

Guide to Excise Licences

This manual is intended to provide information on the requirements for first issue and renewal of excise licences.

Excise licences are required for commercial activities involving Liquor, Bookmaking, Gaming and Amusements, Mineral Oil Trading and Methylated Spirits.

Document last updated February 2025

Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Important

The Gambling Regulation Act 2024 established the [Gambling Regulatory Authority](#) and introduced a new licensing framework for gambling in Ireland. The Gambling Regulatory Authority (GRA), will licence all types of betting and gaming including taking over the licensing of Bookmakers, Bookmaking Offices, Remote Bookmakers, Remote Betting Intermediaries and Gaming operators currently dealt with by Revenue. Further, the Gambling Regulation Act has reduced the term of the licence from two years to one year. There will be a transitional period where Revenue will continue to issue licences and timelines are dependent on updates from the GRA.

Revenue has been advised that it will licence Remote Bookmakers and Remote Betting Operators for 1st July 2025 and Bookmakers for 1st December 2025 with a one year licence. Section 75 of the Finance Act 2024 provides for the pro-rating of licence duties to reflect the change in licence terms, this is subject to commencement by the Minister for Finance. Revenue awaits further information in respect of licence duty costs.

This notice will be updated as information is provided to Revenue. Queries on the role of the Regulator or the new licensing framework should be directed to GRAI@justice.ie

Final is available. Current version of this

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1. Introduction

➤ This Manual

This manual provides basic information on the requirements for first issue and renewal of Excise Licences.

➤ Excise Licences - Overview

Excise licences are issued by Revenue under various statutes and are required by traders who engage in certain commercial activities that involve:

- Liquor
- Bookmaking
- Gaming and Amusements
- Mineral Oil trading – Auto-Fuel Trader’s Licence & Marked Fuel Trader’s Licence
- Methylated Spirits

Excise Licences are specific to the type of business being conducted and each is subject to certain conditions and requirements. All are subject to duty.

For administrative purposes, traders who apply to Revenue for certain combinations of Licences will be issued with a single composite licence certificate.

➤ Licence Categories

The following tables provide basic information relating to the application form, duty payable and necessary supporting documents for each licence type. More detailed information on each Excise Licence category is available on our [website](#).

Table 1	Excise Licences that require a Court Certificate
Table 2	Excise Licences that do not require a Court Certificate
Table 3	Gaming and Amusement Excise Licences
Table 4	Excise Licence Duty based on Turnover - Certain Alcohol Licences
Table 5	Excise Licence Duty based on Turnover - Remote Bookmaker’s Licence and Remote Betting Intermediary’s Licence Duty (renewal only)
Table 6	Explanatory Notes on Relevant Supporting Documents

These tables should not be considered as a legal interpretation of the laws relating to Excise Licences

2. Processing of Excise Licence applications

➤ New Applications

The following types of Excise Licence require a Court Certificate, which must be obtained before an application for a new Licence can be processed.

- Most types of Publican Licence
- All types of Hotel Licence
- Special Restaurant Licence
- Most types of Off Licence
- Wholesale Dealers Licence that includes beer
- Gaming Licence

Other Excise Licence applications do not require a Court Certificate.

Applicants must submit a completed application form along with the required supporting documents to the [National Excise Licence Office](#).

The application should be signed by:

- the licensee, if a sole trader
- one of the partners, if a partnership
- the company secretary or a director of the company, in the case of an incorporated firm.

When the application has been processed, a First Time Application Notice will issue to the applicant to complete their application and make payment for the licence. Customers can use the [Revenue On-line Service \(ROS\) facility](#) or, alternatively, the pay-slip (including duty) can be returned to the Collector General's Office in Limerick in the pre-paid envelope provided.

All licensees require tax clearance and in certain cases a:

- Duplicate Certificate of Incorporation
- Certificate of Registration of Business Name.

Revenue will automatically check the tax clearance status before issuing the licence.

