



Coimisiún  
na Meán

# Consultation Document: 2025 Levy Order

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Consultation on the proposed Levy Order in respect of the levy period from 1 January 2025 to 31 December 2025, under the Broadcasting and other Media Regulation Acts 2009, 2022 and 2024.

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# 1 Introduction and background

Following amendments made by the Digital Services (Levy) Act 2024, the Broadcasting and Other Media Regulation Acts 2009 and 2022 (the “Act”), that being the Broadcasting Act 2009, as amended by the Online Safety and Media Regulation Act 2022, now empowers Coimisiún na Meán (“An Coimisiún”) to impose a levy order on:

- Providers of audiovisual media services,
- Providers of sound broadcasting services,
- Providers of designated online services,
- Providers of intermediary services, and
- Providers of hosting services.

Intermediary services are defined by the [EU Digital Services Act \(DSA\) Regulation \(2022/2065\)](#) as one of the following information society services:

- i. a ‘mere conduit’ service, consisting of the transmission in a communication network of information provided by a recipient of the service, or the provision of access to a communication network,
- ii. a ‘caching’ service, consisting of the transmission in a communication network of information provided by a recipient of the service, involving the automatic, intermediate and temporary storage of that information, performed for the sole purpose of making more efficient the information's onward transmission to other recipients upon their request,
- iii. a ‘hosting’ service, consisting of the storage of information provided by, and at the request of, a recipient of the service.

A hosting service provider is defined by the [EU Terrorist Content Online Regulation \(TCOR\) \(2021/784\)](#) as a provider of services as defined in point (b) of Article 1 of [Directive \(EU\) 2015/1535 of the European Parliament and of the Council](#), consisting of the storage of information provided by and at the request of a content provider<sup>1</sup>.

Section 21 of the Act provides that An Coimisiún shall seek to ensure the amount of all levies in respect of a levy period is sufficient to meet its expenses properly incurred in that period and its working capital requirements in that period, in so far as those expenses and requirements are not met in any other way.

In 2024, An Coimisiún has received exchequer funding in the form of a grant from the Minister for Tourism, Culture, the Gaeltacht, Sports and Media. This grant has funded the discharge of An Coimisiún's functions in respect of its role as Ireland's Digital Services Coordinator under the EU Digital Services Act (DSA) and as a competent authority under the EU Terrorist Content Online Regulation (TCOR). An Coimisiún has also received funding in relation to the Broadcasting Fund.

The current levy order ([S.I. No. 175/2024 Broadcasting Act 2009 \(Section 21\) Levy Order 2024](#), enclosed in annex 1) comes to an end on 31 December 2024. A new levy order will therefore be required to fund the discharge of An Coimisiún's functions in relation to the following services: audio-visual services, sound broadcasting services, designated online services, intermediary services and hosting services.

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<sup>1</sup> ‘service’ means any Information Society service, that is to say, any service normally provided for remuneration, at a distance, by electronic means and at the individual request of a recipient of services.

## 2 Purpose of consultation

This consultation document invites comments on An Coimisiún's proposals for a levy order in respect of the levy period from 1 January 2025 to 31 December 2025. An Coimisiún will consult again in 2025 before making a levy order for subsequent periods. None of the views expressed in this consultation document should be considered as a precedent for views that might be adopted in relation to the consideration of any subsequent levy orders.

2025 will be the first year in which An Coimisiún will be imposing levies related to its DSA and TCOR activities. An Coimisiún considers it prudent to review the operation of the levy regime during the year before settling on a longer-term regime.

### Information about the public consultation conducted in 2023

In 2023, An Coimisiún conducted a public consultation for the levy order for the period 1 January 2024 to 31 December 2024. The 2023 levy consultation document can be accessed [here](#) and An Coimisiún's response to consultation can be accessed [here](#).

## 3 Issues for consideration

Section 21(5) of the Act requires that, in calculating the amount of a levy in respect of a levy period, An Coimisiún:

- shall consider its expenses in that period in performing functions in relation to services subject to levy, as a proportion of its expenses in that period in performing functions in relation to all services, and
- shall seek to ensure that the total amount imposed by way of levy in respect of that period represents a corresponding proportion of the total amount imposed by way of levy in respect of that period.

Section 21(9) of the Act requires that, in making provision by levy order for the method of calculation of a levy and for any exemption or deferral, An Coimisiún shall consider the relevance of the following factors:

- a) the financing of a provider, including any public funding,
- b) the desirability of promoting new or innovative services,
- c) the nature and scale of services provided by a provider,
- d) any other factor that may affect the exercise by An Coimisiún of functions in relation to a provider, including, in the case of designated online services, matters referred to in sections 139E(3)(d), (e) and (f) of the Act, and
- e) any other factor that may affect the performance by the Commission of functions in relation to an intermediary service provider including if that provider has been designated as a very large online platform (VLOP) or very large online search engine (VLOSE) under Article 33 of the Digital Services Regulation and has been charged the annual supervisory fee under Article 43 of that Regulation.

In addition, An Coimisiún considers that the following factors are relevant when making a levy order for 2025:

- proportionality to the costs incurred by An Coimisiún in performing its regulatory functions,
- predictability,
- simplicity and cost effectiveness in administration, and
- regulatory continuity.

These factors are identical to those considered in developing the 2024 levy order, with the exception of the additional factor relating to intermediary service providers which appears in the amended legislation. Where An Coimisiún's assessment of the relevance of the factors remains unchanged from its previous consideration, this consultation merely refers to the previous decision without rehearsing the assessment in detail.

In developing the 2024 levy order, An Coimisiún reviewed levy schemes implemented by different regulators in Ireland and other jurisdictions. The review supported the development of the range of potential options for the proposed levy approaches, including:

- levies based on qualifying income, e.g., fixed percentage of income or a banded approach (such as currently in place for broadcasters),
- a flat levy (fixed amount),
- different levy amounts depending on the size of entity, and
- levy based on user numbers.

For proportionality reasons, a flat levy (fixed amount) approach was ruled out of further consideration. A profit-based levy approach was ruled out of further consideration for reasons of regulatory continuity, simplicity, administrative cost and predictability.

An Coimisiún considers that these conclusions remain appropriate for the 2025 levy order.

