

# A-Z OF Licences/Permits

Issued By Government Departments/Relevant Offices In Ireland

This A-Z of licences/Permits provides the following key information:

- Details of the list of licences/permits issued by Government Departments, and Offices under their remit
- Links to online information, and
- Relevant contact details for further enquiries

*For further enquiries regarding the licence/permit, please contact the relevant Unit/Office listed below*

## W

Title of Licence /Permit	Purpose	Relevant Link to online information on Licence/Permit	Section/Agency/Body which issues Licence/Permit
Waste Collection Permit	<p>The primary purpose of a waste collection permit is to facilitate appropriate controls on waste collection so as to ensure good and consistent waste management practice and the implementation of high standards of environmental and human health protection.</p> <p>Any person who proposes to collect waste for the purposes of reward, with a view to profit or otherwise in the course of business is required to hold a waste collection permit.</p>	<p>On 1 February 2012, Offaly County Council was designated as the Nominated Authority for the processing and issuing of all new Waste Collection Permit applications and review applications received on or after that date.</p> <p>This single Nominated Authority is known as the National Waste Collection Permit Office (NWCPPO). For further information on the waste collection permitting process please see:</p> <p><a href="http://www.nwcpo.ie/">http://www.nwcpo.ie/</a></p>	<p>National Waste Collection Permit Office (NWCPPO) Áras an Chontae, Charleville Road, Tullamore, Co. Offaly</p> <p>Tel: +353 57 9357428 <a href="http://www.nwcpo.ie/">http://www.nwcpo.ie/</a></p>

<p>Waste Facility Permit/Certificate of Registration</p>	<p>The primary purpose of a waste facility permit or certificate of registration is to facilitate appropriate controls on waste management facilities so as to ensure good and consistent waste management practice and the implementation of high standards of environmental and human health protection.</p> <p>A waste facility permit is required by facilities engaged in waste recovery and disposal activities which do not otherwise require a waste licence (or other licence, e.g. IED licence) from the EPA and are not exempted activities.</p>	<p>Each local authority issues Waste Facility Permits / Certificates of Registration in its functional area for the waste management activities listed in the Third Schedule to the Waste Management (Facility Permit &amp; Registration) Regulations S.I. No. 821 of 2007 as amended.</p> <p>For a list of local authority websites please see:  <a href="http://www.environ.ie/en/Links/LocalAuthorities/">http://www.environ.ie/en/Links/LocalAuthorities/</a></p> <p>The EPA issues Certificates of Registration to local authorities for smaller scale waste management activities listed in the Third Schedule Part II to the Waste Management (Facility Permit Registration) Regulations, S.I. 821 of 2007 as amended.</p> <p>For information provided by the EPA on this process and on waste licensing / permitting in general please see:  <a href="http://www.epa.ie/licensing/licques/">http://www.epa.ie/licensing/licques/</a></p>	<p><a href="#">Relevant Local Authority</a></p> <p>Office of Climate, Licensing &amp; Resource Use,  EPA  PO Box 3000,  Johnstown Castle Estate,  County Wexford</p> <p>Tel: (Locall) 1890 33 55 99 or +353 53 91 60600;</p> <p>Email: <a href="mailto:Licensing@epa.ie">Licensing@epa.ie</a></p>
<p>Waste Licence</p>	<p>A waste licence is a single integrated licence dealing with emissions to all environmental media and the environmental management of the facility. All related waste operations connected to the activity are considered in determining a licence application. The Environmental Protection Agency is the competent authority for granting and enforcing waste licences for specified waste activities listed in the 3rd and 4th Schedule to the Waste Management Act 1996 as amended. Such licences are granted for waste activities carried on by both local authorities and private operators.</p> <p>The EPA must be satisfied that the activity will not cause environmental pollution when carried on in accordance with the licence conditions.</p>	<p><a href="http://www.irishstatutebook.ie/2004/en/si/0395.html">http://www.irishstatutebook.ie/2004/en/si/0395.html</a></p> <p><a href="http://www.epa.ie/licensing/waste/">http://www.epa.ie/licensing/waste/</a></p>	<p>Office of Climate, Licensing &amp; Resource Use  EPA  PO Box 3000  Johnstown Castle Estate  County Wexford  Telephone Locall 1890 33 55 99 or 053 91 60600  Email <a href="mailto:licensing@epa.ie">licensing@epa.ie</a></p>

