# **Guide to Excise Licences**

### INTRODUCTION

This leaflet is intended to provide general information for persons engaging in certain commercial activities that involve:

- Liquor
- Bookmaking
- · Gaming and Amusements
- Mineral Oil Trading Auto-Fuel Trader's Licence & Marked Fuel Trader's Licence
- Auctioneering Transferred to the <u>Property Services Regulatory Authority</u>
- Methylated Spirits

Such persons are required by law to hold a Licence known as an Excise Licence. Excise Licences are specific to the type of business being conducted and are subject to certain conditions and requirements.

All Excise Licences, except Auctioneers Licences are issued by Revenue's National Excise Licence Office.

All Excise Licences are subject to an annual duty<sup>1</sup>. The following appendices provide more detailed information relating to the application form required, the duty payable, and other necessary supporting documents.

Appendix 1 Licences that require a Court Certificate

Appendix 2 Licences that do not require a Court Certificate

Appendix 3 Gaming and Amusement Licences

Appendix 4 Publican Licence Duty Amounts

Appendix 5. Explanatory Notes on Relevant Supporting Documents

#### **Note**

This notice should not be considered as a legal interpretation of the laws relating to Excise Licences

### **NEW LICENCES**

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

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

An application for a Court Certificate may be made at any sitting of the Court for the court area where the premises, for which the certificate or declaration is sought, is situated. Please see <a href="www.courts.ie">www.courts.ie</a> or contact your local District/Circuit Court.

All other Excise Licence applications do not require a Court Certificate.

<sup>&</sup>lt;sup>1</sup> Except for a military canteen licence

### ANNUAL APPLICATION/RENEWAL

The issuing of a Licence Annual Application/Renewal is automatic provided all relevant criteria are met. Licensees will receive a pre-printed Annual Application/Renewal form and a payslip, approximately two weeks before the expiry date. Licensees can use the Revenue On-line Service (ROS) facility, see <a href="https://www.revenue.ie">www.revenue.ie</a>, to pay the duty for the Licence or, alternatively, the payslip (including fee) can be returned to the Collector General's Office in Limerick in the pre-paid envelope provided.

Please note the relevant supporting documents are not to be submitted with the application but they must be held and declared to bein the possession of the Licensee. The documents must be retained for a period of six years as they may be requested for inspection by Revenue.

Failure to apply for your Licence on time may increase the risk of a Revenue audit or other compliance intervention.

Trading without a valid Licence may lead to possible prosecution and court penalties of up to €5,000.

# **CONTACT DETAILS**

Office of the Revenue Commissioners
National Excise Licence Office
Government Offices
The Glen
Waterford

Telephone: 1890 500 400

Opening Hours: 9.15-12.45 and 14.00-17.00

Email: exciselicences@revenue.ie

Please note there is no public counter service

# NEW APPLICATIONS THAT REQUIRE A COURT CERTIFICATE

Application Form Required	Duty Payable	Expiry Date	Documents Required
Genap	€1,000	30 <sup>th</sup> September	Tax Clearance Certificate
			Short Certificate of Incorporation
			Certificate of Registration of Business Name
Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
			Short Certificate of Incorporation
			Certificate of Registration of Business Name
Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
			Short Certificate of Incorporation
			Certificate of Registration of Business Name
Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
			Short Certificate of Incorporation
			Certificate of Registration of Business Name
Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
			Short Certificate of Incorporation
			Certificate of Registration of Business Name
	Genap  Genap  Genap  Genap	Required         €1,000           Genap         €500           Genap         €500           Genap         €500	Genap         €1,000         30 <sup>th</sup> September           Genap         €500         30 <sup>th</sup> September           Genap         €500         30 <sup>th</sup> September           Genap         €500         30 <sup>th</sup> September

Licence Type	Application Form Required	Duty Payable	Expiry Date	Documents Required
Publican's Licence (6-Day & Early	Genap	See Turnover figures	30 <sup>th</sup> September	Tax Clearance Certificate
Closing)		(Appendix 4)		Short Certificate of Incorporation
				Certificate of Registration of Business Name
Publican's Licence (6-Day)	Genap	See Turnover figures	30 <sup>th</sup> September	Tax Clearance Certificate
		(Appendix 4)		Short Certificate of Incorporation
				Certificate of Registration of Business Name
Publican's Licence (7-Day Ordinary)	Genap	See Turnover figures	30 <sup>th</sup> September	Tax Clearance Certificate
		(Appendix 4)		Short Certificate of Incorporation
				Certificate of Registration of Business Name
Publican's Licence (Early Closing)	Genap	See Turnover figures (Appendix 4)	30 <sup>th</sup> September	Tax Clearance Certificate
				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Publican's Licence (ordinary) Holiday	Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
Camp				Short Certificate of Incorporation
				Certificate of Registration of Business Name
				Fáilte Ireland Registration
Publican's Licence (Ordinary) Hotel -	Genap	See Turnover figures	30 <sup>th</sup> September	Tax Clearance Certificate
1902 Act (Public Bar)		(Appendix 4)		Short Certificate of Incorporation
				Certificate of Registration of Business Name
				Fáilte Ireland Certificate