➤ Annual Application/Renewal

Licensees will receive a pre-printed Annual Application/Renewal form and a pay-slip, approximately two weeks before the expiry date of their current licence. Licensees can use the [Revenue On-line Service \(ROS\) facility](#) to make their renewal application and pay the duty for the Licence or, alternatively, the pay-slip (including duty) can be returned to the Collector General's Office in Limerick in the pre-paid envelope provided.

Supporting documents are not required to be submitted with the renewal application but they must be held and declared to being in the possession of the licensee. The documents must be retained by the licensee for a period of six years as they may be requested for inspection by Revenue.

➤ Contact Details for the National Excise Licence Office

Postal Address:

Office of the Revenue Commissioners

Business Division

Government Offices

Anne Street

Wexford

Y35 E29K

Telephone: 01 738 3640

Hours: 9.30-13.30

Email: [MyEnquiries](#) (customer contact) and exciseLicences@revenue.ie (general services only)

This office does not provide a public counter service

Table 1 - Licences that require a Court Certificate

Licence Type	Application Form Required	Duty Payable	Expiry Date	Supporting Information Required
Beer & Wine Retailer's Off Licence	Genap	€1,000	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Beer Retailer's Off Licence	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Beer Retailer's On Licence (Ordinary)	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Cider Retailer's On Licence	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Cider Retailer's Off Licence	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name

Licence Type	Application Form Required	Duty Payable	Expiry Date	Supporting Information Required
Producer's Retail On Licence	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Valid Manufacturer's Licence ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Producer's Retail Off Licence	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Valid Manufacturer's Licence ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Publican's Licence (6-Day & Early Closing)	Genap	See Turnover figures (Table 4)	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Publican's Licence (6-Day)	Genap	See Turnover figures (Table 4)	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Publican's Licence (7-Day Ordinary)	Genap	See Turnover figures (Table 4)	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Publican's Licence (Early Closing)	Genap	See Turnover figures (Table 4)	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name

Licence Type	Application Form Required	Duty Payable	Expiry Date	Supporting Information Required
Publican's Licence (Ordinary) - Holiday Camp	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Fáilte Ireland Registration
Publican's Licence (Ordinary) Hotel - 1902 Act (Public Bar)	Genap	See Turnover figures (Table 4)	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Publican's Licence (Ordinary) Hotel - 1902 Act. (Resident's Bar)	Genap	See Turnover figures (Table 4)	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Publican's Licence (Ordinary) Hotel - BF - 1902 Act (Public Bar)	Genap	See Turnover figures (Table 4)	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Fáilte Ireland Certificate on renewal only
Publican's Licence (Ordinary) Hotel - BF - 1902 Act (Resident's Bar)	Genap	See Turnover figures (Table 4)	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Fáilte Ireland Certificate on renewal only

Licence Type	Application Form Required	Duty Payable	Expiry Date	Supporting Information Required
Publican's Ordinary Railway Refreshment Rooms Licence	Genap	See Turnover figures (Table 4)	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Publican's Licence (Ordinary) – Theatre	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Music and Singing Licence plus list of upcoming events
Special Restaurant Licence	Genap	€3,805 for a new Licence and €500 for renewal	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Spirit & Beer Retailer's Off Licence	Genap	€1,000	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Spirit & Wine Retailer's Off Licence	Genap	€1,000	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Spirit Retailer's Off Licence	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name

Licence Type	Application Form Required	Duty Payable	Expiry Date	Supporting Information Required
Spirit, Beer & Wine Retailer's Off Licence	Genap	€1,500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Beer	Genap	€500	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Beer & Beer Retailer's off Licence	Genap	€1,000	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Beer & Spirits	Genap	€1,000	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Beer & Wine	Genap	€1,000	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Beer & Wine Retailer's Off Licence	Genap	€1,000	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name