## 4 Outline of proposed levy model

### 4.1 Number of levies

An Coimisiún's preliminary view is that there should be six separate levies, addressing the following:

1. TV broadcasters,
2. Radio / sound broadcasters,
3. Video-on-demand (VOD) providers,
4. Designated online services, including Video Sharing Platforms (VSPs),
5. Intermediary service providers, and
6. Hosting service providers

For 2024, there were four levies. The levies for intermediary service providers and hosting service providers are mandated by the amended legislation. For 2024, An Coimisiún decided to have separate levies for TV broadcasters and VOD providers because it did not have sufficient information to be able to predict accurately the impact of a combined levy, while recognising that there were advantages to a combined levy in that it avoided An Coimisiún having to apportion its costs between TV and VOD, and avoided broadcasters in receipt of public funds having to apportion their public funding between services that carried largely the same content.

For 2025, An Coimisiún has more data on the relevant income of the service providers but notes that VOD regulation is still at an early stage and there has been no experience of what the actual costs of VOD regulation will be once start-up aspects of VOD regulation are complete. For this reason, An Coimisiún considers that it would be premature to move to a combined levy for 2025.

## 4.2 Proposed levy approach for TV broadcasters

For 2024, An Coimisiún decided to maintain the previous broadcasting levy for TV broadcasters, i.e., the levy being based on qualifying income, with a regressive sliding scale element and levy percentage for each band of qualifying income. The levy percentage for each band of qualifying income can be accessed in the consultation document, linked in section 1.

An Coimisiún does not consider that there are strong grounds for maintaining the banded approach. Many of the costs incurred in discharging An Coimisiún's functions cannot be assigned to any individual TV broadcaster, and An Coimisiún considers the view that there are economies of scale in relation to larger broadcasters to be fallacious. To the extent that the banded model increases levy payable by smaller broadcasters, a banded model tends to inhibit the development of new and innovative services. A banded model also is less straightforward to administer than a flat-rate model.

However, moving from a banded model to a flat-rate model would involve a substantial change in levy payments for some broadcasters. For reasons of regulatory continuity, An Coimisiún envisages a transition to a fixed rate over a two-year period. It is proposed that the 2025 levy should be calculated as the average of the regressive band-based model and the fixed rate model. It is envisaged that the fixed rate levy model will be fully adopted from 2026 onwards, but this will be subject to the further consultation planned in 2025.

The formula for the calculation of the levy for TV broadcasters is as follows:

**Levy payable for TV Broadcasters =  $\frac{1}{2} * (B1 + B2) * \text{Qualifying income}$**

B1 is calculated using the regressive banded levy model as per the current levy order. B2 is calculated based on fixed rate.

### Calculation of numerical number B1:

A television programme service provider whose base year qualifying income is more than €500,000 must, in respect of the levy period, pay a levy which is computed by reference to its base year qualifying income in accordance with the following table:

Base year qualifying income	Percentage Levy
€1 to €1,000,000	B %
€1,000,001 to €10,000,000	(B — 0.25) %
€10,000,001 to €20,000,000	(B — 0.50) %
€20,000,001 to €45,000,000	(B — 0.75) %
Over €45,000,000	(B — 1.75) %

The table above shall be applied so that, for example:

- a levy payer whose base year qualifying income is not more than €1,000,000 must, in the levy period, pay a levy which is equal to B % of its base year qualifying income; and
- a levy payer whose base year qualifying income is more than €1,000,000 but is not more than €10,000,000 must, in the levy period, pay a levy which is equal to the aggregate of B % of the first €1,000,000 of its base year qualifying income and (B - 0.25) % of its base year qualifying income over €1,000,000.

### Calculation of numerical number B2:

B2 = Estimated Costs of regulation of sector ÷ Qualifying income of sector

#### 4.2.1 Section 71 contractors

For 2024, An Coimisiún decided to waive the fees charged under section 71 contracts and replace them with a fixed levy equivalent to the fee. It is proposed that this approach is maintained for 2025. This would result in no change in the amounts paid by section 71 contractors in 2025 and would ensure that these amounts are used to reduce the amount to be levied on other TV and sound broadcasters, rather than benefiting levy payers in other categories. This approach reflects differences between section 71 contractors and other TV and sound broadcasters from the perspective of regulatory continuity and in the way An Coimisiún's functions are exercised. The proposed levy would be introduced in a manner consistent with the provisions of section 71 of the Act.

#### 4.3 Proposed levy approach for radio / sound broadcasters

For 2024, An Coimisiún decided to maintain the previous levy structure for sound broadcasters, i.e., the levy being based on qualifying income, with a sliding scale element and levy percentage for each band of qualifying income. The bands, calculated based on the same as for TV broadcasters, had different levy percentages due to the different cost of regulation and the different qualifying income in the sector as a whole. The levy percentage for each band of qualifying income can be accessed in the consultation document, linked in section 1.

An Coimisiún does not consider there are strong grounds for maintaining the banded approach. Many of the costs incurred in discharging Coimisiún na Meán's functions cannot be assigned to any individual sound broadcaster, and An Coimisiún considers the view that there are economies of scale in relation to larger broadcasters to be fallacious. To the extent that the banded model increases levy payable by smaller broadcasters, a banded model tends to inhibit the development of new and innovative services. A banded model also is somewhat less simple to administer than a flat-rate model.

Moving to a fixed-rate model is not expected to make a substantial difference to any levy payer. For the 2025 levy order, An Coimisiún is therefore proposing to move to a fixed percentage rate levy, calculated based on the estimated costs of regulating the sector and the qualifying income of the sector. The formula for the calculation of the numerical number C will be as follows:

**C = Estimated costs of regulation of sector ÷ Qualifying income of sector**

#### 4.4 Proposed levy approach for video-on-demand providers

For 2024, An Coimisiún decided that the levy should be charged to providers of registered audiovisual on-demand services (VOD), and that the levy should be a fixed percentage of qualifying income, i.e., without the sliding scale approach adopted for levying the TV and radio / sound broadcasters. The formula of numerical number D was:

**D = Estimated costs of regulation of sector ÷ Qualifying income of sector.**

An Coimisiún considers that the reasons for its decision in respect of the 2024 levy remain valid. For the 2025 levy order, An Coimisiún's preliminary view is therefore that it should maintain the same approach for the calculation of the levy.

An Coimisiún is also seeking comments in relation to the sources of income which constitute qualifying income for VOD providers, as set out in section 8 of the 2024 levy order:

- a) Transactional revenue (including pay-per-view revenue, and the purchase and rental of on-demand content),



- b) Subscription revenue,
- c) Advertising revenue (as defined under “commercial communication” in the Act), and
- d) Public funding received from the Government or a public body in the form of a grant.

