



STATUTORY INSTRUMENTS.

S.I. No. 37 of 2026

GAMBLING (LICENCE APPLICATION FEES) REGULATIONS 2026

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Údarás Rialála Cearrbhachais na hÉireann (the Gambling Regulatory Authority of Ireland), in exercise of the powers conferred on it by sections 9 and 38 of the Gambling Regulation Act 2024 (No. 35 of 2024)), with the consent of the Minister for Justice, Home Affairs and Migration, hereby makes the following regulations:

Citation

1. These Regulations may be cited as the Gambling (Licence Application Fees) Regulations 2026.

Interpretation

2. (1) In these Regulations, “Act of 2024” means the Gambling Regulation Act 2024 (No. 35 of 2024).

(2) A word or expression that is used in these Regulations and is also used in the Act of 2024 shall have in these Regulations the same meaning as it has in that Act unless the contrary intention appears.

Fees for applications for betting licences

3. (1) The fees payable on making an application for an in-person betting licence under Part 5 of the Act of 2024 are as follows, as applicable:

- (a) where the betting activity sought to be licensed is proposed to be provided from one or more than one relevant premises, the fee in column 2 of Table A in Schedule 1 corresponding to the turnover bracket in column 1 of the said table applicable to the last financial year of the applicant preceding the date of the application, or, where the applicant has not provided in-person betting activities in the State previously from one or more than one relevant premises, the estimated turnover from the provision of such activities for the first twelve months following the grant of the licence; and
- (b) 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) the fee in column 2 of Table B in Schedule 1 corresponding to the turnover bracket in column 1 of the said table applicable to the last financial year of the applicant preceding the date of the application, or, where the applicant has not provided in-person betting activities in the State previously from one or more than one premises other than a relevant premises, the estimated turnover from the provision of such

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 13th February, 2026.*

activities for the first twelve months following the grant of the licence; and

- (ii) a fee of €1,200 for each premises in the State from where the betting activity sought to be licensed is proposed to be provided.

(2) Subject to paragraph (3), the fee payable on making an application for a remote betting licence under Part 5 of the Act of 2024 is the fee in column 2 of Table C in Schedule 1 corresponding to the turnover bracket in column 1 of the said table applicable to the last financial year of the applicant preceding the date of the application, or, where the applicant has not provided remote betting activities in the State previously, the estimated turnover from the provision of such activities for the first twelve months following the grant of the licence.

(3) Where a person makes an application for an in-person betting licence under Part 5 of the Act of 2024, or is the licensee of an in-person betting licence under Part 5 of the Act of 2024, and makes an application for a remote betting licence under Part 5 of the Act of 2024, no fee is payable under paragraph (2) in respect of that application for a remote betting licence provided that—

- (a) the value of all 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 provided remote betting activities in the State previously, the estimated value of all such bets for the first twelve months following the grant of the licence does not exceed the lower of the following—
 - (i) €250,000; or
 - (ii) 10 per cent 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 provided betting activities in the State previously, the estimated value of all such bets for the first twelve months following the grant of the licence; and
- (b) where the person is making an application for an in-person betting licence under Part 5 of the Act of 2024, that application is granted.

(4) In the event that a person makes an application for an in-person betting licence under Part 5 of the Act of 2024 and an application for a remote betting licence under Part 5 of the Act of 2024 that falls under sub-paragraph (a) of paragraph (3), where the application for the said in-person betting licence is refused, the remote betting licence will not be granted unless that person pays the relevant fee in accordance with paragraph (2).

(5) The fee payable on making an application for a remote betting intermediary licence under Part 5 of the Act of 2024 is the fee in column 2 of Table D in Schedule 1 corresponding to the turnover bracket in column 1 of the said table applicable to the last financial year of the applicant preceding the date of the application, or, where the applicant has not provided remote betting intermediary activities in the State previously, the estimated turnover from the provision of such activities for the first twelve months following the grant of the licence.

Fees for applications for gaming licences

4. (1) The fees payable on making an application for an in-person gaming licence under Part 5 of the Act of 2024 are as follows:

- (a) the fee in column 2 of Table A in Schedule 2 corresponding to the turnover bracket in column 1 of the said table applicable to the last financial year of the applicant preceding the date of the application, or, where the applicant has not provided in-person gaming activities in the State previously, the estimated turnover from the provision of such activities for the first twelve months following the grant of the licence; and;
- (b) a fee of €1,200 for each premises in the State from where the game or games sought to be licensed are proposed to be provided.

(2) The fee payable on making an application for a remote gaming licence under Part 5 of the Act of 2024 is the fee in column 2 of Table B in Schedule 2 corresponding to the turnover bracket in column 1 of the said table applicable to the last financial year of the applicant preceding the date of the application, or, where the applicant has not provided remote gaming activities in the State previously, the estimated turnover from the provision of such activities for the first twelve months following the grant of the licence.

Regulation 3

Schedule 1*Tiered fees for betting licence applications based on turnover**Table A**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*

Column 1	Column 2
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

*Table B**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*

Column 1	Column 2
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

Table C
Remote betting licence

Column 1	Column 2
Turnover bracket	Fee
€249,999.99 and below	€20,000.00
€250,000.00 - €499,999.99	€30,000.00
€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

Table D
Remote betting intermediary licence

Column 1	Column 2
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

*Regulation 4***Schedule 2***Tiered fees for gaming licence applications based on turnover**Table A**In-person gaming licence*

Column 1	Column 2
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

*Table B**Remote gaming licence*

Column 1	Column 2
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

The Minister for Justice, Home Affairs and Migration consents to the making of the foregoing Regulations.



GIVEN under my Official Seal,
5 February, 2026.

JIM O'CALLAGHAN,
Minister for Justice, Home Affairs and Migration.



GIVEN under the Official Seal of the Gambling Regulatory Authority of Ireland,
9 February, 2026.

PAUL QUINN,
Chairperson

ANNE MARIE CAULFIELD
Chief Executive

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EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These Regulations prescribe the fees payable on making applications for the grant of betting licences and gaming licences.

These Regulations may be cited as the Gambling (Licence Fees) Regulations 2026.

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