



Coimisiún
na Meán

Guide to Coimisiún na Meán 2025 Levy

For the period from 1 January to 31 December 2025



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Section 1: Coimisiún na Meán Funding

1.1 The Digital Services (Levy) Act 2024, which has been incorporated into the Broadcasting Act 2009 (the “**Act**”), has expanded the categories of providers that Coimisiún na Meán (“An Coimisiún”) can impose a levy order on. Accordingly, Section 21 of the Act now provides An Coimisiún with the power to impose a levy order on:

- Providers of audiovisual media services;
- Providers of sound broadcasting services;
- Providers of designated online services;
- Intermediary service providers; and
- Hosting service providers.

1.2 In 2024, An Coimisiún received exchequer funding in the form of a grant from the Department of Enterprise, Trade and Employment and the Department of Justice. This grant has funded the discharge of the functions conferred on An Coimisiún in respect of its role as Ireland’s Digital Services Coordinator (DSC) under the EU Digital Services Act (DSA) and as a competent authority under the Terrorism Content Online Regulation (TCOR). An Coimisiún also received funding in relation to the Media Fund.

1.3 Levy income is required to fund the discharge of An Coimisiún’s regulatory functions in relation to audiovisual media services, sound broadcasting services, designated online services, intermediary services and hosting services. In accordance with Section 21(4) of the Act, An Coimisiún must seek to ensure that levy income is sufficient to meet its expenses properly incurred and working capital requirements for the relevant levy period insofar as those expenses and requirements are not met through 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 January to 31 December 2025.

2.1 The statutory basis for An Coimisiún’s levy for the period from 1 January to 31 December 2025 is provided for in S.I. No. 698/2024 Broadcasting Act 2009 (Section 21) Levy (No.2) Order 2024 (the “**Levy Order**”). The Levy Order is effective as and from 1 January 2025.

2.2 In drafting the Levy Order, An Coimisiún had regard to the following factors:

- The financing of providers, including any public funding ;
- The desirability of promoting new or innovative services ;
- The nature and scale of services provided by a provider ;
- 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 ;
- Any other factor that may affect the performance by An Coimisiún 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 DSA and has been charged the annual supervisory fee under Article 43 of the DSA ;



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

2.3 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.

2.4 The Levy Order imposes levies on television programme service providers, sound broadcasting service providers, audiovisual on-demand media service providers, designated online service providers, providers of relevant intermediary services and providers of relevant hosting services. Where a provider provides services in more than one of the 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 8 of the Levy Order.

Levy Calculation

Category	Levy Basis
Television programme service providers	Qualifying income ¹ < €500,000, exempted Qualifying income > €500,000, levy calculated based on the base period qualifying income. Levy payment = $\frac{1}{2} * (L1 + L2)$ Calculation of 'L1' and 'L2' are detailed in Schedule 2 of the Levy Order.
Sound Broadcasting Service Providers	Qualifying income ¹ < €500,000, exempted Qualifying income > €500,000, a fixed percentage rate levy Levy payment = Qualifying income * C Calculation of 'C' is detailed in Schedule 3 of the Levy Order.
Section 71 providers	Levy payment is a fixed levy equivalent to the sum paid to An Coimisiún by way of a fee prior to entering a section 71 contract.
Audio-visual on-demand media service providers	Qualifying income ² < €500,000, exempted Qualifying income > €500,000, a fixed percentage rate levy Levy payment = Qualifying Income * D Calculation of 'D' is detailed in Schedule 5 of the Levy Order.
Designated Online Service Providers	Levy payment = average number of monthly active recipients ³ * E Calculation of 'E' is detailed in Schedule 6 of the Levy Order.
Intermediary service providers	Online platforms and online search engines with average number of monthly active recipients ⁴ < 1,000,000, exempted Online platforms and online search engines with average number of monthly active recipients ⁴ > 1,000,000, fixed amount for each monthly active recipient Levy payment = average number of monthly active recipients ⁴ * F Calculation of 'F' is detailed in Schedule 7 of the Levy Order.
Hosting service providers	Levy payment = average number of monthly active recipients ⁵ * G Calculation of 'G' is detailed in Schedule 8 of the Levy Order.

