

Levy Calculation Table

Estimated expenditure for audiovisual on-demand media service, for the period from 1 May to 31 December 2024.

	AudioVisual on-demand media service providers	Total
Levy for 1 May to 31 December 2024		
Estimated expenditure for the year	4,319,945	4,319,945
Working capital	807,463	807,463
Total Levy payable for the period from 1 May to 31 December 2024	5,127,408	5,127,408

In line with the Broadcasting Act 2009 (Section 21) Levy Order 2024, S.I. No. 175 of 2024, including in accordance with, but without limitation to, Schedules 5 (10) thereof, the levy which shall apply to relevant providers shall be calculated based on the percentages/rate in the below tables:

Audiovisual on-demand media service - (those whose qualifying income is greater than €500,000)	
Rate	1.56%

* 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%.