



# **DÁIL ÉIREANN**

---

## **AN BILLE GEALLTÓIREACHTA (LEASÚ), 2013 BETTING (AMENDMENT) BILL 2013**

### **LEASUITHE COISTE COMMITTEE AMENDMENTS**

---



# DÁIL ÉIREANN

---

## AN BILLE GEALLTÓIREACHTA (LEASÚ), 2013 —ROGHFHOCHOISTE

### BETTING (AMENDMENT) BILL 2013 —SELECT SUB-COMMITTEE

---

*Leasuithe  
Amendments*

---

#### SECTION 2

1. In page 6, to delete lines 12 to 14.

—An tAire Airgeadais.

#### SECTION 4

2. In page 7, to delete lines 32 to 37 and substitute the following:

“(2) A person (other than a licensed remote bookmaker) who carries on the business of, or acts as, a remote bookmaker from a place outside the State shall not communicate or attempt to communicate with a person in the State by remote means for the purpose of the making of a bet or bets with the first-mentioned person.”.

—An tAire Airgeadais.

3. In page 7, to delete lines 38 to 44 and substitute the following:

“(3) A person (other than a licensed remote betting intermediary) who carries on the business of, or acts as, a remote betting intermediary from a place outside the State shall not communicate or attempt to communicate with a person in the State by remote means for the purpose of the making of a bet or bets by the second-mentioned person with any person (other than the first-mentioned person).”.

—An tAire Airgeadais.

4. In page 7, lines 45 and 46, to delete “Minister for Justice and Equality” and substitute “Revenue Commissioners”.

—An tAire Airgeadais.

5. In page 8, to delete lines 17 to 23 and substitute the following:

“(8) Summary proceedings for an offence under this section may be brought and prosecuted by the Revenue Commissioners.”.

—An tAire Airgeadais.

[SECTION 9]

SECTION 9

6. In page 13, after line 48, to insert the following:

“(10) On receiving any application under this section the Minister for Justice and Equality shall cause the application to be published on the internet and in such other manner as he or she considers appropriate until a decision is made on the application.”.

—Pearse Doherty.

7. In page 13, after line 48, to insert the following:

“(10) The Minister for Justice and Equality shall in his or her decision consider any views expressed to him or her by third parties regarding each application.”.

—Pearse Doherty.

SECTION 11

8. In page 15, between lines 15 and 16, to insert the following:

“(c) the holder of the certificate failed to take adequate steps to prevent persons under the age of 18 undertaking betting transactions.”.

—Michael McGrath.

SECTION 12

9. In page 15, line 45, to delete “2003” and substitute “2013”.

—An tAire Airgeadais.

SECTION 13

10. In page 18, to delete lines 31 to 35 and substitute the following:

“(3) Upon receipt of an application in accordance with this section and payment—

(a) to the Revenue Commissioners of the excise duty payable in respect of a bookmaker’s licence, or

(b) in circumstances where the applicant exercises the option under section 66C of the Finance Act 2002, to the Revenue Commissioners of the first instalment referred to in that section,

and subject to subsection (4), the Revenue Commissioners shall issue to the applicant a bookmaker’s licence.”.

—An tAire Airgeadais.

11. In page 19, to delete lines 16 to 20 and substitute the following:

“(7) Subject to any order of the District Court under section 16 (inserted by section 23 of the *Betting (Amendment) Act 2014*), a bookmaker’s licence shall—

(a) remain in force until the licence final day next falling after the date

[SECTION 13]

from which that licence has effect, or

- (b) where the applicant for that licence exercises the option under section 66C of the Finance Act 2002 but fails to pay the excise duty payable under section 65 of that Act on or before the date specified in subsection (1)(b)(ii)(I) of the said section 66C, remain in force until 30 November next following the grant of the licence.”.

—An tAire Airgeadais.

SECTION 14

- 12.** In page 20, to delete lines 40 to 46 and substitute the following:

“(3) Upon receipt of an application in accordance with this section and payment—

- (a) to the Revenue Commissioners of the excise duty payable in respect of a remote bookmaker’s licence, or
- (b) in circumstances where the applicant exercises the option under section 66C of the Finance Act 2002, to the Revenue Commissioners of the first instalment referred to in that section, and subject to subsection (4), the Revenue Commissioners shall issue to the applicant a remote bookmaker’s licence.”.

—An tAire Airgeadais.

- 13.** In page 21, to delete lines 17 to 22 and substitute the following:

“(6) Subject to any order of the District Court under section 16 (inserted by section 23 of the *Betting (Amendment) Act 2014*), a remote bookmaker’s licence shall—

- (a) remain in force until the licence final day next falling after the date from which that licence has effect, or
- (b) where the applicant for that licence exercises the option under section 66C of the Finance Act 2002 but fails to pay the excise duty payable under section 66A of that Act on or before the date specified in subsection (1)(b)(ii)(I) of the said section 66C, remain in force until 30 June next following the grant of the licence.”.

