



Coimisiún
na Meán

Consultation Document: 2026 Levy Order

Publication date: 3rd September 2025

Deadline for response: 1st October 2025

This document contains a consultation on:

The proposed Levy Order in
respect of the levy period from 1
January 2026 to 31 December
2026.

Legal Disclaimer

The proposals contained in this consultation document should not be read as reflecting or stating Coimisiún na Meán's final position on any of the matters that are the subject of consultation. Please note that any views on the interpretation of legislation or Coimisiún na Meán's obligations are provisional and non-binding and should not be read as reflecting Coimisiún na Meán's final position. Please refer to the underlying legislative provisions for a statement of the law in this area.



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1. Introduction and Background

Further to section 21 of the Broadcasting Act 2009, as amended (“the Act”), Coimisiún na Meán (“An Coimisiún”) is empowered to impose a levy order on providers of different categories of service, that is: -

- Providers of audiovisual media services, including television broadcasters, providers of audiovisual media services holding a contract under section 71 of the Act and on-demand audiovisual media service providers,
- Providers of sound broadcasting services, including sound broadcasting services holding contracts under section 71 of the Act,
- Providers of designated online services, including video-sharing services,
- Providers of intermediary services, and
- Providers of hosting services.

(each a “leviable service” and together the “leviable 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 these are not met in any other way.

In accordance with Section 21(5) of the Act, An Coimisiún is required to apportion the total amount to be recovered by levy amongst providers of different categories of services in proportion to the expected expenses involved in discharging functions that relate to each category of service.

Where a provider provides services in more than one of the categories of services listed above, the provider will be liable to pay a separate levy in respect of each of the categories of services it provides.

An Coimisiún has substantial expenses and working capital requirements that relate to its media development functions. These are met by exchequer funding and from the Broadcasting Fund. Accordingly, they are excluded from the amounts that are funded by levies.

S.I. No. 698/2024 (“the 2025 Levy Order”) imposes a levy on providers in respect of the levy period from 1 January 2025 until 31 December 2025. A new levy order is required to impose levies that will fund An Coimisiún’s expenses and working capital requirements for 2026 (“the 2026 Levy Order”) insofar as they are not met in any other way.¹

¹ For more information on the implementation of the 2025 Levy Order, please consult An Coimisiún’s Levy Guide, which may be accessed here: - <https://www.cnam.ie/app/uploads/2025/03/2025.01.06-2025-Levy-Guide-Final.pdf>. Information about the public consultation conducted in 2024 for the 2025 Levy Period can be accessed [here](#) and An Coimisiún’s response to consultation can be accessed [here](#).



It is intended that the levy order in respect of the levy period from 1 January 2026 to 31 December 2026 (“the 2026 Levy Order”) will impose levies for the 2026 calendar year only due to the fact that there are a range of legislative changes that are at varying stages of development which may confer additional functions on An Coimisiún, with the possibility that there will be changes to the statutory provisions relating to levies for 2027 and beyond.

An Coimisiún expects therefore to consult on a 2027 levy order during 2026 once these matters have become clearer.

Coimisiún na Meán’s levy orders sit alongside the levy order put in place by the Competition and Consumer Protection Commission (CCPC). The CCPC has been designated, pursuant to Article 49, as the competent authority for the purpose of Articles 30, 31 and 32 of the Digital Services Act,² which relate to online marketplaces. To fund its activities as a competent authority, the Digital Services Act 2024 provides for the CCPC to impose a levy on relevant consumer online platform providers. The CCPC will publish their own public consultation on its proposed Digital Services Act levy approach and proposed levy order for imposing a Digital Services Act levy for 2026. An Coimisiún encourages stakeholders and other interested parties to also engage in their consultation.

2. Purpose of consultation

This consultation document (“the Consultation”) invites comments on An Coimisiún’s proposals for the 2026 Levy Order, which will be imposed in respect of the levy period of 1 January 2026 to 31 December 2026 (“the 2026 Levy Period”).