Waste Water discharge authorisation licence/certificate.	A system for the licensing or certification of waste water discharges (WWD) from areas served by Irish Water sewer network.	<a href="http://www.epa.ie/licensing/watwaste/wwda/">http://www.epa.ie/licensing/watwaste/wwda/</a>	Environmental Protection Agency Johnstown Castle Estate County Wexford  Tel: (Local) 1890 335599 or 053 9160600
WEEE Compliance Scheme	A corporate body may apply to the Minister for approval to act as a compliance scheme.  The process is set out in S.I. No. 355 of 2011, European Communities (Waste Electrical and Electronic Equipment) Regulations 2011. The Regulations are available on <a href="http://www.irishstatutebook.ie">www.irishstatutebook.ie</a>	<a href="http://www.environ.ie/en/Environment/Waste/WEEE/">http://www.environ.ie/en/Environment/Waste/WEEE/</a>	Waste Policy and Resource Efficiency Section, Department of the Environment, Community and Local Government, Newtown Road, Wexford.  Tel: +353 1 8882000 Email: <a href="mailto:PRI@environ.ie">PRI@environ.ie</a>
Wholesaler Dealer in Beer	Authorises the wholesale of beer in any quantity not less than 2 and quarter gallons to a person who is licensed to sell beer by retail, and in any quantity not less than 4 and half gallons or 2 doz reputed quart bottles to any other person	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Beer & Beer Retailer's off licence	Beer retailer off authorises the sale of beer and cider for consumption off the premises to any one person of any quantity up to 4 half gallons. Authorises the wholesale of beer in any quantity not less than 2 and quarter gallons to a person who is licensed to sell beer by retail, and in any quantity not less than 4 and half gallons or 2 doz reputed quart bottles to any other person	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Beer & Spirits	Authorises the wholesale of beer in any quantity not less than 2 and quarter gallons to a person who is licensed to sell beer by retail, and in any quantity not less than 4 and half gallons or 2 doz reputed quart bottles to any other person. Wholesale Spirits authorises sale to a person licensed to retail in any quantity not less than half gallon and to any other person not less that 2 gallons or 1 doz reputed quart bottles.	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Beer & Wine	Authorises the wholesale of beer in any quantity not less than 2 and quarter gallons to a person who is licensed to sell beer by retail, and in any quantity not less than 4 and half gallons or 2 doz reputed quart bottles to any other person	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>

Wholesaler Dealer in Beer & Wine Retailer's Off Licence	Authorises the wholesale of beer in any quantity not less than 2 and quarter gallons to a person who is licensed to sell beer by retail, and in any quantity not less than 4 and half gallons or 2 doz reputed quart bottles to any other person	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Beer & Wine, & Wine Retailer's Off Licence	Authorises the wholesale of beer in any quantity not less than 2 and quarter gallons to a person who is licensed to sell beer by retail, and in any quantity not less than 4 and half gallons or 2 doz reputed quart bottles to any other person	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Beer, Retailer of Spirits, Beer & Wine Off Licence	Beer off authorises the sale of beer and cider for consumption off the premises to any one person of any quantity up to 4 half gallons. authorises the wholesale of beer in any quantity not less than 2 and quarter gallons to a person who is licensed to sell beer by retail, and in any quantity not less than 4 and half gallons or 2 doz reputed quart bottles to any other person	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Beer, Wine & Spirits	Authorises the wholesale of beer in any quantity not less than 2 and quarter gallons to a person who is licensed to sell beer by retail, and in any quantity not less than 4 and half gallons or 2 doz reputed quart bottles to any other person	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Beer, Wine & Spirits, & Beer & Wine Retailer's Off Licence	Authorises the wholesale of beer in any quantity not less than 2 and quarter gallons to a person who is licensed to sell beer by retail, and in any quantity not less than 4 and half gallons or 2 doz reputed quart bottles to any other person. Wine -off retail authorises sale for consumption off the premises in any quantity not exceeding 2 gallons or up to 1 doz reputed quart bottles.	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>

