restaurant Licence)	
Base provision for licence:	S. 12 Intoxicating Liquor Act 1927

Licence/Permit:	Limited Restaurant Certificate
(in respect of the premises and applied for following application for renewal of the Special Restaurant Licence)	
Base provision for licence:	S. 9 Intoxicating Liquor Act 1980

Licence/Permit:	Railway Refreshment Room
Last revised by:	S. 155 Finance Act 1992
Previous revisions:	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 & Pt. 1 Sch. 7 Finance Act 1980
	S. 17(2) Finance Act 1960
	S. 14(a) Intoxicating Liquor Act 1927
Base provision for duty:	S. 43 & Sch. 1 Finance (1909–10) Act, 1910
Base provision for licence:	S. 2(3) Licensing (Ireland) Act, 1902

Licence/Permit:	Busarus
Last revised by:	S. 77(1)(d) Finance Act 1993 in respect of any part of Aras Mhic Dhiarmada at Store St.
	S. 155(2)(c) Finance Act 1992
Base provision for duty:	S. 17(2) Finance Act 1960
Base provision for licence:	Ss. 2-4 Intoxicating Liquor Act, 1953 (Bus Árus)

Licence/Permit:	Theatre / Place of Public Entertainment
(This licence is deemed to be a retailer's on-licence for the purpose of Finance (1909-10) Act 1910))	
Last revised by:	S. 59(3)(b)(ii) Finance (No. 2) Act 2008
Previous revisions:	S. 155(2)(b)(ii) Finance Act 1992
Base provision for duty:	S. 43 & Pt. E Sch. 1 Finance (1909–10) Act 1910
Base provision for Licence:	S. 7 Excise Act, 1835

Licence/Permit:	Aerodrome Premises (Spirit-On) Licence
Last revised by:	S. 59(3)(b)(iii) Finance (No. 2) Act 2008
Previous revisions:	S. 77(1)(a) Finance Act 1993
Base provision for duty:	S. 155(2)(b)(iia) Finance Act 1992 (inserted by S. 78 Finance Act 1993)

Base provision for licence:	S. 25 Intoxicating Liquor Act 1943
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Licence/Permit:	Bog Premises (Spirit-On) Licence
Last revised by:	S. 59(3)(b)(iv) Finance (No. 2) Act 2008
Previous revisions:	S. 77 (1)(b) Finance Act 1993
Base provision for duty:	S. 155(2)(b) Finance Act 1992
Base provision for duty:	S. 2 Intoxicating Liquor Act, 1946

Licence/Permit:	Holiday Camp
Last revised by:	S. 59(3)(b)(v) Finance (No. 2) Act 2008
Previous revisions:	S.77 (1)(c) Finance Act 1993
	S. 155(2)(b)(iic) Finance Act 1992 (inserted by S.78 Finance Act 1993)
	S. 9 Intoxicating Liquor Act 1988
Base provision for duty:	S. 30(1)(b) Intoxicating Liquor Act 1960
Base provision for licence:	S. 44 Tourist Traffic Act, 1952

Licence/Permit:	Horse Race Track
Last revised by:	S. 59(3)(b)(vii) Finance (No. 2) Act 2008
Base provision for duty:	S. 111 Finance Act 1995. S. 77 Finance Act 1993 (inserted by S. 112 of Finance Act 1995)
Base provision for licence:	S. 65 Irish Horseracing Industry Act 1994

Licence/Permit:	Greyhound Race Track (Spirit-On) Licence)
Last revised by:	S. 59(3)(b)(vi) Finance (No. 2) Act 2008
Previous revisions:	S. 77 Finance Act 1993 (inserted by S. 112 of Finance Act 1995)
	S. 155(2)(b)(iid) Finance Act 1992 (inserted by S.78 Finance Act 1993)
Charging provision for duty:	S. 43 Sch. 1 Finance (1909–10) Act 1910
Base provision for licence:	S. 18 Intoxicating Liquor Act 1962

Licence/Permit:	Passenger Vessel Owners' Licence
Last revised by:	S. 59 & Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S. 154 & Pt. 1 Sch. 6 Finance Act 1992
	S. 17(4) Finance Act 1960
	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
Base provision for duty:	S. 43 & Pt D Sch. 1 Finance (1909–10) Act 1910
Base provision for licence:	S. 45 Spirits Act 1880

Licence/Permit:	Passenger Vessel One Day Licence
Last revised by:	S. 59 & Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S. 154 & Pt. 1 Sch. 6 Finance Act 1992
	S. 17(4) Finance Act 1960
	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
Base provision for duty:	S. 43 & Pt D Sch. 1 Finance (1909–10) Act 1910
Base provision for licence:	S. 45 Spirits Act 1880