Licence Type	Application Form Required	Duty Payable	Expiry Date	Supporting Information Required
Wholesale Dealer in Beer & Wine, & Wine Retailer's Off Licence	Genap	€1,500	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Beer, Retailer of Spirits, Beer & Wine Off Licence	Genap	€2,000	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Beer, Wine & Spirits	Genap	€1,500	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Beer, Wine & Spirits, & Beer & Wine Retailer's Off Licence	Genap	€2,500	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Beer, Wine & Spirits, & Beer, Wine & Spirits Retailer's Off Licence	Genap	€3,000	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Spirits & Beer, & Beer Retailer's off Licence	Genap	€1,500	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name

Licence Type	Application Form Required	Duty Payable	Expiry Date	Supporting Information Required
Wholesale Dealer in Spirits & Spirits Retailer's Off Licence	Genap	€1,000	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Spirits & Wine, & Spirits & Wine Retailer's off Licence	Genap	€2,000	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Spirits & Wine, & Spirits Beer & Wine Retailer's Off Licence	Genap	€2,500	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Spirits, Beer & Wine, & Spirits & Beer Retailer's off Licence	Genap	€2,500	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Spirits, Beer & Wine, & Spirits & Wine Retailer's off Licence	Genap	€2,500	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Spirits, Beer & Wine, & Wine Retailer's Off Licence	Genap	€2,000	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name

Licence Type	Application Form Required	Duty Payable	Expiry Date	Supporting Information Required
Wholesale Dealer in Spirits, Beer, Wine & Beer Retailer's off Licence	Genap	€2,000	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Wine & Spirits, & Wine Retailer's off Licence	Genap	€1,500	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Wine & Wine Retailer's Off Licence	Genap	€1,000	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wine Retailer's Off Licence	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name

Table 2 - Licences that Do Not require a Court Certificate

Licence Type	Application Form Required	Duty Payable	Expiry Date	Supporting Information Required
Aerodrome Licence	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Ministerial Approval
Auto-Fuel Trader's Licence	AFTLap	€250	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Statutory Conditions Table 6
Bookmaker's Licence	Betap 1	€500 (2 year licensing period)	30 th November	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Certificate(s) of Personal Fitness
Certificate of Registration (or renewal of registration) of Bookmaking Offices	Betap 2	€760 (2 year licensing period)	30 th November	<ul style="list-style-type: none"> ▪ Certificate of Suitability of Premises ▪ Valid Bookmakers Licence
Remote Bookmaker's Licence	Betap 3	€10,000 (2 year licensing period) For renewal see Table 5	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Certificate(s) of Personal Fitness

Licence Type	Application Form Required	Duty Payable	Expiry Date	Supporting Information Required
Remote Betting Intermediary's Licence	Betap 4	€10,000 (2 year licensing period) For renewal see Table 5	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Certificate(s) of Personal Fitness
Licence to Manufacturing or Wholesale Chemist & Druggist to sell Spirits	Genap	€250	30 th June	<ul style="list-style-type: none"> ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Manufacturer's Licence – Brewer	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Manufacturer's Licence - Cider Manufacturer	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Manufacturer's Licence – Compounder & Rectifier of Spirits	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Cert. of Registration of Business Name
Manufacturer's Licence – Distiller of Spirits	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Manufacturer's Licence - Methylated Spirits	Genap	€190	30 th September	

Licence Type	Application Form Required	Duty Payable	Expiry Date	Supporting Information Required
Manufacturer's Licence - Sweets Manufacturer	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation and Registration of Business Name
Marked Fuel Trader's Licence	MFTLap	€250	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Statutory Conditions Table 6
Methylated Spirits Retailers Licence	Genap	€12	30 th September	
Military Canteen Licence	Genap	Nil	30 th September	<ul style="list-style-type: none"> ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Ministerial Approval
National Concert Hall Licence	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
National Cultural Institutions Licence	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Ministerial Approval

