Google Ireland Limited
Gordon House, Barrow Street, Dublin 4, Ireland

Levy Consultation
Coimisiún na Meán
One Shelbourne Buildings
Shelbourne Road
Dublin 4

By Email: LevyConsultation@cnam.ie

1 October 2025

Re: Google Ireland Limited's Submission on Comisiún na Meán's consultation on proposed Levy Order in respect of the levy period from 1 January 2026 to 31 December 2026

Dear Coimisiún na Meán,

Google Ireland Limited (**Google Ireland**) welcomes the opportunity to make submissions in response to Coimisiún na Meán's (the **Commission**)'s consultation on the proposed 2026 Levy Order (the **2026 Levy Order**) in respect of the levy period from 1 January to 31 December 2026 under the section 21 of the Broadcasting Act 2009 (as amended) (**the 2009 Act**).

We welcome the Commission's commitment to consult with levy payers on the proposed levy order. We fully support the Commission's objectives of effective supervision and enforcement, and that a proportionate, predictable and transparent levy process can be put in place to support those objectives.

That said, the current proposal raises a number of issues that we believe should be addressed to ensure such a proportionate, predictable and transparent levy process for 2026 and onwards. In particular, we wish to highlight that:

- We believe apportioning levy based solely on Average Monthly Active Recipient (**AMAR**) does not ensure sufficient proportionality or transparency:
    - Different providers calculate AMAR in different ways and as such this is neither a transparent nor a fair way of apportioning levies. More particularly, in the absence of guidance from the European Commission on the calculation of AMAR, given the nature of different services and approaches we do not think that AMAR alone is capable of being a reliable and comparable metric on which to base significant levies.
    - AMAR also does not reflect the regulatory effort required by the Commission to regulate providers.
    - Given the significance of this mechanism and the level of complexity involved we believe it is important that the Commission engages in a focussed and collaborative consultation

process around potential alternatives to using AMAR as a metric, which should give providers ample opportunity to make substantive alternative proposals.

- To ensure proportionality, all regulated entities should contribute to the Commission's working capital requirements and properly incurred expenses (in a proportionate way). The draft 2026 Levy Order ignores the regulatory effort that may be required across these regulated entities.

- The issues raised in the consultation are complex and providers should be given more time to consider and respond to the Commission's proposals. For any 2027 levy, we respectfully ask that the Commission open a longer consultation in early 2026 (well in advance of the drafting of the levy order), so as to give providers an adequate opportunity to prepare more detailed substantive submissions.

We look forward to continuing our constructive dialogue with the Commission in relation to these issues and we welcome any questions the Commission may have on this submission.

Yours faithfully,

Google Ireland

Google Ireland Limited
Legal Department

Technology Ireland's submission to Coimisiún na Meán's ("CnaM") consultation regarding its 2026 Levy Order

1 October 2025

Technology Ireland welcomes the opportunity to comment on the publication of Coimisiún na Meán's (CnaM) 2026 Levy Order. Technology Ireland appreciates the opportunity for continued engagement on these matters and recent publications in relation to 'Estimated expenditure and levy calculation tables', the 'Levy reconciliation' and 'Levy assurance' processes.

Technology Ireland, in consultation with its members, submitted industry views to CnaM's previous consultation in relation to the 2025 Levy Order. Technology Ireland recognises the role that levy income plays in funding the discharge of CnaM's functions under the Digital Services Act (Regulation (EU) 2022/2065) (the DSA), the Terrorist Content Online Regulation (the TCOR) and the Online Safety and Media Regulation Act 2022 (the OSMR). However, we remain concerned that CnaM has not given full consideration to the various levy issues outlined by Technology Ireland in our 2025 submission. As a result, many of the concerns raised by industry last year persist, with industry continuing to face significant and unpredictable costs and uncertainties in the levy calculation.

The concentration of major technology organisations in Ireland means there is a competitive link to our status as a respected EU regulatory hub. Technology Ireland has consistently emphasised the importance of ensuring that Ireland's regulators are appropriately coordinated and resourced to effectively carry out their functions. Ireland's reputation for having a proportionate and coherent regulatory approach is critical to our competitiveness. Some of our member companies chose Ireland as the Member State in which to establish themselves, precisely because of Ireland's reputation for understanding the needs of the technology sector. This makes Ireland a natural place for these businesses to invest in the future. As such, Technology Ireland strongly supports the resourcing and capacity-building of regulators to ensure Ireland remains an EU digital frontrunner and a global tech leader.

Technology Ireland believes industry has an essential role to play in upholding the rights of users and online safety, and in helping to ensure regulation is both enforceable and balances opportunities with risk. With the current surge of new regulation at both at an EU and national level, now is the time to foster a more collaborative and constructive relationship between regulators and business, one that actively supports innovation and economic growth in Ireland and across the wider EU. Industry remains committed to engaging as a key partner in ongoing consultations and in the development of a framework that realises this shared ambition.

This can only happen if regulators actively seek and duly consider engagement from businesses and consistently and widely publicise their consultations, given the volume of regulation the sector has recently been subject to and the large proportion of the sector now in scope.

In particular, Technology Ireland and its members **remain concerned** with regard to the following:

- *The size and number of regulatory levies*:
    - There continues to be an obligation on many providers to pay multiple levies at a national level to CnaM and the CCPC, in addition to paying supervisory fees to the European Commission under the DSA. This gives rise to unfair and disproportionately burdensome outcomes and increases the cost of doing business in the technology sector.

- *Competitiveness and Ireland as an outlier within Europe*:

    - Related to the above is that Ireland and CnaM continue to be a significant outlier in terms of the size of industry levies in this sector (with many regulators charging nominal registration / licence fees and levies). This is a disincentive for providers to establish <u>and remain</u> established in Ireland and reduces Ireland's competitiveness in a challenging global business environment.

- *Transparency and Regulatory Certainty*:

    - CnaM needs to ensure additional levels of transparency for industry throughout the year so as to enable providers to understand (i) how CnaM's costs have been allocated between different regimes in a manner that ensures efficiency and mitigates risk of double counting, (ii) the likely level of regulatory costs that will be incurred by CnaM (including by reference to regular publication of work programmes regarding consultations, compliance efforts etc), and (iii) how levies have been fairly allocated across providers (relative to the time / cost of regulating that provider).

In relation to the specific questions raised in the consultation:

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

Technology Ireland agrees with CnaM's proposal to maintain separate levies for TV and VOD providers given the difference in regulatory structures, as well as content, delivery and audiences and the minimal efficiencies that merging these levies might generate. As CnaM has identified, the combination of these levies would result in an unfair and disproportionate burden on VOD-only providers (and a significant reduction in payments by TV broadcasters). CnaM is rightly focussed on ensuring a fair and proportionate allocation of costs across the content providers.

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.

(i) CnaM needs to ensure a clear, transparent process for identifying and consulting with ISPs on their potential designation (and affording appropriate time to respond and engage with the CnaM), and. For example, it is not clear how, or what criteria will be used by CnaM to determine whether a particular ISP should be included on the list and assigned a particular category. This information should be published by CnaM and/or provided to all providers, prior to the collation of the live list. That information is necessary for providers to understand how CnaM is collating the live list. Absent that information it is unclear how CnaM expects providers to make representations in respect of their inclusion and categorisation on the live list.

Similarly, CnaM should allow providers to make representations in respect of their inclusion and categorisation on the live list before any decision is made. The approach suggested by CnaM to only give providers the opportunity to make representations after the live list has been collated infringes upon a provider's right to fair procedures.

CnaM should also give clarity on how much time will be afforded to providers to make submissions in respect of the live list and a reasonable amount of time should be afforded.

Finally, CnaM should ensure that the live list is made publicly available on its website.

(ii) CnaM needs to regularly review any 'regulatory impact analysis' undertaken in relation to the 1 million AMARs threshold

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

The European Commission has not provided guidance or endorsed a single methodology for calculating AMARs. This means that different providers take different approaches to calculating their AMAR and Technology Ireland would therefore welcome wider industry consultation to explore alternative metrics on any proposed change to CnaM's approaches.

If the existing approach to AMARs is to be retained in the 2026 Levy Order, Technology Ireland believes there should be full transparency for industry with regard to CnaM's expectations on the calculation to ensure equal application and treatment of providers (through stakeholder engagement).

In addition, in such circumstances, Technology Ireland favours logged-in users remaining the primary metric for calculating AMARs and if there were to be any changes to CnaM's current approach, there should be industry consultation on same.

