



Coimisiún
na Meán

Response to Consultation: 2026 Levy Order

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**Response to Consultation
on the proposed Levy Order
in respect of the levy period of
1 January 2026 to 31 December 2026,
pursuant to the Broadcasting Act 2009**

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1. Introduction

Coimisiún na Meán (“An Coimisiún”) is empowered to impose a levy order on providers of different categories of service. There are currently seven (7) levies in effect under [S.I. No. 698/2024](#) (“the 2025 Levy Order”) addressing the following: -

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

In accordance with Section 21(4) of the Broadcasting Act 2009, as amended (“the Act”), a Levy Order is the legal mechanism for ensuring that there is sufficient income available to meet An Coimisiún’s expenses properly incurred and working capital requirements for the relevant levy period insofar as these are not met in any other way. An Coimisiún also has substantial expenses and working capital requirements that relate to its media development functions. These are met by exchequer funding and from the Broadcasting Fund. Accordingly, they are excluded from the amounts that are funded by levies. The 2025 Levy Order imposes a levy on providers in respect of the levy period from 1 January 2025 until 31 December 2025. A new levy order is required to impose levies that will fund An Coimisiún’s expenses and working capital requirements for 2026 (“the 2026 Levy Order”). The 2026 levy period will run from 1 January 2026 to 31 December 2026 (“the 2026 Levy Period”).

1.1. Consultation

In this context, An Coimisiún published a Consultation document on the 2026 Levy Order. The Consultation opened on 2nd September 2025 and closed on the 1st October last. In total, 13 submissions were received. They were from: -

- Deliveroo
- Eir
- Eiretainment
- Whats App
- Meta
- Google Ireland
- Shein
- Tumblr
- Virgin Media
- Tik Tok
- Technology Ireland



- Newsbrands Ireland
- IBI

The submissions will be available to view on the website of An Coimisiún in due course.¹ The Consultation document may also be accessed on the website.² This Consultation Response paper should be read in conjunction with the Consultation document.

2. Summary of Consultation Responses and Final Positions of An Coimisiún

This Response to Consultation document provides a summary of the main issues raised in the submissions received by An Coimisiún and An Coimisiún's final response on the issues raised. All issues raised in the various submissions were considered by An Coimisiún before making any decisions. However, this document does not purport to set out exhaustively the issues raised in those submissions.

In its consideration of the responses received, An Coimisiún has had regard to Section 21(9) of the Act. This requires that, in making provision by levy order, An Coimisiún shall consider the relevance of the following factors: -

- a) the financing of a provider, including any public funding,
- b) the desirability of promoting new or innovative services,
- c) the nature and scale of services provided by a provider,
- d) any other factor that may affect the exercise by An Coimisiún of functions in relation to a provider, including, in the case of designated online services, matters referred to in sections 139E(3)(d), (e) and (f) of the Act, and
- e) any other factor that may affect the performance by An Coimisiún of functions in relation to an Intermediary Service Provider ("ISP") including if that provider has been designated as a very large online platform ("VLOP") or very large online search engine ("VLOSE") under Article 33 of the Digital Services Act (the "DSA") and has been charged the annual supervisory fee under Article 43 of the DSA.

In addition, An Coimisiún as part of its levy-making process has identified a number of additional factors that it takes into account. These are as follows: -

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

¹ <https://www.cnam.ie>

² https://www.cnam.ie/app/uploads/2025/09/20250902_LevyConsult_vFinal.pdf.



