



STATUTORY INSTRUMENTS.

S.I. No. 341 of 2015



BETTING DUTY AND BETTING INTERMEDIARY DUTY
REGULATIONS 2015

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The Revenue Commissioners, in exercise of the powers conferred on them by section 77 of the Finance Act 2002 (No. 5 of 2002), make the following Regulations:

Citation and Commencement

1. These Regulations may be cited as the Betting Duty and Betting Intermediary Duty Regulations 2015 and they shall come into operation on 1st August 2015.

Interpretation

2. (1) In these Regulations, except where the context otherwise requires—

“accounting period” means a period of 3 months beginning on the first day of January, April, July, or October;

“Act of 2002” means the Finance Act 2002 (No. 5 of 2002);

“betting intermediary transaction” means any transaction entered into by a remote betting intermediary with a party which results in the charging of commission to that party;

“bookmaker” means the holder of a bookmaker’s licence issued under the Betting Acts 1931 to 2015;

“Commissioners” means the Revenue Commissioners;

“commission” means those commission charges referred to under section 67B(2) of the Act of 2002;

“in store” means all bets accepted by a bookmaker which are not accepted by remote means;

“officer” means an officer of the Commissioners;

“record” means any books, accounts, documents or other recorded information, including information stored by any electronic, photographic or other means;

“remote means” has the same meaning as it has under the Betting Acts 1931 to 2015;

“return” means a return required to be furnished under section 70 of the Act of 2002 and these Regulations.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 4th August, 2015.*

(2) A word or expression that is used in these Regulations and which is used also in Chapter 1 of Part 2 of the Act of 2002 has, unless a meaning is assigned to it by paragraph (1) or the contrary intention otherwise appears, the same meaning in these Regulations as it has in that Chapter.

Returns of Betting Duty and Betting Intermediary Duty

3. (1) A bookmaker or remote bookmaker shall, for the purposes of section 70 of the Act of 2002, furnish a return to the Commissioners of the amount of betting duty payable on bets accepted by that bookmaker or remote bookmaker for each accounting period. Every bet liable to betting duty which is accepted by the bookmaker or remote bookmaker shall be included in the return.

(2) A remote betting intermediary shall, for the purposes of section 70 of the Act of 2002, furnish a return to the Commissioners of the amount of betting intermediary duty payable on commissions charged by that remote betting intermediary in each accounting period. Every commission liable to betting intermediary duty which is charged by the remote betting intermediary shall be included in the return.

(3) A return of betting duty or betting intermediary duty shall be in such form as the Commissioners may require. A return shall be completed in an official language of the State by the bookmaker, remote bookmaker or remote betting intermediary, as appropriate, and shall be furnished to the Commissioners by the 15th day following the last day of the accounting period to which the return relates.

(4) The Commissioners may require a bookmaker to furnish separate returns for bets accepted at each registered premises of which that bookmaker is the proprietor, or to furnish a single return of bets accepted at all such registered premises.

(5) The Commissioners may require a bookmaker who accepts bets by remote means to furnish a separate return for all such bets.

(6) A return furnished under this Regulation shall include such information as the Commissioners may specify, including—

- (a) details of the number and value of all bets accepted in store and the number and value of all bets accepted by remote means by a bookmaker that are liable to betting duty and the amount of duty payable on these bets,
- (b) details of the number and value of all bets accepted by a remote bookmaker that are liable to betting duty and the amount of duty payable on these bets, and
- (c) details of the number and value of commissions liable to betting intermediary duty on betting intermediary transactions accepted by a remote betting intermediary and the amount of duty payable on these commissions.

(7) When no bet is accepted by a bookmaker or remote bookmaker that is liable to betting duty in any accounting period, that bookmaker or remote bookmaker shall furnish a “nil” return for that accounting period. Where no commission is charged by a remote betting intermediary that is liable to betting intermediary duty in any accounting period, that remote betting intermediary shall furnish a “nil” return for that accounting period.

(8) The bookmaker, remote bookmaker or remote betting intermediary shall identify the account in a financial institution from which payment of duty is to be made to the Commissioners and shall authorise the Commissioners to debit that account of the amount of duty payable, as shown in the return of duty to the Commissioners.

Electronic Returns

4. (1) A return of betting duty or betting intermediary duty made on or after 1st August 2015, as provided for in these Regulations, shall be made by electronic means and in accordance with Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 (No. 39 of 1997).