#### **4.5 Proposed levy approach for providers of designated online services**

For 2024, An Coimisiún decided that the levy for providers of designated online services, including VSPs, should be based on the number of monthly active users and that the levy should be a fixed amount for each monthly active user. The formula of numerical number E used was

**E = Estimated costs of regulation of sector ÷ Sum of services users across the sector.**

An Coimisiún considers that the reasons for its decision in relation to the 2024 levy remain valid. For the 2025 levy order, An Coimisiún is proposing to maintain the same approach for the calculation of the levy.

An Coimisiún is also seeking input in relation to the methodology for the calculation of the Average Monthly Active Recipients of service (AMAR). For 2024, An Coimisiún asked providers to provide AMAR numbers based on logged-in users, rather than including users who had not logged in. This was because of difficulties in identifying unique logged-out users and de-duplicating logged-in and logged-out users. Unless there is good reason to change, an Coimisiún proposes to continue this approach in 2025.

In providing comments, respondents should note that Article 24(2) of the DSA requires providers to publish, for each online platform or online search engine, information about AMAR in the European Union. Article 21 further stipulates that the AMAR is calculated as an average over the period of the past six months and in accordance with the methodology laid out in the delegated acts referred to in Article 33(3), where those delegated acts have been adopted. To date, the said delegated acts have not been adopted.

#### **4.6 Proposed levy approach for intermediary service providers (DSA)**

An Coimisiún’s preliminary view is that the levy should apply only to providers of online platforms and online search engines as defined in the DSA, and to exclude mere conduit services, caching services and hosting services that are not online platforms. This approach will be reviewed in due course, before developing future levy orders.

The excluded services have fewer regulatory obligations than online platforms and online search engines, and experience to date suggests that they require less regulatory effort. In addition, only online platforms and online search engines are required to publish AMAR numbers.

An Coimisiún has considered whether the levy calculation should be different for designated VLOPs and VLOSEs who pay an annual supervisory fee to the European Commission under Article 43 of the DSA.

An Coimisiún considers that there is no element of “double counting” in requiring VLOPs and VLOSEs established in Ireland to pay a levy as well as the annual supervisory fee. The annual supervisory fee covers the European Commission’s costs related to regulation of VLOPs and VLOSEs, whereas Coimisiún na Meán’s levy covers its own costs in relation to the supervision and enforcement of the DSA in respect of all intermediary service providers, including VLOPs and VLOSEs for which it is the DSC of establishment.

An Coimisiún and the European Commission each has a role in relation to the supervision and enforcement of the DSA in relation to VLOPs and VLOSEs. An Coimisiún has concurrent competence in respect of many articles of the DSA and collaborates closely with the European Commission. The costs that An Coimisiún incurs in supervision and enforcement of the DSA in respect of VLOPs and VLOSEs reflect the nature of this

collaboration. Costs would be higher if the European Commission did not have a concurrent competence with An Coimisiún. Costs also reflect some functions that An Coimisiún has that are specific to VLOPs and VLOSEs, such as functions related to data access by vetted researchers under Article 40.

In future years, when there is more experience of how An Coimisiún's costs might be apportioned between functions related to VLOPs and VLOSEs and functions related to other online platforms and online search engines, it might be possible to calculate levies accordingly. However, there is not enough information available at present. For the time being, therefore, An Coimisiún does not consider there is a basis for adjusting the levy payable by VLOPs and VLOSEs that pay an annual supervisory fee to the European Commission.

An Coimisiún considers that the levy should be based on AMARs for the same reasons that this approach was chosen for designated online services.

It is therefore proposed that all online platforms and online search engines should pay a levy based on the number of AMARs and that the levy should be a fixed amount for each monthly active user. The formula proposed is as follows:

**F = Estimated costs of regulation of sector ÷ Sum of services users across the sector.**

#### **4.7 Proposed levy approach for hosting service providers (TCOR)**

An Coimisiún considers that the TCOR levy should be applied to hosting services whom An Coimisiún has decided are exposed to terrorist content online, pursuant to Article 5(4) of the TCOR. The manner in which An Coimisiún takes the decision whether a hosting service provider is exposed to terrorist content online is outlined in the [Decision Framework for addressing dissemination of terrorist content online](#), published in June 2024. This approach is proposed on the basis that much of the supervisory attention under TCOR is likely to be devoted to hosting service providers exposed to terrorist content online, because they have additional obligations to submit specific measures to An Coimisiún for assessment.

It is further proposed that hosting services exposed to terrorist content online is calculated as a levy based on the number of AMARs and that the levy should be a fixed amount for each monthly active user. The formula proposed is as follows:

**G = Estimated costs of regulation of sector ÷ Sum of services users across the sector.**

The definition of hosting service provider under TCOR is different to the definition under the DSA. The TCOR definition requires the service to disseminate content uploaded to the general public. As such, it is likely that any hosting service provider under TCOR would also be a platform under the DSA that is required to publish AMAR numbers. In the event that An Coimisiún decided that a service which was not a platform under the DSA was a hosting service exposed to terrorist content under the DSA, then An Coimisiún would ask the service provider to provide AMAR numbers separately.

## **5 Other considerations**

### **5.1 Geographical scope of metrics**

For 2024, An Coimisiún decided that qualifying income and monthly active user metrics should be EU-wide, on the basis that An Coimisiún's functions derive from the Audiovisual Media Services Directive. Also, pursuant to the country-of-origin principle, An Coimisiún regulates services received everywhere in the EU.

An Coimisiún's preliminary view is that these considerations remain valid for 2025 and proposes to retain them.

## **5.2 Time period of metrics**

For 2024, An Coimisiún decided that metrics should be based on audited actual amounts (levy base year is set to two years prior the levy year/period) known at the beginning of the levy period, rather than on estimates that require a later reconciliation. For 2025, An Coimisiún is proposing to apply the same approach in that the levy for TV broadcasters, radio / sound broadcasters and video-on-demand providers should be based on audited qualifying income for 2023, and that the levy for video-sharing platforms, intermediary service providers and hosting service providers should be based on the AMAR numbers published on 17 August 2024.

The main reason for this is administrative simplicity. An Coimisiún notes that this approach might encourage new and innovative services by reducing the levy payable during the growth phase. In accordance with the Act, the costs to be recovered through levies will be based on forecasts for 2025. If the levy collected exceeds the actual costs, the Act provides for refunds or for the surplus to be offset against future levy obligations.