An Coimisiún is satisfied that the decisions it has reached, which are set out in this document, reflect these statutory and policy factors. An Coimisiún's consideration of these factors is demonstrated in a number of ways, including but not limited to the following: -

- the utilisation of de minimis thresholds which acknowledge the scale of services provided and which supports innovation by not putting in place financial or operational barriers to new entrants.
- the retention of many aspects of the 2025 Levy Order ensuring predictability and regulatory continuity for providers.
- the streamlining of the Levy Assurance process in order to support simplicity of administration.
- the cost-effectiveness achieved via the synergies and efficiencies provided by An Coimisiún's operating model and resourcing.
- the retention of existing metrics (qualifying income and AMARS) that reflect the nature and scale of services to be levied and which also provides regulatory continuity.
- the due regard, in the context of the levy provisions of the Act, shown by An Coimisiún to submissions that address the regulatory environment in which Designated Online Services and ISPs operate, specifically the DSA and the Terrorism Content Online Regulation ("TCOR").
- transparency of information and processes used by An Coimisiún in setting, applying and being accountable for the operation of the Levy Order, including via existing published documents and enhanced transparency to be provided by the ISP Live List.

2.1 Geographical scope of metrics

This section of the Consultation document states that the geographical scope of Qualifying Income and Average Monthly Active Recipients of the Service ("AMARS") metrics of providers is both domestic and EU-wide depending on the particular leviable service as well as on the basis that An Coimisiún is the country-of-origin regulator for leviable services in respect of all service recipients across the EU. As part of the Consultation, An Coimisiún proposed to retain this aspect of the 2025 Levy Order for the 2026 Levy Period.

2.1.1 Summary of Responses

- No responses addressed this aspect of the proposed 2026 Levy Order.

2.1.2 Final Position of An Coimisiún

- Having regard to the response to the Consultation, An Coimisiún will retain this aspect of the 2025 Levy Order for the 2026 Levy Period.

2.2 Time period of metrics

This section of the Consultation document states that for the 2026 Levy Order, the levy for TV broadcasters, radio / sound broadcasters and VOD providers would be applied based on audited Qualifying Income for 2024. The levy for providers of designated online services, intermediary service providers and hosting service providers will be based on AMARS available for the six-month period of February to August 2025. As part of the Consultation, An Coimisiún proposed to retain this aspect of the 2025 Levy Order for the 2026 period.

2.2.1 Summary of Responses

- No responses addressed this aspect of the proposed 2026 Levy Order.

2.2.2 Final Position of An Coimisiún

- Having regard to the response to the Consultation, An Coimisiún will retain this aspect of the 2025 Levy Order for the 2026 Levy Period.

2.3 Providers of multiple services

This section of the Consultation document states that there is no double counting of An Coimisiún's costs in calculating separate levies. The total amount of all levies is equal to the total estimate of the expenses to be incurred and working capital requirements of An Coimisiún for the levy period, insofar as these are not met in other ways. The document also notes that there is also no double counting of An Coimisiún's costs with respect to the application of the DSA. In this regard, expenses properly incurred and working capital requirements in supporting and cooperating with the European Commission and other Digital Services Coordinators ("DSCs") under the provisions of DSA are not funded by any other means. As part of the Consultation, An Coimisiún proposed to continue to apply separate levies that are payable in respect of each leviable service provided by an entity

2.3.1 Summary of Responses

- Some respondents to the Consultation set out their view that An Coimisiún is double charging some providers across multiple levies. One respondent cites as an example, the levy on VOD content provided by a broadcasting service, another states that separate TV/VOD levies in this instance means that it is unclear whether they are in fact paying twice for the regulation of the same content.
- Another respondent states that An Coimisiún's approach to charging multiple levies across the same services is not-sufficiently transparent regarding how DSA/EU supervisory fees are factored into the levy in terms of An Coimisiún's own DSA levy.

- One respondent states that An Coimisiún should carve out costs attributable to EC-led VLOP supervision from national costs. More generally several respondents state that it is not clear to them how costs across multiple services and different levies are being determined and what evidence is available in this respect.
- One respondent states that Section 71 contracts should be excluded from the calculation of Qualifying Income.
- Several respondents address sector-specific issues including a comment as to whether An Coimisiún has had regard of overlapping nature of some of the regulatory regimes when applying different levies. One respondent states that An Coimisiún needs to consider the extent to which a service falls under various regimes and make downward adjustment for the TCOR levy.

