Method Statement for

Betting Duty

Dataset

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Statistics & Economic Research Branch

1. Introduction

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

Betting Duty is an excise duty chargeable on all bets placed by a person with a licensed bookmaker at a bookmaker's registered premises. This charge is due irrespective of the means by which a bet is placed.

Licensed Remote Bookmakers are liable for Betting Duty in respect of any bets entered into with persons in the State by remote means.

Licensed Remote Betting Intermediaries are liable for Betting Intermediary Duty, on commission charged by them to persons in the State.

The rate of Betting Duty depends on the type of betting activity and the current rates of Betting Duty and Betting Intermediary Duty are available on the Revenue website.

Betting duty returns are filed quarterly basis. The return and payment must be made on or before the 15th day of the month following the last day of the accounting period to which the return relates.

Further guidance on Betting Duty can be found on the Revenue website.

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

It should be noted that a correction to betting duty payments was brought to account in Q2 2024.

---

[1] For more information see http://www.isscop.ie/

2. General Information

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

3. Production

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

4. Quality

Relevance:	Data are used to: • Inform the Tax Strategy Group and the Department of Finance on budgetary decisions. • Provide answers to Parliamentary Questions (PQs) and Freedom of Information (FOI) requests. • Inform policymakers and internal stakeholders. • Fulfil requests for data from academics, students, journalists, and members of the public.
Accuracy & Reliability:	When extracting data for publication, payments will be analysed to assess quality in terms of bookmaker type, duty rate applied, duty collected, and compared against the information provided in the betting returns. Any subsequent amendments will be updated for a period of up to twelve months.
Timeliness & Punctuality:	An advance release schedule is provided for all datasets with anticipated publication deadline. Divergence from the notified schedule is publicised in advance, along with a new release date. See the list of Supporting Documentation below for a link to the current Revenue Statistics Publication Calendar.
Coherence and Comparability:	The dataset provides figures for gross bets placed, betting duty receipts, and the number of traders, broken down by traditional, remote, and intermediary. The data are grouped at the same granularity for all years.
Accessibility and Clarity:	Published electronically on Revenue's Website & Open Data portal. This dataset is consistent with the Open Data Technical Framework: • with metadata, methodological and quality information • to Open Data 3-star Format (i.e., machine readable) and • searchable through keywords.

5. Supporting Documentation

Revenue Statistics - Quality Statement

Revenue Statistics - Publication and Dissemination Policy

Revenue Statistics - Publication Calendar

Revenue Statistics - Statistical Disclosure Control

Open Data Technical Framework

Irish Statistical System Code of Practice