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

Technology Ireland agrees with CnaM's intention to make the formulae clearer in terms of the appropriate costs for regulating the relevant media sector. Technology Ireland is concerned with the clarity of the costs being incurred and spent by CnaM (i.e. how these are incurred / ensuring fairness and transparency) and predictability around CnaM's cost base and the levies that will be paid by providers (many of whom need to budget / plan for such payments).

We note the Commission's intention to align the wording in the Schedules to the Levy Order to better reflect the language of the 2009 Act, specifically section 21(4). To ensure that the wording of section 21(4) is mirrored, we suggest the following amendment (in **bold**): "*share of expenses* ***properly incurred*** *and working capital requirements" (our emphasis)*.

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.

Technology Ireland agrees with CnaM's intention to make the levy assurance process more straightforward (with information provided) and it makes sense to align the process with the financial reporting cycle. CnaM needs to give providers an appropriate amount of time to establish new procedures to implement the proposed audit processes (many of which, in large organisations, can take months to complete). Any changes to the information sought (and the timing of providing same) needs to be highlighted to industry well in advance and take into account the cost and difficulty of implementing audit processes. To support the operation of the Levy Assurance Process, CnaM must provide industry with a clear multi-year timeline which details expected deadlines for any financial information and retroactive certification requirements (if such retroactive certification is still required going forward). This is necessary to ensure companies are prepared for requests, allocated necessary budget and are not required to provide information under unrealistic and short timelines. Technology Ireland would request further engagement with industry on potential exemptions (e.g. low turnover) and proportionate alternative methods of verifying figures.

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

In addition to the point raised above, Technology Ireland would like to make the below general points regarding the 2026 Levy Order:

- CnaM's approach should be underpinned by a commitment to use funds efficiently and avoid unnecessary costs which are not directly related to the regulation of a service category under the DSA, TCOR or the OSMR.
- CnaM should provide clearer timelines for the process and allocation of their various proposed levy calculations. This should be indicated over a multi-year basis and provide industry with clearly set dates and timeframes for all levy facets, including qualifying income/AMAR requests, Levy Order decisions and certification requirements under the Levy Assurance Process. There is a clear need for increased business certainty on levy structures so entities can allocate any necessary costs for their internal budgets.
- CnaM should more transparently indicate expected total costs and regulatory costs per levy category in a manner that ensures efficiency and mitigates risk of double counting. Funded by

an industry levy, Technology Ireland are concerned that CnaM is not inhibited by typical budgetary constraints as services continue to be designated and levies recalculated. Such costs should be by reference to regular publication of work programmes regarding consultations, compliance efforts etc. Without such publications, there will continue to be ambiguity around the level of contribution required.

- *Transparency and Regulatory Certainty* - CnaM needs to ensure additional levels of transparency for industry throughout the year so as to enable providers to understand (i) how CnaM's costs have been allocated between different regimes in a manner that ensures efficiency and mitigates risk of double counting, and (ii) the likely level of regulatory costs that will be incurred by CnaM (including by reference to regular publication of work programmes re consultations, compliance efforts etc). Without such publications, there will continue to be ambiguity around the level of contribution required.

- *'New' Sector Regulation and Cost base* – Technology Ireland understands that when regulating 'new' sectors, there will be an initial cost in developing new regimes, compliance programmes, internal knowledge etc. However, once this is established, the annual level of costs to regulate the sector should be constant and more consistent. Industry would welcome further transparency from CnaM on its expected level of costs on an ongoing basis

- *Scoping of estimates – Technology Ireland does not believe it is appropriate for the costs of regulatory appeals or litigation brought by one provider to be borne by other providers. Such costs should be subject to Exchequer funding and the related scrutiny that comes from the use of public funds.*

- *The size and number of regulatory fees* - there continues to be an obligation on many providers to pay multiple levies at a national level to CnaM, in addition to paying supervisory fees to the European Commission under the DSA, gives rise to unfair and disproportionately burdensome results which gives rise to level-playing field concerns. We raised many of these issues in our previous submission (**Appendix 1)** which all continue to be relevant today.

- *Fee cap* – CnaM should define a 'total fee cap' for providers that pay multiple levies. It is inappropriate for any one provider to carry a material proportion of the total cost of regulation where there are multiple providers who are equally responsible for CnaM's basic costs. We raised many of these issues in our previous submission (**Appendix 1)** which all continue to be relevant today.

- Equity – CnaM should ensure levies are equitable for companies of different sizes and do not serve as a barrier to market entry.

- *Competitiveness and Ireland as an outlier within Europe* – related to the above is that Ireland and CnaM continues to be a significant outlier in terms of the size of industry levies in this sector (with many regulators charging nominal registration / licence fees and levies). This acts as a disincentive for providers to establish <u>and remain</u> established in Ireland and reduces Ireland's competitiveness in a difficult business environment. CnaM's regulatory costs should be comparable to similar entities in other Member States as without this consistency, it risks 'jurisdiction shopping' by providers to those Member States with nominal fees.

- *VOD levy allocation calculation* – basing levy allocation solely on revenue raises the risk that VOD providers which generate compliance issues, litigation or otherwise require significant CnaM costs to regulate do not pay a fair contribution (and other providers essentially 'subsidise' competitor providers). CnaM's approach should instead be focussed on methods that ensure that no one provider is paying a levy amount that is unfair, unpredictable or puts it at a competitive disadvantage.
- *Consultation period and effective stakeholder engagement*: Technology Ireland is concerned that CnaM has afforded stakeholders only 4 weeks (20 working days) to respond to this consultation, which raises complex and important issues. This short period of time is not sufficient for industry to develop substantiated responses to this consultation and collate supporting information. We respectfully request that a longer consultation period on CnaM's approach to levies going forward be afforded to the industry, well in advance of the development of proposals for a 2027 levy.

Technology Ireland welcomes Coimisiún na Meán's views on matters raised and would welcome a meeting to discuss when convenient.

TikTok Technology Limited Registered Address The Sorting Office
Ropemaker Place
Dublin 2 D02 HD23
Email:

FAO: Levy Consultation
Coimisiún na Meán
1 Shelbourne Buildings
Dublin 4
D04 NP20

By email only: LevyConsultation@cnam.ie

Re: Submissions of TikTok Technology Limited (TikTok Ireland) in response to Coimisiún na Meān (the Commission) Consultation on the proposed Levy Order in respect of the levy period from 1 January 2026 to 31 December 2026 (the Consultation)

TikTok Ireland welcomes the opportunity to provide submissions to the Commission in respect of the Consultation, and in particular in respect of the levy that the Commission proposes to impose on providers of designated online services, intermediary services and hosting services in 2026. We limit our comments to those aspects of the Consultation.

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.

TikTok Ireland does not have any comments on this consultation question.

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.

In our view, ISPs who are on the live list, but do not meet the 1 million AMARs threshold, should still be included in the calculation of the ISP levy. The Commission states that it will use the live list to "*inform the discharge of An Coimsiún's functions under the Digital Services Act*". Therefore, the Commission intends to regulate all ISPs on the live list, irrespective of whether or not those ISPs meet the 1 million AMARs threshold. It is inherently unfair that ISPs with more than 1 million AMARs would be expected to bear the financial burden of regulating all ISPs, including those with less than 1 million AMARs, within the Commission's jurisdiction.

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.

We are not aware of any other metrics that could be used by the Commission to enhance the identification of users for the purpose of calculating AMARs. Due to the difficulties identified by the Commission in identifying unique logged-out users and de-duplicating logged-out users, our view is that AMARs should continue to be based on logged-in users for the purposes of calculating the Commission's levy.

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.

TikTok Ireland does not have any comments on this consultation question.

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.

We welcome the Commission's proposed changes to request the certified statement at the initial information-gathering stage. However, we would appreciate greater clarity on the content of the certified statement and how it differs from the RFI that has been used in recent years, in terms of the amount of information requested.

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.

We wish to make the following additional submissions.

Levy cap

As has been outlined in previous submissions by TikTok Ireland to the Commission, a levy cap should be placed on the Commission's properly incurred expenses, along with a percentage cap per service type. While we appreciate that the Commission needs to cover its properly incurred expenses, providers should not be expected to pay uncapped levies. A levy cap would ensure that providers are (i) not charged levies that are disproportionate to their income; and (ii) are able to reasonably anticipate the levy quantum that will be charged to them.