2.3.2 Final Position of An Coimisiún

- An Coimisiún has previously acknowledged that separate levies are payable in respect of each leviable service provided by an entity and that more than one levy may be payable in respect of a single service if it falls into more than one of the categories set out in Section 21(1) of the Act. However, there is no double counting of An Coimisiún's estimated expenses and working capital requirements. As stated in the Consultation document, the levy calculations are based on an estimate of An Coimisiún's total estimated expenses and working capital requirements, insofar as they are not met in other ways.

In line with its statutory and governance requirements, An Coimisiún creates a budget for each year based on its projected headcount and work programme for that year. This budget reflects synergies arising from its organisational design. For instance, An Coimisiún has integrated platform supervision teams that supervise providers in respect of multiple services and in respect of multiple regulatory obligations under the DSA, online safety code and TCOR. For efficiency reasons, An Coimisiún also has a single policy division and a single user contact team. In estimating the expenses related to the discharge of different functions, An Coimisiún apportions the costs of these integrated teams across the different categories of leviable services. It also apportions central or common costs such as office accommodation being shared across the different categories of leviable service, with a share also being apportioned to functions that do not relate to leviable services, such as the administration of funding schemes, the cost of which is met by the Exchequer. All levy payers benefit from those synergies because this sharing of common costs across a large organisation reduces the total amount to be recovered from levies.

The budget summary published by An Coimisiún each year demonstrates that the total amount of levies imposed is equal to the expenses of An Coimisiún estimated to be properly incurred and working capital for the levy period, insofar as those costs are not met in other ways.



- The European Commission has the exclusive competence to supervise and enforce the provisions of the DSA that are specific to VLOPs and VLOSEs. Notwithstanding this, the DSC of establishment must perform important functions in relation to the provisions of the DSA. It is important to note that these functions are assigned directly to DSCs by the DSA rather than being assigned or delegated by the European Commission. While some activities may be carried out by An Coimisiún at the request of the European Commission or other DSCs (e.g. providing mutual assistance under Article 57 or transmitting requested information to the European Commission under Article 66), these are nonetheless functions that An Coimisiún must discharge and for which it must be resourced and funded through the levy. Important examples include responsibilities with respect to vetted researcher data access and arrangements that require An Coimisiún to cooperate closely with the European Commission in order to ensure efficient and effective implementation of the DSA.
- More generally, An Coimisiún undertakes a wide range of activities in relation to VLOPs and VLOSEs, including: contributing to the effective and consistent supervision and enforcement of the DSA throughout the Union; participating in the European Board for Digital Services; providing mutual assistance in order to apply the DSA in a consistent and efficient manner; supporting European Commission investigations when requested to do so, amongst others.
- All these activities fall within An Coimisiún's supervision and enforcement competences or are undertaken pursuant to provisions of the DSA regarding cooperation and there is no legal or administrative provision for costs to be recouped from the European Commission or others. It should also be noted that there is no provision in the DSA obliging the European Commission to meet any of the expenses of DSCs.
- The expenses properly incurred and working capital of An Coimisiún needed to fulfil its obligation under the DSA are not funded in any other means. Therefore, they fall to be covered by levies imposed pursuant to a levy order made pursuant to Section 21 of the Act, which is provided for by the DSA.

In view of the above, An Coimisiún does not consider that any changes to the way that levies are calculated is warranted. This reflects the fact that some levy payers provide multiple services, or that some services fall into more than one category of leviable service, or that both An Coimisiún and the European Commission are assigned functions under the DSA in respect of VLOPs and VLOSEs, with a supervisory fee payable to the European Commission under Article 43 of the DSA.

2.4 De Minimis Exemptions

This section of the Consultation document states that, in the case of TV broadcasters, sound / radio broadcasters and VOD services, those with a turnover of less than €500,000 are exempt from paying a levy. In the case of ISPs, services with AMARS fewer than 1 million will be exempt from paying a levy. As part of the Consultation, An Coimisiún proposed to retain this aspect of the 2025 Levy Order for the 2026 Levy Period.