## **5.3 Providers of multiple services**

For 2024, An Coimisiún decided that the levy should be charged on a per-service basis so that each service within a sector attracts the same levy, irrespective of its ownership. For 2025, An Coimisiún is proposing to retain the same approach, as it provides regulatory continuity for broadcast services (except that a provider of both radio and TV broadcast services would now be levied separately for TV and radio services as required by the Act). For designated service providers, intermediary service providers and hosting service providers, this mirrors the approach taken by the European Commission in calculating the supervisory fee for VLOPs and VLOSEs. For VOD providers, the issue is not relevant, as the levy would be calculated as a fixed percentage of qualifying income, so it will make no difference to the total levy payable if qualifying income is assessed on a per-service or on an aggregate basis.

## **5.4 De minimus exemptions**

For 2024, An Coimisiún decided that any designated services with a turnover of less than €500,000 should be exempt from paying a levy. For 2025, An Coimisiún is proposing to retain the same approach, for reasons of administrative simplicity and to promote new and innovative services.

## **5.5 Levy Reconciliation Assurance Program**

An Coimisiún will introduce a Levy Reconciliation Assurance Work Programme in later 2024, which will be similar to what was in place for the broadcasters' levy. It is proposed that this work programme will be applied to the levy year 2024 and beyond. This is a continuation of the BAI's previous practice.

This Levy Reconciliation Assurance Work Programme will be formulated as a two-step process to provide an acceptable level of comfort that each service provider's statement of qualifying income and the average monthly user has been properly prepared in accordance with the requirements of An Coimisiún and using the basis of calculation of qualifying income and average monthly users as set out in Schedules 6, 7 and 8 of Broadcasting Act 2009 (Section 21) Levy Order 2024 (S.I. No. 175/2024).

The two-step process is:

1. Agreed-upon procedures to be completed by an independent accountant. The independent accountant may also be the auditor of the service provider. This set of agreed-upon procedures is designed to ensure that in preparing the statement of qualifying income or average monthly users, the service provider has fully complied with the requirements of An Coimisiún in this regard and has used the basis of calculation of qualifying income or average monthly users as set out in Schedules 6, 7 and 8 of Broadcasting Act 2009 (Section 21) Levy Order 2024 (S.I. No. 175/2024).
2. Certification by the auditor of the service provider required under Regulation 13(2) of S.I. No. 175/2024. This certification process is designed to satisfy the legal obligation of the Directors of the Broadcaster to provide a certificate which is in compliance with Regulation 13(2) of the Broadcasting Act 2009 (Section 21) Levy Order 2024 (S.I. No. 175/2024).

## 6 Consultation period and how to respond

An Coimisiún welcomes stakeholders' input on its preliminary views on the proposed approaches to be adopted for the 2025 levy. Stakeholders who disagree with any aspect of An Coimisiún's preliminary views are asked to clearly outline the reasons for any such disagreement, having regard to the criteria set out in this consultation paper and any other considerations considered relevant.

To assist TV and sound broadcasters to understand the impact of the proposed changes, they will be separately provided in confidence with an illustration of the change to their individual levies if the proposed arrangements had been in force in 2024.

All responses to this consultation must be submitted by 2 October 2024. Written submissions should be sent to [LevyConsultation@cnam.ie](mailto:LevyConsultation@cnam.ie) or by post to Regulatory Operations, Coimisiún na Meán, One Shelbourne Buildings, Shelbourne Road, Dublin 4, D04NP20. These contact details should be used for any queries in respect of this consultation.

An Coimisiún will consider responses and will make a decision before the end of 2024. While all submissions will be considered in full, ultimately, it is a matter for An Coimisiún to decide upon the appropriate levy model(s) to be implemented.

## 7 Use of information

### 7.1 Personal data

An Coimisiún shall comply with its obligations under the General Data Protection Regulation ("GDPR"), Data Protection Act 2018 and any other applicable data privacy laws and regulations. An Coimisiún is obligated and committed to protecting all personal data submitted. An Coimisiún has an appointed Data Protection Officer who is registered with the Data Protection Commission. Respondents can find out more on how the An Coimisiún processes personal information in An Coimisiún's published policy at <https://www.cnam.ie/privacy/#:~:text=We%20will%20not%20hold%20your,our%20obligations%20under%20applicable%20law.>

For this process, An Coimisiún will collect the name, email address and any other personal information included in responses received. The name of the respondent to the consultation and the response provided

will be made publicly available. An Coimisiún will not make publicly available respondents' contact details, such as address, phone number or email. The information collected will be used only for the purposes of this consultation and for no other purpose. Please clearly mark any information considered to be confidential in your response.

## **7.2 Confidential information**

It is An Coimisiún's intention to publish submissions received in response to this consultation. Please provide your response as a non-confidential document, with confidential information contained in a separate annex or submit a redacted non-confidential version together with your response. An Coimisiún will treat confidential information in line with its [Consultation Guidelines](#), published on 28 June 2023.

## **7.3 Freedom of information**

Information held by an Coimisiún is subject to its obligations under law, including under the Freedom of Information Act 2014. An Coimisiún will consult you about information you mark as confidential before making a decision on any Freedom of Information request received.

## Annex 1 Current Levy Order S.I. No. 175/2024

### S.I. No. 175/2024 - Broadcasting Act 2009 (Section 21) Levy Order 2024

*Notice of the making of this Statutory Instrument was published in  
“Iris Oifigiúil” of 30th April, 2024.*

Coimisiún na Meán (“Commission”) in exercise of the powers conferred on it by [section 21](#) of the [Broadcasting Act 2009](#) (No. 18 of 2009) (as substituted by [section 8](#) of the [Online Safety and Media Regulation Act 2022](#) (No. 41 of 2022)) hereby makes the following Order:

1. (1) This Order may be cited as the Broadcasting Act 2009 (Section 21) Levy Order 2024.

(2) This Order comes into operation on the 1 May 2024.

(3) The [Broadcasting Act 2009](#) (Section 21) Levy Order 2023 ( [S.I. No. 657 of 2023](#) ) is revoked as and from 1 May 2024. Notwithstanding the revocation of the [Broadcasting Act 2009](#) (Section 21) Levy Order 2023 ( [S.I. No. 657 of 2023](#) ) under this Order, any notices that have been served by the Commission under article 10 of the [Broadcasting Act 2009](#) (Section 21) Levy Order 2023 ( [S.I. No. 657 of 2023](#) ) shall remain valid and in full effect and all payments due pursuant to invoices issued by the Commission under such article 10 notices shall remain enforceable.