Absent a levy cap, we request that the Commission outline how it intends to ensure that levies imposed on providers remain fair, proportionate and do not exponentially increase to a quantum disproportionate to a provider's income.

Double charging

The Commission has acknowledged that section 21(9)(e) is one of the factors that the Commission will consider in determining the levy calculation methodology. In particular that it shall consider the relevance of "*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 or very large online search engine under Article 33 of the Digital Services Regulation and has been charged the annual supervisory fee under Article 43 of that Regulation*".

Despite this acknowledgment, it is not clear that the Commission has factored the European Commission's supervisory fee into the levy calculation methodology. Similarly, while the Commission explains that it generates expenses from its role in supporting and cooperating with the European Commission, and other Digital Services Coordinators, under the DSA, it is unclear how the Commission has ensured that providers are not double charged. For example, TikTok Ireland already pays a supervisory fee to the European Commission, as well as levies to both the CCPC and the Commission, all under the same regulatory regime.

Without understanding how these factors are being taken into account in the Commission's levy methodology, we believe it is impossible to ensure that levies are imposed fairly and in accordance with the requirements of section 21(9)(e) of the 2009 Act.

Article 27 review procedure

The Commission has published its Article 27 review procedures as part of the Consultation. TikTok Ireland welcomes the publication of a document to explain the Commission's intended procedures. However, TikTok Ireland requests that the Commission explain how it intends to ensure that the review process is independent. While the Commission states that a "*Reviewer*" will be appointed to conduct the Article 27 review, the final decision on whether a decision under a levy order was made correctly is made by the Commission itself, who does not have to follow the Reviewer's recommendations.

Yours sincerely

tumblr

1 October 2025

Via email to LevyConsultation@cnam.ie

Re: Consultation on the 2026 Levy Order

Coimisiún na Meán:

This response relates to the consultation on the proposed 2026 Levy Order under Section 21 of the Broadcasting Act 2009, as amended ("the Act"). Thank you for the opportunity to provide input on the proposed approaches to the 2026 Levy Order.

Our response to the draft 2026 Levy Order is in relation to Tumblr, Inc., a microblogging platform that allows users to share small elements of content and connect primarily around common interests. Please see our below responses specifically related to:

- Consultation Question 3 - AMARS - Logged-in and Logged-out Users - in relation to additional metrics for identifying users for inclusion into the AMARS calculation;
- Consultation Question 5 - proposed changes to the timing of the Levy Assurance Process.

Consultation Question 3: Do you have any proposals with respect to 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.

AMARS are currently calculated in a binary fashion with a user being included in the total count if they are logged-in and visit Tumblr during the relevant period of time. This number of monthly active users is not necessarily representative of on-platform user engagement or interaction with the community. An AMARS calculation that more closely tracks active logged-in users could be a more accurate representation of usage of the platform.

We propose consideration of adjusting the calculation for active monthly logged-in users to be more detailed to include only those users who were logged-in and actively engaged on the platform during the relevant period of time. Active engagement may be measured in a variety of ways to include (but not limited to):

- Posts
- Likes
- Reblogs
- Comments
- Follows
- Submissions

tumblr

We believe that using active user engagement could be a more holistic count of AMARS that enhances the current approach by measuring actual usage of the platform rather than just visits to it.

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.

We are supportive of the proposed changes related to the Levy Assurance Process as the current additional assurance process seems redundant and unnecessarily complex. The proposed alteration to require the certified statement at the initial information stage will streamline the Levy Assurance Process and we believe reduce the potential for any manual errors.

Thank you for inviting us to consult on the 2026 Levy Order and for considering our responses.

Regards,

Comisiún na Meán
Levy Order 2026 Consultation

NewsBrands Ireland is the representative body for print and digital national news publishers.

Our members are:

The Irish Times DAC – Irish Examiner; The Irish Times; irishtimes.com; examiner.ie; breakingnews.ie
Business Post Group; Business Post; BusinessPost.ie
The Agricultural Trust: Farmers Journal; farmersjournal.ie
DMG Media Ireland: Irish Daily Mail; Irish Mail on Sunday; Evoke.ie; Extra.ie,
News Ireland: The Sunday Times; The Irish Sun; thetimes.ie; irishsun.ie
Reach: Irish Daily Star; Irish Daily Mirror; Irish Sunday Mirror; Buzz.ie; Mirror.ie

We welcome the opportunity to respond to the consultation on the Levy Order 2026 Consultation.

On review of Section 4.1, both NewsBrands and its members are firmly of the view that the levy is not applicable to independent news publishers.

30 September 2025

Contact:

NewsBrands Ireland, Clyde Lodge, 15 Clyde Road, Dublin 4
www.newsbrands.ie

Independent
Broadcasters of Ireland

September 30, 2025

Consultation on 2026 Levy Order.   Closing date: 1 October 2025

https://www.cnam.ie/app/uploads/2025/09/20250902_LevyConsult_vFinal.pdf

Response by the Independent Broadcasters of Ireland

The Independent Broadcasters of Ireland is pleased to respond to the consultation process in relation to the Levy and our response to the questions asked is set out below:

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.

Response to Consultation Question 1: IBI has no objection to the proposal of An Coimisiún to retain separate levies for TV and VOD. However, it is our view that going forward An Coimisiún should review this to ensure that this provision does not impact levy payers to any large extent and that An Coimisiún ensures it is satisfied that the result of any change in the future would mainly affect VOD-only providers and not other levy payers.

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.

Response to Consultation Question 2: We agree that the approach to levying should reflect the live list being compiled and that the focus should be on regulating the largest social media, web and search platforms. However, we believe that any entity in this category of platforms which is found during an annual review to constitute a risk of significant harm to users should be subject to consideration by An Coimisiún for inclusion on the live list, irrespective of size.

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.

Response to Consultation Question 3: We believe that the metrics for inclusion of online platforms and search engines and for their charging should be numbers of “guests” as well as “logged in users” in order to more fully capture those using platforms or search engines for commercial or consumer transactions. We also believe that for platforms with more than 1 million AMARS (average monthly active recipients), the number of page views should also be considered in setting amounts to be levied. We also believe that the principle set out by An Coimisiún of focussing most of its attention on the very largest service providers should also apply in the remaining part of An Coimisiún’s responsibilities for media regulation and that the highly regulated and compliant independent radio sector should not have a heavy or disproportionally high level of regulatory oversight and should instead be regulated more in line with the simplification regulatory approach being proposed by the European Commission.

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.

Response to Consultation Question 4: We are concerned that this proposed wording could increase the size of the costs which could be charged to our sector in the future. We believe that “estimated costs of regulation of the sector” is a fairer way of setting the formula for the levy as the “share of expenses and working capital requirements to be recovered from the sector” is a less specific term and more open to interpretation. For instance, working capital requirements could be set by the regulator without input from the sector being regulated, and for a non-commercial State body working capital should be the responsibility of the shareholder or responsible department and not borne by levied industries.

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.

Response to Consultation Question 5: We agree with the proposed simplifying of the process of assurance by An Coimisiún as it relates to qualifying income or AMARS. We believe the proposal by An Coimisiún is a reasonable one.

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.

Response to Consultation Question 6:

Yes, we have a number of issues we wish to raise here.

The Independent Broadcasters of Ireland has a concern that in the move from the Broadcasting Authority of Ireland to An Coimisiún, a large-scale increase in the scope of responsibility or activity of the regulator has resulted. This has in our view led to very significant increases in overall cost of regulation, due to a higher level of shared costs (HR, communications, public affairs, legal affairs, premises and facilities, energy/light, employment of general administrative personnel and employment of senior management) which do not relate to the regulation of the independent licenced broadcast sector. Our sector is highly compliant and therefore costs of regulation should in our view be reducing for our sector.

We believe that the interests of the independent radio sector at local and national level should be taken into account in the Levy consultation.

We have set out below our understanding of the sharp increases in recent in the expenses being recovered from broadcasters. It is our strong view that a higher proportion of such shared costs should be borne by the sectors needing higher levels of regulation. Under section 3 (factors to be taken into account by the regulator in relation to setting the levy) we believe broadcasters should be given a discount to reflect the far that broadcasters bear more intrusive regulation than the large online platforms, that broadcasters are in general highly compliant, and that broadcasters do not present the same risk to users as that of the large online platforms carrying harmful content.

