



Coimisiún
na Meán

Guide to Coimisiún na Meán 2024 Levy

For the period from 1 May to 31 December 2024



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Section 1: Coimisiún na Meán Funding

1.1 Pursuant to Section 21 of the Broadcasting Act 2009, as amended by the Online Safety and Media Regulation Act 2022 (the “**Act**”), Coimisiún na Meán has the power to impose a levy order on:

- Providers of audiovisual media services;
- Providers of sound broadcasting services; and
- Providers of designated online services.

1.2 Levy income will therefore be required to fund the discharge of Coimisiún na Meán’s functions in relation to audiovisual media services, sound broadcasting services and designated online services. In accordance with Section 21(4) of the Act, Coimisiún na Meán must seek to ensure that this levy income is sufficient to meet its expenses and working capital requirements insofar as they are not met through any other means.

Section 2: Background to Coimisiún na Meán Levy

This publication is intended to provide guidance in relation to the operation of the levy to be imposed on providers for the period from 1 May to 31 December 2024.

2.1 The statutory basis for Coimisiún na Meán’s levy for the period from 1 May to 31 December 2024 is provided for in S.I. No. 175/2024 Broadcasting Act 2009 (Section 21) Levy Order 2024 (the “**Levy Order**”). The Levy Order is effective as and from 1 May 2024.

2.2 In drafting this levy order, Coimisiún na Meán had regard to the following principles:

- Predictability.
- Simplicity and cost-effectiveness in administration.
- Proportionality to the costs incurred by Coimisiún na Meán in performing its regulatory functions.
- Regulatory continuity.

2.3 The Levy Order imposes levies on television programme service providers, sound broadcasting service providers, audiovisual on-demand media service providers and designated online service providers. Where a provider provides services in more than one of these categories of services, the provider will be liable to pay a separate levy in respect of each of the categories of services it provides. Each levy will be invoiced separately.

Section 3: Key Features of the Levy Order

Full details of how the levies are to be calculated are set out in Schedules 2 to 6 of the Levy Order.

Levy Calculation

Category	Levy Basis
Television programme service providers	<p>Qualifying income¹ < €333,333.33, exempted</p> <p>Qualifying income > €333,333.33, levy calculated based on the base period qualifying income on a reducing scale basis.</p> <p>Levy payment = Qualifying Income * numerical value of B</p> <p>Calculation of 'B' is detailed in Schedule 2 of the Levy Order.</p>
Sound Broadcasting Service Providers	<p>Qualifying income¹ < €333,333.33, exempted</p> <p>Qualifying income > €333,333.33, levy calculated based on the base period qualifying income on a reducing scale basis</p> <p>Levy payment = Qualifying Income * numerical value of C</p> <p>Calculation of 'C' is detailed in Schedule 3 of the Levy Order.</p>
Section 71 providers	<p>Levy payment is equivalent to the sum paid to Coimisiún na Meán by way of a fee prior to entering a section 71 contract.</p>
Audio-visual on-demand media service providers	<p>Qualifying income² < €333,333.33, exempted</p> <p>Qualifying income > €333,333.33.</p> <p>Levy payment = Qualifying Income * numerical value of D</p> <p>Calculation of 'D' is detailed in Schedule 5 of the Levy Order.</p>
Designated Online Service Providers	<p>Levy payment = average monthly users³ * numerical value of E</p> <p>Calculation of 'E' is detailed in Schedule 6 of the Levy Order.</p>

¹ Definition of qualifying income is detailed in Schedule 7 of the Broadcasting Act 2009 (Section 21) Levy Order 2024.

² Definition of qualifying income is detailed in Schedule 8 of the Broadcasting Act 2009 (Section 21) Levy Order 2024.

³ The average number of users is the most recent six-month figures published as per the requirements of Article 24(2) of 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 (the "Digital Services Act").

Section 4: Overview Of the Levy Collection Process

Key features of the levy collection process for the levy period are as follows:

4.1.1 Coimisiún na Meán shared its estimated expenditure and levy calculation table for the period from 1 January to 31 December 2024, with Television programme service providers, Sound broadcasting service providers and Designated online service providers on 22 April 2024.

4.1.2 The amount of the levy imposed on each Television programme service provider, Sound broadcasting service provider and Designated online service provider for the period from 1 January to 31 December 2024 is calculated based on the information submitted by the relevant service providers in February 2024 in response to the request for information issued by Coimisiún na Meán on 26 January 2024. The levy is calculated to ensure that the amount of all levies imposed is sufficient in meeting Coimisiún na Meán's expenses properly incurred, together with its working capital requirements for these categories in the calendar year of 2024, in accordance with Section 21(4) of the Act.

