



## JAMES F WALLACE & CO UC

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### Liquor & Publican Licences

Hoteliers and Publicans are required by law to hold a licence permitting them to sell alcohol for consumption both on and off their premises.

#### What other types of licence are available?

Theatre Licences are also available which entitle the holder to sell alcohol during specified time periods to persons who have paid for seats at a performance and to theatre employees. Specified times are for 30 minutes prior to the beginning of performances and 30 minutes after the performance has ended. There are also licences available for Holiday Camps, Greyhound Racetracks, Horse Racecourses, Railway Refreshment rooms and Bog Premises. For more information on these particular licences you should contact the National Excise Licence Office directly on: 01 7383640.

#### Who issues Liquor Licences?

Each year the National Excise Licence Office issues licences that are valid for one year. Licences are valid from 1<sup>st</sup> October to the 30<sup>th</sup> September of the following year.

#### How do I apply for the first time for a Publicans Licence?

First time applicants must submit a completed Application form. The application form should be signed by the following:

- The licensee, if a sole trader
- One of the partners, if a partnership
- The company secretary or a director of the company in the case of an incorporated firm.

The Application form must be accompanied by your court certificate. Once it has been processed you will receive an invite to complete your application and make payment for your licence. Court Certificates are not generally required for subsequent renewals except where:

- There has been an objection to the licence renewal
- The licence has lapsed for 1 full licencing period

- The licence has been transferred to another trader during the Licencing period
- The mapped licensed area of the licenced premises has changed

N.B: All licences require tax clearance. In some cases, a Short Certificate of Incorporation and or a Certificate of Registration of Business Name may also be requested.

#### Will a Renewal Notice be sent out?

Yes, each year around the beginning of September the National Excise Licence Office sends out renewal notices.

#### How much does a Liquor Licence Cost?

A publican's licence costs €250 in the first year it is issued. Each subsequent year the cost of renewal is based on the previous turnover of the business. If a licence has been transferred to a new trader the cost will be based on the previous turnover.

#### What is the cost based on turnover?

Turnover	€
Under €190,500	250
€190,500 - €380,999	505
€381,000 - €637,999	1,140
€635,000 - €952,499	1,775
€952,500 - €1,269,999	2,535
€1,270,000 or more	3,805

#### CONTACT US TODAY

Find out more about licence renewals and managing your tax affairs by visiting our offices or website.

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This document has been prepared as a guide only. No person should act on the basis of any information contained herein without considering, and if necessary, taking appropriate professional advice in relation to their own particular circumstances.