



# **Liquor (Excise) Licence Compliance Procedures Manual**

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## **1. Introduction**

### **1.1. This Manual**

This is a Revenue Operational Manual which provides information and guidelines for staff on compliance procedures relating to traders that are required by law to hold a Liquor Licence. In particular, the manual sets out compliance procedures to be followed where a trader has failed to obtain or renew a Liquor Licence.

Principal Officers and Assistant Principal Officers have responsibility for managing and ensuring that all compliance procedures set out in these guidelines are assigned and carried out efficiently and effectively by Officers within the relevant Revenue District.

It should be noted that statistical reports on Regional/District compliance activities will be included in Revenue's (monthly) Performance Report (RPR).

### **1.2. Liquor Licences - Overview**

A Liquor Licence falls within the general category of licences known as excise licences, which are issued by Revenue under various statutes. It is required by traders who engage in certain commercial activities that involve liquor. A Liquor Licence is specific to the type of business being conducted and is subject to certain conditions and requirements. All Liquor Licences are subject to an annual duty. See [Appendix 1](#) for full range of Liquor Licences.

### **1.3. Legislation**

The issuing and granting of Liquor Licences is covered by the Licensing Acts of 1833 to 2010.

The Finance (1909-10) Act 1910 provides the base legislation for Licence duty.

Legislation governing liquor licences is contained in [Appendix 2](#).

This manual should be read in conjunction with Revenue's [Guide to Excise Licences](#).

## 2. Liquor Licences

### 2.1. General Information

Persons who manufacture, sell, take orders, or deal in intoxicating liquor (other than a servant or agent of a person who would otherwise require a licence) are required to hold the appropriate excise Liquor Licence in order to trade legitimately. For the purposes of this manual all references to a “licence” will mean an excise Liquor Licence.

Revenue has responsibility for the issuing of most excise licences, including Liquor Licences. The function is administered centrally by the National Excise Licence Office (NELO) see [par 2.5](#).

Liquor Licences in respect of clubs registered under the Registration of Clubs Act 1904-2003, Public Dancing Licences, Occasional Licences and Special Exemption Orders are administered by the Courts.

The main Liquor Licence types are:

- [Publican’s licence](#),
- [Hotel licence](#),
- [Retailer’s Off licence](#),
- [Wholesale / Dealer’s licence](#),
- [Manufacturers’ licence](#) (brewers / distillers / cider manufacturers), and
- [Other licence types](#).

The licensing period is for one year. The expiry date of a licence is 30th June or 30th September determined by the category of licence. A licence issued during the year will expire on 30th June or 30th September, depending on the category of licence.

In order to trade legitimately, a trader must hold a valid licence, i.e. one which is in force for any period within which the trader carries on the trade. The licence must be specific to the categories of product being retailed e.g. a Wine Retailer’s Off Licence does not allow the sale of spirits or beer.

All licences are renewable from the first day of the new licensing year. Where a licence is not renewed within twelve months following the expiry date, it is deemed “lapsed”. For lapsed licences that require a Court Certificate, a new Court Certificate will be required before the licence can be renewed ([see par 2.4.2](#)).

All licence applications require supporting documentation. The type of supporting documentation is determined by the category of licence that is applied for ([see par 2.4](#)).

A full list of Liquor Licences, the supporting documentation requirements, and the expiry date in respect of each type of licence is available in the attached [Appendix 1](#).

The licence duty payable (licence fee) for each type of licence can be found in Revenue's [Guide to Excise Licences](#) published on its website.

## **2.2. Licence Holder and Premises**

A licence may be issued to a Sole Trader, Partnership or Corporate entity.

The licence is an authority to a named person to carry on the trade in a certain specified premises. The licensed activity must be strictly confined to the place or mapped area mentioned in the Court Certificate attaching to that licence ([see par 2.4.2](#)).

The name on the licence must be the name of the person/entity that conducts the activities under the licence i.e. "the beneficial owner of the business". No person can carry on a licensed business or sell or supply intoxicating liquor other than the person whose name is on the licence, his/her employees or agents.

The majority of franchise arrangements require the beneficial owner of the business (franchisee) to be the licence holder. However, there are exceptions for certain franchise arrangements, where the beneficial owner of the business (franchisee) is not required to be the holder of the licence.