2.4.1 Summary of Responses

- Amongst those who responded to this issue, the proposal to retain the De Minimis for TV and VOD was broadly supported. One respondent sought, in the interest of business certainty, confirmation that the VOD threshold will be maintained in the coming years.
- In the case of the De Minimis provision for intermediary services with less than 1m AMARS, several respondents argued that this was unfair and meant that larger services were subsidising regulatory activity for services below the threshold. It was noted by these respondents that all regulated entities, regardless of AMARS, should contribute, and that the current and proposed approach in the Levy Order also ignores the regulatory effort that may be required with respect to those below the 1m threshold. Some respondents also noted that, in their view, the De Minimis approach does not reflect varying regulatory impacts of services that are non-compliant or place a greater regulatory burden. One respondent stated that a regulatory impact analysis should be undertaken with respect to services under 1m AMARS.

2.4.2 Final Position of An Coimisiún

- In the case of the De Minimis exemption for broadcasters and VOD services, most respondents welcomed or were silent on the proposed retention of this provision in the 2026 Levy Order. Accordingly, An Coimisiún will retain the De Minimis provisions for broadcasters and VOD services for the 2026 Levy Order.
- With respect to ISPs, in deciding to apply the minimum threshold of 1m AMARS for the 2025 Levy Period, An Coimisiún was of the view that it would not be expected that the exclusion of smaller, harder to identify providers that might fall below this threshold would make a material difference to the burden to be borne by those providers for which services have been identified. Since then, An Coimisiún has taken additional steps to identify additional ISPs and this is discussed further in Section 8 below.
- Having regard to the feedback from the Consultation and steps taken with respect to the identification of ISPs, An Coimisiún will retain the current approach for the Levy Order 2026 but will keep the matter under active consideration across 2026.

2.5 Levy for TV broadcasters

This section of the Consultation document states that, in the case of the levy for TV broadcasters, it is proposed to proceed with An Coimisiún's prior decision (made in the context of the 2025 Levy Order) to move to a fixed-rate model for TV broadcasters commencing from the 2026 Levy Period. This was a change to the hybrid model in place for 2025 which was in itself a modification on the approach taken for 2024.



2.5.1 Summary of Responses

- There was one response to this issue, this respondent opposes the full removal of sliding scale/hybrid model from 2026 onwards. In this respect they argue that the removal for the 2026 Levy Period will increase costs for the TV broadcaster. They note that this reflects an ongoing trend where the broadcaster has had increased levy costs that it does not consider proportionate.

2.5.2 Final Position of An Coimisiún

- The decision to amend the Levy for TV Broadcasters was reached by An Coimisiún in the context of the 2025 Levy Order. Having had regard to the submission provided, An Coimisiún does not consider that there are any substantive new arguments that would warrant a reconsideration of the decision it reached with respect to the 2025 Levy Order. The methodology that will be set out in the 2026 Levy Order is proportionate and has due regard to the fair apportionment of costs based on the ability to pay for each provider. For these reasons, An Coimisiún will adopt the approach proposed in the Consultation document.

2.6 Article 27 of Levy Order – Review

This section of the Consultation document states that in order to support leviable services that may wish to seek a review under Article 27 of the 2025 Levy Order, An Coimisiún has published a document setting out the process in respect of reviews under Article 27. It also notes that An Coimisiún proposed to amend the current wording of Article 27 to more closely align with the wording of Section 21(6)(e) of the Act.

2.6.1 Summary of Responses

- The publication of the Article 27 Review procedures document was broadly welcomed by those who responded to the Consultation. There was a query from one respondent regarding how the independence of the reviewer involved in the Article 27 process would be maintained. This respondent noted that it would appear that An Coimisiún can disregard a recommendation of the independent reviewer.