The purpose of the Consultation is to convey changes that An Coimisiún proposes to make to the approach adopted in the 2025 Levy Order and to invite stakeholders’ views in respect of these changes.

Respondents should note that none of the views expressed in this Consultation should be considered as a precedent for views that might be adopted in relation to the consideration of any subsequent levy orders.

2.1 Consultation period and how to respond

An Coimisiún welcomes stakeholders’ input on the proposed approaches to be adopted for the 2026 Levy Order. Stakeholders who support or disagree with any aspect of An Coimisiún’s proposals are asked to clearly outline the reasons for their views, having regard to the rationale for any proposed changes including the factors and criteria set out in this Consultation together with any other matters stakeholders considered relevant.

² 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 (Digital Services Act).



All responses to this Consultation must be submitted in writing by **1 October 2025** to **LevyConsultation@cnam.ie** or by post to Levy Consultation, 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 all responses received on or before 1 October 2025 and will outline An Coimisiún's decisions in respect of the various proposals (as outlined in this Consultation or as submitted by stakeholders) by way of a Response to Consultation before the end of 2025. While all submissions will be considered in full, ultimately, it is a matter for An Coimisiún to decide upon the provisions of the levy order to be implemented for the 2026 Levy Period.

3. Factors Informing Calculation of Levy for 2026 Levy Period

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

- shall consider its expenses in that period in performing functions in relation to that leviable service, as a proportion of its expenses in that period in performing functions in relation to all leviable services, and
- shall seek to ensure that the total amount imposed by way of levy on a leviable service 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 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 Digital Services Act and has been charged the annual supervisory fee under Article 43 of that Act.



In addition, An Coimisiún considers that the following factors are relevant when making a levy order for 2026: -

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

These factors are identical to those considered in developing the 2025 Levy Order, with the exception that in order to align more closely with section 21(5) of the Act we have simply referred to “functions” rather than “regulatory functions”, which term is not defined in the Act.

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. Further detail on An Coimisiún’s decision-making as it relates to prior Levy Orders is available on our website – <https://cnam.ie>.

4. 2026 Levy Model

4.1 Number of levies

An Coimisiún proposes to retain the seven separate levies included in the 2025 Levy Order for the purpose of the 2026 Levy Period, addressing the following: -

- I. Audiovisual broadcasting services / TV broadcasters,
- II. Section 71 Contractors,
- III. Radio / sound broadcasters,
- IV. Video-on-demand (VOD) providers,
- V. Designated online services, including Video Sharing Platforms (VSPs),
- VI. Intermediary service providers, and
- VII. Hosting service providers.

4.2 General Matters Pertaining to the Levy

In addition to the specific approach taken to levying the providers set out above, An Coimisiún proposes to retain the following aspects of the 2025 Levy Order for the 2026 Levy Period.³

³ Modifications to these aspects of the 2025 Levy Order may be made on foot of consultation issues set out in this document.



4.2.1 Geographical scope of metrics

The geographical scope of Qualifying Income and Average Monthly Active Recipients of the Service (**AMARS**) metrics of providers is both domestic and EU-wide depending on the particular leviable service as well as on the basis that An Coimisiún is the country-of-origin regulator for leviable services in respect of all service recipients across the EU. For example, An Coimisiún has domestic functions in respect of TV and Sound Broadcasting, whilst its EU-wide functions derive from the Audiovisual Media Services Directive, the Digital Services Act and the Terrorism Content Online Regulation.

4.2.2 Time period of metrics

For the 2026 Levy Order, An Coimisiún proposes to apply the levy for TV broadcasters, radio / sound broadcasters and video-on-demand providers based on audited Qualifying Income for 2024.

The levy for providers of designated online services, intermediary service providers and hosting service providers will be based on AMARS available for the six-month period of February to August 2025.

4.2.3 Providers of multiple services

There is no double counting of An Coimisiún's costs in calculating separate levies. The total amount of all levies is equal to the total estimate of the expenses to be incurred and working capital requirements of An Coimisiún for the levy period, insofar as these are not met in other ways.

