

BETTING, GAMING & LICENSING

Full steam ahead... recent developments in gambling regulation in Ireland

15 MIN READ

Since its formal establishment on 5 March 2025, the Gambling Regulatory Authority of Ireland (**GRAI**) has been rapidly operationalising and remains committed to commencing the new application process for certain categories of betting licences as soon as possible. In this article we look at the initial steps taken by the GRAI since its formal establishment in March and look ahead to the opening of the first licence application process which is potentially only weeks away, with December 2025 remaining the targeted date.

For a broader overview of the Gambling Regulation Act 2024 (the **Act**), you can read our ALG [Guide of the Gambling Regulation Act 2024](#) which examines the key provisions of the Act and the robust supervisory powers of the GRAI.

Consultation and regulation

Within its first month, the GRAI launched its first public consultation asking stakeholders to provide their views on the proposed regulations which it will make under the Act. In particular, the GRAI is responsible for creating regulations to govern the application fees for licence applications¹, the duration of gambling licences² and the conditions applying to gambling licences³.

On 5 June 2025, the GRAI published its Public Consultation Response Report (the **Report**) and noted the following insights from stakeholder feedback:

- Application fees should scale with business impact by employing metrics that ensure the fee is proportionate to the size and economics of the operator (e.g. there were concerns about the proposed €1,200 premises fee not being proportionate to the number of machines on premises).

- Operators favour a licence duration of at 5 years (or longer) for the benefit of business stability (although the GRAI appears to have favoured a 3-year term, as addressed below); and
- Broad support for rapid implementation of key licensing conditions or standards with continued proactive engagement with stakeholders. Operators requested early publication of any standards or regulations prescribed by the GRAI to allow for resourcing and planning for compliance with such regulations.

Memorandums of Understanding

In its first six months, the GRAI has sought to strengthen its ties with other international regulators in this space and has notably signed information sharing agreements with its Gibraltarian, Belgian and UK counterparts. These Memorandums of Understanding establish a framework for cooperation between these regulators and set out the broad principles of collaboration which will govern their relationships.

¹ Section 38 of the Act
² Section 108 of the Act
³ Section 129 of the Act



Licensing Guidelines

On 5 July 2025, the GRAI published the [Licensing Application Guidelines](#) which reaffirms its intention to “accept online application for both in-person and remote Business-to-Consumer betting licences later this year”.

The Guidelines envisage a seven-step process for gambling licence applications under the new system:

1. Publication of a Notice of Intention to apply for a gambling licence;
2. Preparation of supporting documentation for application type;
3. Submission of documentation;
4. Review of documentation by GRAI;
5. Assessment of suitability of premises (for on-site licences);
6. Decision of GRAI; and
7. Post-licence approval requirements.

The licence application will consist of two sections:

- The first section relates to the registration of the business and the relevant officers with the GRAI. Operators should note that where applications are being made on behalf of a body corporate, details of all beneficial owners and relevant officers associated with the body corporate must be provided. As part of this section, officers and owners of corporate applicants will be contacted directly, and asked to provide relevant information such as individual KYC, details of any other gambling activity in Ireland or elsewhere and tax clearance information.

Applicants will also be required to provide extensive policy documentation (e.g. AML policy, KYC policy, Responsible Gambling policy, Whistleblower policy and Business Continuity policy) and financial information (e.g. Financial Statements, Bank Statements, Business Plan with financial projections) as part of this section.

- The second part of the application will relate to the category of licence sought by the applicant. The applicant will be required to provide certain information depending on the type of licence application. For example, remote betting and remote betting intermediary licence applications will need to provide technical and software information. Applicants will also need to submit customer terms and conditions.



EU TRIS Notification

On foot of the Report published by the GRAI in June 2025, a notification was made under the EU's Technical Regulation Information System (**TRIS**). The TRIS procedure examines technical regulations Member States intend to introduce before their adoption to ensure they are compatible with the EU market and do not introduce negative barriers to trade. The notification provides that the GRAI intends to set a period of 3 years for all business to consumer (B2C) gambling licences and intends to initially carry out certain checks on remote gambling licences after the licence has been granted⁴. The notice states that the standards applying to remote gambling product software will likely not be set by the time this licence category opens to applications.

The notification received no comments from the European Commission or other Member States during the three-month standstill period which applies under the TRIS procedure.

The GRAI must now finalise and inform the European Commission of the text of these regulations which will provide welcomed clarity to operators and other stakeholders.

Social Impact Fund

On 19 September 2025, the GRAI published its report on the national stakeholder consultation regarding the Social Impact Fund (the **Social Impact Fund Report**). The Act provides for the creation of the Social Impact Fund which will be overseen by the GRAI. The Fund will invest in education, training and the treatment in relation to gambling addiction and will be funded by contributions from gambling providers calculated on the turnover of the individual business.

Licensees will be required to pay into the Fund annually and this obligation will commence from the date of issue of a licence, albeit on a phased basis initially⁵. The Act provides that the rate for this contribution will be set out by the Minister for Justice in secondary regulations and should represent a certain percentage of a licensee's turnover. Following its consultations with key stakeholders, the GRAI will make a recommendation to the Minister in relation to the proposed level of contribution.

⁴ Notification Detail | TRIS - European Commission and Notification Detail | TRIS - European Commission
⁵ Section 54 of the Act



Changes to Betting Duty

On 7 October 2025, the Irish government published its budget plans for 2026.

No changes to the current rate of betting duty were announced (which stands at 2% of all bets entered into). Likewise, there has been no suggestion that the scope of betting duty liability will be extended to gaming or lottery activities.

At present, VAT liability for providers of e-gaming services is generally determined by the location of the customer and generally providers of e-gaming services are liable to pay Irish VAT at the standard rate of 23% on retained stakes from Irish customers.

In remarks made by Minister Pascal Donoghue during the budget announcement he confirmed that the GRAI will be responsible for licensing and supervising the betting sector. Specifically, it was noted that once the market for pool betting operators opens up under the GRAI, targeted legislation will be introduced in 2027 to create a new duty charge for pool betting.

There has been no suggestion that the scope of betting duty liability will be extended to gaming or lottery activities.

Strategy Statement for 2025 – 2027

Most recently the GRAI published its Strategy Statement for 2025 – 2027 on 15 October 2025. The Strategy Statement outlines a particular focus on six key areas’ being: Licensing, Monitoring and Compliance, Enforcement, Consumer Protection and Awareness, People, Organisation, and Governance, and Digital First.

Most notably, the Strategy Statement states that the rolling out of strong compliance monitoring activities from July 2026 onwards is a key deliverable. This aligns with the expected timeline for the first online betting licences to issue from 1 July next year.

What’s next?

It is clearly full steam ahead for Ireland’s newest regulator as we enter a new era in gambling regulation in Ireland. It is expected that the GRAI will open the process for new applications for in-person and online betting licences by the end of the year. Current online betting licences were renewed in July 2025 for a period of 1 year and will expire on 30 June 2026. Current in-person betting licences will also shortly be renewed for a 1-year period on 1 December 2025. Following that we anticipate we will receive further regulatory clarity on the new regime.

*We are monitoring developments closely and will continue to keep you updated
but if you would like to discuss licensing options with us, please contact*



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