We believe the increase in levy amounts in recent year has been far above the level of inflation - as an example in the years 2022-2025. It has occurred at a time of increase of An Coimisiún's responsibilities, and without other factors, so that increase in responsibilities was the over-riding factor. Our sector should instead only pay for shared costs on the basis of those which applied in the BAI prior to the taking on of the large costs involved in regulating very large internet platforms.

- In addition to our concern about the level of levy paid by our sector, we wish to query whether the independent ***production*** sector, which benefits significantly from the Sound and Vision Scheme, is paying a proportionate levy, given that it is also receiving 25% of RTE's budget.

- We further ask for information on refunds due to the independent radio sector.

The following is based on figures published by BAI up to Q1 2023 and then by Coimisiún na Meán. IBI has sought information on these figures directly from Coimisiún earlier this year.

Levy amounts table for broadcasters (BAI up to Q1 2023 and then Coimisiún na Meán)

Source: Annual Reports and Levy Estimates

Year	**Levy Revenue (€)**
2018	**4.863m**
2019	**5.109m**
2020	**5.240m**
2021	**5.210m**
2022	**5.33m**
2023	**5.29m**
2024	**6.69m**
2025	**7.089m**

2018 Annual Report, BAI

The amount levied on broadcasters in 2018 was **€4.863M**. The net amount was based on the Authority's budgeted expenditure for levy purposes for 2018 and broadcasters' qualifying income for 2017.

2019 Annual Report, BAI

The amount levied on broadcasters in 2019 was **€5,109,452** which included interest of €3,030. The net amount was based on the Authority's budgeted expenditure for levy purposes for 2019 and broadcasters' qualifying income for 2018.

2020 Annual Report, BAI

The amount levied on broadcasters in 2020 was **€4.242M** which included interest of €1k. The levy amount was based on the Authority's budgeted expenditure for levy purposes for 2020 and broadcasters' qualifying income for 2019. The Authority's budgeted expenditure for levy purposes in 2020 was originally estimated to be €5.240M. Due to the levy waiver (€1M) for independent radio stations for the first six months of 2020 the amount levied during 2020 was €4.242M. Including the revenue waiver paid by the Exchequer, therefore levy revenue can be considered to be **€5.240m.**

2021 Annual Report, BAI

The amount levied on broadcasters in 2021 was **€5.210m**. The levy amount was based on the Authority's budgeted expenditure for levy purposes for 2021 and broadcasters' qualifying income for 2020.

2022 Annual Report, BAI

The amount levied on broadcasters in 2022 was **€5.33m**. The levy amount was based on the Authority's budgeted expenditure for levy purposes for 2022 and broadcasters' qualifying income for 2021.

2023 (split year) from CnaM Annual Report

Under the transitional provisions of the OSMR Act 2022 it was agreed that broadcasters would be levied for the budgeted expenditure of An Coimisiún's broadcasting-related activities for the calendar year 2023. The levy amount was based on An Coimisiún's budgeted expenditure for levy purposes for 2023 and broadcasters' qualifying income for 2022. The amount levied on broadcasters for the 9.5 months to 31 December 2023 was **€4.19m** (This can be calculated as being equivalent to **€5.29m** over 12 months).

Notes: A refund of €0.9m was refunded to broadcasters in respect of the 2022 levy year by means of a credit note in November 2023. An estimated refund of €2.12m has been provided for in the 12 months in respect of the 2023 levy year. €0.4m was reflected in the BAI accounts ending 14 March 2023, €1.68m is reflected in An Coimisiún accounts ending 31 December 2023.

2024 Levy estimate

Combined TV and radio levies in estimate = **€6.69m**

2025 Levy estimate

Levy calculation TV + radio = **7.089m**

Submitted by the Independent Broadcasters of Ireland – 30 Sept 2025

Further information:

1. Eircom Ltd trading as eir ("eir") welcomes the opportunity from Coimisiún na Meán ("An Coimisiún") to comment on its proposals for a levy order in respect of the levy period from 1 January 2026 to 31 December 2026.

2. eir is the largest network operator in Ireland providing fixed and mobile electronic communications services. The eir group provides a comprehensive range of advanced voice, data, broadband and TV services to the residential and business markets.

3. eir is a registered media service provider with An Coimisiún pursuant to the Broadcasting Act 2009 (as amended) due to the fact that its eir TV service has an on-demand element. The on-demand element of the eir TV service is currently limited to "catch-up" content. The catch-up content on the eir TV service consists of individual programmes which have previously aired on eir TV's linear broadcast service and which are made available to eir's residential television customers for viewing on an on-demand basis for a limited period not exceeding 30 days following the transmission of the programming on the eir TV linear broadcast service. eir doesn't derive any separate or distinguishable revenue (by way of subscription income, advertising sales or otherwise) from this catch-up content.

4. It is eir's view that media service providers whose on-demand content is presently limited to catch-up content (as described in section 3 above) should not be subject to a levy.

5. It should also be noted that as a provider of electronic communications networks and services in Ireland, eir is also regulated by Commission for Communications Regulation. Unlike the majority of the other audiovisual on-demand providers currently listed on An Coimisiún's register of media service providers, eir is already subject to significant levies pursuant to the Communications Regulation Act, 2002 (Section 30) Levy Order, 2003. It is therefore eir's view that it should not be subject to further statutory levies and the risk of effectively being double charged for providing its services.

[redacted]

From: [redacted]
Sent: Wednesday 1 October 2025 12:20
To: LevyConsultation
Subject: Eiretainment Levy Consultation responses

Dear [redacted]

Please find Eiretainment's Levy Consultation Responses below:

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.

Yes I agree with the proposal to retain separate levies for TV and VOD providers and the exemption for those whose turnover is less than €500,000.

Eiretainment is not yet one year trading and the challenges we face are difficult enough without another levy charge on top. Confirmation that the levy exemption would remain at the €500,000 figure for a number of years would be most welcome as we continue to expand and plan for the future.

However, I do agree that when we eventually breach the €500,000 levy exemption - it would be right for us to contribute at that stage.

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.

I have no views on this other than I am happy to see the Comisiún is constantly researching and evaluating this area for future decisions.

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.

Similar to above, I have no views on this other than I am happy to see the Comisiún is constantly researching and evaluating this area for future decisions.

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.

'Expenses' is a very vague term at the best of times. I would specifically like to see that 'entertainment expenses' are not included in any calculations used by the Comisiún in relation to the levy.

For example, RTE and their flip-flops expenses comes to mind and this still bothers me.

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.

Once what's expected from us is communicated to us in a clear and timely manner - I don't foresee any issues. However, given I am new to this process - some leeway for a new VOD platform would be welcome should there be a delay or error in any information I provide for any amendment that may need to be filed.

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.

No, I feel the Comisiún is proceeding in a transparent manner and explaining why they are doing certain things and once I'm kept informed - I've nothing further to add at this time.

All the best,

[redacted]

Deliveroo response to CnaM's consultation on the proposed Levy Order for the levy period 1 January 2026 - 31 December 2026

1. Deliveroo welcomes the opportunity to respond to An Coimisiún's consultation on the proposed Levy Order for the levy period 1 January 2026 - 31 December 2026. Our response primarily focuses on consultation question 3, although we have provided brief overarching comments at paragraph 2.

2. Firstly, we are broadly supportive of An Coimisiún's approach to apportion levies and, specifically, its aims at providing clarity and consistency to levy apportionment and the underlying methodology. In that regard, it is unfortunate that the DSA itself does not provide more granular definitions of services within the scope of 'online platform' and we note that recent case law from the European Courts has recognised the substantial distinctions between different categories of ISPs, as well as the varying ways in which users engage with their services. These differences carry important implications for methodologies such as AMAR. Therefore, while we do not disagree with the proposed approach of levying ISPs on the basis of the live list, we would urge An Coimisiún to consider whether its powers allow for differing AMAR thresholds for distinct categories of online platforms to ensure that reporting AMAR is reflective of "active engagement" within the meaning of the DSA. For example, we would consider that a social networking site with 1m AMARs would still attract significantly more regulatory attention than a service like Deliveroo.

3. Turning to Question 3, we support An Coimisiún's view that guest purchases (by unregistered users or those not logged in) act as a proxy for ability to pay, in that they can often constitute a significant proportion of a provider's revenue. Purchases also represent a form of active engagement.

4. However, on many marketplaces, users can only make purchases if they are logged in. For this reason Deliveroo's submission of its AMAR figure was based on logged-in users that placed an order, noting that this was the most accurate calculation that reflects both our ability to pay the levy and the concept of active engagement with the service. We believe that calculations on this basis should continue to be permitted where guests are unable to make purchases, since this typically accompanies a lack of access and functionality to other features of a service, and so can simultaneously reflect both revenue and active engagement on a service.