Licence Type	Application Form Required	Duty Payable	Expiry Date	Supporting Information Required
National Sporting Arena Licence	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Ministerial Approval
Omnibus Station Licence	Genap	See Turnover figures (Table 4)	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Ministerial Approval
Passenger Aircraft Licence	Airap	€500 per Aircraft	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Passenger Vessel Licence	VesselAp	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Authorisation under the Merchant Shipping Act 1992 (as amended) ▪ Proof of Ownership
Publican's Licence (Ordinary) - Bog Premises	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Ministerial Approval
Publican's Licence (Ordinary) Greyhound Racetrack	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name

Licence Type	Application Form Required	Duty Payable	Expiry Date	Supporting Information Required
Publican's Licence (Ordinary) Horse Racecourse	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Railway Restaurant Car Licence	Railap - (Application provided on contact with NELO)	€500 per Restaurant Car	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Sweets Retailer's Off Licence	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Sweets Retailer's On Licence Ordinary	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Spirits	Genap	€500	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Wine	Genap	€500	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name

Licence Type	Application Form Required	Duty Payable	Expiry Date	Supporting Information Required
Wholesale Dealer in Spirits of Wine	Genap	€500	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wholesale Dealer in Wine & Spirits	Genap	€1000	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
Wine Retailer's On Licence	Genap and Wineap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Duplicate Certificate of Incorporation ▪ Certificate of Registration of Business Name
National Conference Centre Licence	Genap	€500	30 th September	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Ministerial Approval

Table 3 - Gaming and Amusement Licences

Licence Type	Application Form Required	Duty Payable	Expiry Date	Supporting Information Required
Gaming Licence 3 Month (Premises)	Gameap	Duty €175	Quarterly to max. 31 st December	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Court Certificate
Gaming Licence Annual (Premises)	Gameap	Duty €630	31 st December	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Court Certificate
Gaming Machine 3 Month Licence	Gameap	Duty €145 per Machine	Quarterly to max. 31 st December	<ul style="list-style-type: none"> ▪ Valid Gaming Licence
Gaming Machine Annual Licence	Gameap	Duty €505 per Machine	31 st December	<ul style="list-style-type: none"> ▪ Valid Gaming Licence
Amusement Machine Permit (Premises)	Amusap	Duty €100	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Schedule of Public Places
Amusement Machine Annual Licence	Amusap	Duty €125 per Machine	30 th June	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Valid Amusement Machine Permit
Amusement Machine High Season Licence	Amusap	Duty €38 per Machine	31 st August	<ul style="list-style-type: none"> ▪ Tax Clearance ▪ Valid Amusement Machine Permit

Table 4 - Licence Duty Based on Turnover – Alcohol Related Licences

Certain Licences are based on the Annual Turnover of the premises.

The rates are as follows for publicans and hotel Licences:

Annual Turnover	Duty
Under €190,500.00	€250.00
€190,500.00 to €380,999.99	€505.00
€381,000.00 to €634,999.99	€1,140.00
€635,000.00 to €952,499.99	€1,775.00
€952,500.00 to €1,269,999.99	€2,535.00
€1,270,000.00 or more	€3,805.00

Table 5 - Rates of Licence Duty Payable on Renewing a Remote Bookmaker's Licence or Remote Betting Intermediary's Licence

Rates of Licence Duty payable on renewal of a Remote Bookmaker's Licence	
Annual Turnover	Rates of Duty
Under €50 million	€10,000
Exceeds €50million but less than €75 million	€20,000
Exceeds €75 million but less than €100 million	€30,000
Exceeds €100million but less than €150 million	€40,000
Exceeds €150 million but less than €200 million	€60,000
Exceeds €200 million but less than €300 million	€80,000
Exceeds €300 million but less than €400 million	€120,000
Exceeds €400 million but less than €500 million	€160,000
€500 million or more	€200,000