These franchise arrangements, pre approved by the Revenue Solicitors Office and NELO are dealt with in the following manner:

- The Franchisor is the licence holder, and
- The Franchisee (beneficial owner of the business) is named as a nominee on the licence.

In these circumstances **both** the Franchisor and Franchisee must hold a valid Tax Clearance Certificate.

## **2.3. Licence Transfer**

The Licensing Acts provide for the transfer of a licence from one person to another in certain circumstances e.g. on the death of the person licensed, or where the licensee sells or assigns his/her interest in the business and premises to another person or entity.

When a licensee wishes to sell or assign a licence to another person or entity, the new person or entity must apply to the District Court for an order permitting them to trade. The District Court will endorse the current licence and grant a temporary transfer (Ad Interim Transfer) of the licence to the new person or entity.

The Ad Interim Transfer remains valid until the next Annual Licensing Court. A licence can only issue from Revenue following the expiry of the Ad Interim Transfer and by submission to Revenue of a Certificate confirming the transfer (Certificate of Transfer).

## **2.4. Supporting Documentation**

Applications and renewals for Liquor Licences will require the completion of the [appropriate application form](#) supported by the following documentation:

- Valid Tax Clearance Certificate,
- Valid Court Certificate (for certain licences),
- Ministerial Certificate (for certain licences),
- Short Certificate of Incorporation (if licensee is a company),
- Certificate of Registration of Business Name,
- Relevant Excise Licence Duty (licence fee).

### **2.4.1. Tax Clearance Certificate**

To obtain a Licence, a valid Tax Clearance Certificate is required. Where the applicant is a partnership, a valid Tax Clearance Certificate in respect of the Partnership is required. Applications by corporate entities will require a valid Tax Clearance Certificate for the company.

Where it appears that the transfer of the licence is taking place between connected persons (*within the meaning of Section 10 of the Taxes Consolidation Act 1997 as amended*) for the purposes of avoiding tax clearance requirements, Section 1094 of the Taxes Consolidation Act 1997 allows Revenue to refuse a Tax Clearance Certificate to the new entity if the tax affairs of the previous licence holder are not in order.

### **2.4.2. Court Certificate**

For certain licences e.g. publican's licence/off licence, a Court Certificate is required to be presented to Revenue ([see Appendix 1 - A](#)). A Court Certificate is a certificate granted by a Court certifying that the applicant is entitled to receive a Liquor Licence.

The Court Certificate must be produced to Revenue within twelve months of the date of issue of the certificate, as required by Section 39 of the Intoxicating Liquor Act 2000.

A Court Certificate is required where:

- A new licence is applied for,
- A licence has lapsed for a full licensing year or more,
- A licence is being transferred,

- A licensed area of the premises has been changed.

#### **2.4.3. Ministerial Certificate**

For certain Liquor Licences e.g. Aerodrome (Airport)/National Conference Centre, a Ministerial Certificate is required to be presented to Revenue ([see Appendix 1 - C](#)). A Ministerial Certificate is issued from the relevant Ministerial Department certifying that the applicant is entitled to receive a Liquor Licence. The Ministerial Certificate is required for both a new application and the renewal of an existing licence.

#### **2.4.4. Short Certificate of Incorporation**

Where the applicant is a limited company, a Short Certificate of Incorporation dated not earlier than four weeks before the date of the application will be required, to take up or renew the licence.

#### **2.4.5. Certificate of Registration of Business Name**

Where the applicant trades using a name, which is not that of the beneficial owner of the business, a Certificate of Registration of Business Name will be required to take up or renew the licence.

### **2.5. National Excise Licence Office (NELO)**

The National Excise Licence Office (NELO) is the central administrative office for all excise licences including the maintenance of the excise licences register. It has responsibility for the administration and issue of excise licences including liquor, bookmakers, gaming and amusement, methylated spirits, and mineral oil licences.

NELO provides:

- Public information including Frequently Asked Questions (FAQs) relating to all excise licences on the Revenue Website. [The Excise Licence Register](#) is also available on the Revenue Website,
- Monthly reports of un-renewed licences to the Court Service and Garda Headquarters,
- Information relating to all Excise Licence records is held on the NELO database. The procedure for obtaining access to the NELO database is set out in [Appendix 4](#),
- Technical and legislative assistance to Districts conducting interventions on traders that are required to hold a licence.