Wholesaler Dealer in Beer, Wine & Spirits, & Beer, Wine & Spirits Retailer's Off Licence	Beer retailer off authorises the sale of beer and cider for consumption off the premises to any one person of any quantity up to 4 half gallons. Wine & spirit -off retail authorises sale for consumption off the premises in any quantity not exceeding 2 gallons or up to 1 doz reputed quart bottles. authorises the wholesale of beer in any quantity not less than 2 and quarter gallons to a person who is licensed to sell beer by retail, and in any quantity not less than 4 and half gallons or 2 doz reputed quart bottles to any other person	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Beer, Wine, Spirits & Sweets	Authorises the wholesale of beer in any quantity not less than 2 and quarter gallons to a person who is licensed to sell beer by retail, and in any quantity not less than 4 and half gallons or 2 doz reputed quart bottles to any other person. Wholesale wine, Spirits & Sweets authorises sale to a person licensed to retail in any quantity not less than half gallon and to any other person not less that 2 gallons or 1 doz reputed quart bottles.	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Spirits	Wholesale Spirits authorises sale to a person licensed to retail in any quantity not less than half gallon and to any other person not less that 2 gallons or 1 doz reputed quart bottles.	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Spirits & Beer, & Beer Retailer's off Licence	Beer retailer off authorises the sale of beer and cider for consumption off the premises to any one person of any quantity up to 4 half gallons. authorises the wholesale of beer in any quantity not less than 2 and quarter gallons to a person who is licensed to sell beer by retail, and in any quantity not less than 4 and half gallons or 2 doz reputed quart bottles to any other person. Wholesale Spirits authorises sale to a person licensed to retail in any quantity not less than half gallon and to any other person not less that 2 gallons or 1 doz reputed quart bottles.	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Spirits & Spirits Retailer's Off Licence	Wholesale Spirits authorises sale to a person licensed to retail in any quantity not less than half gallon and to any other person not less that 2 gallons or 1 doz reputed quart bottles.	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>

Wholesaler Dealer in Spirits & Wine, & Spirits & Wine Retailer's off Licence	Wholesale wine, Spirits authorises sale to a person licensed to retail in any quantity not less than half gallon and to any other person not less than 2 gallons or 1 doz reputed quart bottles. Wine -off retail authorises sale for consumption off the premises in any quantity not exceeding 2 gallons or up to 1 doz reputed quart bottles.	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Spirits & Wine, & Spirits Beer & Wine Retailer's Off Licence	Beer retailer off authorises the sale of beer and cider for consumption off the premises to any one person of any quantity up to 4 half gallons. Wholesale wine, Spirits authorises sale to a person licensed to retail in any quantity not less than half gallon and to any other person not less than 2 gallons or 1 doz reputed quart bottles. Wine -off retail authorises sale for consumption off the premises in any quantity not exceeding 2 gallons or up to 1 doz reputed quart bottles.	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Spirits of Wine	Wholesale Spirits of Wine, authorises sale to a person licensed to retail in any quantity not less than half gallon and to any other person not less than 2 gallons or 1 doz reputed quart bottles. Can also deal in Sweets	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Spirits, Beer & Wine, & Spirits & Beer Retailer's off Licence	Beer retailer off authorises the sale of beer and cider for consumption off the premises to any one person of any quantity up to 4 half gallons. authorises the wholesale of beer in any quantity not less than 2 and quarter gallons to a person who is licensed to sell beer by retail, and in any quantity not less than 4 and half gallons or 2 doz reputed quart bottles to any other person. Wholesale wine, Spirits authorises sale to a person licensed to retail in any quantity not less than half gallon and to any other person not less than 2 gallons or 1 doz reputed quart bottles.	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>