2.6.2 Final Position of An Coimisiún

- On the matter of independence, it is important to note that while the role of the reviewer is to provide an independent perspective this cannot result in the decision-making responsibilities of the Commission members under the Act being inappropriately fettered. The Commission members must retain the final discretion with regard to how it carries out its statutory functions and roles.

- In view of the above and having regard to the fact that the issues highlighted relate to the administration of reviews under Article 27 rather than the Levy Order, An Coimisiún has decided that no further action is required with respect to the Levy Order 2026, other than the amendment outlined in the Consultation document.

2.7 Combining TV and VOD Levies

This section of the Consultation document states that An Coimisiún proposes to combine the levy for TV and VOD providers. It had flagged in 2024 that it was open to considering this change but would require more data before making this decision. Having considered data available to date, An Coimisiún states that it would not propose combining the levies given what it considered would be a disproportionate financial impact on providers of VOD-only services, amongst other reasons set out in the Consultation document.

2.7.1 Summary of Responses

- Those responding to this issue, (aside from those who stated that they had no opinion on the matter) broadly welcomes the proposal to retain separate levies for TV and VOD. One respondent states that the impact of maintaining separate levies should be monitored so that it does not have a negative impact on other levy payers. Another respondent states that the regulatory risk and impact of a given provider should be factored into the levy, and all providers should be treated fairly. One broadcaster retains the view that TV broadcasters also providing VOD services should not be charged a levy for regulating what they argue is effectively the same content. This respondent states that An Coimisiún should have regard to the existing significant burden of levy on broadcasters with public objectives.

2.7.2 Final Position of An Coimisiún

- On the view articulated that An Coimisiún is charging for the same content via different levies, it is important to note that the legislation provides that each provider pay a share of the costs of regulation. It is also important to note that providers aren't being charged for the regulation of their content. Rather they are being charged a proportion of the costs of regulation, in line with the provisions of the Act. While the benefits of regulation primarily accrue to users, every regulated entity in a sector derives benefit from a level regulatory playing field, and hence it is fairer overall to base apportionment on a metric that reflects entities' ability to pay, without attempting to adjust this for differences in the cost of regulatory activities that relate to specific sectors or individual services. More generally, An Coimisiún does not consider that it would be practical at this early stage to assess the risk posed by individual services based on the nature of their service or user base and incorporate it into the 2026 Levy Order.
- On this basis and having regard to the arguments set out in the Consultation document, An Coimisiún has decided that it will not combine the broadcaster and VOD levies.



2.8 Live List of Intermediary Service Providers

This section of the Consultation document states that An Coimisiún has been working towards compiling a live list of ISPs coming under An Coimisiún's supervisory and enforcement jurisdiction. It further states that this list will contain information about whether a service is a mere conduit, a caching service, a hosting service, an online platform, an online search engine, a VLOP, and/or a VLOSE. Providers will be notified of their inclusion on the list and will have an opportunity to make representations about whether a service ought to remain on the list as well as how the service is categorised. The live list will be used to inform the discharge of An Coimisiún's functions under the DSA.

2.8.1 Summary of Responses

- There were a variety of views with respect to the use of the ISP Live List by An Coimisiún to inform the discharge of its functions under the DSA. In this respect, several respondents state that anyone on the Live List should be levied in the interest of fairness and the De Minimis threshold of 1m AMARS should not be applied.

Several respondents also state that they are not satisfied with what they state is a lack of transparency with respect to the process used by An Coimisiún to create the Live List. They state that this makes it difficult for them to provide a full response to An Coimisiún's proposals in this respect. They further state that the approach and criteria used to compile the list should be published.