—An tAire Airgeadais.

- 14.** In page 22, to delete lines 36 to 42 and substitute the following:

“(3) Upon receipt of an application in accordance with this section and payment—

- (a) to the Revenue Commissioners of the excise duty payable in respect of a remote betting intermediary’s licence, or
- (b) in circumstances where the applicant exercises the option under section 66C of the Finance Act 2002, to the Revenue

[SECTION 14]

Commissioners of the first instalment referred to in that section, and subject to subsection (4), the Revenue Commissioners shall issue to the applicant a remote betting intermediary's licence.”.

—An tAire Airgeadais.

15. In page 23, to delete lines 14 to 19 and substitute the following:

“(6) Subject to any order of the District Court under section 16 (inserted by *section 23 of the Betting (Amendment) Act 2014*), a betting intermediary's licence shall—

- (a) remain in force until the licence final day next falling after the date from which that licence has effect, or
- (b) where the applicant for that licence exercises the option under section 66C of the Finance Act 2002 but fails to pay the excise duty payable under section 66B of that Act on or before the date specified in subsection (1)(b)(ii)(I) of the said section 66C, remain in force until 30 June next following the grant of the licence.”.

—An tAire Airgeadais.

SECTION 23

16. In page 33, to delete lines 15 to 47.

—An tAire Airgeadais.

17. In page 34, line 1, to delete “(10) An” and substitute “(8) An”.

—An tAire Airgeadais.

18. In page 34, line 4, to delete “(11) The” and substitute “(9) The”.

—An tAire Airgeadais.

SECTION 29

19. In page 36, to delete lines 16 to 46, and in page 37, to delete lines 1 to 28 and substitute the following:

“ **Unlawful conduct**

32A. (1) A person shall not provide any service or facility to a person who contravenes section 2 that—

- (a) will enable the second-mentioned person to have access to or use any internet address or any internet domain (or any particular facility within such domain) for the purpose of the carrying on by the second-mentioned person of a remote bookmaking operation, or
- (b) will enable any other person to have access from the State to any internet address, internet domain or particular facility within such domain for the purpose of that other person's entering into any transaction (including the making of a bet) with the second-mentioned person in connection with a remote bookmaking

operation.

- (2) A person shall not advertise, or cause to be advertised, a remote bookmaking operation carried on by a person who contravenes section 2.
- (3) A person shall not sell or cause to be sold by retail, or otherwise supply or cause to be supplied, to a member of the public a product that bears—
  - (a) the name of a person who contravenes section 2, or
  - (b) any trade description, designation, trademark, emblem, marketing image or logo owned or used by any person in connection with a remote bookmaking operation carried on by a person referred to in paragraph (a).

**Compliance notice**

- 32B.** (1) Where the Revenue Commissioners are satisfied that a person has contravened section 32A, the Revenue Commissioners may serve a notice (in this Act referred to as a ‘compliance notice’) on that person.
- (2) A compliance notice shall—
    - (a) state the grounds for the Revenue Commissioners’ being satisfied that there has been a contravention referred to in subsection (1),
    - (b) for the purpose of ensuring compliance by the person concerned with section 32A, require the person to do or refrain from doing such act or acts as is, or are, specified in the notice by such date as is so specified, and
    - (c) contain information regarding the bringing of an appeal under subsection (5) against the notice, including the manner in which an appeal shall be brought.
  - (3) A compliance notice shall not specify a date in accordance with paragraph (b) of subsection (2) that falls on or before the date by which an appeal under subsection (5) shall be brought.
  - (4) The Revenue Commissioners may—
    - (a) withdraw a compliance notice at any time, as they consider appropriate, or
    - (b) where no appeal is brought under this section, specify a date extending the period specified in the notice for the purposes of subsection (2)(b), and notify the person in writing accordingly.
  - (5) A person may appeal a compliance notice served on him or her under this section to the District Court.
  - (6) An appeal under this section shall be brought in the prescribed manner not later than 14 days after the service of the compliance notice

[SECTION 29]

concerned.