5. Incorporating purchases as a metric for marketplaces therefore facilitates greater differentiation between relevant providers, leading to a fairer division of levies. In practice, the current system means those basing calculations on logged-in purchasing users will be paying a disproportionate amount compared to those only calculating logged-in users despite having a significant proportion of purchases made by guests.

6. We would, however, caution against unnecessarily complex methodology which might seek to identify unique users based on web traffic or device ID. As the consultation notes, there are challenges in accurately identifying and de-duplicating unique users (across devices, locations, and both logged-in and logged-out states), as well as filtering for bots or webscrapers, which may be particularly difficult for smaller services. Crucially, it risks conflating active engagement with incidental use of the service by recipients of other providers of intermediary services, as Recital 77 cautions against. In addition, as the European Court recently noted in the *Zalando* judgment, the ability of an online platform to use technology to report only unique interactions does not grant a carte blanche to employ extensive, privacy-invasive tracking measures. An overly complex methodology may inadvertently encourage such practices. We therefore respectfully urge An Coimisiún to support AMAR methodologies that are simple, transparent, and based on data already made available to the platform by the user, such as the logged-in state, as currently relied upon by Deliveroo.

7. It is nevertheless critical for there to be consistency among national regulators and the European Commission. We note that the European Commission has not yet adopted any delegated act setting out a binding AMAR methodology (as required by Article 24(2) DSA), and in recent rulings the General Court has made the requirement to do so abundantly clear. While we support An Coimisiún's approach to the Levy Order and receipt of providers' AMAR figures, we are keen to see other regulators and the Commission follow suit in consulting on an approach to ensure consistency.

1 October 2025

About Deliveroo

Deliveroo is an award-winning delivery service founded in 2013 by William Shu and Greg Orlowski. We work with 65,000 restaurant, grocery, and non-food retail partners in the UK - many of whom are small businesses - helping them to find new customers, grow their sales and create additional revenue. We continue to transform delivery and convenience for our customers, contributing £1.9 billion to the UK economy each year in GVA. Deliveroo is headquartered in London, with offices around the globe. Deliveroo operates across Belgium, France, Italy, Ireland, Kuwait, Qatar, Singapore, United Arab Emirates and the United Kingdom.

For more information

Virgin Media Television response to:

Coimisiún na Meán Consultation on the proposed Levy Order in respect of the levy period 1 January 2026 to 31 December 2026.

1 October 2025

Non-confidential

Introduction

Virgin Media Television welcomes the opportunity to respond to Coimisiún na Meán's ("CNAMs") consultation on the proposed Levy Order for the period 1 January 2026 to 31 December 2026 ("the Consultation"). This submission is non confidential.

Virgin Media Television is Ireland's only independent, national, commercial public service broadcaster operating under Sections 70 and 71 of the Broadcasting Act.

Virgin Media Television questions any levy—existing or proposed—being imposed on it as a Section 70 licence holder. Section 70 of the Broadcasting Act confers a public service broadcasting remit on Virgin Media Television, which we discharge without any public funding. This places Virgin Media Television in a structurally disadvantaged position compared to other public service broadcasters such as RTÉ and TG4, both of whom receive substantial state support.

Virgin Media Television's position as a commercial Public Service Broadcaster ("PSB") with no public funding should be central to any levy assessment. Yet, the current and proposed levy structures fail to reflect this reality, effectively penalising Virgin Media Television for delivering public service content.

The proposed introduction of a separate Video-on-Demand ("VoD") levy compounds this inequity.

Below we set out our overall position in respect of the proposed Levy Order. We are available to provide clarification on any part of our response should this be required.

Market Context and Competitive Pressures

The video viewing landscape in Ireland has undergone a dramatic transformation in recent years. Virgin Media Television now competes directly with global SVOD platforms such as Netflix, Apple, Amazon Prime Video, and Disney+. While these platforms do not currently compete for advertising revenue, they have signalled their intent to move into the Advertising Video on Demand ("AVOD") space by introducing advertising models in the near future, which will further increase pressure in an already competitive market. This raises important questions about equitable market participation and regulatory consistency. This raises important questions about equitable market participation and regulatory consistency.

Over 2.5 million Irish adults (aged 15+) have access to one or more SVOD services, with 306,000 claiming access to three major platforms.

These international SVOD platforms are not regulated in Ireland, and as currently specified in the CNAM proposals the proposed introduction of a Video- on-Demand ("VOD") levy for Irish services will create a competitive distortion between Virgin Media Television and such organisations in a manner that is unjustified.

Disproportionate Impact and Double Levying

The content on "Virgin Media Play", Virgin Media Television's VOD service, is virtually identical (circa 99%-100%) to the content that is broadcast on its linear television channels. Given this, we question why the same content should attract regulatory costs twice. In this regard the current proposals appear akin to a form of "double taxation," in a market where (as noted) the large SVOD platforms who compete directly with Virgin Media Television are required to pay no levy at all.

As noted above, Virgin Media Television already pays a significant annual levy as a Section 70 broadcaster, in addition to meeting other regulatory obligations that do not apply to global SVOD platforms. Going back to first principles, Virgin Media Television questions the need at all for additional levies on top of the Section 70 broadcasting levy where a levy has already been paid. Virgin Media Television calls on CNAM to more clearly justify the necessity and level of the additional costs incurred in efficiently discharging its duties in relation to Virgin Media Television.

The current CNAM levy proposals will disproportionately impact Virgin Media Television from a cost perspective and will reduce available investment in programming and so decrease Virgin Media Television's competitiveness in an increasingly competitive market. Given our dependency on advertising revenue, we are already forced to be more agile and innovative in content creation and delivery. It is important that a disproportionate regulatory cost burden does not undermine our ability to continue to compete in this regard. As currently drafted the levy proposals will compound the financial pressure on Virgin Media Television by creating a clear competitive imbalance.

We ask CNAM to reconsider its approach and ensure that any levy arrangements:

- Take proper account of the obligations and costs already placed on Virgin Media Television as a Section 70 licence holder.
- Avoid duplication of regulatory costs for identical content across platforms.
- Are proportionate to the actual regulatory costs incurred.

Innovation and Regulatory Assumptions

Virgin Media Television strongly disagrees with CNAM's assertion that *"increasing the amount payable by VOD-only providers would likely impact new innovative services, which are more likely to be VOD services than broadcasters."* This statement lacks evidential support. Virgin Media Television is extremely innovative most recently demonstrated through the relaunch of Virgin Media Play and through many other digital initiatives. It is simply incorrect to assume that VOD-only providers are inherently more innovative than a broadcaster like Virgin Media Television.

We call on CNAM to:

- Re-examine the basis for this assumption.
- Properly assess the extent to which the VOD content subject to a proposed levy is already covered under the broadcast levy.
- Identify any truly incremental regulatory costs before imposing additional levies, including when the precisely same content is subject to separate regulatory costs.

There is presently a lack of legal certainty around future levy orders, which creates concerns for a business such as Virgin Media Television. CNAM states that future levy orders will be characterised by greater stability, which will be of benefit to organisations impacted by the levies proposed. Virgin Media Television fails to understand why this cannot be the case now. We also note that a series of recent levy arrangements have all been "transitional" in nature. As a business dependent on advertising revenue greater certainty is needed so that financial planning can be conducted in an environment that fosters confidence. Virgin Media Television calls on CNAM to more clearly explain the conditions that need to be in place for it to take a longer-term approach to the setting of future levy arrangements.

Section 2: Coimisiún na Meán consultation questions

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.***

Virgin Media response

Please refer to the Virgin Media Television comments made above in addition to the summary response provided below.

In Virgin Media Television's view, Coimisiún na Meán should impose levy arrangements in 2026 that:

- Properly account for the Section 70 levy burden already borne by Virgin Media Television.
- Do not duplicate costs of regulation between linear TV and VOD when the content is the same.

- Are cost reflective and proportionate in nature i.e., are based solely on the costs properly incurred by Coimisiún na Meán in discharging its essential regulatory duties.
- Have qualifying income that excludes income from Section 71 contracts (i.e., content provision contracts).
- Do not unduly penalise Virgin Media Television by imposing multiple levies upon it without adequate explanation as to why such an approach is justified or proportionate.
- Only introduce additional levies once a proper assessment has been made showing that additional costs of regulation are in fact incurred.

