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Ministers announce waiver of all fees associated with Special Exemption Orders for the remainder of 2021

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Ministers announce waiver of all fees associated with Special Exemption Orders for the remainder of 2021

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19 October 2021

The Minister for Justice, Heather Humphreys, TD, and the Minister for Finance, Paschal Donohoe, TD, are pleased to announce that the court fees and their associated excise duty relating to Special Exemptions Orders, or so called SEOs, will be waived for the remainder of 2021.

Nightclubs and late bars need to obtain a Special Exemption Order from the District Court for every occasion they want to trade past normal trading hours. SEOs permit extended opening hours until 2.30am.

The court fee for each Special Exemption Order is €300 and an excise duty of €110 per application is also payable to the Revenue Commissioners.

Making the announcement after Cabinet today, Minister Humphreys said,

“The Government is acutely aware of the unique circumstances which licence holders, and in particular those serving in the late night trade, have found themselves in as a result of COVID-19. I know we all see the value and importance of supporting these businesses and the night time economy to get back on their feet.

“The past year has undoubtedly been really difficult for nightclub operators and licensees who traditionally provide a late bar with SEOs and their staff and providers. It is my hope that an end to these challenging times is in sight and that businesses will be able to reopen safely.

“In July, for the second year in a row, we waived the court fees and excise duties for vintners for a second consecutive year. Now, we are introducing similar supports in relation to SEOs

for late night trade licence holders who traditionally trade past normal opening hours. It will be still necessary for the SEO court application to be made and the order to be obtained by the licensed premises.

“This measure is particularly intended to support those in the night time economy who will re-open this Friday for the first time in 18 months.

“I also look forward to further reforms in this area as part of the forthcoming Sale of Alcohol Bill from the Department of Justice.”

Minister Donohoe said,

“The waiver of court fees and excise duty for special exemption orders will complement the decision taken by the Government earlier in the year to waive the excise duty in respect of the renewal of on-trade licences.

“The decision recognises the particular difficulties experienced by the sector where many businesses have been closed for a significant period of time and are operating at a reduced capacity on reopening.”

ENDS.../

Note for Editors:

Nightclubs and late bars operate on the basis of Special Exemption Orders. A Special Exemption Order is obtained from the District Court for premises to which an on-licence is attached for on the pretence that a ‘special occasion’ is taking place on the premises. A Special Exemption Order is required for each and every time a licensed premises wants to trade past normal opening hours and permits extended opening hours (to 2.30am). The court fee for each Special Exemption Order is €300 and an excise duty of €110 per application is also payable to the Revenue Commissioners.

This waiver will be in effect for orders granted from 22 October to 31 December 2021 inclusive, subject to the finalisation of the SI and signature by the Minister for Justice and the Minister for Public Expenditure and Reform.

It will be still necessary for the SEO court application to be made and the order to be obtained by the licensed premises. For any applications that have already been submitted for those dates, the Courts Service will refund the fees centrally and automatically, there will be no need for any person to apply for a refund for any fees paid for SEO's for dates from 22nd October until 31st December 2021 inclusive.

The Government gave its approval, on 15 September 2021, for the drafting of the General Scheme of the Sale of Alcohol Bill. Work is well advanced on this major legislative reform. The reform of the Special Exemption Order process and associated costs is a long sought reform for the industry that will be addressed in the new legislative proposals.