- (7) The Revenue Commissioners and the appellant concerned shall be entitled to be heard and to adduce evidence at the hearing of an appeal under this section.
- (8) The District Court shall, upon an appeal under this section, do one of the following:
  - (a) affirm the compliance notice concerned;
  - (b) direct the Revenue Commissioners to withdraw the compliance notice concerned.
- (9) The Revenue Commissioners shall comply with a direction under subsection (8).
- (10) A person who fails to comply with a compliance notice by the specified date shall be guilty of an offence.
- (11) This section shall not operate to prevent or restrict—
  - (a) the entitlement of any person to bring proceedings for the purpose of securing compliance with this Act by a person, or
  - (b) the bringing or prosecuting of any proceedings for an offence under this Act.
- (12) In this section ‘specified date’ means, in relation to a compliance notice—
  - (a) the date specified in the notice in accordance with paragraph (b) of subsection (2), where no appeal against the notice is brought under this section, or
  - (b) the day falling immediately after the expiration of the period of 7 days from the date on which the District Court so affirms the notice, where an appeal against the notice is brought under subsection (5) and the District Court affirms the notice in accordance with paragraph (a) of subsection (8).”.”.

—An tAire Airgeadais.

SECTION 30

- 20.** In page 37, line 31, to delete “32B.—A notice” and substitute “32C. A notice”.

—An tAire Airgeadais.

SECTION 31

- 21.** In page 38, line 1, to delete “32C.—Where” and substitute “32D. Where”.

—An tAire Airgeadais.



[SECTION 32]

SECTION 32

22. In page 38, line 11, to delete “32D.—(1)(a) The” and substitute “32E. (1)(a) The”.

—An tAire Airgeadais.

SECTION 34

23. In page 39, to delete lines 35 to 41 and substitute the following:

“(a) the substitution of the following definition for the definition of “remote betting intermediary” (inserted by subparagraph (i) of paragraph (a) of subsection (1) of section 54 of the Finance (No. 2) Act 2013):

“ ‘remote betting intermediary’ means a person who is the holder of a remote betting intermediary’s licence;”.

—An tAire Airgeadais.

24. In page 39, to delete lines 46 to 48, and in page 40, to delete lines 1 to 3 and substitute the following:

“(c) the substitution of the following definition for the definition of “remote bookmaker” (inserted by subparagraph (ii) of paragraph (a) of subsection (1) of section 54 of the Finance (No. 2) Act 2013):

“ ‘remote bookmaker’ means a person who is the holder of a remote bookmaker’s licence;”.

—An tAire Airgeadais.

25. In page 40, to delete lines 8 to 14 and substitute the following:

“(e) the deletion of the definition of “remote means” (inserted by subparagraph (iii) of paragraph (a) of subsection (1) of section 54 of the Finance (No. 2) Act 2013).”.

—An tAire Airgeadais.

26. In page 40, line 20, to delete “€5,000” and substitute “€10,000”.

—An tAire Airgeadais.

27. In page 40, line 26, to delete “€5,000” and substitute “€10,000”.

—An tAire Airgeadais.

28. In page 40, between lines 26 and 27, to insert the following:

“(4) Section 67 of the Finance Act 2002 is amended in subsection (1) by the substitution of the following subsection:

“67. (1) There shall be charged, levied and paid on and by every bookmaker who makes, lays or otherwise enters into any bets an excise duty (in this Chapter referred to as ‘betting duty’) at the rate of 3 per cent on the amount of every bet entered into by him or her.”.

—Pearse Doherty.

[SECTION 38]

SECTION 38

29. In page 41, between lines 33 and 34, to insert the following:

“38. Section 32 of the Principal Act is repealed.”.

—Pearse Doherty.

30. In page 41, between lines 33 and 34, to insert the following:

**“Tax clearance certificate in relation to licence under Act**

38. Section 1094 of the Taxes Consolidation Act 1997 is amended, in the definition of “licence” in subsection (1), by the substitution of the following paragraph for paragraph (c):

“(c) section 7(3), 7B(3) or 7C(3) of the Betting Act 1931.”.

—An tAire Airgeadais.

31. In page 41, between lines 33 and 34, to insert the following:

“38. The Minister shall direct the Revenue Commissioners to present him or her with a report on the VAT status of those in the betting industry within 3 months of the passing of this Act which will examine the past VAT liabilities of the actors in the industry.”.

—Pearse Doherty.

32. In page 41, between lines 33 and 34, to insert the following:

“38. The Minister shall within 3 months of the passing of this Act present to the Houses of the Oireachtas a report on his or her future plans for betting duty and the funding of the horse racing and greyhound racing industries.”.

—Pearse Doherty.

33. In page 41, between lines 33 and 34, to insert the following:

“38. The Minister shall, within 3 months of the enactment of this Act, lay before both Houses of the Oireachtas a report on measures that will be undertaken to protect vulnerable people from engaging in harmful gambling and the manner in which remote betting intermediaries must assist in this.”.

—Michael McGrath.

34. In page 41, between lines 33 and 34, to insert the following:

“38. The Minister shall, within 12 months of the enactment of this Act, lay before both Houses of the Oireachtas a report on the impact of the revenue raised under this Act on the sustainability of employment in the horse and greyhound industries.”.

—Michael McGrath.