## **2.6. Licence Process**

The following paragraphs set out the normal processes relating to obtaining or renewing a licence.

### **2.6.1. Application for Liquor Licence**

To obtain a licence, traders must complete the relevant application form. [Licence application forms](#) are available for download from the Revenue website. The application form must be completed in hard copy, signed and submitted by post to NELO with the required supporting documentation ([see par 2.4](#)).

When NELO is satisfied that all the required documentation is in order, a “**First Time Application Notice**” will issue to the applicant. The applicant must sign the “First Time Application Notice” and return it, with payment of the appropriate excise duty to the Collector General’s Office. If a current Tax Clearance Certificate is in place, the licence will be issued. The “First Time Application Notice” and payment can also be submitted via ROS.

All first time applications for Manufacturers, Wholesale Dealers and Theatre Licences will be subject to an assessment of suitability for a licence by the local Revenue District before the First Time Application Notice is issued ([see par 2.7.2.](#)).

### **2.6.2. Renewal Notices**

Renewal Notices will automatically issue by post and online via ROS, to traders that have held a licence in the immediate preceding year. Renewal Notices will issue on 1st week of June or 1st week of September, depending on the category of licence. The Renewal Notice will also contain a warning if the customer’s Tax Clearance Certificate is out of date or will shortly become out of date.

### **2.6.3. Reminder Notices**

For traders that do not renew the licence, a Reminder Notice will issue by post, one month following the start of the licensing year. For licences that commence on 1st July, a Reminder Notice will issue in the first week of August. For licences that commence on 1st<sup>t</sup> October, a Reminder Notice will issue in the first week of November.

### **2.6.4. Final Reminder Notices**

Final Reminder Notices are issued to each unlicensed trader by post, two months following the start date of the new licensing year. For licences that commence on 1st July, a Final Reminder Notice will issue in the first week of September. For licences that commence on 1st October, a Final Reminder Notice will issue in the first week of December.



## 2.7. Referrals to Districts

NELO will refer cases to the District for intervention where:

- The trader has failed to renew a licence,
- A pre- approval check is required in respect of a new licence application,
- A new licence application has been made and the licence has not subsequently been taken out by the applicant.

### 2.7.1. Un-renewed Licences

Cases where the licence has not been renewed, following issue of the Final Reminder Notice, will be referred by NELO to the relevant Revenue District for appropriate compliance intervention.

Where the licence expires on 30th June, cases will be referred to the District in September. For licences that expire on 30th September, cases will be referred to the District in December.

Finally, NELO will issue an updated list of all outstanding un-renewed licences to the relevant Revenue District six weeks before the end of each licensing period.

### 2.7.2. New Licence - Pre-Approval Check

NELO will request that Districts carry out a “**Pre- Issue of Licence**” check for all new applications in respect of Manufacturing, Wholesaling, and Theatre licences.

NELO will not issue a First Time Application Notice for a [Manufacturer’s Licence](#) e.g. brewery / cider manufacturer / distillery until it is advised by the District that a First Time Application Notice can issue. The District should be satisfied that an application for [Authorisation to operate a manufacturing Tax Warehouse](#) has been received and that there is no impediment to the granting of such Authorisation.

NELO will not issue a First Time Application Notice for a [Wholesale Dealer’s Licence](#) until it is advised that the District is satisfied with the bona fides of the applicant, the suitability of the premises, and where the alcohol products for wholesale will be sourced.

NELO will not issue a First Time Application Notice for a [Theatre Licence](#) until it is advised that the District is satisfied with the bona fides of the applicant and the suitability of the premises as a theatre.

Instructions from Districts should be advised to NELO by email at [exciselicences@revenue.ie](mailto:exciselicences@revenue.ie).

### 2.7.3. Incomplete Applications

Cases where a trader has made an application for a licence but has not subsequently taken out the licence will be referred by NELO to the relevant

Revenue District.\* The District will be required to investigate the reasons for not proceeding with the application, and to ensure that no unlicensed trading is taking place.

