

Údarás Rialála  
Cearrbhachais  
na hÉireann

Gambling  
Regulatory  
Authority  
of Ireland

# Licence Application Fees - Guidance



# Legislation

## 38. Power to charge fees

Under Section 38 (1)(a) of the Gambling Regulation Act 2024 (No. 35 of 2024) (hereafter “the Act”), the Gambling Regulatory Authority of Ireland (hereafter “GRAI”) “shall, with the consent of the Minister [for Justice, Home Affairs and Migration], prescribe the fees payable on making an application for a gambling licence”. The GRAI has powers conferred on it by sections 9 and 38 of the Act, with the consent of the Minister, to make regulations.

# Regulation

This guidance is draft until the regulation prescribing the fees payable on making an application for a betting or gaming licence has been officially made, and will be updated to reflect this. Please refer to **Appendices 1** and **2** for tables denoting the tiered application fees payable by applicants, as provided for by the regulation. Regulations for lottery licence application fees will be introduced at a later stage, in line with the GRAI’s phased approach to licensing.

# Information for proposed licensees

The purpose of this document is to advise applicants of the fees payable on making a licence application and address any queries regarding same. This guidance will be updated as necessary following the commencement of the regulations.

## Basis for application fees

Under Section 38 of the Act, application fees are intended to cover the costs related to the processing and assessment of licence applications.

In accordance with Section 41 of the Act further regulations will prescribe the charges payable by licensees to fund the operational costs, as defined by Section 37 of the Act, of the GRAI. Further consultation and information will be provided in relation to these charges prior to their implementation.

The Act stipulates that an application for a Business to Consumer gambling licence must be accompanied by, where applicable, such fee as may be prescribed by the Authority (Section 112 (2)(c)(ii)). The Authority shall refuse to grant a licence where it has not received the fee prescribed by the Authority (Section 114 (3)(d)).

## How are application fees calculated?

Application fees are set on a tiered basis (**Appendices 1 and 2**), commensurate with the applicant's turnover from the related gambling activities in the preceding year of operation (or the estimated turnover from the provision of such activities for the first financial year of the applicant following the grant of the licence). This tiered fixed fee approach is designed to ensure fairness and proportionality for all operators, while providing certainty and reduced administrative burden.

## What is Turnover?

The Act defines turnover as:

- (a) In the case of a licensee of a **Business-to-Business gambling licence**, the gross profit on the sale or supply of relevant gambling products or relevant gambling related services,
- (b) In the case of a licensee of a **remote betting intermediary licence**, the total amount paid in charges to the licensee for providing the facility that enables a person to engage in betting, and
- (c) In the case of **any other licensee**, the licensee's total income from relevant gambling activities less the total amount paid out in winnings for those activities;

“winnings” means the money or money's worth paid out to a person who wins at betting, wins a game or wins in a lottery, as the case may be.

However, within industry the term 'turnover' is generally used to represent the 'stake' or 'drop', and this can cause some confusion in the interpretation of the fee basis. To clarify, for the purposes of calculating application fees, turnover equates to Gross Win, which is the total of wins minus losses. This differs from profit, as expenses like overheads are not considered in calculation of Gross Win. In other jurisdictions, this can also be known as Gross Gambling Revenue or Gross Gambling Yield, and is the amount retained by gambling operators after the payment of winnings but before operating cost deductions.

In the case of betting intermediaries, turnover is the total amount paid in charges to the intermediary for providing a facility that enables a person to engage in betting. This could take the form of commission or any other payments made to the intermediary.

It is important to note that turnover should be calculated with reference to the relevant gambling activities which are carried on by gambling operators within the State, i.e. If a remote operator is offering services in Ireland, their turnover (for the purposes of calculating application fees) is that generated from their Irish operations.

## How are Free Bets and Bonuses treated?

Free bets or bonuses are only counted when calculating turnover if the customer has the unrestricted right to receive the cash equivalent to the value of that free bet or bonus.

## How are loyalty schemes treated?

Loyalty schemes such as 'rakeback', 'cash back', or similar, must not be counted. These payments do not form part of a gambling transaction and are part of the costs of conducting business, such as marketing or possible payments to affiliates for the acquisition of players.

## How much does a licence cost?

Application fees are calculated on a tiered basis and are linked to the applicant's turnover and gambling licence type, as outlined in the tables below (**Appendices 1 and 2**).