Licence Type	Application Form Required	Duty Payable	Expiry Date	Documents Required
Publican's Licence (Ordinary) Hotel -	Genap	See Turnover figures	30 <sup>th</sup> September	Tax Clearance Certificate
1902 Act. (Resident's Bar)		(Appendix 4)		Short Certificate of Incorporation
				Certificate of Registration of Business Name
Publican's Licence (Ordinary) Hotel -	Genap	See Turnover figures	30 <sup>th</sup> September	Tax Clearance Certificate
BF - 1902 Act (Public Bar)		(Appendix 4)		Short Certificate of Incorporation
				Certificate of Registration of Business Name
				Fáilte Ireland Certificate on renewal only
Publican's Licence (Ordinary) Hotel -	Genap	See Turnover figures ( <u>Appendix 4</u> )	30 <sup>th</sup> September	Tax Clearance Certificate
BF - 1902 Act (Resident's Bar)				Short Certificate of Incorporation
				Certificate of Registration of Business Name
				Fáilte Ireland Certificate on renewal only
Publican's Licence (Ordinary) Railway	Genap	See Turnover figures (Appendix 4)	30 <sup>th</sup> September	Tax Clearance Certificate
Refreshment Rooms Licence				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Publican's Licence (Ordinary) –	Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
Theatre				Short Certificate of Incorporation
				Certificate of Registration of Business Name
				Music and Singing Licence plus list of upcoming events

Licence Type	Application Form Required	Duty Payable	Expiry Date	Documents Required
Special Restaurant Licence	Genap	€3805 for a new Licence	30 <sup>th</sup> September	Tax Clearance Certificate
		and €500 on renewal		Short Certificate of Incorporation
				Certificate of Registration of Business Name
Spirit & Beer Retailer's Off Licence *	Genap	€1,000	30 <sup>th</sup> September	Tax Clearance Certificate
				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Spirit & Wine Retailer's Off Licence	Genap	€1,000	30 <sup>th</sup> September	Tax Clearance Certificate
				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Spirit Retailer's Off Licence	Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Spirit, Beer & Wine Retailer's Off	Genap	€1,500	30 <sup>th</sup> September	Tax Clearance Certificate
Licence *				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Wholesale Dealer in Beer	Genap	€500	30 <sup>th</sup> June	Tax Clearance Certificate
				Short Certificate of Incorporation
				Certificate of Registration of Business Name

Licence Type	Application Form Required	Duty Payable	Expiry Date	Documents Required
Wholesale Dealer in Beer & Beer	Genap	€1,000	30 <sup>th</sup> June	Tax Clearance Certificate
Retailer's off Licence				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Wholesale Dealer in Beer & Spirits *	Genap	€1,000	30 <sup>th</sup> June	Tax Clearance Certificate
				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Wholesale Dealer in Beer & Wine *	Genap	€1,000	30 <sup>th</sup> June	Tax Clearance Certificate
				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Wholesale Dealer in Beer & Wine	Genap	€1,000	30 <sup>th</sup> June	Tax Clearance Certificate
Retailer's Off Licence*				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Wholesale Dealer in Beer & Wine, &	Genap	€1,500	30 <sup>th</sup> June	Tax Clearance Certificate
Wine Retailer's Off Licence*				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Wholesale Dealer in Beer, Retailer of	Genap	€2,000	30 <sup>th</sup> June	Tax Clearance Certificate
Spirits, Beer & Wine Off Licence *				Short Certificate of Incorporation
				Certificate of Registration of Business Name