¹ Definition of qualifying income is detailed in Schedule 9 of the Levy Order.

² Definition of qualifying income is detailed in Schedule 10 of the Levy Order.

³ The relevant period of average monthly active recipients is the six-month period up to 17 August 2024, in respect of which designated online service providers are required to publish information on the average monthly active recipients of their service pursuant to Article 24(2) of the DSA.

⁴ The relevant period of average monthly active recipients is the six-month period up to 17 August 2024, in respect of which relevant intermediary service providers are required to publish information on the average monthly active recipients of their service pursuant to Article 24(2) of the DSA.

⁵ The relevant period of average monthly active recipients is the six-month period up to 17 August 2024, in respect of which hosting service providers are required to publish information on the average monthly active recipients of their service pursuant to Article 24(2) of the DSA.



Section 4: Overview Of the Levy Collection Process

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

4.1 Information will be sought from levy payers during January 2025 in order to enable An Coimisiún to calculate the amounts payable by each levy payer for the 2025 levy period. Levy payers will be requested to submit information, in a specified format, to levy@cnam.ie by a particular date. Such information will include confirmation of levy payers' qualifying income based on financial statements for the calendar year of 1 January 2023 to 31 December 2023; or the average number of monthly active recipients within the six-month period up to 17 August 2024, in respect of which relevant levy payers are required to publish information on the average monthly active recipients of their service pursuant to Article 24(2) of the DSA.

4.2 An Coimisiún will share its estimated expenditure and levy calculation table for the period from 1 January to 31 December 2025, with television programme service providers, sound broadcasting service providers, designated online service providers, providers of relevant intermediary services and providers of relevant hosting services (together "levy payers") in Q1 2025.

4.3 The amount of the levy imposed on levy payers for the period from 1 January to 31 December 2025 is calculated to ensure that the amount of all levies imposed is sufficient to meet An Coimisiún's expenses properly incurred, together with its working capital requirements for each of the categories of providers in the calendar year of 2025.

4.3 Invoices will be issued in the following instalments:

All service providers apart from Section 71 providers	Estimated month of issuance of invoices
1 st instalment	March 2025
2 nd instalment	May 2025
3 rd instalment	August 2025
4 th instalment	October 2025

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 2025 or, in the first instalment invoices of the levy due in relation to the calendar year 2026.

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 a levy, irrespective of its ownership. Where a service/provider is subject to more than one levy, this is because of the different regulatory regimes applying to the service/provider. There is no double counting of An Coimisiún's costs in calculating separate levies.

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), and/or providers who have been notified by An Coimisiún that a levy is applicable to them (in the case of intermediary service providers or hosting 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 January 2025, but during the levy period, will not be required to pay a levy for the levy period of 1 January to 31 December 2025.

For example, a provider commencing licenced operations or being registered or designated in June 2025 will not be required to pay any levy in the levy period, notwithstanding the fact that An Coimisiún will incur regulatory costs for this provider. However, these costs of regulation will be recouped in the year the relevant provider exits the sector or is no longer licensed, 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 2023. For similar reasons, it is also essential that the average number of monthly active recipients be calculated by reference to a fixed recent time period.

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

An Coimisiún 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 An Coimisiún 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. An Coimisiún'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 overestimate of An Coimisiún's operating costs?

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

An Coimisiún'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 active recipient numbers are received, the 'B', 'C', 'D', 'E', 'F', and 'G' numbers outlined in Schedules 2, 3, 5, 6, 7 and 8 of the Levy Order 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 An Coimisiún and the verified information submitted by the levy payers.

Any operating surpluses will either be retained by An Coimisiún to be offset proportionately against the levy obligations of the relevant providers in the subsequent levy period or refunded proportionately to the relevant providers on whom the levy was imposed.