For land-based gambling operations (for example, main street bookmaker shops and casinos), the application fee will also include a fixed fee per premises (of €1,200) reflecting the associated cost of conducting pre-licence premises inspections (mandated by Section 99 (2)(c) of the Act).

## Are there any exemptions to licence application fees?

Regulations may provide for exemptions from the payment of fees or for the waiver of fees, in whole or in part (Section 38 (2) of the Act). The following exemption is provided for:

If an applicant applies for an in-person betting licence (or already has one) under the Act and they also apply for a remote betting licence, they are not required to pay the application fee for the remote betting licence provided that the following conditions are met:

1. The total value of bets accepted by remote means in the last financial year of the applicant preceding the date of the application (or, where the applicant has not previously provided remote betting activities in the State, the estimated value of all such bets for the first 12 months following the grant of the licence) does **not** exceed:
  - €250,000, or
  - 10% of the value of all in-person bets accepted, in the last financial year of the applicant preceding the date of the application (or, where the applicant has not previously provided betting activities in the State, the estimated value of all such bets for the first 12 months following the grant of the licence); and

2. The relevant in-person betting licence application is granted.

This exemption closely mirrors the existing Bookmaker's licence exemption provided for by the [Revenue Commissioners](#).

### How will I be notified that my application fee is due for payment?

Upon submission of a licence application to the GRAI, applicants will receive an email notifying them that an invoice for their application fee has been generated and is available in the 'Fees and Charges' tab on their dashboard in the GRAI's Operator Portal (where the online licence application is made). An invoice for the payment of application fees will be generated for each application. Please refer to **Appendix 3** for a guide on where to locate an invoice on the GRAI Portal.

### When do I pay my application fee?

Applicants must make a full application fee payment to the GRAI at the point of submission of their licence application form. Payments must be processed before an application will be assessed.

### How do I make my application fee payment?

Application fees must be paid to the following GRAI bank account:

<b>Account Name:</b>	GAMBLING REGULATORY AUTHORITY OF IRELAND
<b>IBAN:</b>	IE73DABA95159930008222
<b>BIC:</b>	DABAIE2D

The invoice for application fees will contain an invoice number (e.g. FEE-000000001), which the applicant must include on their bank transfer / EFT when making the fee payment, to avoid unnecessary delays in processing their application.

### Are licence fees refundable if I withdraw or lose my licence?

All application fee payments are non-refundable.

### What are the fees associated with applications to vary a licence?

Further regulations are due to be introduced in 2026. These will, in turn, prescribe the fees payable by a licensee who wishes to add a premises to their licenced gambling operations, or to provide pool betting (as part of their existing betting licence), or vary the

event, series of events or class of events in respect of which the licensee has already been licensed to provide pool betting.

#### What renewal fees can I expect to incur?

Renewal fees will be payable on expiration of a licence after 3 years. Renewal fees will be determined in a subsequent regulation. The GRAI will analyse the industry structure through the application process to gain further insight into the processing of licences. This will ensure that in setting renewal fees the GRAI can do so on an equitable and informed basis.

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## Appendix 1: Tiered fees for Betting Licence applications based on turnover

### 1. In-person betting licence where the betting activity sought to be licensed is proposed to be provided from one or more than one relevant premises

(i.e. 'Relevant Premises' represents a greyhound racetrack / authorised coursing ground / racecourse / place at which a point-to-point steeplechase meeting is held, in accordance with the Rules of Racing)

Turnover bracket	Fee
€99,999.99 and below	€750.00
€100,000.00 – €249,999.99	€1,250.00
€250,000.00 – €499,999.99	€1,500.00
€500,000.00 – €999,999.99	€1,650.00
€1,000,000.00 – €1,999,999.99	€3,000.00
€2,000,000.00 – €2,999,999.99	€4,500.00
€3,000,000.00 – €4,999,999.99	€7,000.00
€5,000,000.00 – €7,999,999.99	€11,000.00
€8,000,000.00 – €9,999,999.99	€14,000.00
€10,000,000.00 and above	€20,000.00

### 2. In-person betting licence where the betting activity sought to be licensed is proposed to be provided from one, or more than one, premises in the State other than a relevant premises

(i.e. Main street bookmaker shops)

Note: a fee of **€1,200 for each premises** will also apply.