Wholesaler Dealer in Spirits, Beer & Wine, & Spirits & Wine Retailer's off Licence	Authorises the wholesale of beer in any quantity not less than 2 and quarter gallons to a person who is licensed to sell beer by retail, and in any quantity not less than 4 and half gallons or 2 doz reputed quart bottles to any other person Wholesale wine, Spirits authorises sale to a person licensed to retail in any quantity not less than half gallon and to any other person not less that 2 gallons or 1 doz reputed quart bottles. Wine -off retail authorises sale for consumption off the premises in any quantity not exceeding 2 gallons or up to 1 doz reputed quart bottles.	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Spirits, Beer & Wine, & Wine Retailer's Off Licence	Authorises the wholesale of beer in any quantity not less than 2 and quarter gallons to a person who is licensed to sell beer by retail, and in any quantity not less than 4 and half gallons or 2 doz reputed quart bottles to any other person. Wholesale wine, Spirits authorises sale to a person licensed to retail in any quantity not less than half gallon and to any other person not less that 2 gallons or 1 doz reputed quart bottles. Wine -off retail authorises sale for consumption off the premises in any quantity not exceeding 2 gallons or up to 1 doz reputed quart bottles.	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Spirits, Beer, Wine & Beer Retailer's off Licence	Beer retailer off authorises the sale of beer and cider for consumption off the premises to any one person of any quantity up to 4 half gallons. Wholesale wine, Spirits sale to a person licensed to retail in any quantity not less than half gallon and to any other person not less that 2 gallons or 1 doz reputed quart bottles.	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Wine	Wholesale wine, authorises sale to a person licensed to retail in any quantity not less than half gallon and to any other person not less than 2 gallons or 1 doz reputed quart bottles. Can also deal in Sweets	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Wine & Spirits	Wholesale wine, Spirits authorises sale to a person licensed to retail in any quantity not less than half gallon and to any other person not less that 2 gallons or 1 doz reputed quart bottles.	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>

Wholesaler Dealer in Wine & Spirits, & Wine Retailer's off Licence	Wholesale wine, Spirits authorises sale to a person licensed to retail in any quantity not less than half gallon and to any other person not less than 2 gallons or 1 doz reputed quart bottles. Wine -off retail authorises sale for consumption off the premises in any quantity not exceeding 2 gallons or up to 1 doz reputed quart bottles.	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wholesaler Dealer in Wine & Wine Retailer's Off Licence	Wholesale wine authorises sale to a person licensed to retail in any quantity not less than half gallon and to any other person not less than 2 gallons or 1 doz reputed quart bottles. Wine -off retail authorises sale for consumption off the premises in any quantity not exceeding 2 gallons or up to 1 doz reputed quart bottles.	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/wholesalers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wildlife Dealer's Licence to sell protected wild animals (including parts or derivatives)  Section 48 of the Wildlife Act, 1976 (as amended)	To comply with EU and National Legislation	Relevant link to application form:  <a href="http://www.npws.ie/licences/import-export-trade/wildlife-dealers-licence">http://www.npws.ie/licences/import-export-trade/wildlife-dealers-licence</a>	National Parks and Wildlife Service Wildlife Licensing Unit,  Email: <a href="mailto:wildlifelicence@ahg.gov.ie">wildlifelicence@ahg.gov.ie</a>
Wildlife Importation Licence Wildlife Exportation Licence	Comply with National Legislation	Relevant link:  <a href="http://www.npws.ie/licences/import-export-trade/import-live-wild-animals-or-birds">http://www.npws.ie/licences/import-export-trade/import-live-wild-animals-or-birds</a>	National Parks and Wildlife Service Wildlife Licensing Unit,  Email: <a href="mailto:wildlifelicence@ahg.gov.ie">wildlifelicence@ahg.gov.ie</a>
Wine Retailer's Off Licence	Wine -off retail authorises sale for consumption off the premises in any quantity not exceeding 2 gallons or up to 1 doz reputed quart bottles.	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/retailers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/retailers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>
Wine Retailer's On Licence	Authorises the sale both on and off of fine wine, sherry and fermented liquor less than 23% proof to any one person up to 2 gallons or 1 doz reputed quart bottles. This licence is confined to a person who owns a refreshment house (refreshment house is defined in the act as "all houses, rooms, shops or buildings kept open for public refreshment, resort, and entertainment at any time between the hours of 10 of the clock at night and 7 of the clock of the following morning, not being licensed for the sale of beer, cider, wine or spirits respectively, shall be deemed refreshment houses within this Act."	<a href="http://www.revenue.ie/en/tax/excise/excise-licensing/retailers-licences.html">http://www.revenue.ie/en/tax/excise/excise-licensing/retailers-licences.html</a>	Revenue Commissioners National Excise Licence Office, Email: <a href="mailto:exciselicences@revenue.ie">exciselicences@revenue.ie</a>