*\*These cases will be included in the list of un-renewed licences referred to the Districts.*

### **3. Compliance Procedures**

The following paragraphs set out the procedures expected to be carried out by Districts to ensure high levels of excise licensing compliance.

#### **3.1. Role of the District**

Principal Officers and Assistant Principal Officers have responsibility for managing and ensuring that all compliance functions set out in these guidelines are assigned and carried out efficiently and effectively by Officers within the relevant Revenue District.

The District has a critical role to play in ensuring compliance with Liquor Licensing requirements, with particular focus on ensuring that the accuracy of the Licence Register is maintained. The procedures set out here are underpinned by the following key principles:

- Interventions are commensurate with the risks posed,
- Interventions are carried out in a cost effective manner, and
- A Whole Case Management (WCM) approach to the licensee's tax affairs is adopted where appropriate.

In order to ensure high levels of licensing compliance, every District will need to be cognisant of all licensed traders and their premises within the District, and be pro-active in identifying changes that have implications for licensing provisions, e.g. business transfers, business closures and particularly, unlicensed trading.

In all District compliance activity, Officers should be aware of, and ensure that, any trader involved in the retail and/or wholesale of intoxicating liquor holds a valid licence for that activity, and to make the appropriate intervention where non-compliance is identified.

The purpose of an intervention is to ensure that the trader is compliant both with his/her licensing obligations, and all other tax obligations. Prior to any intervention, and in the context of Whole Case Management, Officers should familiarise themselves with all aspects of the business including: the size of the business (VAT turnover); number of employees (P35 returns); outstanding Tax Returns; Revenue debt issues; and especially whether there are existing open interventions by Revenue.

At the more serious spectrum of non-compliance, Districts are responsible for the detection of un-licensed trading for the purposes of prosecution, and the seizure of product under the provisions of section 125A of the Finance Act 2001 (see par 3.6 and par 3.7 below).

### **3.2. Referral and Case Select**

As set out in par 2.7 NELO will refer the list of un-renewed Liquor Licence cases to the District. All referred cases must be recorded in ICM Case Select and worked through ICM.

The designated Case Select Officer will have initial responsibility for profiling the trader to determine the appropriate type of intervention required, before referring the case to a case worker (Officer).

A Case Select Officer, in circumstances where s/he has established that an intervention is already open for a referred case, should where possible, refer the licensing compliance issue to the Officer already responsible for the open intervention.

Cases will be referred to Districts based on the GCD as indicated on the Common Registration System (CRS). There may be cases where the actual business activity takes place in another District. This usually occurs where the licensed premises is located at a different address to the registered business address (in CRS) of the licensee. In such circumstances, cases are to be re-assigned to the District where the intervention is deemed most appropriate.

For example, an intervention that requires a visit to establish if the business is trading should be carried out by the District where the licensed premises is located, whereas interventions that require examination of books/records should be carried out by the District (GCD) where such books/documents are located.

### **3.3. Look Up ITP**

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

### **3.4. ICM Case Select**

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

### **3.5. Case Working Guidelines**

As part of Liquor Licence Compliance programmes, Districts, when carrying out interventions also have a role in the overall tax compliance of the trader and ensuring the accuracy of returns submitted. All interventions should be based on risk and carried out in the context of Whole Case Management of the trader's tax affairs where appropriate.

Traders that require a licence may also be registered for VAT, IT/CT, PREM, and as such can be subject to other Revenue interventions depending on their compliance levels and REAP scoring.

Fundamental to the issue of a Licence is the requirement for the trader to hold a valid Tax Clearance Certificate.

There may be some instances where the trader holds a current Tax Clearance Certificate but has not renewed his/her licence. However, the majority of un-renewed licences are likely to be due to difficulties with the trader acquiring a Tax Clearance Certificate.

Officers should also expect to encounter more entrenched cases where licences have not been renewed in the previous licensing year/s. In some circumstances a Court Certificate will be required by the trader before s/he can renew the licence (see par 2.4.2).

#### **3.5.1. Un-renewed Licence With a Tax Clearance Certificate**

A trader who holds a current Tax Clearance Certificate and who has not renewed his/her licence should be contacted by telephone and advised that the local District will now be engaging with the trader in relation to outstanding compliance issues regarding his/her licensing obligations.

