

# Betting Duty Relief Update

## - April 2020

In our [last update](#), we looked at the [Betting Duty and Betting Intermediary \(Amendment\) Regulations 2020](#) (regulations) which offer relief of up to €50,000 across a calendar year to bookmakers from the 2% Irish betting duty.

The relief applies to bookmakers that hold an Irish bookmaker, remote bookmaker or remote betting intermediary licence. The aim of the regulations is to provide financial support to small, independent bookmakers, however, the relief is available to all bookmakers regardless of size.

The Irish Revenue Commissioners (Irish Revenue) has now [published guidance](#) on how to apply for the betting duty relief. This latest guidance provides a summary of the relief, how to claim the relief and State aid implications.

### Key takeaways

- The relief can be claimed when making a betting duty return on Revenue's On-Line System (ROS). On the betting duty return form in ROS, the relief is referred to as "Section 68A relief" (as it is provided for under Section 68A(1) of the Finance Act 2002 (as inserted by Section 47 of the Finance Act 2019)).
- The relief is payable by way of remission, meaning that the amount of betting duty payable in the accounting period is reduced by the amount of relief claimable in the period.
- The relief can be claimed quarterly, and is subject to a maximum claim of €12,500 per three-month accounting period. The relief is allocated by reference to the number of days a company operates as a bookmaker during that accounting period (e.g. in the case of a newly licensed bookmaker who does not trade for a full calendar year, the relief will be applied on a pro rata basis).
- Where the betting duty payable in an accounting period is less than the maximum relief claimable in that accounting period, the unclaimed portion of the relief can be carried forward to the next accounting period. However, any unclaimed relief cannot be carried forward into the next calendar year.
- Bookmakers can reduce their betting duty liability by a maximum of €50,000 in a calendar year provided that they continue to operate for a full calendar year and their betting duty liability is equal to or greater than €50,000 in the calendar year.
- If a bookmaker operates for a full calendar year and their betting duty liability is less than €50,000 in the year, the relief is reduced to the amount of the betting duty liability.

### How to claim the relief

- The relief can be claimed when bookmakers file their betting duty return through ROS. In Section 5 of the betting duty return form, 'Totals Payable In Respect Of All Licences Held', bookmakers must input the total betting duty payable for the accounting period. This figure is then reduced by the total relief claimable (subject to a maximum claim of €12,500 per 3-month accounting period), then leaving the net amount due.

- In its recently published guidance, Irish Revenue provides the following example of how a bookmaker can claim the relief in Section 5 of their betting duty return.

## Betting Duty/Betting Intermediary Duty Return

Section 5. Totals Payable in Respect of all Licences Held	
Duty Payable (Betting Duty):	100000.00
Duty Payable (Remote Betting Duty):	0.00
Duty Payable (Remote Betting Intermediary Duty):	0.00
Section 68A relief:	12500.00
Total Payment Due:	87500.00

## Corporate groups and 'single undertakings'

- The relief is only available to 'single undertakings'. So where a bookmaker forms part of a corporate group, the group is only entitled to receive one relief of a maximum of €50,000 per calendar year. If a 'single undertaking' holds a number of licences (e.g. a bookmakers licence, together with a remote bookmaker's licence and remote betting intermediary licence), the relief will only apply to the cumulative duty payable under these licences, and not to each licence separately.

## State aid

- The relief is a form of 'State aid' and it is therefore subject to the EU de minimis State aid threshold of €200,000 per Member State across a three-year period. This €200,000 threshold is cumulative and bookmakers need to bear this in mind if they are in receipt of any other 'State aid' from any other State organisations.
- When filing their betting duty return, bookmakers will have to make a declaration and specify the amount of State aid they have received each year, for the preceding three years.

If you think you may qualify for the relief and need more information please contact any member of A&L Goodbody's [Betting, Gaming & Licensing team](#).

## Key contacts



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