

Levy Calculation Table

Estimated expenditure for Television programme service, Sound broadcasting service and Designated online service, for the period from 1 January to 31 December 2024.

Levy 2024	Television programme service	Sound broadcasting service	Designated online service	Total
	€	€	€	€
Estimated expenditure for the year	3,474,934	2,212,144	13,773,845	19,460,923
Working capital	614,698	391,317	2,436,522	3,442,537
Total Levy payable for 2024	4,089,632	2,603,461	16,210,367	22,903,459

In line with the Broadcasting Act 2009 (Section 21) Levy Order 2023, S.I. No. 657 of 2023, including in accordance with, but without limitation to, Schedules 2(11), 3(11) and 6(8) thereof, the levy which shall apply to relevant providers shall be calculated based on the percentages/rate in the below tables:

Television programme service - (those whose qualifying income is greater than €500,000)

Base year qualifying income	Percentage Levy*
€1 to €1,000,000	2.39%
€1,000,001 to €10,000,000	2.14%
€10,000,001 to € 20,000,000	1.89%
€20,000,001 to €45,000,000	1.64%
Over €45,000,000	0.64%

Sound broadcasting service - (those whose qualifying income is greater than €500,000)

Base year qualifying income	Percentage Levy*
€1 to €1,000,000	2.31%
€1,000,001 to €10,000,000	2.06%
€10,000,001 to € 20,000,000	1.81%
€20,000,001 to €45,000,000	1.56%
Over €45,000,000	0.56%

Designated online service

Rate per user (€)**	
	0.0123

* Percentage levy is rounded to two decimal places.

** Rate per user round to the nearest four decimal places.

VAT

The levy is subject to VAT @ 23%.