EUROPEAN COMMISSION
Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs
Single Market Enforcement
Notification of Regulatory Barriers

Notifikationsnummer : 2026/0645/IE (Ireland)

Gambling Regulation Act 2024 (Social Impact Fund) Regulations 2026

Modtagelsesdato : 12/11/2026
Afslutning af status quo-periode : 15/02/2027

Message

Message 001

Communication from the Commission - TRIS/(2026) 3301

Directive (EU) 2015/1535

Notification: 2026/0645/IE

Notification of a draft text from a Member State

Notification – Notification – Notifzierung – Нотификация – Oznámení – Notifikation – Γνωστοποίηση – Notificación – Teavitamine – Ilmoitus – Obavijest – Bejelentés – Notifica – Pranešimas – Paziņojums – Notifika – Kennisgeving – Zawiadomienie – Notificação – Notificare – Oznámenie – Obvestilo – Anmälan – Fógra a thabhairt

Does not open the delays - N'ouvre pas de délai - Kein Fristbeginn - Не се предвижда период на прекъсване - Nezahajuje prodlení - Fristerne indledes ikke - Καμμία έναρξη προθεσμίας - No abre el plazo - Viivituste perioodi ei avata - Määräaika ei ala tästä - Ne otvara razdoblje kašnjenja - Nem nyitja meg a késéseket - Non fa decorrere la mora - Atidėjimai nepradedami - Atlikšanas laikposms nesākas - Ma jiftaħx il-perijodi ta’ dewmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Nu deschide perioadele de stagnare - Nezačína oneskorenia - Ne uvaja zamud - Inleder ingen frist - Ní osclaíonn sé na moilleanna

MSG: 20263301.EN

1. Notification Message: MSG 001 IND 2026 0645 IE EN 12-11-2026 IE NOTIF

2. Country: Ireland

3A. Department Responsible: National Standards Authority of Ireland
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Dublin 9, D09 A0E4
Ireland
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3B. Originating Department: Department of Justice, Home Affairs and Migration
2nd floor, Bishop's Square, Redmonds Hill
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4. Products/Services 2026/0645/IE - H10 - Games of chance

5. Title: Gambling Regulation Act 2024 (Social Impact Fund) Regulations 2026

6. Product/Service Details: Draft regulation pursuant to section 54(3) of the Gambling Regulation Act 2024 setting the rate and date of contribution from commercial gambling licensees to a social impact fund.

7. Notification Under Another EU Act:

8. Executive Summary: The Gambling Regulation Act 2024 (a draft of which containing the provisions in relation to the Social Impact Fund was submitted to TRIS in 2023) provides for the establishment of Social Impact Fund to be financed by mandatory annual contributions from commercial gambling licensees. The rate of contribution, as a percentage of commercial gambling licensees' turnover (as defined in section 2 of the 2024 Act), is to be set by the Minister of Justice, Home Affairs and Migration in regulations. The draft regulation, the subject of this notice, sets the annual contribution rate at 1% with a due date of 1 July each year.

The purpose of the Social Impact Fund is to finance research and related initiatives aimed at addressing compulsive and excessive gambling, supporting awareness-raising and educational measures, and funding treatment and support activities for those experiencing gambling-related harm. The inclusion of provisions establishing the Fund in the Gambling Regulation Act 2024 was approved by the Oireachtas (Irish parliament) in October 2024. The Gambling Regulatory Authority of Ireland, the statutory body established under that Act and charged with administering the Fund, has indicated that it is in a position to operationalise the Social Impact Fund in 2027.

The establishment of the Social Impact Fund responds to a clearly identified need for dedicated and sustainable funding to support research, prevention, education and treatment measures relating to gambling-related harm. Engagement with industry stakeholders, healthcare professionals, social service providers and voluntary sector organisations has consistently highlighted the importance of such a mechanism in supporting a coordinated response to the adverse impacts of problem gambling.

In determining the appropriate level of statutory contribution, consideration was given to the need to avoid imposing a disproportionate financial burden on legitimate commercial operators. A contribution rate of 1% of turnover was considered equitable, proportionate and sustainable, and is not expected to adversely affect the ability of regulated entities to conduct their business. The proposed rate was also broadly supported by industry stakeholders throughout the development of the legislative framework, reflecting a general acceptance of the role of the sector in contributing to the prevention of, and response to, gambling-related harm.

9. Brief Statement of Grounds: The setting of the rate of contribution to the Social Impact Fund as required by section 54 of the Gambling Regulation Act 2024. The Minister for Justice, Home Affairs and Migration, in consultation with the Gambling Regulatory Authority of Ireland and the Office of the Attorney General of Ireland has agreed the percentage rate for annual contributions by commercial gambling licensees is to be set at 1% of turnover (as defined in section 2 of the 2024 Act) with a due date of 1 July each year.

9a. Suitability of the Measure to Attain the Pursued Objective: The setting of the rate of contribution to the social impact fund as required by section 54 of the Gambling Regulation Act 2024.

A contribution rate of 1% of turnover is considered to strike an appropriate balance between supporting the achievement of the statutory objectives of the Social Impact Fund and ensuring proportionality in its application. The rate is assessed as sufficient to provide meaningful funding, while not imposing an undue burden on the commercial viability of regulated entities.

9b. Necessity: The setting of the rate of contribution to the Social Impact Fund as required by section 54 of the Gambling Regulation Act 2024.

The Social Impact Fund is intended to finance research, prevention, education, public awareness and treatment initiatives

relating to gambling-related harm, including compulsive and excessive gambling. Extensive engagement with industry and stakeholders from the health, social care and voluntary sectors has demonstrated broad recognition of the need for a dedicated funding mechanism to support these activities.

Monies from the Social Impact Fund will provide a sustainable source of funding to address gambling-related harm and assist in mitigating the wider social and economic impacts of problem gambling on individuals, families, communities and public services. The introduction of this measure is therefore considered necessary to support this coordinated and sustainable response to the social and public health impacts associated with problem gambling. The introduction of such a Fund received strong support from industry stakeholders during the development of the legislative framework, reflecting a recognition of the role that the sector can play in supporting measures to address gambling-related harm and its wider societal impacts.

9c. Excessive Burden in Relation to the Pursued Objective: The draft regulations set the contribution rate to the Social Impact Fund as required by section 54 of the Gambling Regulation Act 2024.

A contribution rate of 1% of turnover for commercial licensees is considered equitable, proportionate and sustainable. It is not expected to impose an undue burden on operators or to adversely affect their commercial viability. During the development of the Social Impact Fund provisions, industry stakeholders consistently indicated strong support for the introduction of such a contribution as a demonstration of their commitment to social responsibility and harm reduction objectives. The proposed rate is therefore considered appropriate to support the statutory objectives of the Fund while maintaining a balanced and proportionate regulatory framework.

The Social Impact Fund is intended not only to advance the statutory objectives set out in the Act, but also to contribute to reducing the wider social and economic costs associated with problem gambling. Funding provided through the Fund will support measures to prevent and address gambling-related harm, thereby assisting in mitigating pressures that may otherwise fall on public services, including the health service, social services and other State-funded supports.

10. References of the Basic Texts: The basic texts were forwarded with an earlier notification:
2023/0169/IRL

11. Invocation of Urgency Procedure: No

12. Grounds for the Urgency:

13. Request for Confidentiality: No

14. Is it a Fiscal Measure? No

15. Has an Impact Assessment? No

16.
TBT aspects: No

SPS aspects: No

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European Commission
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