- A number of respondents note that a failure to identify all ISPs may result in those identified paying more as a result. In this respect, some respondents make several suggestions including: -
 - That the Live List should be published so that providers can check the levy imposed and make representations.
 - That ISPs should be able to make representations as to whether their services should be on the list and how they should be categorised prior to finalisation of the Levy Order.
- Some respondents note that it may be difficult to ensure that their suggestions are given effect when there is a short time period between the Consultation and the issuing of levy invoices.
- A respondent states that the approach proposed does not in their view differentiate between different ISP categories of services (and they state that the EU provides no guidance in this respect). They suggest that the levy could be differentiated based on different categories of services e.g. a social media site with +1m AMARS is likely to generate more regulatory engagement than a food delivery service, for example.

2.8.2 Final Position of An Coimisiún

- On the matter of whether every service on the Live List including those below the current 1m AMARS threshold should be levied, as noted in section 2.4 above and for the reasons set out, An Coimisiún will explore this matter further in 2026.
- On the matter of the process used to compile the list, information on the methodology and approach used by An Coimisiún to compile the Live List will be made public in the interest of enhanced transparency. In addition, the Live List will be published, although without information about AMARS or any indication of which services are above or below the threshold for the levy.
- On the matter of representations by service providers on the Live List prior to the finalisation of the Levy Order; the process for the establishment of the Live List is a separate process to the finalisation of the Levy Order. In the case of the Live List, providers are notified of their inclusion on the list and provided with an opportunity to make submissions in respect of their inclusion.
- On the use of different categories and regulating them differently, as noted above, the purpose of the levy is to recover An Coimisiún's properly incurred expenses as well as working capital, insofar as they are not met in any other way, and the levied amounts are based on this objective having regard to a provider's ability to pay and the need to apportion costs in a fair and proportionate manner. In view of this, it is not proposed to amend the approach taken in the 2025 Levy Order to accommodate these issues.

2.9 AMARS – Logged-in and Logged-out Users

This section of the Consultation document states that An Coimisiún is exploring whether other metrics could be used, in addition to AMARS, to provide additional information on users of a service and accordingly provide a more enhanced means of identifying users of services for the purpose of calculating the levies to be applied. For example, online services use a range of unique identifiers to distinguish various users of their services which are separate to whether the user is logged in. Similarly, in online marketplace, users can make purchases as “guests” rather than logging in.

In addition, An Coimisiún was also seeking views on how other metrics might be applied in practice and the practicability of applying any new metrics for the 2026 Levy Period.

2.9.1 Summary of Responses

- There are mixed views on An Coimisiún's approach. Some support it with caveats; others seek to maintain the current approach or modify it in various ways. Several respondents make the case that there should be modifications to have regard to the intensity of active users or engagement with content when determining leviable fees.

By way of example, one respondent states that consideration should be given not only to logged-in users but also to different degrees of engagement e.g. posts, likes, re-blogs, comments, engagement with video only etc.

- Some respondents state that coupling AMARS with regulatory effort is something that should be considered so as to recognise that less compliant players should pay more because of the compliance burden they impose on the regulator. Another respondent separately states that consideration should be given to where DSA VLOP oversight predominates in terms of regulation, and this should be reflected in national supervisory costs applied along with AMARS. One respondent states that they are not aware of any other suitable metric.

2.9.2 Final Position of An Coimisiún

- The consultation responses highlight a general lack of consensus about whether to amend the current approach that uses AMARS as a metric for calculating levy amounts or what other approaches might be taken, including those proposed in the Consultation document. Some of the points about active engagement articulated in responses to the Consultation were made in the context of the 2025 Levy Consultation and have been responded to by An Coimisiún following the consultation process for that levy period. Some additional metrics are proposed but would require investigation in terms of feasibility prior to implementation.
- In view of the responses received, An Coimisiún has decided to retain the current approach with respect to AMARS for the 2026 Levy Period. An Coimisiún will keep this matter under review. We will have regard to the forthcoming delegated act to be introduced by the European Commission with respect to the application of AMARS in the context of the DSA.