In the case of levies based on AMARS i.e. Designated Online Services, Intermediary Services and Hosting Services, a levy is charged on a per-service basis according to the AMARS of each leviable service, so that the levy payable in respect of a leviable service does not depend on ownership. This approach mirrors that taken by the European Commission in calculating the supervisory fee for VLOPs and VLOSEs.

There is also no double counting of An Coimisiún's costs with respect to the application of the Digital Services Act. Expenses properly incurred by An Coimisiún in supporting and cooperating with the European Commission and other Digital Services Coordinators under the provisions of the Digital Services Act are not funded by any other means. The Digital Services Act requires Member States to ensure that their Digital Services Coordinators have all necessary resources, including financial resources, to allow the Digital Services Coordinators to carry out their tasks and to adequately supervise all providers of intermediary services within their jurisdiction. They therefore fall to be covered by levies imposed pursuant to a levy order made pursuant to Section 21 of the Act, which is provided for by the Digital Services Act.



4.2.4 De minimis exemptions

In the case of TV broadcasters, sound / radio broadcasters and on-demand services, those with a turnover of less than €500,000 are exempt from paying a levy.

In the case of Intermediary Service Providers, services with AMARS fewer than 1 million will be exempt from paying a levy.

An Coimisiún proposes to retain these De minimis exemptions for the 2026 Levy Period.

4.2.5 Levy for TV broadcasters

In its response to the consultation on the 2025 Levy Order, An Coimisiún set out its view that there were no strong grounds for maintaining a banded approach to the levy for TV broadcasters. It signalled its intention to transition, in the case of TV broadcasters, to a fully fixed-rate levy model from 2026 onwards. However, having regard to the significant change for broadcasters of moving straight from a banded model to a fixed-rate model, An Coimisiún applied a mixed model for the 2025 levy period as a transitional approach.

In view of the above, and in line with the previous decision, An Coimisiún proposes to apply a fixed-rate model to TV broadcasters commencing from the 2026 Levy Period.

4.2.6 Article 27 of Levy Order – Review

Section 21(6) of the Act states that: -

“A levy order shall provide for the collection, payment and administration of a levy, including [...] (e) the consideration of applications by providers for the review of decisions under the order.”

This is reflected in Article 27 of the 2025 Levy Order which provides the option for a review of a decision under the 2025 Levy Order and for that review to be made no later than 21 days after the date of relevant decision under the 2025 Levy Order. An Coimisiún shall not generally consider a review application submitted outside of this 21-day period. In order to support leviable services that may wish to seek a review under Article 27, An Coimisiún has published a document setting out the process in respect of reviews under Article 27 of the 2025 Levy Order.

The document setting out Article 27 review procedures can be viewed [here](#).

Separately, it is proposed to slightly amend the current wording of Article 27 to more closely align with the wording of Section 21(6)(e) of the Act.



5. Consultation Issues

This section of the Consultation highlights those areas where views about potential changes are invited or where further detail informing existing levy approaches is available. Subject to consideration of submissions received from stakeholders, it is proposed to retain, without amendment, other aspects of the approach adopted in the 2025 Levy Order.

An Coimisiún is seeking views on the following matters as part of its Consultation on the 2026 Levy Order.

5.1 TV and VOD Levies

As part of the 2024 consultation on the 2025 Levy Order, An Coimisiún decided to have separate levies for TV broadcasters and VOD providers on the basis that it did not have sufficient information to enable An Coimisiún to accurately predict the impact of a combined levy. An Coimisiún recognised 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.

An Coimisiún has reviewed available data. Having had regard to this data, it proposes to retain separate levies for TV and VOD. While there are potential benefits (as set out above), An Coimisiún's analysis has highlighted that combining these levies would substantially increase levy payments made by VOD-only providers, with a resultant substantial reduction in payments by broadcasters.