Licence Type	Application Form Required	Duty Payable	Expiry Date	Documents Required
Wholesale Dealer in Beer, Wine &	Genap	€1,500	30 <sup>th</sup> June	Tax Clearance Certificate
Spirits				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Wholesale Dealer in Beer, Wine &	Genap	€2,500	30 <sup>th</sup> June	Tax Clearance Certificate
Spirits, & Beer & Wine Retailer's Off				Short Certificate of Incorporation
Licence				Certificate of Registration of Business Name
Wholesale Dealer in Beer, Wine &	Genap	€3,000	30 <sup>th</sup> June	Tax Clearance Certificate
Spirits, & Beer, Wine & Spirits				Short Certificate of Incorporation
Retailer's Off Licence				Certificate of Registration of Business Name
Wholesale Dealer in Spirits & Beer, &	Genap	€1,500	30 <sup>th</sup> June	Tax Clearance Certificate
Beer Retailer's off Licence *				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Wholesale Dealer in Spirits & Spirits	Genap	€1,000	30 <sup>th</sup> June	Tax Clearance Certificate
Retailer's Off Licence *				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Wholesale Dealer in Spirits & Wine, &	Genap	€2,000	30 <sup>th</sup> June	Tax Clearance Certificate
Spirits & Wine Retailer's off Licence *				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Wholesale Dealer in Spirits & Wine, &	Genap	€2,500	30 <sup>th</sup> June	Tax Clearance Certificate
Spirits Beer & Wine Retailer's Off				Short Certificate of Incorporation
Licence				Certificate of Registration of Business Name

Licence Type	Application Form Required	Duty Payable	Expiry Date	Documents Required
Wholesale Dealer in Spirits, Beer &	Genap	€2,500	30 <sup>th</sup> June	Tax Clearance Certificate
Wine, & Spirits & Beer Retailer's off Licence				Short Certificate of Incorporation
Licerice				Certificate of Registration of Business Name
Wholesale Dealer in Spirits, Beer &	Genap	€2,500	30 <sup>th</sup> June	Tax Clearance Certificate
Wine, & Spirits & Wine Retailer's off Licence *				Short Certificate of Incorporation
Licence				Certificate of Registration of Business Name
Wholesale Dealer in Spirits, Beer &	Genap	€2,000	30 <sup>th</sup> June	Tax Clearance Certificate
Wine, & Wine Retailer's Off Licence				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Wholesale Dealer in Spirits, Beer,	Genap	€2,000	30 <sup>th</sup> June	Tax Clearance Certificate
Wine & Beer Retailer's off Licence*				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Wholesale Dealer in Wine & Spirits, &	Genap	€1,500	30 <sup>th</sup> June	Tax Clearance Certificate
Wine Retailer's off Licence*				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Wholesale Dealer in Wine & Wine	Genap	€1,000	30 <sup>th</sup> June	Tax Clearance Certificate
Retailer's Off Licence*				Short Certificate of Incorporation
				Certificate of Registration of Business Name

Licence Type	Application Form Required	Duty Payable	Expiry Date	Documents Required
Wine Retailer's Off Licence	Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name

<sup>\*</sup>While individual category Licences are listed and issued separately, traders who apply for certain combinations of Licences will be issued with a single composite Licence certificate, for administrative purposes.

# APPLICATIONS THAT <u>DO NOT</u> REQUIRE A COURT CERTIFICATE

Licence Type	Application Form Required	Duty Payable	Expiry Date	Documents Required
Aerodrome Licence	Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
				Short Certificate of Incorporation
				Certificate of Registration of Business Name
				Ministerial Approval
Auto-Fuel Trader's Licence	ОТАр	€250	30 <sup>th</sup> June	Tax Clearance Certificate
				Statutory Conditions (Appendix 5)
Betting Act 1931 Bookmaker's Licence		€250	30 <sup>th</sup> November	Tax Clearance Certificate
	application			Certificate of Personal Fitness
	Betap2 for a renewal application			
Certificate of Registration (or renewal of registration) of Bookmaking Offices	Betap1 for a new application	€380	30 <sup>th</sup> November	Certificate of Suitability of Premises
	Betap2 for a renewal application			Valid bookmakers Licence
Licence to Manufacturing or Wholesale	Genap	€250	30 <sup>th</sup> June	Short Certificate of Incorporation
Chemist & Druggist to sell Spirits				Certificate of Registration of Business Name
Manufacturer's Licence – Brewer	Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
				Short Certificate of Incorporation
				Certificate of Registration of Business Name