2. (1) In this Order, including the schedules unless it is otherwise indicated-

“Act of 2009” means the [Broadcasting Act 2009](#) ;

“date of default” means the date on which a provider fails to pay to the Commission a sum which is payable to it under this Order;

“levy” means a levy imposed by this Order;

“levy period” means the period of eight (8) months commencing on the 1 May 2024 and concluding on the 31 December 2024;

“overdue sum” means a sum payable to the Commission under this Order which a provider has not paid and which remains outstanding;

“qualified person” means a person who is qualified for appointment as auditor of a company under [section 468](#) (6) of the [Companies Act 2014](#) as amended;

“qualifying income” means income so described in Schedule 7 and Schedule 8;

“provider” means a provider, falling within one or more of the categories of providers set out in Schedule 1, who must pay a levy by virtue of a decision made by the Commission pursuant to section 21(1) of the Act of 2009;

“three-month Euribor” means the Euro Interbank Offered Rate with a maturity date of three months as advertised by the Euribor EBF Secretariat;

“VAT” means the tax provided for in the [Value-Added Tax Act 1972](#) (as amended).

(2) In this Order including the schedules unless it is otherwise indicated—

(a) a word or expression defined in the Act of 2009 shall have the same meaning when used in this Order;

(b) a reference to legislation is a reference to that legislation as amended from time to time;

(c) a reference to an article or schedule is to an article of or schedule to this Order;

(d) a reference to a sub-article is to the sub-article of the provision in which the reference occurs unless it is indicated that a reference to another provision is intended; and

(e) a reference in a schedule to a paragraph is to a paragraph in the schedule in which the reference appears unless it is indicated that a reference to another provision is intended.

3. This Order shall apply to providers.

4. (1) A levy is hereby imposed on providers in respect of the levy period in which the providers are in operation as such.

(2) For the removal of doubt, a levy is hereby imposed on a provider in respect of the levy period in which it is in operation as such, notwithstanding that it has not been in operation as such for all of the levy period.

5. The Commission shall seek to ensure that the amount of any levy imposed on providers in respect of the levy period shall be sufficient to meet the Commission’s expenses properly





incurred and its working capital requirements in the levy period, in so far as those expenses and requirements are not met in any other way.

6. The Commission shall have different methods for calculating the applicable levy for each category of provider in accordance with the methodologies for the relevant providers set out in Schedule 2, Schedule 3, Schedule 4, Schedule 5 and Schedule 6 as applicable.

7. Having determined that a provider must pay a levy in respect of the levy period the Commission shall determine—

(1) the amount of such levy in accordance with the methodologies for the relevant providers set out in Schedule 2, Schedule 3, Schedule 4, Schedule 5 and Schedule 6 as applicable; and

(2) either that such levy is to be paid in one sum on or before a specified date, or that it is to be paid by way of instalments.

8. Where, pursuant to article 7(2), the levy is to be paid by a provider in instalments, the Commission shall determine the amount of each such instalment and the date upon which it is to be paid.

9. The Commission shall serve a notice on each provider setting out—

(1) the amount of the levy which it must pay;

(2) where such amount is to be paid in one sum, the date on which such payment is to be made; and

(3) where such amount is to be paid by way of a number of instalments, the amount of each such instalment and the date on which it is to be paid.

10. A provider on which a notice has been served pursuant to article 9 shall comply with its terms.

11. A provider which is obliged to make a payment of a levy to the Commission shall make such payment by electronic funds transfer to the bank account which the Commission has by way of notice in writing to the provider specified for such purpose. Where a provider has initiated an electronic funds transfer, it shall promptly notify the Commission of the date on which such transfer was initiated, the amount which is to be transferred and the name of the bank which is to effect the transfer.



12. Subject to article 13, the Commission may, by way of notice in writing, require that a provider provide to the Commission on or before a date specified in such notice and in such manner as may be prescribed by the Commission —

- (1) accounts for any financial period as specified by the Commission;
- (2) a statement showing its qualifying income within any such financial period; and/or
- (3) a statement showing the average monthly users within any such financial period.

13. (1) Such accounts as are referred to in sub-article 12 (1) shall be audited by a qualified person.

(2) Such statement as is referred to in sub-article 12 (2) shall be accompanied by a certificate in support of such statement from the person who has audited such accounts.

14. A provider on whom a notice has been served under article 12 shall comply with its terms.

15. A provider shall retain, for the period determined in accordance with article 16—

- (1) records relevant to the preparation of accounts in accordance with article 12(1); and
- (2) records relevant to the preparation of a statement in accordance with article 12(2) and/or 12(3); and
- (3) such other records as may be prescribed by the Commission by way of a notice in writing served on the provider.

16. (1) Where a provider is obliged, under article 15, to retain a record which relates to one financial period only, it shall retain such record for six years from the end of such financial period.

(2) Where a provider is obliged, under article 15, to retain a record which relates to more than one financial period, it shall retain such record for six years from the end of the latest period to which such record relates.

17. Subject to article 18, the Commission may, by way of notice in writing, require a provider to permit the Commission or a person nominated by it on a specified date or dates to inspect records held by it or by any person on its behalf which are relevant to the calculation and payment of a levy for the levy period.

18. At least seven days must elapse between the date on which the Commission gives notice under article 17 and the earliest date specified in such notice for the inspection of records.

19. A provider on which a notice is served under article 17 shall comply with its terms.

20. Subject to article 21, the Commission may by way of notice in writing require a provider to provide to the Commission within a specified period—

(1) copies of records held by it, or by any person on its behalf, which are relevant to the calculation and payment of levy for the levy period; and/or

(2) replies to such queries concerning its activities as the Commission may have incorporated in such notice.

21. The period specified in article 20 shall be not less than 21 days.

22. A provider on which a notice is served under article 20 shall comply with its terms.

23. Subject to article 24, interest shall accrue on an overdue sum from the date of default until the date of payment at an annual rate of 2% over three-month Euribor.

24. The three-month Euribor rate which is applicable for the purpose of article 23 shall be the three-month Euribor rate on the date of default, provided that thereafter the Commission may, at three-month intervals, substitute for such rate the then applicable three-month Euribor rate.

25. The Commission shall, where applicable, include in any notice requiring the payment of a levy, details of the VAT which the provider must pay in respect of such levy.

26. Any surplus of income, from levies imposed under this Order, in excess of the expenses properly incurred by the Commission and its working capital requirements in the levy period shall be deemed to be monies derived through the imposition of a levy for the levy period and shall either:

(1) be retained by the Commission to be offset proportionately against levy obligations of the relevant providers on whom the levy concerned was imposed for the subsequent levy period; or

(2) be refunded proportionately to the relevant providers on whom the levy concerned was imposed.