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

This section of the Consultation document states that An Coimisiún is proposing to amend the wording in the Schedules to the Levy Order to better reflect the language of the Act. Specifically, references in the formulas included in the Schedules will be updated so that references to '*estimated costs of regulation of the sector*' will be replaced with references to '*share of expenses and working capital requirements to be recovered from the sector*'.

The Consultation document sets out a proposal that the 2026 Levy Order would also provide that this '*share of expenses and working capital requirements to be recovered from the sector*' is to be calculated according to the methodology prescribed by Section 21(5) of the Act i.e. that the share should be proportionate to the expenses involved in discharging functions that relate to the leviable service in each category. This change is proposed for clarity, and because it may provide a degree of future proofing if additional functions are conferred on An Coimisiún that would be required to be funded by way of levy.



2.10.1 Summary of Responses

- One respondent notes their concern that the alignment might likely increase costs for broadcasters and sets out a preference for the current approach as they consider that the new approach is in their view too open to interpretation. This respondent further states that 'working capital costs' should not be borne by levied bodies but by the organisation or the Department of Culture, Communications and Sport.
- Caps on levy fees are proposed by several ISPs responding to the Consultation or alternatives where a cap is not applied, then a progressive charge based on certain AMARS or profit thresholds should be adopted. One respondent favours increased clarity but is concerned about transparency and fairness of An Coimisiún's current properly incurred expenses and working capital requirements.

2.10.2 Final Position of An Coimisiún

- On the matter of the cap on levy fees, it should be noted that the total amount to be recovered by each levy is directly related to the costs incurred in discharging the relevant functions. An Coimisiún is under a statutory duty to discharge those functions efficiently and effectively. Together, these limitations provide an appropriate constraint on the total amount to be recovered by way of levy and a cap does not seem warranted in these circumstances. A cap as proposed could also mean that An Coimisiún's expenses and working capital recouped under the levy would have to be differently distributed across all levy payers with a potential negative impact on smaller industry players as a result of higher levy fees arising from this redistribution. Regarding the request to exclude 'working capital', the Act provides for working capital as an element of the levy framework.
- In view of the above, An Coimisiún will adopt its proposal to align the language of the Schedules with Section 21 of the Act as proposed in the Consultation document.

2.11 Levy Assurance Process

This section of the Consultation document states that An Coimisiún is considering reducing the complexity of the Levy Assurance process by requiring the certified statement at the initial information request stage. This would mean that service providers would no longer be required to first submit their Qualifying Income and/or AMARS data at the start of a levy year and then submit a certified statement confirming their Qualifying Income and/or a statement of AMARS a year later.

In proposing this change, An Coimisiún did so on the basis of practicability. In the case of certified Qualifying Income, the base period for the forthcoming levy is two years prior to the levy period. As part of the Consultation, An Coimisiún proposed to adopt this change from the 2026 Levy Period onwards.



2.11.1 Summary of Responses

- Respondents to the Consultation are generally supportive of the proposed updates to the Levy Assurance process. Some request more information up front about what is to change and what this means for providers. These respondents note that providers may need time to establish new procedures and assess costs and difficulty. One respondent representing the digital sectors seeks multi-year timeframes on levy-related actions.
- A broadcaster respondent states that the current approach disadvantages commercial TV services dependent on ad revenue since, they argue that there is a large mismatch between the estimated qualifying income when compared to the final income. They argue that this is the nature of the industry and there are structural circumstances which mean that the approach applied by An Coimisiún is unfair as a result.

2.11.2 Final Position of An Coimisiún

- On the matter highlighted by one broadcaster, no additional information was provided to support the position articulated. In practice, the approach taken to all broadcasters is the same and the Levy Assurance process ensures fairness and proportionality. There is no evidence to suggest this approach is unfair to any particular broadcaster. As the proposal was generally supported by respondents, An Coimisiún has decided to amend the approach to levy assurance. On requests for additional information, An Coimisiún will update relevant documents to reflect changes in processes proposed for introduction.