It is important that the Officer communicates directly with the responsible person (the Licensee- Sole Trader, Partner or Director). CRS will identify the name of the responsible person. Where contact cannot be established via telephone a visit to the premises should be considered.

The Officer should:

- Establish the reason for the non-renewal of the licence,\*
- Remind the trader of the previous Renewal and Reminder Letters issued by NELO, and highlight the consequences for trading without a licence, i.e. prosecution and court penalties, possible seizure of product, and an increased risk of a Revenue audit. Renewal and Reminder letters are available for viewing in ITP, and

- Instruct the trader to complete the payslip issued by NELO and forward to the Collector General's Division or complete the payslip via the Revenue Online Services (ROS).

If after a reasonable period of time (2/3 weeks max.) the licence has not been renewed or no further contact has been received from the trader, the Officer should review the case to determine the next appropriate action. The type of intervention will be determined by the circumstances of the case and any risks identified.

*\*The Officer must contact NELO by email at exciselicences@revenue.ie advising of any change in the circumstances relating to the licence i.e. Licence no longer required or ceased trading.*

### **3.5.2. Un-renewed Licence With No Tax Clearance Cert**

All traders will already have been advised by NELO of the requirement to hold a valid Tax Clearance Certificate for a licence to issue. Outstanding Returns and/or tax liabilities will prevent the issue of a Tax Clearance Certificate.

The Officer should identify through ITS the circumstances preventing the issue of a Tax Clearance Certificate.

The Officer must also establish if another tax intervention e.g. audit or compliance intervention is open, and liaise with the Officer responsible for such intervention. A course of action should be agreed with the said Officer to ensure that Revenue resources are used to maximum effect.

Generally, the Officer responsible for the "open" intervention, which will usually relate to other aspects of the licensee's tax affairs, should also take on responsibility for ensuring licensing compliance of the trader.

Where an intervention is open by the Collector General's Division (C-G's), the Officer must liaise with the C-G's and agree a course of action that ensures a coordinated approach to both the trader's debt and licensing compliance issues.

The Officer, who is now responsible for ensuring licensing compliance, should:

- Establish the reason for non renewal of licence,\*
- Remind the trader of the previous renewal and reminder letters issued by NELO and highlight the consequences for trading without a licence i.e. possible seizure of product, prosecution and court penalties, and an increased risk of a Revenue audit. Renewal and Reminder letters are available for viewing in ITP, and
- Secure any outstanding Returns and if necessary provide a contact name in the C-G's with whom the trader can discuss any arrears, and if necessary, put in place an instalment arrangement.



If after a reasonable period of time (2/3 weeks max.), a Tax Clearance Certificate has not issued or no further contact has been received from the trader, a final warning letter should issue (Appendix 3).

If the Tax Clearance Certificate has not issued after the issue of the final warning letter, and no reasonable engagement from the trader has taken place, a visit to the premises should be considered for the purposes of an un-licensed trading detection with a view to prosecution for unlicensed trading (see par 3.6 & par 3.7 below).

*\*The Officer must contact NELO by email at exciselicences@revenue.ie advising of any change in the circumstances relating to the licence i.e. Licence no longer required or ceased trading.*

### **3.5.3. Additional Reasons for Non Renewal**

The following paragraphs outline the most common additional reasons for non-renewal of a licence and the actions to be taken to regularise compliance.

#### **3.5.3.1. Change of Ownership**

Where it is found that the trader carrying on the trade is not the trader named on the last valid licence (licensee), the Officer must establish the following:

- The relationship between the trader carrying on the trade and the trader named on the last valid licence,
- The reasons why the trader is operating without a valid licence,
- Details of the commercial arrangement between the trader carrying on the trade and the trader named on the last valid licence,
- The Vat and PAYE registration number of the trader carrying on the trade,
- Whether the trader carrying on the trade holds a valid Tax Clearance Certificate, and
- Whether any steps have been taken for the transfer of the licence into the name of the trader carrying on the trade.

If the process of transferring the licence into the name of the new trader has not commenced or has not sufficiently progressed, the trader should be advised to put arrangements in place immediately to have his/her licensing position regularised.

The Officer must contact NELO by email at [exciselicences@revenue.ie](mailto:exciselicences@revenue.ie) advising of the change in the circumstances relating to the licence.