Turnover bracket	Fee
€499,999.99 and below	€1,500.00
€500,000.00 - €999,999.99	€1,650.00
€1,000,000.00 - €1,999,999.99	€3,000.00
€2,000,000.00 - €4,999,999.99	€6,500.00
€5,000,000.00 - €9,999,999.99	€13,500.00
€10,000,000.00 - €19,999,999.99	€25,000.00
€20,000,000.00 - €49,999,999.99	€50,000.00
€50,000,000.00 - €119,999,999.99	€100,000.00
€120,000,000.00 - €149,999,999.99	€150,000.00
€150,000,000.00 and above	€175,000.00

### 3. Remote betting licence

Turnover bracket	Fee
€249,999.99 and below	€20,000.00
€250,000.00 - €499,999.99	€30,000.00
T€500,000.00 - €1,999,999.99	€50,000.00
€2,000,000.00 - €7,499,999.99	€65,000.00
€7,500,000.00 - €14,999,999.99	€100,000.00
€15,000,000.00 - €29,999,999.99	€135,000.00
€30,000,000.00 - €44,999,999.99	€200,000.00
€45,000,000.00 - €149,999,999.99	€265,000.00
€150,000,000.00 - €199,999,999.99	€330,000.00
€200,000,000.00 and above	€400,000.00

### 4. Remote betting intermediary licence

Turnover bracket	Fee
€274,999.99 and below	€20,000.00
€275,000.00 - €999,999.99	€30,000.00
€1,000,000.00 - €2,999,999.99	€40,000.00
€3,000,000.00 - €4,499,999.99	€50,000.00
€4,500,000.00 - €5,999,999.99	€60,000.00
€6,000,000.00 - €8,999,999.99	€80,000.00
€9,000,000.00 - €11,999,999.99	€100,000.00
€12,000,000.00 - €17,999,999.99	€140,000.00
€18,000,000.00 - €23,999,999.99	€180,000.00
€24,000,000.00 and above	€230,000.00



## Appendix 2: Tiered fees for Gaming Licence applications based on turnover

### 1. In-person gaming licence

Note: a fee of **€1,200** for each premises will also apply.

Turnover bracket	Fee
€499,999.99 and below	€5,500.00
€500,000.00 – €999,999.99	€8,000.00
€1,000,000.00 – €1,499,999.99	€13,000.00
€1,500,000.00 – €1,999,999.99	€16,000.00
€2,000,000.00 – €2,499,999.99	€20,000.00
€2,500,000.00 – €3,999,999.99	€28,000.00
€4,000,000.00 – €5,999,999.99	€40,000.00
€6,000,000.00 – €9,999,999.99	€63,000.00
€10,000,000.00 – €29,999,999.99	€135,000.00
€30,000,000.00 and above	€225,000.00

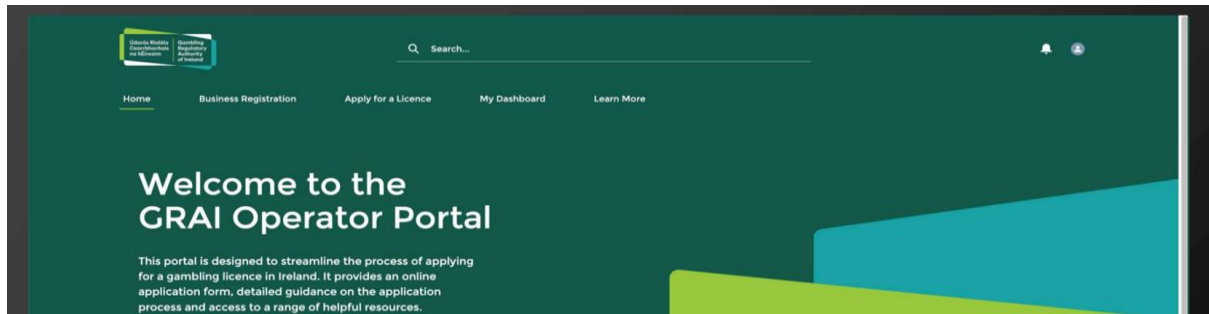
### 2. Remote gaming licence

Turnover bracket	Fee
€199,999.99 and below	€20,000.00
€200,000.00 - €499,999.99	€25,000.00
€500,000.00 - €1,499,999.99	€32,500.00
€1,500,000.00 - €4,999,999.99	€40,000.00
€5,000,000.00 - €9,999,999.99	€90,000.00
€10,000,000.00 - €19,999,999.99	€160,000.00
€20,000,000.00 - €29,999,999.99	€210,000.00
€30,000,000.00 - €39,999,999.99	€280,000.00
€40,000,000.00 - €49,999,999.99	€350,000.00
€50,000,000.00 and above	€450,000.00

