

## Broadcasting Levy Calculation Table

### Actual Period from 1 January to 31 December 2023

Actual Cost for the Period: €3,465, 768

***For variable levy payers (those whose qualifying income is greater than €500,000)***

Levy can be calculated based on the levy percentages in the below table;

Base year qualifying income	Percentage Levy*
€1 to €1,000,000	1.808%
€1,000,001 to €10,000,000	1.558%
€10,000,001 to €20,000,000	1.308%
€20,000,001 to €45,000,000	1.058%
Over €45,000,000	0.058%

\* Percentage levy is rounded to three decimal places.

**For de-minimus levy payers (those whose qualifying income is not more than €500,000) a levy of €250 is payable.**

#### VAT

The levy is subject to VAT @ 23%.