Key for Virgin Media Television is the principle that it should not be penalised above others by bearing a disproportionate levy burden, which we are concerned is the likely outcome if the present proposals come into effect.

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.***

Virgin Media Television response

Virgin Media Television notes that the audio visual on demand live list presently excludes large scale and powerful competitors (such as Netflix, Amazon Prime etc) that are set to expand their scale and service offerings in Ireland in future. Virgin Media Television questions the appropriateness and proportionality of such a continued exclusion.

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.***

Virgin Media Television response

Virgin Media Television has no comments to make at this stage in relation to this question.

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.***

Virgin Media Television response

In the initial consultation period for the 2024 levy Virgin Media Television expressed concerns regarding the removal of the regressive sliding scale element due to the adverse impact of such an approach on levy costs. 2025 saw the phasing out of the regression scale via a hybrid levy fee (with both fixed and regression scale split 50/50). From 2026 onward the proposal is for the regression scale to be completely phased out resulting in further increased levy costs. Virgin Media Television's strong preference has always been (and remains) to maintain the regression scale. The present proposals are part of a general pattern of increasing levy burden on Virgin Media Television (see also responses above). This is not proportionate and needs revisiting.

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.***

Virgin Media Television response

CNAM currently run a risk criteria register for each service provider. This produces a High/Medium/Low risk rating which in turn drives the sample sizes that need to be audited.

One of the criteria presently used includes a question regarding how close our estimated qualifying income was to the final qualifying income. Given the fact that we are entirely dependent on commercial revenue our qualifying income is market dependent so could have a significant variance that may move us into a higher risk category. We do not believe that is a fair criterion to measure as it is not readily controllable.

In other words, Virgin Media Television's ability to influence the criteria the risk is based on is structurally less than that of other players that are in receipt of e.g. licence fee revenues. This is not proportionate and should be reviewed.

Virgin Media Television is comfortable with other aspects assessed that it does have greater control over e.g. adherence to payment terms.

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.***

Virgin Media Television response

Please refer to the opening comments of this response. In addition, we are concerned with CNAM's conclusions in Section 5.1 namely that VOD only providers will pay more and regulatory certainty points to not making a change unless there are compelling reasons for change.

It is our view that there are compelling reasons to change the proposed structure, given that 99% to 100% of Virgin Media Television's VOD content is already the subject of a levy.

As discussed above, we also dispute references to VOD only providers being more innovative than broadcasters, suggesting that they should get a more preferential arrangement.

Attention: Levy Consultation
Coimisiún na Meán
One Shelbourne Buildings
Shelbourne Road
Dublin 4
D04NP20

1 October 2025

By email only: Levyconsultation@cnam.ie

Dear Coimisiún na Meán,

WhatsApp Ireland Limited (“**WAIL**”) welcomes the opportunity to make submissions on the proposed levy order in respect of the levy period from 1 January 2026 to 31 December 2026 (the “**2026 Levy Order**”) under the Broadcasting Act 2009 (the “**2009 Act**”).

We set out below our responses to each of the questions raised by Coimisiún na Meán (the “**Commission**”) in the consultation document dated 3 September 2025 (the “**Consultation Document**”). A number of these concerns have been raised previously by Meta Platforms Ireland Limited (“**MPIL**”) and/or have been set out in its response to the Consultation Document.

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.

WAIL does not have any comments on this proposal.

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.

WAIL has concerns relating to the Commission’s proposal to only impose a levy on intermediary service providers (“**ISPs**”) that have been added to its proposed live list <u>and</u> which have 1 million or more average monthly active recipients (“**AMARs**”), as well as concerns regarding the live list itself.

- The Consultation Document notes that the Commission has been working towards compiling a “*live list*” of ISPs coming under its supervisory and enforcement jurisdiction; however, the

WhatsApp Ireland Limited
Registered Office:
Merrion Road
Dublin 4
D04 X2K5
Registered in Ireland as a private company limited by shares
Company No. 607470
[redacted]
www.meta.com

Commission does not provide any information relating to how this process is being carried out. WAIL submits that it is not appropriate for the Commission to expect ISPs to make representations on the live list (or its operation) without first providing such clear information. For example, it is unclear how the Commission intends to identify ISPs that fall within the jurisdiction of Ireland, and which fall within the jurisdiction of other Member States. Failure to identify every relevant service provider will result in some ISPs not paying any levy and others, as a direct consequence, having to pay a greater amount.

- As to the issue of the 1 million AMARs threshold, while the Commission may anticipate that the majority of its regulatory effort for 2026 will relate to the regulation of ISPs with more than 1 million AMARs, WAIL submits that it is neither fair nor proportionate to expect larger providers, particularly those that have invested significantly in their compliance efforts such as WAIL, to bear the cost of the Commission's regulation of providers under that threshold. AMARs in the hundreds of thousands is still a significant number of AMARs for a platform and, aside from the issue of fairness, we are concerned that continuing not to levy such providers fails to recognise the out-sized impact non-compliance by providers with AMARs under that threshold can have on the recipients of their services and society at large.

- WAIL submits that, as a matter of due process/fair procedure, providers should be given an opportunity to make representations on whether a service ought to be added to the Commission's live list and how that service ought to be categorised before the Commission finalises either decision. WAIL also has concerns that providers will not be given an appropriate amount of time to make representations relating to their inclusion on the live list - particularly in circumstances where the Commission notes that the levy will be imposed on all providers that are on the live list on 31 December 2025 (i.e. less than 3 months from the date of this letter).

- Finally, we would also suggest that the Commission should publish the live list of ISPs - once finalised - so that ISPs are in a position to check and verify (insofar as possible) the levy amounts proposed to be charged to them. This is not currently possible as ISPs cannot know which other ISPs have been included in the relevant DSA levy calculation arriving at a per user amount.

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.

WAIL is of the view that registered and logged-in users is the only reliable metric that can and should be used to calculate AMARs on its services.

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.

We do not have any comments on this proposal.

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.

WAIL is content with the proposal to require providers to submit a certified statement at the initial information stage.

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.

WAIL shares MPIL's significant concerns about the Commission's levy regime, and notes the minimal changes proposed for the 2026 Levy Order in the Consultation Document. We have highlighted some of those key concerns below.

a) Double charging re the DSA

As noted in MPIL's submission to the Commission relating to the levy order in respect of the levy period from 1 January 2025 to 31 December 2025 (the "**2025 Levy Order**"), dated 4 October 2024, while we recognise that the Commission plays a role in supervision of VLOPs and VLOSEs under the DSA, service providers should not be subject to higher or duplicated levies at national level.

In this regard, we note that section 21(9)(e) of the 2009 Act specifically states that any supervisory fee payable to the European Commission under the DSA should be a relevant factor in the levy regime.

We note the Commission's stated position that there is "*no double counting of [its] costs with respect to the application of the [DSA]. Expenses properly incurred by [the Commission] in supporting and cooperating with the European Commission and other Digital Services Coordinators under the provisions of the [DSA] are not funded by any other means*." We are not, however, able to see how the Commission has satisfied itself that this is the case.

Specifically, WAIL's shares MPIL's view that where the European Commission has delegated its supervisory or enforcement competence to the Commission - in whole or in part (e.g. where it seeks assistance from the Commission with investigating the compliance of a VLOP or VLOSE with the DSA) the Commission's discharge of those functions should not be covered by the levy applicable to providers of VLOP and VLOSE services, as such costs are already accounted for under the supervisory fee which VLOPs and VLOSEs are required to pay to the European Commission.

More generally, WAIL also shares MPIL's concern that the Commission has failed to provide any meaningful information in the Consultation Document (or elsewhere in the DSA levy process as operated to date) explaining how it has avoided double counting of its costs with respect to the application of the DSA. WAIL is of the view that in calculating the levy applicable to intermediary services, the Commission should:

- apply strict limits on the amounts that can be levied in respect of VLOPs and VLOSEs already subject to the DSA supervisory fee;
- set a clearly defined cap on the total amount of levies imposed on any particular service provider;
- take into account the actual costs incurred in the previous levy period when calculating a levy; and
- keep the relevant levy as low as is reasonably possible.

These principles would provide safeguards for providers to ensure that the levies imposed on them are fair and proportionate.

b) Transparency and process issues

Similar to the 2025 Levy Order, the proposed 2026 Levy Order regime does not appear likely, based on the Consultation Document making no reference to additional transparency, to provide for further transparency safeguards in relation to costs that will be incurred in relation to each regulatory function of the Commission and the amounts that will be charged for each sector. We, like MPIL, would appreciate greater information and safeguards in this regard.