4.2.1 Coimisiún na Meán plans to share its estimated expenditure and levy calculation table for the period from 1 May to 31 December 2024 with all providers in June 2024.

4.2.2 In May 2024, audiovisual on-demand media service providers will be requested to submit to levy@cnam.ie, in the required format, information confirming their qualifying income based on their financial statements for the calendar year of 1 January 2022 to 31 December 2022.

4.2.3 The amount of the levy imposed on each audiovisual on-demand media service provider for the 1 May to 31 December 2024 levy period will be calculated based on the information submitted by service providers pursuant to paragraph 4.2.2 and will be calculated so as to ensure that the amount of all levies imposed is sufficient in meeting Coimisiún na Meán's expenses properly incurred, together with its working capital requirements for this category for the period from 1 May to 31 December 2024, in accordance with Section 21(4) of the Act.

4.3 Invoices will be issued in the following instalments:

	Television programme service providers, Sound broadcasting service providers and Designated online service providers	Audiovisual on-demand media service providers
29 April 2024	1 st instalment	
By the end of June 2024	2 nd instalment	1 st instalment
By the end of October 2024	3 rd instalment	2 nd instalment

4.4 Interest is chargeable on late payments in accordance with articles 23 and 24 of the Levy Order, and details of interest penalties to be accrued will be included in final instalment invoices issued to each provider in the calendar year 2024 or, in the first instalment invoices of the levy due in relation to the calendar year 2025.

4.5 VAT is payable on the levy.

Section 5: Frequently Asked Questions

5.1 What if I provide multiple services?

The levy is charged on a per-service basis so that each service within a sector attracts the same levy, irrespective of its ownership. This provides regulatory continuity for broadcast services (except that a provider of both TV and radio broadcast services is now levied separately for the TV and radio services provided).

5.2 What happens in the case of new service providers that are registered, designated and/or come into operation for the first time during the levy period?

For the levy period, only providers that are licenced (in the case of sound broadcasting services providers or television broadcasting services providers), and/or providers that are registered (in the case of audiovisual on-demand media service providers), and/or providers that are designated (in the case of designated online service providers) as of the commencement of the levy period will be subject to the levy. Providers that are licensed, registered, designated and/or come into operation for the first time after 1 May 2024, but during the levy period, will not be required to pay a levy for the levy period of 1 May to 31 December 2024.

For example, a provider commencing licenced operations or being registered or designated in June 2024 will not be required to pay any levy in the levy period, notwithstanding the fact that Coimisiún na Meán will incur regulatory costs for this provider. However, these costs of regulation will be recouped in the year the provider exits the sector or is no longer registered or designated.

5.3 What if my accounts are not prepared on a calendar year basis?

To ensure fair treatment between relevant service providers, it is essential that qualifying incomes be calculated for a standard time period proportionate to the levy period, i.e. from 1 January to 31 December 2022.

5.4 How can I be sure that Coimisiún na Meán is delivering value for money?

Coimisiún na Meán is committed to ensuring value for money for all relevant service providers by maximising the cost effectiveness with which all regulatory activities are undertaken. The Act obliges Coimisiún na Meán to submit estimates of income and expenditure to the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media (the “**Minister**”) and to furnish the Minister with information on proposals and future plans related to its functions over a specified period. Coimisiún na Meán’s annual accounts are subject to audit by the Comptroller and Auditor General and are published, along with its annual report on its website, once these have been laid before the government.

Section 5: Frequently Asked Questions (continued)

5.5 How will I be compensated for an over estimate of the Coimisiún na Meán operating costs?

Towards the end of the calendar year, all levy payers are required to submit independently verified qualifying incomes and monthly average user numbers.

Coimisiún na Meán's actual operating costs for a levy period are subject to audit by the Comptroller & Auditor General. Once the audit has been completed and accounts have been signed by the statutory deadline of 30 June in the following year, and all levy payers' independently verified qualifying incomes and monthly average user numbers are received, the 'B', 'C', 'D', and 'E' percentages are recalculated.

A recalculation of the levy for each category and each levy payer will be carried out based on the audited operating costs of Coimisiún na Meán and the verified information submitted by the levy payers:

- for the calendar year 2024, for Television programme service providers, Sound broadcasting service providers, and Designated online service providers; and
- for the period from 1 May to 31 December 2024 for Audiovisual on-demand media service providers.

Any operating surpluses will be refunded proportionately to the relevant providers on whom the levy was imposed.