27. The Commission shall consider any applications by providers for a review of any of the levies that are imposed under this Order.

## SCHEDULE 1

### Categories of Providers who must pay a Levy

In accordance with section 21 of the Act of 2009, this Order is applicable to the following providers:

- (1) Providers of audiovisual media services;
- (2) Providers of sound broadcasting services; and
- (3) Providers of designated online services.

## SCHEDULE 2

### Calculation of the Levy for television programme service providers

1. In this schedule—

“B” means the numerical value which when expressed as a percentage represents the rate at which base period qualifying income of €1 to €666,666 is to be levied, as contemplated in the template;

“base period qualifying income” shall be such amount as equates to two-thirds of the qualifying income of a television programme service provider in the base year;

“base year” means the calendar year of 1 January 2022 to 31 December 2022 or, where a television programme service provider has been in operation for part only of that calendar year, such part of that calendar year;

“community broadcaster” means a person holding a contract under section 72 of the Act of 2009;

“complete table” means the table referred to in paragraph 10;

“levy” means the levy calculated in accordance with this schedule 2;

“levy payer” means a television programme service provider who must pay a levy;

“television programme service provider” means a provider of a service which comprises a compilation of audio-visual programme material of any description and is transmitted, distributed or relayed by means of wireless telegraphy directly or indirectly for reception by the general public;

“template” means the table set out in paragraph 7.

2. The levy which a television programme service provider must pay in the levy period shall be based on its qualifying income in the base year.

3. The qualifying income of a television programme service provider in a base year shall be determined in accordance with Schedule 7.

4. Television programme service providers whose base period qualifying income is not more than €333,333.33 are not obliged to pay a levy.

5. Community broadcasters are not obliged to pay a levy.

6. Television programme service providers holding content provision contracts pursuant to section 71 of the Act of 2009 shall pay a levy in accordance with Schedule 4 in respect of services provided pursuant to section 71 of the Act of 2009.

7. A television programme service provider whose base period qualifying income is more than €333,333.33 must, in respect of the levy period, pay a levy which is computed by reference to its base period qualifying income in accordance with the following table—

Base period qualifying income	Percentage Levy
€1 to €666,666	B %
€666,667 to €6,666,666	(B — .25) %
€6,666,667 to €13,333,333	(B — .50) %
€13,333,334 to €30,000,000	(B — .75) %
Over €30,000,000	(B — 1.75) %

8. The table in paragraph 7 shall be applied so that, for example,—

(a) a levy payer whose base period qualifying income is not more than €666,666 must, in the levy period, pay a levy which is equal to B % of its base period qualifying income; and

(b) a levy payer whose base period qualifying income is more than €666,666 but is not more than €6,666,666 must, in the levy period, pay a levy which is equal to the aggregate of B % of the first €666,666 of its base period qualifying income and (B — .25) % of its base period qualifying income over €666,666.

9. When the Commission has sufficient information to enable it to estimate the qualifying income of each levy payer for the base year, it shall attribute a numerical value to B for the levy period such that the levy imposed in respect of the levy period shall meet the expenses properly incurred and the Commission's working capital requirements, in the levy period, by the Commission in the performance of its functions, in so far as those expenses and requirements are not met in any other way.

10. Having calculated the numerical value of B for the levy period, the Commission shall prepare a complete table for the levy period by inserting in the template a numerical value for each percentage rate which appears in it.

11. The Commission shall, in the levy period, publish such complete table in a manner determined by it.

12. The Commission shall only serve notices under article 9 in respect of the levy period after it has published the complete table for the levy period, and no fewer than seven days shall elapse between such publication and the service of such notices.

13. An entity which has generated qualifying income from operating as a television programme service provider in the base year shall pay a levy in the levy period even if it has ceased to be a television programme service provider before the levy period begins.

### SCHEDULE 3

#### Calculation of the Levy for sound broadcasting services providers

1. In this schedule—

“C” means the numerical value which, when expressed as a percentage, represents the rate at which base period qualifying income of €1 to €666,666 is to be levied, as contemplated in the template;

“base period qualifying income” shall be such amount as equates to two-thirds of the qualifying income of sound broadcasting service providers in the base year;

“base year” means the calendar year of 1 January 2022 to 31 December 2022 or, where a sound broadcasting service provider has been in operation for part only of that calendar year, such part of that calendar year;

“community broadcaster” means a person holding a contract under sections 64 or 68(1)(b) of the Act of 2009;

“complete table” means the table referred to in paragraph 10;

“institutional broadcaster” means a person holding a contract under section 68(2) of the Act of 2009;

“levy” means the levy calculated in accordance with this schedule;

“levy payer” means a sound broadcasting service provider who must pay a levy.

“sound broadcasting service provider” means a provider of a service, within the meaning of Articles 56 and 57 of the Treaty on the Functioning of the European Union, where—

(a) the principal purpose of the service is devoted to providing sound programmes, by electronic communications networks, to the general public, under its own editorial responsibility, in order to inform, entertain or educate, and

(b) the service is provided for simultaneous or near-simultaneous listening to sound programmes on the basis of a programme schedule;

“template” means the table set out in paragraph 7;

“temporary broadcaster” means a person holding a contract under section 68(1)(a) of the Act of 2009.

2. The levy which a sound broadcasting service provider must pay in the levy period shall be based on its qualifying income in the base year.

3. The qualifying income of sound broadcasting service providers in the base year shall be determined in accordance with Schedule 7.

4. A sound broadcasting service provider, institutional broadcaster or temporary broadcaster whose base period qualifying income is not more than €333,333.33 is not obliged to pay a levy.

5. Community broadcasters are not obliged to pay a levy.

6. Sound broadcasting service providers holding content provision contracts pursuant to section 71 of the Act of 2009 shall pay a levy in accordance with Schedule 4 in respect of services provided pursuant to section 71 of the Act of 2009.

7. A sound broadcasting service provider whose base period qualifying income is more than €333,333.33 must, in respect of the levy period, pay a levy which is computed by reference to its base period qualifying income in accordance with the following table-

Base period qualifying income	Percentage Levy
€1 to €666,666	C %
€666,667 to €6,666,666	(C — .25) %
€6,666,667 to €13,333,333	(C — .50) %
€ 13,333,334 to €30,000,000	(C — .75) %
Over €30,000,000	(C — 1.75) %

8. The table in paragraph 7 shall be applied so that, for example,—

(a) a levy payer whose base period qualifying income is not more than €666,666 must, in the levy period, pay a levy which is equal to B % of its base period qualifying income; and

(b) a levy payer whose base period qualifying income is more than €666,666 but is not more than €6,666,666 must, in the levy period, pay a levy which is equal to the aggregate of C % of the first €666,666 of its base period qualifying income and (C — .25) % of its base period qualifying income over €666,666.