### **3.5.3.2. Examinership / Receivership / Liquidator**

Where an Examiner, Receiver, or Liquidator has been appointed to the business the Officer must establish the following:

- Is the business continuing to trade,
- Who has been appointed to carry on the trade,
- Have steps been taken by the person or entity appointed, for the issue of a concessional licence, where appropriate, and
- Has the person or entity appointed by the Examiner, Receiver or Liquidator a valid Tax Clearance Certificate.

If the process required for the renewal of the licence has not commenced, the Examiner, Receiver or Liquidator should be advised to put arrangements in place immediately to have the licensing position regularised.

The Officer may contact NELO by email at [exciselicences@revenue.ie](mailto:exciselicences@revenue.ie) for assistance and advice regarding changes in the circumstances relating to the licence.

### **3.5.3.3. Ceased Trading**

The initial compliance checks in ITP / CRS / NELO notes may indicate that trading has ceased. However, the Officer must be satisfied that trading is no longer being carried on at the premises. In some instances local knowledge will assist the Officer in establishing that trading has ceased, or a visit to the premises may be required.

Where it has been determined that the premises has ceased trading, the Officer must contact NELO by email at [exciselicences@revenue.ie](mailto:exciselicences@revenue.ie) advising that the trader has ceased trading and the underlying reasons, e.g. premises is closed permanently / demolished / change of use.

NELO has responsibility for the maintenance and update of the Excise Licence System. It is important that NELO are advised by the Revenue District of all cases where trading has ceased, including those cases where the licence has been granted by Court Certificate.

The Registration Unit in the District must also be advised that trading has ceased and the appropriate records must be updated.

### **3.6. Prosecution**

Officers and their managers should only consider initiating a prosecution where the interventions outlined in previous paragraphs have proved unsuccessful.

A detection for un-licensed trading should be considered where the trader has failed to engage with Revenue and the Officer is not satisfied with the level of co-operation of the trader with regard to regularising his/her licensing position.

It is an offence under section 50 of the Finance (1909 – 1910) Act, 1910 to make, manufacture, deal wholesale, or sell by retail, any intoxicating liquor without the appropriate excise licence.

The initial step in prosecution is to make a detection of unlicensed trading, i.e. establish evidence that un-licensed trading has taken place on a particular date/time in an unlicensed premises.

A detection will establish the following two essential ingredients required for a successful prosecution:

- Evidence of trading on a specific date/time,
- Identification of the person responsible for carrying on the trade.

Evidence will also be required that the trader was not the holder of a valid licence at the time of the detection.

The guidelines and proofs required for a detection and successful prosecution are contained in [Chapter 5 par. 5.2](#) (Guidelines and Proofs for Specific Excise Offences) of **The Customs and Excise Enforcement Manual**.

Officers who carry out detections are required to hold the relevant Authorisation.

Following completion of a detection of unlicensed trading a file must be prepared, to include a report and all the necessary proofs and statements, for submission through District management to: Excise Licences and Prosecution Unit, Bridgend, Co. Donegal.

### **3.7. Seizure of Alcohol Product (Section 125A F.A. 2001)**

Intoxicating liquor held for sale by a trader who does not hold a valid licence, and who continuously fails to genuinely engage with Revenue to regularise their tax affairs may be subject to forfeiture under the provisions of section 125A of the Finance Act 2001.

Guidelines for alcohol product seizure under the provisions of Section 125A of the Finance Act 2001 are available in the [Procedural Guidelines for Alcohol Product Seizure Manual](#)

## List of Appendices

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[Appendix 1 – B - Licences Granted and Issued By Revenue](#)

[Appendix 1 – C - Applications That Require A Ministerial Certificate](#)

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[Appendix 5 – Internal Revenue Documents](#)

\*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 1 - List of Liquor Licences

### Appendix 1 - A New Applications That Require A Court Certificate

<b>Licence Type</b>	<b>Court Cert</b>	<b>Other Documents Required</b>	<b>Expiry Date</b>
Beer & Wine Retailer's Off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Beer Retailer's Off Licence	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Beer Retailer's On Licence (Ordinary)	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Cider Retailer's On Licence	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Cider Retailer's Off Licence	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Publican's Licence (6-Day & Early Closing)	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September

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\*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.