(2) A return required to be furnished under these Regulations and which is specified for the purposes of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997, by order made by the Commissioners under section 917E of that Act, is specified as a specified return for the purposes of section 917EA of that Act.

(3) A bookmaker, remote bookmaker or remote betting intermediary who is required to make a return of betting duty or betting intermediary duty is specified as a specified person for the purposes of section 917EA of the Taxes Consolidation Act 1997.

5. (1) Without prejudice to the generality of Regulation 4, a specified person may, by notifying the Commissioners in writing, request to be excluded from the provisions of that Regulation on the grounds that the person does not have the capacity to make a return by electronic means, and the notification shall include all information relevant to the consideration by the Commissioners of that request.

(2) Where the Commissioners receive a notification from a specified person in accordance with paragraph (1) or where the Commissioners otherwise consider it appropriate, they may exclude the person from the provisions of Regulation 4 only if they are satisfied that, in all of the circumstances, the person could not reasonably be expected to have the capacity to make a specified return by electronic means.

(3) A decision by the Commissioners, in accordance with paragraph (2), on whether to exclude a person from the provisions of Regulation 4 shall be made within 30 days of receipt of the notification from that person, and the Commissioners shall notify that person in writing of the decision.

6. (1) A person aggrieved by a failure of the Commissioners to exclude that person from the provisions of Regulation 4 in accordance with Regulation 5(2) may, by notice in writing to the Commissioners before the end of the period of

30 days beginning with the day on which notice of the decision was given to the person, apply to have that person's request to be excluded from the provisions of Regulation 4 heard and determined by the Appeal Commissioners.

(2) The Appeal Commissioners shall hear and determine an appeal made to them under paragraph (1) as if it were an appeal against an assessment to income tax, and the provisions of the Income Tax Acts relating to appeals shall apply accordingly.

(3) On the hearing of an appeal made under this Regulation, the Appeal Commissioners shall have regard only to those matters to which the Commissioners may, or are required, to have regard under these Regulations.

(4) If, at any time after a decision by the Commissioners in accordance with Regulation 5(2), or a determination by the Appeal Commissioners in accordance with paragraph (2), to exclude a specified person from the provisions of Regulation 4, the Commissioners decide that, due to a material change in all of the circumstances, the specified person should not be so excluded, they shall notify the specified person in writing of that decision.

(5) The decision referred to in paragraph (4) shall be deemed to be a decision not to exclude the specified person from the provisions of Regulation 4 and paragraph (1) shall apply accordingly.

Signature of returns

7. A bookmaker, remote bookmaker or remote betting intermediary shall cause a return required under these Regulations to be submitted by electronic means to the Commissioners by a person authorised in writing by that bookmaker, remote bookmaker or remote betting intermediary.

Records

8. (1) A bookmaker or remote bookmaker shall keep a record of every bet accepted by that bookmaker or remote bookmaker that is liable to betting duty. The record of the bet shall indicate the full particulars of that bet, which shall include such information as may be specified by the Commissioners. A bookmaker or remote bookmaker shall keep such records in such a manner that each bet liable to betting duty can be identified to the satisfaction of the Commissioners.

(2) A remote betting intermediary shall keep a record of every commission charged by that remote betting intermediary that is liable to betting intermediary duty. The record of the commission charged shall indicate the full particulars of that commission and the related betting intermediary transaction, which shall include such information as may be specified by the Commissioners. A remote betting intermediary shall keep such records in such a manner that each commission liable to betting intermediary duty can be identified to the satisfaction of the Commissioners.

(3) Without prejudice to paragraphs (1) or (2) above, a remote bookmaker or remote betting intermediary shall keep a record of the information and procedures used to determine the location of the person from whom that remote

bookmaker accepts bets liable to betting duty, or to whom that remote betting intermediary charges commission liable to betting intermediary duty, as the case may be.

(4) Every original betting slip, voucher or document by means of which a bet is made by a person in a registered premises shall, immediately on acceptance by the bookmaker, be assigned a number in a consecutive series and the duplicate of the slip, voucher or document bearing the same number shall then be issued to the person making the bet.

(5) All bets accepted by a bookmaker shall be entered upon acceptance, separately and under the proper date, in a record kept specially for the purpose and every such entry shall show the full particulars of the bet, the actual time of acceptance and the identifying number for each bet. This record shall enable bets accepted by remote means by the bookmaker to be identified separately.