9. When the Commission has sufficient information to enable it to estimate the qualifying income of each levy payer for the base year, it shall attribute a numerical value to C for the levy period such that the levy imposed in respect of the levy period shall meet the expenses properly incurred and the Commission's working capital requirements, in the levy period,



by the Commission in the performance of its functions, in so far as those expenses and requirements are not met in any other way.

10. Having calculated the numerical value of C for the levy period, the Commission shall prepare a complete table for the levy period by inserting in the template a numerical value for each percentage rate which appears in it.

11. The Commission shall, in the levy period, publish such complete table in a manner determined by it.

11. The Commission shall only serve notices under article 9 in respect of the levy period after it has published the complete table for the levy period, and no fewer than seven days shall elapse between such publication and the service of such notices.

12. An entity which has generated qualifying income from operating as a sound broadcasting provider in the base year shall pay a levy in the levy period even if it has ceased to be a sound broadcasting provider before the levy period begins.

#### SCHEDULE 4

##### Calculation of the Levy for Providers of audiovisual media services and sound broadcasting services holding contracts under section 71 of the Act of 2009

1. In this schedule-

“content provision contract holder” means an audiovisual media service provider or a sound broadcasting service provider holding a content provision contract in accordance with section 71 of the Act of 2009.

2. The levy which a content provision contract holder must pay shall be equivalent to the sum paid by the content provision contract holder to the Commission by way of a fee prior to entering a content provision contract.

3. Where a content provision contract holder has already paid a fee to the Commission in advance of entering into a content provision contract and where such fee exceeds the amount of any levy to be imposed under this schedule, the Commission shall refund so much of the relevant fee paid as exceeds the amount of any levy to be imposed under this schedule.

#### SCHEDULE 5





## Calculation of the Levy for audiovisual on-demand media service providers

### 1. In this schedule—

“audiovisual on-demand media service provider” means a provider of audiovisual on-demand media services;

“base period qualifying income” shall be such amount as equates to two-thirds of the qualifying income of an audiovisual on-demand media service provider in the base year;

“base year” means the calendar year of 1 January 2022 to 31 December 2022 or, where an audiovisual on-demand service provider has been in operation for part only of that calendar year, such part of that calendar year;

“costs” includes the Commission’s working capital requirements;

“D” means the numerical value which when expressed as a percentage represents the rate at which the base period qualifying income is to be levied, as contemplated in the formula;

“formula” means the formula set out in paragraph 5;

“sector” means the sector comprising the total number of audiovisual on-demand media service providers;

“value for D” means the numerical value attributed to D in the formula.

2. The levy which an audiovisual on-demand media service provider must pay in the levy period shall be based on its qualifying income in the base year.

3. The qualifying income of an audiovisual on-demand service provider in the base year shall be determined in accordance with Schedule 8.

4. An audiovisual on-demand service provider whose base period qualifying income is not more than €333,333.33 is not obliged to pay a levy.

5. An audiovisual on-demand media service provider must in respect of the levy period pay a levy which is computed by reference to its base period qualifying income in accordance with the following formula-

$$D = (\text{Estimated Costs of Regulation of Sector}) / (\text{Qualifying Income of Sector})$$



6. The levy payable by an audiovisual on-demand media service provider in respect of the levy period is equal to D multiplied by its base period qualifying income.

7. When the Commission has sufficient information regarding the qualifying income of each audiovisual on-demand media service provider for the base year, it shall attribute a numerical value to D in the formula for the levy period such that the levy imposed in respect of the levy period shall meet the expenses properly incurred in the levy period and the Commission's working capital requirements in the performance of its functions, in so far as those expenses and requirements are not met in any other way.

8. Having calculated the numerical value of D for the levy period the Commission shall publish the value for D.

9. The Commission shall in the levy period publish the value for D in a manner determined by it.

10. The Commission shall only serve notices under article 9 in respect of the levy period after it has published the value for D for the levy period, and no fewer than seven days shall elapse between such publication and the service of such notices.

11. An entity which has generated qualifying income from operating as an audiovisual on-demand media service provider in the base year shall pay a levy in the levy period even if it has ceased to be an audiovisual on-demand media service provider before the levy period begins.

## SCHEDULE 6

### Calculation of the Levy for designated online service providers

1. In this schedule—

“base period” means the six-month period prior to the date upon which the designated online service providers should have published information on its average numbers of users in accordance with the requirements of Article 24(2) of the Digital Services Act;

“costs” include the Commission's working capital requirements;

“designated online service provider” means a service provider designated as such by the Commission under section 139E of the Act of 2009;

“Digital Services Act” means Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 on a Single Market for Digital Services and amending Directive 2000/31/EC;

“E” means the charge for the sum of the average number of monthly users per each individual designated online service across the sector as whole;

“formula” means the formula set out in paragraph 4;

“sector” means the sector comprising of the total number of designated online service providers;

“value for E” means the numerical value attributed to E in the formula;

2. The levy which a designated online service provider must pay in the levy period shall be based on the sum of the average number of users per each individual designated online service provider in the base period. Such figures shall be published by each individual designated online service provider each six months in accordance with Article 24(2) of the Digital Services Act.

3. The average number of monthly users per each individual designated online service provider in the base period shall be determined by the Commission in accordance with the figures that such designated online service providers are obliged to publish pursuant to Article 24(2) of the Digital Services Act.

4. A designated online service provider must in respect of the levy period pay a levy which is computed by reference to the sum of the average number of monthly users per each individual designated online service in accordance with the following formula-

$$E = (\text{Estimated Costs of Regulation of Sector}) / (\text{Sum of Service Users across Sector})$$

5. The levy payable by a designated online service provider in respect of the levy period is equal to E multiplied by its average monthly users.

6. When the Commission has the information regarding the average monthly users of each designated online service provider for the base period pursuant to Article 24(2) of the Digital Services Act, it shall attribute a numerical value to E to the formula for the levy period such that the levy imposed in respect of the levy period shall meet the expenses properly incurred and the Commission’s working capital requirements, in the levy period by the Commission in the performance of its functions, in so far as those expenses and requirements are not met in any other way.