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Publican's Licence (6-Day)	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Publican's Licence (7-Day Ordinary)	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Publican's Licence (ordinary) - Holiday Camp	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name Fáilte Ireland Registration	30 <sup>th</sup> September
Publican's Licence (Ordinary) Hotel - 1902 Act (Public Bar)	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name Fáilte Ireland Registration	30 <sup>th</sup> September
Publican's Licence (Ordinary) Hotel - 1902 Act. (Resident's Bar)	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Publican's Licence (Ordinary) Hotel - BF - 1902 Act (Public Bar)	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name Fáilte Ireland Certificate on renewal only	30 <sup>th</sup> September
Publican's Licence (Ordinary) Hotel - BF - 1902 Act (Resident's Bar)	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of	30 <sup>th</sup> September

\*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.

		Business Name Fáilte Ireland Certificate on renewal only	
Publican's Ordinary Railway Refreshment Rooms Licence	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Publican's Licence (Ordinary) - Theatre	Music and Singing Licence plus list of upcoming events	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Special Restaurant Licence	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Spirit & Beer Retailer's Off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Spirit & Wine Retailer's Off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Spirit Retailer's Off Licence	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Spirit, Beer & Wine Retailer's Off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September

\*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.

Liquor (Excise) Licence Compliance Procedures Manual

Wholesaler Dealer in Beer	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Beer & Beer Retailer's off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Beer & Spirits*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Beer & Wine*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Beer & Wine Retailer's Off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Beer & Wine, & Wine Retailer's Off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Beer, Retailer of Spirits, Beer & Wine Off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June

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Liquor (Excise) Licence Compliance Procedures Manual

Wholesaler Dealer in Beer, Wine & Spirits*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Beer, Wine & Spirits, & Beer & Wine Retailer's Off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Beer, Wine & Spirits, & Beer, Wine & Spirits Retailer's Off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Spirits & Beer, & Beer Retailer's off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Spirits & Spirits Retailer's Off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Spirits & Wine, & Spirits & Wine Retailer's off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Spirits & Wine, & Spirits Beer & Wine Retailer's Off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Spirits, Beer & Wine, & Spirits & Beer Retailer's off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June

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Liquor (Excise) Licence Compliance Procedures Manual

Wholesaler Dealer in Spirits, Beer & Wine, & Spirits & Wine Retailer's off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Spirits, Beer & Wine, & Wine Retailer's Off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Spirits, Beer, Wine & Beer Retailer's off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Wine & Spirits, & Wine Retailer's off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Wine & Wine Retailer's Off Licence*	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wine Retailer's Off Licence	Court Cert required	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September

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**Appendix 1 - B Licences Granted and Issued By Revenue**

<b>Licence Type</b>	<b>Application Form required</b>	<b>Other Documents Required</b>	<b>Expiry Date</b>
Licence to Manufacturing or Wholesale Chemist & Druggist to sell Spirits		Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Manufacturer's Licence – Brewer		Tax Clearance Certificate Short Certificate of Incorporation	30 <sup>th</sup> September
Manufacturer's Licence - Cider Manufacturer		Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Manufacturer's Licence – Compounder		Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Manufacturer's Licence – Distiller of Spirits		Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Manufacturer's Licence - Methylated Spirits			30 <sup>th</sup> September
Manufacturer's Licence – Rectifier		Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September

\*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.

Liquor (Excise) Licence Compliance Procedures Manual

Manufacturer's Licence - Sweets Manufacturer		Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Methylated Spirits Retailer's Licence			30 <sup>th</sup> September
National Concert Hall Licence	S.2 Intoxicating Liquor (National Concert Hall) Act, 1983	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
National Sporting Arena Licence		Tax Clearance Certificate Ministerial Approval	30 <sup>th</sup> September
Passenger Aircraft Licence	Airap	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Passenger Vessel Licence		Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Publican's Licence (Ordinary) Greyhound Racetrack		Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Publican's Licence (ordinary) Horse Racecourse		Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Railway Restaurant Car Licence	Railap	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September

\*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.