Application Form Required	Duty Payable	Expiry Date	Documents Required
Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
			Short Certificate of Incorporation
			Certificate of Registration of Business Name
Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
			Short Certificate of Incorporation
			Certificate of Registration of Business Name
Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
			Short Certificate of Incorporation
			Certificate of Registration of Business Name
Genap	€190	30 <sup>th</sup> September	
Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
			Short Certificate of Incorporation
			Certificate of Registration of Business Name
Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
			Short Certificate of Incorporation
			Certificate of Registration of Business Name
ОТАр	€250	30 <sup>th</sup> June	Tax Clearance Certificate
			Statutory Conditions(Appendix 5)
	Genap Genap Genap Genap Genap	Required       €500         Genap       €500         Genap       €500         Genap       €190         Genap       €500         Genap       €500	Genap         €500         30 <sup>th</sup> September           Genap         €500         30 <sup>th</sup> September           Genap         €500         30 <sup>th</sup> September           Genap         €190         30 <sup>th</sup> September           Genap         €500         30 <sup>th</sup> September           Genap         €500         30 <sup>th</sup> September           Genap         €500         30 <sup>th</sup> September

Licence Type	Application Form Required	Duty Payable	Expiry Date	Documents Required
Methylated Spirits Retailer's Licence	Genap	€12	30 <sup>th</sup> September	
Military Canteen Licence	Genap	Nil	30 <sup>th</sup> September	Short Certificate of Incorporation
				Certificate of Registration of Business Name
				Ministerial Approval
National Concert Hall Licence	Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
				Short Certificate of Incorporation
				Certificate of Registration of Business Name
National Conference Centre Licence	Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
				Ministerial Approval
National Cultural Institutions Licence	Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
				Short Certificate of Incorporation
				Certificate of Registration of Business Name
				Ministerial Approval
National Sporting Arena Licence	Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
				Ministerial Approval – Required for First Time Applications only
Omnibus Station Licence	Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
				Ministerial Approval

Licence Type	Application Form Required	Duty Payable	Expiry Date	Documents Required
Passenger Aircraft Licence	Airap1 for a new	€500 per Aircraft	30 <sup>th</sup> September	Tax Clearance Certificate
	application			Short Certificate of Incorporation
	Airap2 for a renewal application			Certificate of Registration of Business Name
Passenger Vessel Licence	VesselAp	€500	30 <sup>th</sup> September	Tax Clearance Certificate
				Short 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 <sup>th</sup> September	Tax Clearance Certificate
				Short Certificate of Incorporation
				Certificate of Registration of Business Name
				Ministerial Approval
Publican's Licence (Ordinary)	Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
Greyhound Racetrack				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Publican's Licence (ordinary) Horse	Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
Racecourse				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Railway Restaurant Car Licence	Railap1 for a new	€500 per Restaurant Car	30 <sup>th</sup> September	Tax Clearance Certificate
	application			Short Certificate of Incorporation
	Railap2 for a renewal application			Certificate of Registration of Business Name

Licence Type	Application Form Required	Duty Payable	Expiry Date	Documents Required
Sweets Retailer's Off Licence	Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Sweets Retailer's On Licence Ordinary	Genap	€500	30 <sup>th</sup> September	Tax Clearance Certificate
				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Wholesaler Dealer in Spirits	Genap	€500	30 <sup>th</sup> June	Tax Clearance Certificate
· ·				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Wholesaler Dealer in Wine	Genap	€500	30 <sup>th</sup> June	Tax Clearance Certificate
				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Wholesaler Dealer in Spirits of Wine	Genap	€500	30 <sup>th</sup> June	Tax Clearance Certificate
				Short Certificate of Incorporation
				Certificate of Registration of Business Name
Wholesaler Dealer in Wine & Spirits *	Genap	€1000	30 <sup>th</sup> June	Tax Clearance Certificate
				Short Certificate of Incorporation
				Certificate of Registration of Business Name

Licence Type	Application Form Required	Duty Payable	Expiry Date	Documents Required
Wine Retailer's On Licence	Genap Wineap	€500		Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of
				Certificate of Registration of Business Name

<sup>\*</sup>While individual category Licences are listed and issued separately, traders who apply for certain combinations of Licences will be issued with a single composite Licence certificate, for administrative purposes.

# **APPENDIX 3**.

# GAMING AND AMUSEMENT LICENCES

Licence Type	Application Form Required	Duty Payable	Expiry Date	Documents Required
Gaming Licence 3 Month (Premises)	GameAp1 for a new application GameAp2 for a renewal application	€175	Based on the annual Court Certificate	Tax Clearance Certificate Court Certificate
Gaming Licence Annual (Premises)	GameAp1 for a new application GameAp2 for a renewal application	€630	Based on the annual Court Certificate	Tax Clearance Certificate  Court Certificate
Gaming Machine 3 Month Licence	GameAp1 for a new application GameAp2 for a renewal application	€145 per Machine	Based on the Annual Court Certificate	Valid Gaming Licence
Gaming Machine Annual Licence	GameAp1 for a new application GameAp2 for a renewal application	€505 per Machine	Based on the Annual Court Certificate	Valid Gaming Licence
Amusement Machine Permit (Premises)	AmuseAp1 for a new application AmuseAp2 for a renewal application	€100	30 <sup>th</sup> June	Tax Clearance Certificate Schedule of Public Places
Amusement Machine Annual Licence	AmuseAp1 for a new application AmuseAp2 for a renewal application	€125 per Machine	30 <sup>th</sup> June	Tax Clearance Certificate  Valid Amusement Machine  Permit