7. Having calculated the numerical value of E for the levy period the Commission shall publish the value for E.

8. The Commission shall in each levy period publish the value for E in a manner determined by it.

9. The Commission shall only serve notices under article 9 in respect of the levy period after it has published the value for E for the levy period, and no fewer than seven days shall elapse between such publication and the service of such notices.

10. An entity which has generated average number of monthly users from operating as designated online service provider in the base period shall pay a levy in the levy period even if it has ceased to be a designated online service provider before the levy period begins.

#### SCHEDULE 7

##### Qualifying Income of television programme service providers and sound broadcasting service providers

1. In this schedule—

“broadcasting funding scheme” means a scheme administered by the Commission by virtue of Part 10 of the Act of 2009, or a scheme under section 154 of the Act of 2009;

“Government” means the Government provided for in Bunreacht na hÉireann;

“interactive income” means income generated by a provider from listener or viewer response to a broadcast including, without limitation, telephony income and income from online payments which are so generated;

“non-linear service” means a service provided by a television programme service provider whereby a person may view or listen to programmes at the moment chosen by the user and at his or her individual request on the basis of a catalogue of programmes selected by the television programme service provider;

“public body” means an entity whose decisions are subject to judicial review;

“provider” means each provider of services set out in this Order whose levy shall be determined based on qualifying income.

2. Subject to paragraph 4, money which the Government or a public body pays to a provider by way of grant is qualifying income of that provider.

3. Without limitation, money which the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media pays to a provider is qualifying income of that provider.

4. Money which the Commission pays to a provider under a broadcasting funding scheme is not qualifying income of that provider.

5. Subject to paragraph 7, income of a provider from commercial communications (including late payment surcharges and cancellation penalties) net of agent's commission, computed on a normal accruals basis, is qualifying income of that provider.

6. Where a provider gives early payment discounts and/or volume discounts in respect of commercial communications such discounts may be taken into account in computing the qualifying income of the provider.

7. Where a provider pays commission to an agent in respect of a commercial communication and such commission exceeds 15% of the amount payable to the provider by the person for whom such communication is broadcast, the amount by which such commission exceeds 15% may not be deducted in computing such provider's qualifying income.

7. Subject to paragraph 9, where reasonable provision is made in the audited accounts of a provider for bad debts relating to commercial communications, a corresponding deduction may be made in computing such a provider's qualifying income.

8. No such deduction, as is referred to in paragraph 8, may be made for a provision for bad debts to the extent that the income to which such provision relates would not be qualifying income.

10. Subject to paragraphs 5 and 7, costs incurred by a provider in securing commercial communications may not be deducted in computing such a provider's qualifying income.

11. Where a provider receives non-cash consideration for a commercial communication, the qualifying income of the provider shall be increased by an amount equal to the Commission's estimate of the value of such non-cash consideration.

12. Subject to paragraph 13, where a provider generates interactive income such income is qualifying income of that provider.

13. Where a provider generates interactive income through broadcasting programmes featuring competitions, the value of prizes awarded to participants may be deducted in computing qualifying income, but no deduction may be made for the value of a prize which is provided at the cost of a third party or for any other costs incurred in generating interactive income.

14. Notwithstanding any other provision of this schedule, income which a provider earns from the provision of a non-linear service is not qualifying income of that provider.

15. All qualifying income should be apportioned to the service in which it was raised. Where such an apportionment is not possible, qualifying income shall be spread across all services provided by the provider based on percentage breakdown of apportioned qualifying income of all the services provided by the provider.

## SCHEDULE 8

### Qualifying Income of audiovisual on-demand media service providers

1. In this schedule—

“broadcasting funding scheme” means a scheme administered by the Commission by virtue of Part 10 of the Act of 2009, or a scheme under section 154 of the Act of 2009;

“Government” means the Government provided for in Bunreacht na hÉireann;

“interactive income” means income generated by a provider from listener or viewer response to an audiovisual on-demand media service including, without limitation, income from online payments which are so generated;

“public body” means an entity whose decisions are subject to judicial review;

“provider” means each provider of services set out in this Order whose levy shall be determined based on qualifying income.

2. Subject to paragraph 5, money which the Government or a public body pays to a provider by way of grant is qualifying income of that provider.

3. Without limitation, money which Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media pays to a provider is qualifying income of that provider.

4. Income generated by a provider from the provision of an audiovisual on-demand media service, including all income relating to the provision of such service including (but not limited to) public funding and/or income from subscriptions, transactions (including pay-per-view, rental and purchase of programmes) and/or advertising is qualifying income of that provider.

5. Money which the Commission pays to a provider under a broadcasting funding scheme is not qualifying income of that provider.

6. Subject to paragraph 8, income of a provider from commercial communications (including late payment surcharges and cancellation penalties) net of agent's commission, computed on a normal accruals basis, is qualifying income of that provider.

7. Where a provider gives early payment discounts and/or volume discounts in respect of commercial communications such discounts may be taken into account in computing the qualifying income of the provider.

8. Where a provider pays commission to an agent in respect of a commercial communication and such commission exceeds 15% of the amount payable to the provider by the person for whom such communication is broadcast, the amount by which such commission exceeds 15% may not be deducted in computing such provider's qualifying income.

9. Subject to paragraph 10, where reasonable provision is made in the audited accounts of a provider for bad debts relating to commercial communications, a corresponding deduction may be made in computing such a provider's qualifying income.

10. No such deduction, as is referred to in paragraph 9, may be made for a provision for bad debts to the extent that the income to which such provision relates would not be qualifying income.

11. Subject to paragraphs 6 and 8, costs incurred by a provider in securing commercial communications may not be deducted in computing such a provider's qualifying income.

12. Where a provider receives non-cash consideration for a commercial communication, the qualifying income of the provider shall be increased by an amount equal to the Commission's estimate of the value of such non-cash consideration.

13. Where a provider generates interactive income such income is qualifying income of that provider.

All qualifying income should be apportioned to the service in which it was raised. Where such an apportionment is not possible, qualifying income shall be spread across all services provided by the provider based on percentage breakdown of apportioned qualifying income of all the services provided by the provider



GIVEN under the seal of Coimisiún na Meán,  
26 April, 2024.

JEREMY GODFREY,  
Chairperson of Coimisiún na Meán.

#### EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation.)*

This Order imposes a levy on certain specified classes of providers of audiovisual media service providers, providers of sound broadcasting services and providers of designated online services, for the purpose of meeting the Commission's expenses properly incurred and its working capital requirements in respect of the levy period, in so far as those expenses and requirements are not met in any other way.