Rates of Licence Duty Payable on Renewing a Remote Betting Intermediary's Licence	
Annual Commission Earnings	Rates of Duty
Under €3 million	€10,000
Exceeds €3 million but less than €4,500,000	€20,000
Exceeds €4,500,000 but less than €6 million	€30,000
Exceeds €6 million but less than €9 million	€40,000
Exceeds €9 million but less than €12 million	€60,000
Exceeds €12 million but less than €18 million	€80,000
Exceeds €18 million but less than €24 million	€120,000
Exceeds €24 million but less than €30 million	€160,000
€30 million or more	€200,000

Table 6 - Explanatory Notes on Relevant Supporting Documents

<p>Tax Clearance</p> <p>Valid Tax Clearance or Tax Clearance Access Number will be required in the name of the applicant.</p> <p>Applications/renewals for a Remote Bookmaker's Licence, Remote Betting Intermediary's Licence and applications for a Bookmaker's Licence where the applicant is a corporate body will require valid Tax Clearance or Tax Clearance Access Number in the name of the applicant and each relevant officer of the body applicant.</p>
<p>Duplicate Certificate of Incorporation</p> <p>If the applicant is a limited company, under section 38(a) of the Intoxicating Liquor Act 2000 a Duplicate Certificate of Incorporation dated not earlier than 4 weeks before the date of application, will be required to take up the Licence. Duplicate Certificates of Incorporation can be obtained free of charge at info@cro.ie LoCall 0818 452000.</p>
<p>Certificate of Registration of Business Name</p> <p>If the applicant trades using a name, which is not that of the beneficial owner of the business, under section 38(b) of the Intoxicating Liquor Act 2000, a Certificate of Registration of Business Name will be required to take up the Licence. Duplicate Certificates of Registration of Business Name can be obtained at info@cro.ie LoCall 0818 452000.</p>
<p>Schedule of Public Places</p> <p>Section 122 (1) of the Finance Act 1992 requires that a schedule of the various public places to be covered by the Amusement Machine Permit be provided to the Revenue Commissioners. For renewal, amendments to existing customer schedules can be made using the 'Schedule of Public Places' link in the 'Other Services' section of the Revenue Online Services (ROS) Customer Services screen or, contact the National Excise Licence Office prior to application for the Amusement Machine Permit.</p>

Court Certificate

A Court Certificate is required in many cases before the granting of a Licence or where there has been some change to the Licence. The usual circumstances are:

- where the Licence has lapsed for a full licensing year,
- where the Licence has been transferred during the licensing year and/or
- where the licensed area of the premises has been changed during the previous licensing year.

A Court Certificate must be produced to the Revenue Commissioners within 12 months of the date of issue, as required by Section 39 of the Intoxicating Liquor Act 2000.

Certificate of Personal Fitness

Under the Betting Acts 1931 to 2015, an individual, or relevant officer of a body corporate, who is ordinarily resident in the State and desires to obtain a bookmaker's Licence may apply to the Superintendent of An Garda Síochána for a Certificate of Personal Fitness, which states that he or she is a fit and proper person to hold a bookmaker's Licence, or, that he or she is a fit and proper person to be a relevant officer of a body corporate that holds a bookmaker's licence.

Under the same Acts, an individual who is ordinarily resident outside the State and desires to obtain a bookmaker's Licence may apply to the Minister for Justice and Equality for a Certificate of Personal Fitness, that he or she is a fit and proper person to hold a bookmaker's Licence or to be a relevant officer of a body corporate that holds such a licence, as the case may be.

Any individual, or in the case of a body corporate, the relevant officers, to whom a Certificate of Personal Fitness has been given may, within twenty-one days after the issue of such certificate, apply to the Revenue Commissioners for a bookmaker's Licence.