First, WAIL submits that the Commission should publish the estimate of the overall costs of carrying out its relevant supervisory and enforcement functions for the relevant year for each sector before issuing the relevant levy order. In the absence of such information, it is not possible for service providers to properly assess the basis for the calculation of the levy and be satisfied that the costs being incurred are properly understood and justifiable (i.e. “properly incurred”, re section 21(4) of the 2009 Act).

Secondly, as set out in MPIL’s submission relating to the 2025 Levy Order, we believe that service providers must also be given an opportunity to be heard and make comments on the proposed levy order before it is applied to them.

c) *Accountability issues*

We note that the Consultation Document includes a link to the Commission’s recently developed procedures for a review application under Article 27 of the 2025 Levy Order. We believe the proposed 2026 Levy Order regime omits important clarity in how the Commission will operate that review process and we remain concerned that it does not offer providers a sufficient and legally robust review mechanism. WAIL has a number of concerns with this review procedure - for example, we note that the Commission is not bound by the “recommendation” of the reviewer meaning that it can simply disregard its recommendation and confirm the original decision made under the levy order. WAIL is also concerned that the standard of review that is intended to be carried out under this procedure is not sufficiently clear, which raises questions around whether such a review is capable of resolving all issues that might arise with respect to the levies sought to be imposed.

d) *Continued issues re the VSPS regime*

To the extent relevant, WAIL shares MPIL’s view that the Commission does not appear to be proposing to take account of the different criteria upon which a service can be designated as a video-sharing platform service (“**VSPS**”), which raises issues of substantive fairness, proportionality and legal certainty. This is because for VSPSs designated on the basis of essential functionality, those published AMARs capture engagement with all content on a platform and not just video content and so (in some cases, as noted previously, vastly) overestimates the level of user engagement with video content on the platform, to which the VSPS regime applies. This approach, as MPIL has noted before, in turn operates to the detriment of VSPSs designated on the basis of essential functionality by increasing the proportion of the Commission’s costs to which they must contribute via the levy. WAIL would ask that the Commission give further consideration to addressing this issue in the 2026 Levy Order.

e) *Continued issues re the TCOR regime*

To the extent relevant, WAIL shares MPIL’s view that there is a lack of clarity as to how the Commission has taken account of the overlapping nature of some of the regulatory regimes which the Commission proposes separate levies for (e.g. regarding terrorist content under the Terrorist Content Online Regulation (“**TCOR**”) and under the DSA and VSPS regimes). We believe that the Commission needs to have regard to the extent to which a particular service falls within the scope of VSPS and DSA regimes and make proportionate downward adjustments to the amount of any levies it imposes in respect of the same service under the TCOR levy regime. We also consider that the TCOR levy regime re hosting services does not take into consideration the different levels of exposure to terrorist content which may give rise to a designation, which raises issues of substantive fairness, proportionality and legal certainty. WAIL would ask that the Commission give consideration to also addressing this issue in the 2026 Levy Order.

We thank the Commission for the opportunity to provide comments on the proposed 2026 Levy Order, and we hope that our comments will assist the Commission in carrying out its regulatory functions. We would be pleased to discuss any aspect of the above with the Commission.

Yours sincerely,

WhatsApp Ireland Limited

Meta

Attention: Levy Consultation
Coimisiún na Meán
One Shelbourne Buildings
Shelbourne Road
Dublin 4
D04NP20

1 October 2025

By email only: Levyconsultation@cnam.ie

Dear Coimisiún na Meán,

Meta Platforms Ireland Limited ("**MPIL**") welcomes the opportunity to make submissions on the proposed levy order in respect of the levy period from 1 January 2026 to 31 December 2026 (the "**2026 Levy Order**") under the Broadcasting Act 2009 (the "**2009 Act**").

We set out below our responses to each of the questions raised by Coimisiún na Meán (the "**Commission**") in the consultation document dated 3 September 2025 (the "**Consultation Document**"). A number of these concerns have also been raised in the response submitted by WhatsApp Ireland Limited to the Consultation Document.

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.

MPIL does not have any comments on this proposal.

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.

MPIL has concerns relating to the Commission's proposal to only impose a levy on intermediary service providers ("**ISPs**") that have been added to its proposed live list <u>and</u> which have 1 million or more average monthly active recipients ("**AMARs**"), as well as concerns regarding the live list itself.

- The Consultation Document notes that the Commission has been working towards compiling a "*live list*" of ISPs coming under its supervisory and enforcement jurisdiction; however, the

Commission does not provide any information relating to how this process is being carried out. MPIL submits that it is not appropriate for the Commission to expect ISPs to make representations on the live list (or its operation) without first providing such clear information. For example, it is unclear how the Commission intends to identify ISPs that fall within the jurisdiction of Ireland, and which fall within the jurisdiction of other Member States. Failure to identify every relevant service provider will result in some ISPs not paying any levy and others, as a direct consequence, having to pay a greater amount.

- As to the issue of the 1 million AMARs threshold, while the Commission may anticipate that the majority of its regulatory effort for 2026 will relate to the regulation of ISPs with more than 1 million AMARs, MPIL submits that it continues to be neither fair nor proportionate to expect larger providers, particularly those that have invested significantly in their compliance efforts such as MPIL, to bear the cost of the Commission's regulation of providers under that threshold. AMARs in the hundreds of thousands is still a significant number of AMARs for a platform and, aside from the issue of fairness, we are concerned that continuing not to levy such providers fails to recognise the out-sized impact non-compliance by providers with AMARs under that threshold can have on the recipients of their services and society at large.

- MPIL submits that, as a matter of due process/fair procedure, providers should be given an opportunity to make representations on whether a service ought to be added to the Commission's live list and how that service ought to be categorised before the Commission finalises either decision. MPIL also has concerns that providers will not be given an appropriate amount of time to make representations relating to their inclusion on the live list - particularly in circumstances where the Commission notes that the levy will be imposed on all providers that are on the live list on 31 December 2025 (i.e. less than 3 months from the date of this letter).

- Finally, we would also suggest that the Commission should publish the live list of ISPs - once finalised - so that ISPs are in a position to check and verify (insofar as possible) the levy amounts proposed to be charged to them. This is not currently possible as ISPs cannot know which other ISPs have been included in the relevant DSA levy calculation arriving at a per user amount.

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.

MPIL continues to be of the view that registered and logged-in users is the only reliable metric that can and should be used to calculate AMARs on its services.

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.

We do not have any comments on this proposal.

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.

MPIL is content with the proposal to require providers to submit a certified statement at the initial information stage.

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.

MPIL continues to have significant concerns about the Commission's levy regime, and notes the minimal changes proposed for the 2026 Levy Order in the Consultation Document. We have highlighted (and/or reiterated) some of our key concerns below.

a) *Double charging re the DSA*

As noted in our submission to the Commission relating to the levy order in respect of the levy period from 1 January 2025 to 31 December 2025 (the "**2025 Levy Order**"), dated 4 October 2024, while we recognise that the Commission plays a role in supervision of VLOPs and VLOSEs under the DSA, service providers should not be subject to higher or duplicated levies at national level.

In this regard, we note that section 21(9)(e) of the 2009 Act specifically states that any supervisory fee payable to the European Commission under the DSA should be a relevant factor in the levy regime.

We note the Commission's stated position that there is "*no double counting of [its] costs with respect to the application of the [DSA]. Expenses properly incurred by [the Commission] in supporting and cooperating with the European Commission and other Digital Services Coordinators under the provisions of the [DSA] are not funded by any other means*." We are not, however, able to see how the Commission has satisfied itself that this is the case.

Specifically, MPIL's view remains that where the European Commission has delegated its supervisory or enforcement competence to the Commission - in whole or in part (e.g. where it seeks assistance from the Commission with investigating the compliance of a VLOP or VLOSE with the DSA) the Commission's discharge of those functions should not be covered by the levy applicable to providers of VLOP and VLOSE services, as such costs are already accounted for under the supervisory fee which VLOPs and VLOSEs are required to pay to the European Commission.