An Coimisiún does not consider that such a change would be proportionate. An Coimisiún is of the view that the current arrangements more accurately reflect the difference between An Coimisiún's costs in discharging functions relating to VOD-only providers and its costs in discharging functions related to broadcasters who also offer VOD services. If making a change could be expected to have only a small impact on levy payers, then this might have been desirable for reasons of simple and cost-effective administration. However, as the change appears likely to make a material difference to VOD-only providers, An Coimisiún considers it preferable to maintain the current approach.

In addition, increasing the amount payable by VOD-only providers would likely impact new innovative services, which are more likely to be VOD services than broadcasters. Additionally, regulatory continuity points towards not making a change unless there are compelling reasons to do so.

- **Consultation Question 1:** Do you have any views on the proposal to retain separate levies for TV and VOD providers? Please set out the reasons for your view and any supporting information, where relevant.



5.2 Live List of Intermediary Service Providers

The levy for Intermediary Service Providers (ISPs) only applies to providers of online platforms and online search engines and excludes mere conduit services, caching services and hosting services that are not online platforms.

In the context of the Consultation on the levy for the 2025 levy period, and in the absence of any statutory notification obligation for ISPs, An Coimisiún noted that there was a possibility that it would not be able to identify all intermediary services, particularly those with small AMARS.

An Coimisiún also anticipated that the majority of its regulatory effort would relate to the regulation of online platforms and search engines that have more than 1 million AMARS. That has proven to be correct. An Coimisiún is proposing to retain the 1 million AMARS threshold for the 2026 Levy Period.

During the course of 2025, An Coimisiún has been working towards compiling a live list of ISPs coming under An Coimisiún's supervisory and enforcement jurisdiction. This list will contain information about whether a service is a mere conduit, a caching service, a hosting service, an online platform, an online search engine, a Very Large Online Platform, and/or a Very Large Online Search Engine. Providers will be notified of their inclusion on the list and will have an opportunity to make representations about whether a service ought to remain on the list as well as how the service is categorised.

The live list will be used to inform the discharge of An Coimisiún's functions under the Digital Services Act.

It is proposed that the 2026 Levy Order will impose a levy on all online platforms and online search engines listed on the live ISP list on 31 December 2025 **and** that also have 1 million or more AMARS.

- **Consultation Question 2:** Do you have any views on the proposed approach to levying ISPs on the basis of the live list of ISPs that An Coimisiún is compiling during the course of 2025? Please set out the reasons for your view and any supporting information, where relevant.

5.3 AMARS – Logged-in and Logged-out Users

The calculation of the levy for providers of Designated Online Services, ISPs and Hosting Service Providers is based on the number of AMARS. AMARS are used as the basis for the levy because they are a proxy for ability to pay.

In terms of the methodology for the calculation of the AMARS, the levy calculation for 2025 is based on AMARS for 'logged-in' users, rather than including both logged-in and logged-out users or 'Total AMARS'. This is because of the difficulties in identifying unique 'logged-out users' and de-duplicating 'logged-in' and 'logged-out' users.



An Coimisiún is inviting views on whether other metrics could be used to provide additional information on users of a service and accordingly provide a more enhanced means of identifying users of services for the purpose of calculating the levies to be applied. For example, online services use a range of unique identifiers to distinguish various users on their services which are separate to whether the user is logged in. Similarly, in online marketplace, users can make purchases as “guests” rather than logging in. The total of logged-in users and users who make purchases as guests could, for example, be a better proxy for ability to pay than logged-in users alone. Because the users who make purchases as guests can be identified, there may be a lower risk of a single user being counted multiple times.

An Coimisiún is seeking views as part of this Consultation as to whether other metrics could be used, what these might be and how they might be applied in practice. Views are also sought on the practicability of applying any new metrics for the 2026 Levy Period.

- **Consultation Question 3:** Do you have any proposals with respect of other metrics that An Coimisiún might use to identify users for the purpose of calculating AMARS in addition to those who are logged in? If you do, please specify what these might be, how they enhance the current approach taken by An Coimisiún and the practicability of applying them for the 2026 Levy Period.