9. (1) Every bookmaker, remote bookmaker or remote betting intermediary shall keep, or cause to be kept on their behalf, such records as will enable complete and true returns to be made to the Commissioners of betting duty or betting intermediary duty, as appropriate, and these records should be kept on a continuous and consistent basis.

(2) Except where the Commissioners may otherwise allow or require in any particular case, all records required to be kept under these Regulations shall be recorded and kept—

(a) in the case of a record to be kept by a bookmaker, in the registered premises at which the bet is accepted and that record shall be made available for inspection by an officer at that premises when it is open for the transaction of the business of bookmaking or made available by electronic means to an officer when so requested, without delay, in a form that is satisfactory to the Commissioners, or

(b) in the case of a record to be kept by a remote bookmaker or remote betting intermediary, in such a way that it can be made available without delay by electronic means to the Commissioners, in a form that is satisfactory to the Commissioners.

(3) Each record to be kept under these Regulations shall be retained by the bookmaker, remote bookmaker or remote betting intermediary for the longer of the following periods—

(a) where enquiries into the return or any amendment of the return are made by an officer, the period ending on the day on which those enquiries are notified to the bookmaker, remote bookmaker or remote betting intermediary as completed by the officer, or

(b) a period of 6 years from the end of the accounting period to which the return relates.

(4) A bookmaker, remote bookmaker or remote betting intermediary shall ensure that a record to be kept under these Regulations is kept in a manner that—

- (a) ensures the integrity of that record, and
- (b) allows that record to be produced in a legible form, or to be reproduced in a permanent legible form when so required by an officer.

(5) A bookmaker, remote bookmaker or remote betting intermediary shall not in any record—

- (a) obliterate or obscure any entry,
- (b) make any entry that is untrue in any particular, or
- (c) amend or cancel any entry, except to provide additional information, or to correct an error.

Any amendment or cancellation shall be made in a manner that does not obscure, in whole or in part, the original entry.

(6) A bookmaker shall not make any alteration in any document by means of which a bet is accepted or in any record where the particulars of any bet accepted are recorded.

Void bets

10. Where a bookmaker or remote bookmaker claims repayment or remission of the duty on a bet which has become void for any reason other than the mutual consent of the parties to the bet, a record of the bet, including particulars of the amount of the bet and why it is void, shall be kept by that bookmaker or remote bookmaker for a period of four years from the date on which the claim arises. The record shall also include the total of the void bets for each accounting period for which a return is made.

Laid off bets

11. Where a bookmaker or remote bookmaker lays off a bet, or part of a bet, to another bookmaker or remote bookmaker, that other bookmaker or other remote bookmaker is liable to pay betting duty on the amount of the bet, or the part of the bet, which that other bookmaker or other remote bookmaker has accepted. The bookmaker or remote bookmaker who lays off the bet, or part of the bet, shall—

- (a) be entitled to reduce that bookmaker's or remote bookmaker's liability to betting duty by the amount of the betting duty payable on the amount of the bet, or part of the bet, laid off,
- (b) when making the entries required under these Regulations, record against the entry in respect of the bet laid off, the amount laid off and the name of the bookmaker or remote bookmaker to whom the bet, or part of the bet, has been laid off,

- (c) keep a record of the acceptance by the other bookmaker or other remote bookmaker of the bet, or part of the bet, laid off to them, and
- (d) keep a record of the total amount of laid off bets for each accounting period for which a return is made.

Revocations and continuity

12. (1) The Betting Duty Regulations 2004 (S.I. No. 801 of 2004) are revoked.
- (2) The continuity of the operation of the law relating to betting duty is not affected by substituting these Regulations for the revoked Regulations.
- (3) For the purpose of paragraph (2)—
- (a) any reference in a document or enactment to a provision of these Regulations is to be construed, where necessary, as a reference to the corresponding provision in the revoked Regulations, and
 - (b) a reference in a document or enactment to a revoked Regulation is to be construed, where necessary, as a reference to the corresponding provision in these Regulations.

GIVEN under my hand,
30 July 2015.

NIALL CODY,
Revenue Commissioner.

EXPLANATORY NOTE.

(This note is not part of the instrument and does not purport to be a legal interpretation.)

These Regulations lay down arrangements for the making of returns, the collection of betting duty and betting intermediary duty and the records to be kept by bookmakers, remote bookmakers and remote betting intermediaries.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2
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