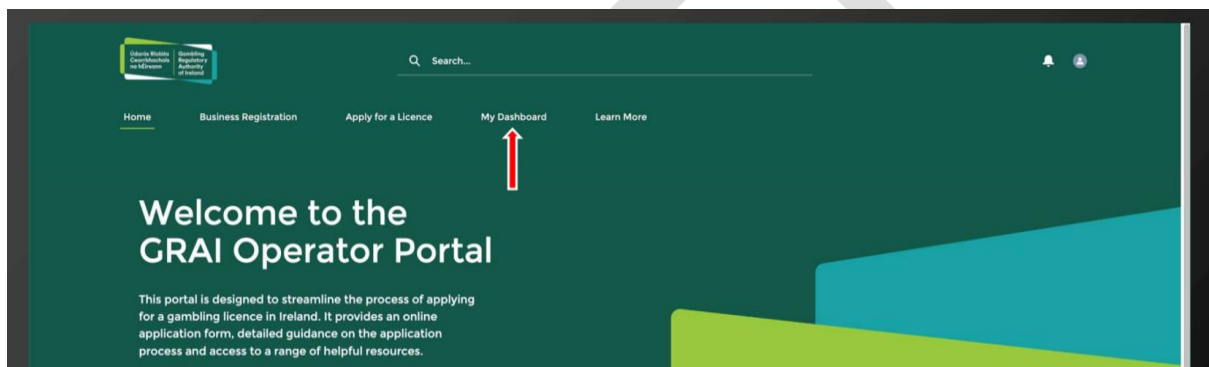
## Appendix 3: Guide to downloading an Invoice for Application Fees

### Steps:

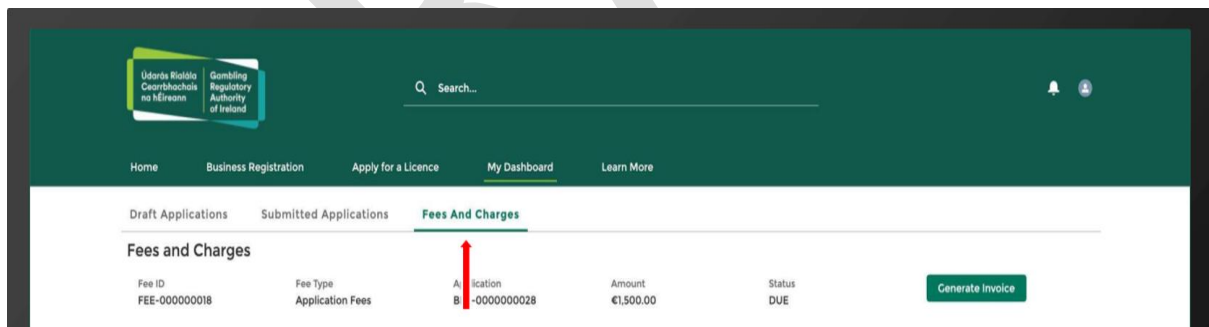
1. Log into the GRAI Operator Portal.



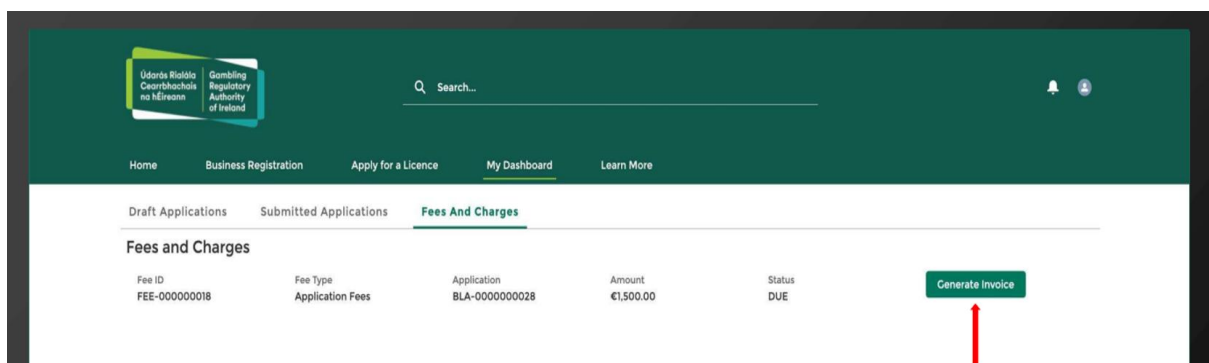
2. Click on the 'My Dashboard' tab.