5.4 Aligning the language of the schedules with Section 21 of the Act

Article 5 of the 2025 Levy Order states that An Coimisiún shall seek to ensure that the amount of any levy imposed on providers in respect of the levy period shall be sufficient to meet An Coimisiún’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. This reflects section 21 of the Act, specifically Section 21(4).

An Coimisiún is proposing to amend the wording in the Schedules to the Levy Order to better reflect the language of the Act. Specifically, references in the formulae included in the Schedules will be updated so that references to ‘*estimated costs of regulation of the sector*’ will be replaced with references to ‘*share of expenses and working capital requirements to be recovered from the sector*’. It is proposed that the 2026 Levy Order will also provide that this share is to be calculated according to the methodology prescribed by Section 21(5) of the Act i.e. that the share should be proportionate to the expenses involved in discharging functions that relate to the leviable service in each category. This change is proposed for clarity, and because it may provide a degree of future proofing in the event that additional functions are conferred on An Coimisiún that would be required to be funded by way of levy.

This change would not have made any difference in 2024 and 2025 and is not expected to make a material difference in 2026. This is because An Coimisiún’s functions related to the leviable services derive from the legislation that defines the services in each category and because all the expenses and working capital requirements related to media development are met from non-levy sources.



- **Consultation Question 4:** Do you have any views on the proposed wording change to the formulae with respect to properly incurred costs and working capital? Please set out the reasons for your view and any supporting information, where relevant.

5.5 Levy Assurance Process

The Levy Assurance process is intended to provide An Coimisiún with an acceptable level of assurance that each service provider's statement of Qualifying Income and AMARS data has been properly prepared in line with the requirements of An Coimisiún and the 2026 Levy Order. This involves leviable service providers submitting a certified statement confirming their Qualifying Income; and/or a statement of logged-in AMARS.

Currently, submissions are usually requested by Q3/Q4 of the year following the specific levy period, in a format prescribed by An Coimisiún. For example: for the 2024 Levy Period, An Coimisiún will seek submission of certified statement of Qualifying Income and Statement of AMARS in early Q4 2025.

An Coimisiún is considering reducing the complexity of this process by requiring the certified statement at the initial information stage. This would mean that service providers would no longer be required to first submit their Qualifying Income and/or AMARS data at the start of a levy year and then submit a certified statement confirming their Qualifying Income and/or a statement of AMARS a year later. This is viewed as practical because, in the case of certified Qualifying Income, the base period for the forthcoming levy is two years prior to the levy period. For example, for the 2026 Levy Period, the base period proposed for certified Qualifying Income is the 2024 calendar year. In the case of AMARS, the statement covers the proposed six-month period from February to August of 2025. Any change to the current process will apply from the 2026 Levy Period onward.⁴

An Coimisiún will communicate separately with leviable services regarding the submission of certified statements of Qualifying Income and statements of AMARS in respect of the 2024 and 2025 levy periods.

- **Consultation Question 5:** Do you have any views on the proposed changes with respect to timing of the Levy Assurance Process? Please set out the reasons for your view and any supporting information, where relevant.
- **Consultation Question 6:** Are there any other matters with respect to the 2026 Levy Order about which you wish to provide a view, including the proposal to retain current aspects of the Levy Order as set out in Section 4 above? Where other aspects of the Levy Order are proposed for change by you, please set out the reasons and any supporting information, where relevant.

⁴ The current levy assurance process may be accessed here: - <https://www.cnam.ie/about/reports-finance/levy/levy-assurance-process/>



6. Use of information

6.1 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 An Coimisiún processes personal information in An Coimisiún's published policy [here](#).

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 the Consultation and for no other purpose. Please clearly mark any information considered to be confidential in your response.

6.2 Confidential information

It is An Coimisiún's intention to publish submissions received in response to the 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.

6.3 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.