More generally, MPIL is concerned that the Commission has failed to provide any meaningful information in the Consultation Document (or elsewhere in the DSA levy process as operated to date) explaining how it has avoided double counting of its costs with respect to the application of the DSA. MPIL continues to be of the view that in calculating the levy applicable to intermediary services, the Commission should:

- apply strict limits on the amounts that can be levied in respect of VLOPs and VLOSEs already subject to the DSA supervisory fee;
- set a clearly defined cap on the total amount of levies imposed on any particular service provider;
- take into account the actual costs incurred in the previous levy period when calculating a levy; and
- keep the relevant levy as low as is reasonably possible.

These principles would provide safeguards for providers to ensure that the levies imposed on them are fair and proportionate.

b) *Transparency and process issues*

Similar to the 2025 Levy Order, the proposed 2026 Levy Order regime does not appear likely, based on the Consultation Document making no reference to additional transparency, to provide for further transparency safeguards in relation to costs that will be incurred in relation to each regulatory function of the Commission and the amounts that will be charged for each sector. We would appreciate greater information and safeguards in this regard.

First, MPIL submits that the Commission should publish the estimate of the overall costs of carrying out its relevant supervisory and enforcement functions for the relevant year for each sector before issuing the relevant levy order. In the absence of such information, it is not possible for service providers to properly assess the basis for the calculation of the levy and be satisfied that the costs being incurred are properly understood and justifiable (i.e. “properly incurred”, re section 21(4) of the 2009 Act).

Secondly, as set out in our submission relating to the 2025 Levy Order, we believe that service providers must also be given an opportunity to be heard and make comments on the proposed levy order before it is applied to them.

c) Accountability issues

We note that the Consultation Document includes a link to the Commission’s recently developed procedures for a review application under Article 27 of the 2025 Levy Order. We believe the proposed 2026 Levy Order regime continues to omit important clarity in how the Commission will operate that review process and we remain concerned that it does not offer providers a sufficient and legally robust review mechanism. MPIL has a number of concerns with this review procedure - for example, we note that the Commission is not bound by the “recommendation” of the reviewer meaning that it can simply disregard its recommendation and confirm the original decision made under the levy order. MPIL is also concerned that the standard of review that is intended to be carried out under this procedure is not sufficiently clear, which raises questions around whether such a review is capable of resolving all issues that might arise with respect to the levies sought to be imposed.

d) Continued issues re the VSPS regime

MPIL continues to be of the view that the Commission does not appear to be proposing to take account of the different criteria upon which a service can be designated as a video-sharing platform service (“**VSPS**”), which raises issues of substantive fairness, proportionality and legal certainty. This is because for VSPSs designated on the basis of essential functionality, those published AMARs capture engagement with all content on a platform and not just video content and so (in some cases, as noted previously, vastly) overestimates the level of user engagement with video content on the platform, to which the VSPS regime applies. This approach, as we have noted before, in turn operates to the detriment of VSPSs designated on the basis of essential functionality by increasing the proportion of the Commission’s costs to which they must contribute via the levy. MPIL would ask that the Commission give further consideration to addressing this issue in the 2026 Levy Order.

e) Continued issues re the TCOR regime

It remains unclear to MPIL how the Commission has taken account of the overlapping nature of some of the regulatory regimes which the Commission continues to propose separate levies for (e.g. regarding terrorist content under the Terrorist Content Online Regulation (“**TCOR**”) and under the DSA and VSPS regimes). We continue to believe that the Commission needs to have regard to the extent to which a particular service falls within the scope of VSPS and DSA regimes and make proportionate downward adjustments to the amount of any levies it imposes in respect of the same service under the TCOR levy regime. As before, we also consider that the TCOR levy regime re hosting services does not take into consideration the different levels of exposure to terrorist content which may give rise to a designation, which continues to raise issues of substantive fairness, proportionality and legal certainty. MPIL would ask that the Commission give consideration to also addressing this issue in the 2026 Levy Order.

We thank the Commission for the opportunity to provide comments on the proposed 2026 Levy Order, and we hope that our comments will assist the Commission in carrying out its regulatory functions. We would be pleased to discuss any aspect of the above with the Commission.

Yours sincerely,

Meta Platforms Ireland Limited

SHEIN

INFINITE STYLES SERVICES CO., LIMITED
1-2 Victoria Building, Haddington Road,
Dublin 4, Ireland
D04 XN32

1 October 2025

Coimisiún na Meán
1 Shelbourne Buildings, Shelbourne Road,
Dublin 4, D04 NP20, Ireland
Attention: [Redacted]

By email to: LevyConsultation@cnam.ie

Non-Confidential Version

Dear Sir/Madam,

Re: Consultation on the 2026 Levy Order

We appreciate the opportunity to respond to Coimisiún na Meán's ("CnaM") consultation on the 2026 Levy Order (published 3 September 2025) (the "Consultation"). We confine this submission to matters that we previously raised in our letter dated 14 January 2025 (our "letter") which remain unaddressed in the Consultation.

1. Avoiding "double charging" for VLOPs already paying the EU supervisory fee

As explained in our 14 January 2025 letter, SHEIN Marketplace is designated as a VLOP and already contributes to supervision through the European Commission's ("EC") annual supervisory fee under the Digital Services Act (the "DSA"). We asked CnaM to carve out from national levies any costs corresponding to supervision/enforcement conducted by the EC. This is necessary to avoid "double charging" for substantially the same oversight. The Consultation does not put forward any such carve-out mechanism. We respectfully renew our request for an express provision in the 2026 Levy Order that excludes costs attributable to EC-led VLOP supervision from the national cost base allocated to intermediary services. These measures would align the levy with the DSA's requirement that national fees be strictly limited to costs necessary for national tasks and ensure proportionality for VLOPs.

2. Introduce a cap reflecting economic capacity (proportionality)

Our letter proposed a cap on any levy payable (e.g. by reference to profit or other objective economic-capacity indicators) to meet the DSA's proportionality standard. The Consultation contains no proposal to introduce a cap or any equivalent safeguard. We therefore propose the 2026 Levy Order include a profit-based cap or progressive cap with declining marginal rates above defined AMARs/profit thresholds. This would ensure the levy remains strictly proportionate to a provider's economic capacity, particularly for newer marketplace services such as the SHEIN marketplace.

3. Cost-causation concerns with sole reliance on AMARs

We previously explained that AMARs is an imperfect proxy for regulatory effort and does not, on its own, track the intensity or cost of national supervision. The Consultation retains AMARs as the primary basis without addressing this proportionality concern. To align the levy with cost causation, we propose that CnaM:

a) Combine AMARs with activity-weighted indicators of national supervisory effort (e.g. number/complexity of investigations or audits, formal information requests, complaint volumes attributable to Ireland and enforcement actions specific to the service type); and

b) Apply weights that reduce the AMARs share where EC-led VLOP oversight predominates.

This approach would make the levy better reflect actual national costs across intermediary service.

4. Transparency on the "F" value and publication timelines

In our letter, we highlighted legal certainty concerns stemming from the undefined timing for publishing the "F" multiplier (sector cost divided by total AMARs) and the very short minimum notice (seven days) before service of levy notices. The Consultation does not address either point. We therefore propose that the 2026 Levy order should:

a) Require publication of (i) the estimated share of expenses/working capital attributable to each category, (ii) the sector denominator (total AMARs used), and (iii) the resulting F value no later than 31 January 2026;
b) Require that levy notice may not issue earlier than 30 days after publication of F and the underlying tables; and
c) Commit to publishing an explanatory calculation sheet (showing line-by-line allocations and reconciliations to CnaM's 2026 estimates and working-capital assumptions), ensuring providers can forecast and verify their levies.

These steps would materially improve predictability while aligning with the Consultation's stated aims of proportionality, predictability and simplicity.

Separately, we note that the EU General Court's recent judgments concerning the EU DSA supervisory fee methodology and respectfully request that, to the extent relevant, CnaM aligns the levy inputs and cost allocations with the revised EU methodology once adopted. In particular, we ask that the 2026 Levy Order provide (i) clarity on entity scope to avoid reliance on group-level figures where they distort the burden for the Irish-regulated service, and (ii) safeguards for user-counting integrity (including measures to prevent inflation or double counting across devices or accounts) so that any AMARs-based denominator used in Ireland remains accurate, auditable and consistent with the EU approach.

We appreciate CnaM's engagement and note that while some points (e.g. logged-in vs logged-out user treatment and AMARs alternatives) are touched on in the Consultation, the issues above remain outstanding and are critical to compliance with proportionality, transparency and avoidance of double charging.

Yours sincerely,

[Redacted]

[Redacted]
Director
Infinite Styles Services Co., Limited