Certificate of Personal Fitness – Remote Bookmaker / Remote Betting Intermediary

Under the Betting Acts 1931 to 2015, an individual (whether resident in the State or outside the State) may apply to the Minister for Justice and Equality for a certificate (in the Acts also referred to as a 'certificate of personal fitness') that the individual is a fit and proper person to hold remote bookmaker's licence or remote betting intermediary's licence or to be a relevant officer of a body corporate that holds such a licence. Any person, or in the case of a body corporate, each relevant officer, to whom a certificate of Personal Fitness has been given may, within twenty-one days after the issue of such certificates, apply to the Revenue Commissioners for a remote bookmaker's licence or remote betting intermediary licence.

Certificate of Suitability of Premises

Under the Betting Acts 1931 to 2015, any person, or relevant officers of a body corporate, desiring to register or renew the registration of any premises of which they are the proprietor may apply to the Superintendent of An Garda Síochána of the District in which such premises are situated for a certificate (in the Acts referred to as a Certificate of Suitability of Premises) that such premises are suitable for registration in the register of bookmaking offices.

Any licensed bookmaker to whom a Certificate of Suitability of Premises has been given in respect of any premises of which they are the proprietor may, within twenty-one days after the issue of such certificate, apply to the Revenue Commissioners to register or renew the registration of the premises mentioned in such certificate

Ministerial Approval - Aerodrome Licence

Certificate issued in pursuance of the provisions of section 25 (1) of the Intoxicating Liquor Act 1943, must be obtained from the Minister for Transport, Tourism and Sport.

Ministerial Approval - Military Canteen Licence

Section 314 of the Defence Act 1954 provides for the grant of an excise Licence under the Licensing Acts for a person holding a canteen under the authority of the Minister for Defence.

Ministerial Approval - National Cultural Institutions Licence

Section 62 of the National Cultural Institutions Act 1997 provides that the Minister for Children and Youth Affairs may issue to the Board, Governors and / or guardians of any institutions specified in the Act, a certificate approving the grant of an on-Licence.

Ministerial Approval - National Sporting Arena Licence

Under Intoxicating Liquor Act 2003 section 21 (3) the Minister for Transport, Tourism and Sport may issue a certificate approving of the issue of a Licence in respect of the arena.

Ministerial Approval - Omnibus Station Licence

Under Intoxicating Liquor Act 1953 the Minister for Transport, Tourism and Sport issues a certificate to Bus Eireann approving the grant of an on-Licence for the Bus Station in Store Street.

Ministerial Approval - Publicans Licence (Ordinary) - Bog Premises

Under Intoxicating Liquor Act 1946 Section 2 (1) the Minister for Transport, Tourism and Sport issues a certificate approving of the grant and renewal of Bog Premises Licence.

Music and Singing Licence plus list of upcoming events

A Music and Singing Licence granted pursuant to the provisions of section 51 of the Public Health Acts Amendment Act 1890, obtained in the District Court, also a list of upcoming events for at least 3 months from the date of application.

Fáilte Ireland Certificate

This only applies to certain hotel Licences which were granted after the passing of the Intoxicating Liquor Act 1960, by virtue of section 2 (2) of the 1902 Act. This must be a current certificate.

Ministerial Approval – National Conference Centre Licence

Certificate issued in pursuance of the provisions of section 1 of the Intoxicating Liquor (National Conference Centre) Act 2010. This certificate must be obtained from the Minister for Transport, Tourism and Sport.

Statutory Conditions - Attached to Auto-Fuel and Marked Fuel Trader's Licence

The premises in respect of which the licence is granted must be secure and suitable for the sale, keeping for sale, delivery or keeping for delivery of the mineral oil to which the licence relates, to the satisfaction of Revenue.

The licensee must provide safe and secure means of access for Revenue Officers to all parts of the premises.

All fuel dispensed at the premises must be dispensed using fuel pumps and meters that accurately measure and record the volume of fuel dispensed.

The mineral oil trader shall comply with all of the requirements of the laws relating to excise regarding the sale, dealing in, keeping for sale or delivery, or delivery of mineral oil and the keeping and furnishing of records relating thereto.