2.12 Other Matters Highlighted

The final question in the Consultation document invited respondents to set out any other views that they have on the 2026 Levy Order.

2.12.1 Summary of Responses

- One respondent states that any significant change requires detailed & timely consultation with industry before introduction. More generally, a respondent states that levy issues are complex, and stakeholders should have been given more than 20 working days to respond – they state that this should be addressed for the consultation on the 2027 Levy Order.
- A broadcaster representative body cites what they consider to be increases in leviable amounts on their sector, which they argue is not warranted in respect of the regulation of the independent radio sector. They state in their submission that this sector is compliant, and their levy should be reduced accordingly and higher costs to those that have higher regulatory impact. This respondent also states that independent production companies should pay a levy.

- There are a range of comments from respondents about the transparency of An Coimisiún's approach to the Levy. Respondents state that An Coimisiún should publish estimates for each sector before the Levy Order is published and state that, without this, it is not possible for them to assess the basis for calculations. These respondents state that providers should be able to make submissions prior to the levy being applied to them.
- Other issues highlighted include: -
 - Perceived issue with respect to VSPS and argument that the way in which An Coimisiún applies AMARS can result, they state, in an overstatement of the level of user engagement in video content.
 - It is noted by one respondent that costs might be higher for setting up new functions initially but costs for the regulator should be constant and consistent thereafter.
 - It is argued that costs of regulatory appeals and litigation should not be borne by all providers but should be exchequer funded.

2.12.2 Final Position of An Coimisiún

- On timeframes for consultation, the consultation period of 4 weeks duration was in line with the Consultation guidelines published on the website of An Coimisiún.³ The guidelines are currently under review having regard to An Coimisiún's experience of running consultations since its commencement in 2023 and updated guidelines will be published in due course.
- On matters relating to transparency, An Coimisiún has published a range of documents outlining how it operates the levy and the accountability measures in place. The Levy Order has been the subject of several consultations since the establishment of An Coimisiún and in each instance, a Response to Consultation has been published detailing the reasons for the decisions made by An Coimisiún with respect to these consultations. It has also published a guide to the Levy Order along with information on its estimated expenditures and on its levy assurance processes. An Coimisiún also publishes annual accounts, and it must, in accordance with the Act, submit its accounts to the Comptroller and Auditor General and can be asked to appear before the Public Accounts Committee. It is also open to leviable services to utilise the Article 27 review process if they believe an issue has arisen with respect to the levy or levies paid by their services. As such, there are significant transparency and accountability measures in place that are considered appropriate. This is also an iterative process and An Coimisiún has published additional information to provide enhanced transparency and will continue to do so, where appropriate. More generally, it is a matter for An Coimisiún, as an independent regulatory body, to set its own budget, in line with the provisions of the Act.

³ <https://www.cnam.ie/about/what-we-do/consultations/consultation-guidelines/>



- Therefore, An Coimisiún has decided that it will not introduce a process whereby providers would be allowed to make representations prior to levy amounts being invoiced, since this is not considered necessary and would have the potential to significantly interrupt the funding and activities of the regulator.
- On the matter of regulatory appeal and litigation costs and payment by leviable services, the Levy is the only mechanism currently in place to recover these expenses. Any change to facilitate payment of these costs from exchequer funding would require legislative change, which is outside of An Coimisiún's remit.
- On the matter of charging independent production companies a levy fee, this is also not provided for by the Act and again, any change would also require legislative underpinning.
- Matters relating to charging based on the risk-profile of a service and on user engagement and video content on VSPS have been dealt with either in this issues paper or in responses to consultation previously published.

3. Next Steps

An Coimisiún is grateful for the engagement from stakeholders from several sectors in this Consultation process. An Coimisiún will lay a Levy Order before the Houses of the Oireachtas before the end of 2025 which will be effective from 1 January 2026.

Guidelines on the operationalisation of the 2026 Levy Order will be issued to all relevant parties early in 2026.