Licence Type	Application Form Required	Duty Payable	Expiry Date	Documents Required
Amusement Machine High Season Licence	AmuseAp1 for a new application AmuseAp2 for a renewal application	€38 per Machine	3	Tax Clearance Certificate Valid Amusement Machine Permit

# **PUBLICAN LICENCE DUTY BASED ON TURNOVER**

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

The rates are as follows for publicans and hotel Licences:

Annual Turnover	Duty
€0 to €190,499.00	€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

# **EXPLANATORY NOTE ON RELEVANT SUPPORTING DOCUMENTS**

#### Tax Clearance Certificate

A valid Tax Clearance Certificate issued by the Revenue Commissioners.

#### Short Certificate of Incorporation

If the applicant is a limited company, under Section 38(a) of the Intoxicating Liquor Act 2000 a Short 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 <a href="www.cro.ie">www.cro.ie</a> LoCall 1890 220 226.

#### Certificate of Registration of Business name

If the applicant trades using a name, which is not that of the beneficial owner of the business (i.e. the name over the door of the premises), 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. Certificates of Registration of Business Name can be obtained at <a href="https://www.cro.ie">www.cro.ie</a> LoCall 1890 220 226.

#### Schedule of Public Places

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. Where there are amendments to the schedule, please contact the National Excise Licence Office prior to application for the Amusement Machine Permit.

#### Court Certificate

A Court Certificate is required in many cases before the granting of a first 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 a new Licence has been granted,
- 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 Act 1931 section 4 (1), any person (other than a body corporate or an unincorporated body of persons) who is ordinarily **resident in the State** and desires to obtain a bookmaker's Licence may apply to the Superintendent of An Garda Siochána for a Certificate of Personal Fitness, which states that he or she is a fit and proper person to hold a bookmaker's Licence.

Under the Betting Act 1931 section 5 (1), any person (other than a body corporate or an unincorporated body of persons) who is ordinarily resident **outside the State** and desires to obtain a bookmaker's Licence may apply to the Minister for Justice for a Certificate that he or she is a fit and proper person to hold a bookmaker's Licence.

Under the Betting Act 1931 section 7 (1), any person 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 Suitability of Premises

Under the Betting Act 1931 section 10 (1), any person 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 for the district in which such premises are situate for a certificate (in this Act referred to as a Certificate of Suitability of Premises) that such premises are suitable for registration in the register of bookmaking offices.

Under the Betting Act 1931 section 12 (1), 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 of Transport.

#### 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 of Defence.

#### Ministerial Approval - National Cultural Institutions Licence

Section 62 of the National Cultural Institutions Act 1997 provides that the Minister for Community, Equality and Gaeltacht 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 Tourism, Culture 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 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, 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 I reland 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 of Tourism, Culture and Sport.

#### Statutory Conditions - Attached to an Auto-Fuel Trader's Licence

The Revenue Commissioners, under the provisions of Section 101 of the Finance Act, 1999, have specified conditions, detailed below, with which a holder of an Auto-Fuel Trader's Licence must comply.

- 1. The premises in respect of which the person/entity holds an Auto-Fuel Trader's Licence 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 Auto-Fuel Trader shall provide safe and secure means of access for Revenue Officers to all parts of the premises.
- 3. All fuel dispensed at the premises must be dispensed using fuel pumps and meters that accurately measure and record the volume of fuel dispensed

# Statutory Conditions - Attached to an Marked Fuel Trader's Licence

The Revenue Commissioners, under the provisions of Section 101 of the Finance Act, 1999, have specified conditions, detailed below, with which a holder of a Marked Fuel Trader's Licence must comply.

- 1. The premises or place in respect of which the person/entity holds a Marked Fuel Trader's Licence 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.
- 2. The Marked Fuel Trader shall provide safe and secure means of access for Revenue Officers to all parts of the premises or place.
- 3. All fuel dispensed at the premises or place must be dispensed using fuel pumps and meters that accurately measure and record the volume of fuel dispensed.