Licence/Permit:	Railway Restaurant Car Licence
Last revised by:	S. 59 & Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S. 77 Finance Act 1993
	S. 154 & Pt. 1 Sch. 6 Finance Act 1992
	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 Finance Act 1980
Base provision for duty:	S. 43 & Pt. E Sch. 1 Finance (1909–10) Act 1910
Base provision for licence:	Part E First Schedule to Finance (1909-10) Act 1910

Licence/Permit:	Passenger Aircraft Licence
Last revised by:	S. 59(2) & Sch. 2 Finance (No. 2) Act 2008
Previous revisions:	S. 154 & Pt. 1 Sch. 6 Finance Act 1992
	S. 43 & Pt. 1 Sch. 6 Finance Act 1989
	S. 76 Finance Act 1980
	S. 24 Intoxicating Liquor Act 1943
Base provision for duty:	S. 43 & Pt. G (inserted by S. 8 Finance Act 1943) of the First Sch. to the Finance (1909–10) Act 1910
Base provision for licence:	S. 29 Intoxicating Liquor Act 1943

Licence/Permit:	Military Canteen
Base provision for licence:	S. 314 Defence Act, 1954

Licence/Permit:	National Concert Hall
Last revised by:	S. 59(4)(a) Finance (No. 2) Act 2008
Base provision for duty:	S. 171(1) Finance Act 2001
Base provision for licence:	S. 2 Intoxicating Liquor (National Concert Hall) Act, 1983

Licence/Permit:	National Cultural Institutions
Last revised by:	S. 59(4)(b) Finance (No. 2) Act 2008
Base provision for duty:	S. 105(1) Finance Act 2000
Base provision for licence:	S. 62 National Cultural Institutions Act 1997

Licence/Permit:	National Sporting Arenas
Base provision for duty:	S. 59(4)(c) Finance (No. 2) Act 2008
Base provision for licence:	S. 21(5) Intoxicating Liquor Act 2003

Licence/Permit:	National Conference Centre
Last revised by:	<none>
Base provision for duty:	Intoxicating Liquor (National Conference Centre) Act 2010
Base provision for licence:	Intoxicating Liquor (National Conference Centre) Act 2010

### Methylated Spirits

Licence/Permit:	Maker
Last revised by:	S. 160 & Pt. 4, Sch. 6 Finance Act 1992
Previous revisions:	S. 43 & Pt. 4, Sch. 6, Finance Act 1989
Base provision for duty:	S. 77(4) & Pt. 4, Sch. 7 Finance Act 1980
Base provision for licence:	S.27 Revenue Act 1889

Licence/Permit:	Retailer
Last revised by:	S. 160 & Pt. 4, Sch. 6 Finance Act 1992
Previous revisions:	S. 43 & Pt. 4, Sch. 6, Finance Act 1989
Base provision for duty:	S. 77(4) & Pt. 4, Sch. 7 Finance Act 1980
Base provision for licence:	S.27 Revenue Act, 1889

These Licences are issued / administered by the Courts. There is an excise duty chargeable which is collected by the Courts and returned to Revenue.

Licence/Permit:	*Public Dancing Licence
Last revised by:	S. 157(2) Finance Act 1992
	S.44 (2) Finance Act 1989
Previous revision/s:	S. 78(2) Finance Act 1980
Base provision for duty:	S. 43 & Sch. 1 Finance (1909–10) Act, 1910
Base provision for licence:	S. 2 Public Dance Halls Act, 1935

Licence/Permit:	*Special Exemption Orders
Last revised:	S. 157(4) Finance Act 1992
Previous revisions:	S 44 (4) Finance Act 1989
	Para. 12 Imposition of Duties (No. 259) (Excise Duties) Order 1982.
Base provision for duty:	S. 78(4) Finance Act 1980
Base provision for licence:	S. 12 and 13 Intoxicating Liquor Act 1962, or S 5 Intoxicating Liquor Act 1927.

Licence/Permit:	*Occasional Licence
Last revised by:	S. 157(3) Finance Act 1992
Previous revisions:	S.44 (3) Finance Act 1989
	S. 78(3) Finance Act 1980
Base provision for licence:	S. 11 or 13 Intoxicating Liquor Act 1962 and S 6 Intoxicating Liquor Act 1927.

Licence/Permit:	*Authorisation Granted to a Club
Last revised by:	S. 157(5) Finance Act 1992
Previous revisions	S.44 (5) Finance Act 1989
	S. 78(5) Finance Act 1980
	S. 15(2) Intoxicating Liquor Act 1960 (Refers to club Registration)
Base provision for duty:	S. 21 and 22 Intoxicating Liquor (General) Act, 1924, or S. 14 Intoxicating Liquor Act, 1962
Base provision for licence:	Registration of Clubs (Ireland) Act, 1904-1960