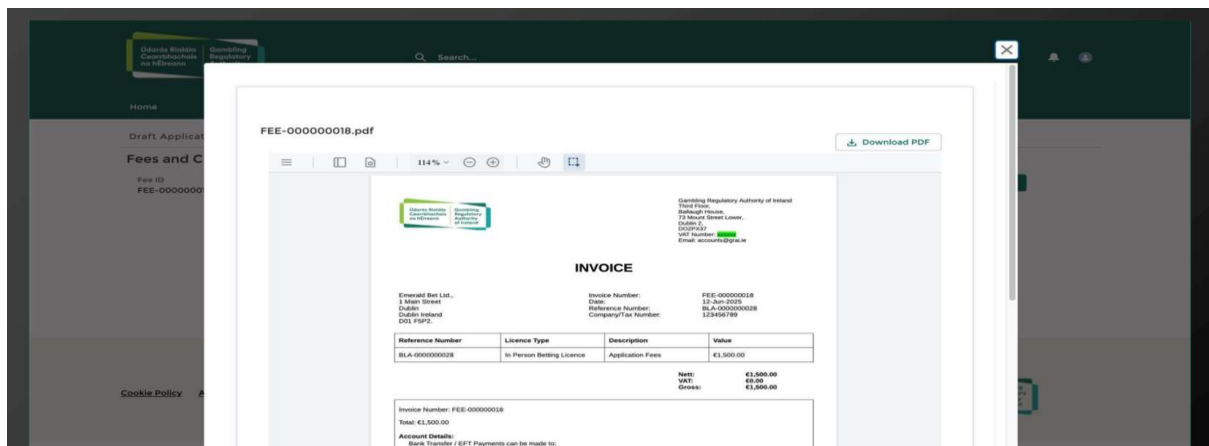
3. Click on the 'Fees And Charges' tab.



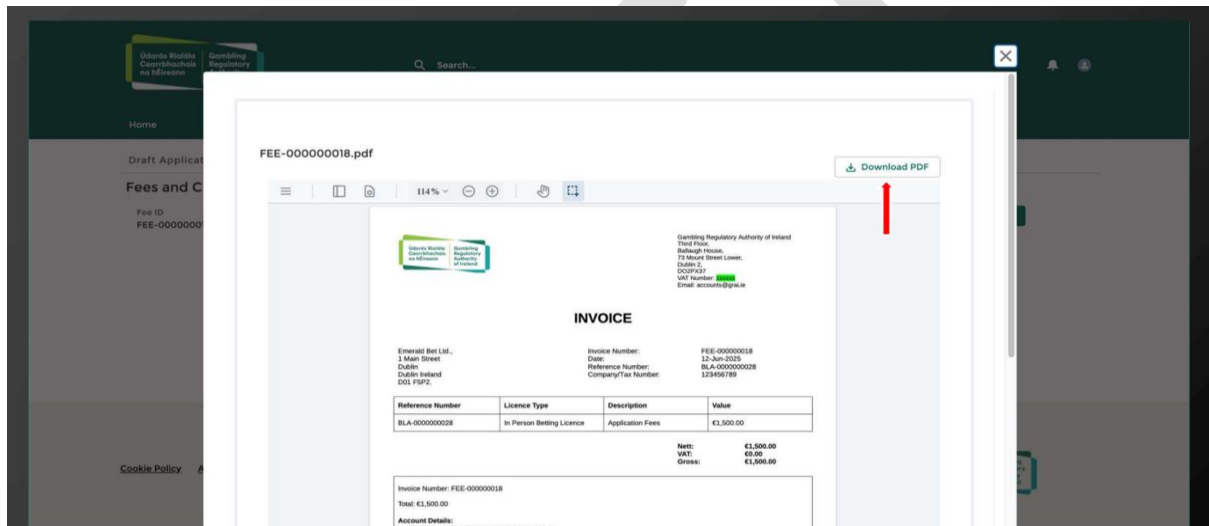
4. Click on the 'Generate Invoice' button next to the application fee of your choice.



