


Special Restaurant Licence

A Special Restaurant Licence entitles the Licensee to sell alcohol for consumption on the Licensed premises only.

According to the [S.I. No. 147/1988](#) — Special Restaurant Licence (Standards) Regulations, 1988.

"Restaurant" means any premises which are structurally adapted and used for the purpose of supplying substantial meals to the public for consumption on the premises and in which any other business carried on is ancillary and subsidiary to the provision of such meals.

How do I apply for a new Special Restaurant Licence?

The original [Court Certificate](#) must be submitted to the [National Excise Licence Office](#) along with the  [Application Form](#) (PDF, 347KB).

Requirements:

- Valid [Court Certificate](#)
- [Tax Clearance Certificate](#) (This Certificate does not need to be submitted. Revenue automated systems will verify that a current Tax Clearance Certificate is in place. A Licence can issue only where a current Tax Clearance Certificate is held by the Licensee.)
- [Short Certificate of Incorporation \(if Licensee is a company\).](#)
- [Certificate of Registration of Business Name](#)

Please note these documents are not to be submitted with your application. If this Application is approved the Revenue Commissioners will issue you with a **First Time Application Notice** to apply for the Licence. On receipt of your First Time Application Notice, you will be asked to declare that these documents are in your possession. Please be advised that you must retain them for a period of six years as they may be requested for inspection by Revenue (these will also be listed on the First Time Application Notice).

Court Certificate

A Court Certificate is required where there has been some change to the Licence. The usual circumstances are:

- Where the Licence has lapsed for a full Licensing year or more,
- Where a new Licence has been granted,
- Where the Licence has been transferred during the Licensing year and/or
- Where the Licensed area of the premises has been changed during the previous Licensing year.

A Court Certificate must be produced to the Revenue Commissioners within 12 months of the date of issue, as required by Section 39 of the Intoxicating Liquor Act 2000.

Tax Clearance Certificate

A valid [Tax Clearance Certificate](#) is required where the applicant is an individual. Corporate applications will require a valid Tax Clearance Certificate for the company. Certificates do not need to be submitted. Revenue automated systems will verify that current Tax Clearance Certificates are in place.

Short Certificate of Incorporation

If the Applicant is a Limited Company, a **Short Certificate of Incorporation** dated not earlier than **4 weeks** before the date of application, will be required to take up the Licence. Duplicate Certificates of Incorporation are available at: www.cro.ie [☞] LoCall 1890 220 226 or 01 804 5200.

Certificate of Registration of Business Name

If 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 the Licence. Duplicate Certificates of Registration of the Business Name can be obtained at: www.cro.ie [☞], LoCall 1890 220 226 or 01 804 5200.

The Application should be **signed** by the Licensee if a Sole Trader, by one of the Partners if a Partnership or, in the case of an Incorporated firm by the Company Secretary or a Director of the Company.

On receipt of your First Time Application Notice you must apply for your Licence using the [Payment Options](#).

How do I renew a Special Restaurant Licence?

The National Excise Licence Office will send you a Renewal Notice that will incorporate your Payslip together with a pre-paid envelope approximately two weeks before your Licence falls due for renewal.


You will be required to declare that you hold in your possession the following documentation (These will also be listed on the Renewal Notice):

- [Tax Clearance Certificate](#) (This Certificate does not need to be submitted. Revenue automated systems will verify that a current Tax Clearance Certificate is in place. A Licence can issue only where a current Tax Clearance Certificate is held by the Licensee.)
- [Short Certificate of Incorporation \(if Licensee is a company\).](#)
- [Certificate of Registration of Business Name](#)


Tax Clearance Certificate

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The Application should be **signed** by the Licensee if a Sole Trader, by one of the Partners if a Partnership or, in the case of an Incorporated firm by the Company Secretary or a Director of the Company.

Licensees who have the necessary documents in their possession may apply for their Licence using the [Payment Options](#).

Licensing Year: 1st October to 30th September

Please Note: The Licence will expire on 30th September of each year, regardless of the issue date.

For duty payable please see [Excise Rates](#).

[Contact Us](#).