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Sweets Retailer's Off Licence		Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Sweets Retailer's On Licence Ordinary		Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Wholesaler Dealer in Spirits		Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Wine		Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Spirits of Wine		Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wholesaler Dealer in Wine & Spirits*		Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June
Wine Retailer's On Licence	Wineap	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> June

\*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 1 - C Applications That Require A Ministerial Certificate**

<b>Licence Type</b>	<b>Application Form required</b>	<b>Other Documents Required</b>	<b>Expiry Date</b>
Aerodrome Licence	Ministerial Approval	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
Military Canteen Licence	Ministerial Approval	Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
National Conference Centre Licence	Ministerial Approval	Tax Clearance Certificate	30 <sup>th</sup> September
Omnibus Station Licence	Ministerial Approval	Tax Clearance Certificate	30 <sup>th</sup> September
Publican's Licence (ordinary) - Bog Premises	Ministerial Approval	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September
National Cultural Institutions Licence <i>(see list of Institutions below)</i>	Ministerial Approval	Tax Clearance Certificate Short Certificate of Incorporation Certificate of Registration of Business Name	30 <sup>th</sup> September

\*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.

## List of National Cultural Institutions

Name of Institution	Premises
Chester Beatty Library	The premises known as the Clock Tower building and those parts of other buildings at Dublin Castle, Dublin, occupied by the Chester Beatty Library.
Crawford Gallery	Those parts of Cork Vocational Education Committee premises at Emmett Place, Cork, occupied by the Crawford Gallery.
Hugh Lane Municipal Gallery of Modern Art	Those parts of the premises known as Charlemont House, Parnell Square, Dublin, occupied by the Hugh Lane Gallery.
Irish Museum of Modern Art Company	Those parts of the premises known as the Royal Hospital, Kilmainham, Dublin, occupied by the Irish Museum of Modern Art Company.
National Museum of Ireland	The premises known as the Science and Art Museum building on Kildare Street, Dublin, erected by the Commissioners pursuant to the provisions of the Dublin Science and Art Museum Act, 1877, and the premises known as Collins Barracks, Dublin.
National Library of Ireland	The premises known as the National Library building on Kildare Street, Dublin, erected by the Commissioners, pursuant to the provisions of the Dublin Science and Art Museum Act, 1877.
National Gallery of Ireland	The premises known as the National Gallery building erected for use by the Governors and Guardians of the National Gallery by virtue of the National Gallery (Dublin) Act, 1865 and the building known as “the North Wing”, National Gallery, Merrion Square, Dublin, as vested in the Commissioners.
Hunt Museum, Limerick	The premises known as the Custom House, Limerick, and extension thereto, as vested in the Commissioners, as occupied by the Hunt Museum.
Royal Irish Academy	19 Dawson Street, Dublin.

\*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 2 - Evolution of the Various Excise Licences**

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]



## Appendix 3 - Template Letter

HEADED PAPER

Trader Name  
Trader Address

RE: **Un Renewed Licence Final Warning**

Dear \_\_\_\_\_

Further to my telephone call dated 99/99/99, I note that according to our records you still do not hold a current licence for the sale of intoxicating liquor.

**If you are trading without a licence, such trading should cease forthwith.**

Selling by retail any intoxicating liquor, for the retail sale of which a licence is required, without taking out such licence, is a serious offence and, in accordance with the provisions of Section 50(3) Finance (1909-10) Act, 1910, such an offence is liable to prosecution and subsequent penalty of €1,270.

Selling by retail any intoxicating liquor, for the retail sale of which a licence is required, without taking out such licence may also leave such alcohol products liable to forfeiture under the provisions of section 125A of the Finance Act 2013.

You should immediately make an application for an Intoxicating Liquor Licence to the National Excise Licence Office (NELO), The Glen, Waterford (1890 500 400).

**This is the final warning letter that will issue in this matter. Failure to respond to this letter within two weeks will result in a detection being made. This may also lead to prosecution and a comprehensive Revenue tax audit.**

**Failure to respond to this letter within two weeks will also result in procedures being initiated for the Seizure of Alcohol product under Section 125A of the Finance Act 2013.**

**Revenue will also advise An Garda Síochána that your licence has not been renewed.**

Yours sincerely

\_\_\_\_\_  
Officers Name  
Ph. Number  
E-mail Address

## **Appendix 4 - Accessing the NELO Database**

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## **Appendix 5 - Links to Internal Revenue Documents**

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

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