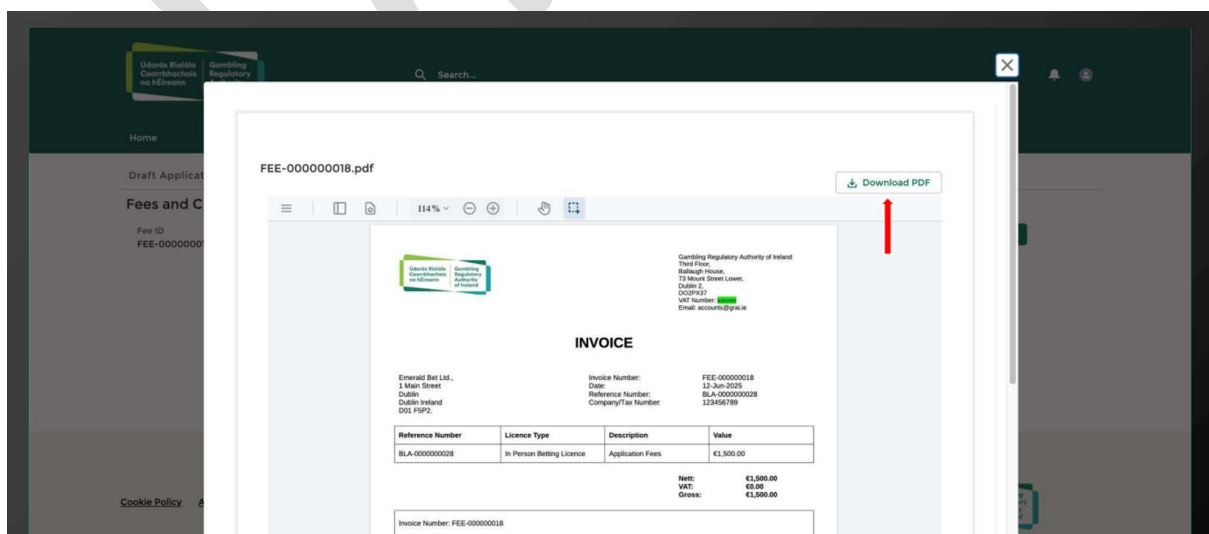
**Note:** The invoice will be displayed in a pop-up window.




5. Click on the '**Download PDF**' button to download the invoice locally.



6. View invoice details, including information to support bank transfer of the application fee amount on the downloaded PDF.



7. The invoice for application fees will contain an invoice number (e.g. FEE-000000018), which the applicant must include on their bank transfer / EFT when making the fee payment, to avoid unnecessary delays in processing their application.

	Gambling Regulatory Authority of Ireland Third Floor, Ballaugh House, 73 Mount Street Lower, Dublin 2, D02PX37 VAT Number: Email: accounts@grai.ie								
<b>INVOICE</b>									
Emerald Bet Ltd., 1 Main Street Dublin Dublin Ireland D01 F5P2.	<b>Invoice Number:</b> FEE-000000018 <b>Date:</b> 12-Jun-2025 <b>Reference Number:</b> BLA-0000000028 <b>Company/Tax Number:</b> 123456789								
<table border="1"><thead><tr><th>Reference Number</th><th>Licence Type</th><th>Description</th><th>Value</th></tr></thead><tbody><tr><td>BLA-0000000190</td><td>In Person Betting Licence</td><td>Application Fees</td><td>€4,500.00</td></tr></tbody></table>	Reference Number	Licence Type	Description	Value	BLA-0000000190	In Person Betting Licence	Application Fees	€4,500.00	<b>Nett:</b> €4,500.00 <b>VAT:</b> €0.00 <b>Gross:</b> €4,500.00
Reference Number	Licence Type	Description	Value						
BLA-0000000190	In Person Betting Licence	Application Fees	€4,500.00						
<div>Invoice Number: FEE-000000018</div> <div>Total: €4,500.00</div> <div><b>Account Details:</b> Bank Transfer / EFT Payments can be made to: Account Number: Sort Code: BIC Code: DABAIE2D IBAN: IE73DABA95159930008222</div> <div><b>Please enter the following Invoice Number on all bank transfers and EFTs to avoid delays in processing your application: FEE-000000086</b></div>									