



Coimisiún
na Meán

Guide to Coimisiún na Meán 2026 Levy

For the period from 1 January to 31 December 2026



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Section 1: Coimisiún na Meán Funding

1.1 Section 21 of the Broadcasting Act 2009 (the “Act”), provides Coimisiún na Meán (“An Coimisiún”) with the power to impose a levy order on:

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

1.3 Levy income is required to fund the discharge of An Coimisiún’s functions. In accordance with Section 21(4) of the Act, An Coimisiún must seek to ensure that levy income is sufficient to meet its expenses properly incurred and working capital requirements for the relevant levy period insofar as those expenses and requirements are not met through other means.

Section 2: Background to Coimisiún na Meán Levy

This publication is intended to provide guidance in relation to the operation of the levy to be imposed on providers for the period from 1 January to 31 December 2026 (the “Levy Period”).

2.1 The statutory basis for An Coimisiún’s levy for the Levy Period is provided for in S.I. No. 602/2025 Broadcasting Act 2009 (Section 21) Levy Order 2025 (the “Levy Order”). The Levy Order is effective as and from 1 January 2026.

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

- The financing of providers, including any public funding;
- The desirability of promoting new or innovative services;
- The nature and scale of services provided by a provider;
- Any other factor that may affect the exercise by An Coimisiún of functions in relation to a provider, including in the case of designated online services, matters referred to in sections 139E(3)(d), (e) and (f) of the Act;
- Any other factor that may affect the performance by An Coimisiún of functions in relation to an intermediary service provider, including if that provider has been designated as a very large online platform (VLOP) or very large online search engine (VLOSE) under Article 33 of the DSA¹ and has been charged the annual supervisory fee under Article 43 of the DSA;
- Predictability;
- Simplicity and cost-effectiveness in administration;
- Proportionality to the costs incurred by An Coimisiún in performing its functions; and
- Regulatory continuity.

2.3 These factors are identical to those considered in developing the levy order for the 2025 levy period (S.I. No 698 of 2024), with the exception that in order to reflect the wording of section 21(5) of the Act, An Coimisiún has simply referred to “functions” rather than “regulatory functions”.

2.4 The Levy Order imposes levies on television programme service providers, sound broadcasting service providers, audiovisual on-demand media service providers, designated online service providers, providers of relevant intermediary services and providers of relevant hosting services (collectively “Levy Payers” and each a “Levy Payer”). Where a provider provides services in more than one of the categories of services, the provider will be liable to pay a separate levy in respect of each of the categories of services it provides, and each of the services it provides within that category. Each levy will be invoiced separately.

¹ Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 on a Single Market For Digital Services and amending Directive 2000/31/EC (Digital Services Act).



Section 3: Key Features of the Levy Order

Full details of how the levies are to be calculated are set out in Schedules 2 to 8 of the Levy Order.

Levy Calculation

Category	Levy Basis
Television programme service providers	<p>Qualifying income (EU income)² ≤ €500,000, exempted</p> <p>Qualifying income (EU income) > €500,000, a fixed percentage rate levy</p> <p>Levy payment = Qualifying Income (EU Income) * B</p> <p>Calculation of 'B' is detailed in Schedule 2 of the Levy Order.</p>
Sound Broadcasting Service Providers	<p>Qualifying income (EU income)² ≤ €500,000, exempted</p> <p>Qualifying income (EU income) > €500,000, a fixed percentage rate levy</p> <p>Levy payment = Qualifying Income (EU Income) * C</p> <p>Calculation of 'C' is detailed in Schedule 3 of the Levy Order.</p>
Section 71 providers	Levy payment is a fixed levy equivalent to the sum paid to An Coimisiún by way of a fee prior to entering a section 71 contract.
Audio-visual on-demand media service providers	<p>Qualifying income (EU income)³ ≤ €500,000, exempted</p> <p>Qualifying income (EU income) > €500,000, a fixed percentage rate levy</p> <p>Levy payment = Qualifying Income (EU Income) * D</p> <p>Calculation of 'D' is detailed in Schedule 5 of the Levy Order.</p>
Designated Online Service Providers	<p>Levy payment = number of average monthly active recipients⁴ per each individual designated online service * E</p> <p>Calculation of 'E' is detailed in Schedule 6 of the Levy Order.</p>
Intermediary service providers	<p>Online platforms and online search engines with number of average monthly active recipients⁵ ≤ 1,000,000, exempted</p> <p>Online platforms and online search engines with number of average monthly active recipients⁵ > 1,000,000, fixed rate per user levy</p> <p>Levy payment = number of average monthly active recipients⁵ per each individual leviable intermediary service * F</p> <p>Calculation of 'F' is detailed in Schedule 7 of the Levy Order.</p>
Hosting service providers	<p>Levy payment = number of average monthly active recipients⁶ per each individual leviable hosting service * G</p> <p>Calculation of 'G' is detailed in Schedule 8 of the Levy Order.</p>

² Definition of qualifying income is detailed in Schedule 9 of the Levy Order.

³ Definition of qualifying income is detailed in Schedule 10 of the Levy Order.

⁴ The relevant period of average monthly active recipients is the six-month period up to 17 August 2025, as per Schedule 6 of the Levy Order. Please provide the number in respect of logged in recipients in the EU.

⁵ The relevant period of average monthly active recipients is the six-month period up to 17 August 2025, as per Schedule 7 of the Levy Order. Please provide the number in respect of logged in recipients in the EU.

⁶ The relevant period of average monthly active recipients is the six-month period up to 17 August 2025, as per Schedule 8 the Levy Order. Please provide the number in respect of logged in recipients in the EU.

Section 4: Overview Of the Levy Collection Process

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

4.1 Information will be sought from Levy Payers during February 2026 in order to enable An Coimisiún to calculate the amounts payable by each Levy Payer for the Levy Period. Levy Payers will be requested to submit information in a specified format, by a particular date. Such information will include details of Levy Payers' qualifying income based on financial statements for the calendar year of 1 January 2024 to 31 December 2024, or the number of logged-in average monthly active recipients within the six-month period up to 17 August 2025.

4.2 An Coimisiún aims to share its estimated expenditure and levy calculation table for the period from 1 January to 31 December 2026 with Levy Payers in advance of the issuance of the first invoices.

4.3 The amount of the levy imposed on Levy Payers for the Levy Period is calculated to ensure that the amount of all levies imposed is sufficient to meet An Coimisiún's expenses properly incurred together with its working capital requirements in the Levy Period.

4.4 Use of Proxy - Where any provider fails to reply in full to An Coimisiún's Article 20 Notice by the specified deadline and where the outstanding information is necessary for the calculation of a relevant levy, An Coimisiún may apply one of the following proxies for the purposes of calculating that levy:

- Replies or submissions provided by the provider from the previous year (or the year before, if available), adjusted by up to 10%.
- Regulatory Benchmark or Public Data Sources. For example, published AMAR figures from comparable platforms or industry reports.
- Peer Group Proxy. For example, data from entities of a similar size, service type, or market share within the same category.
- Minimum Threshold Proxy. In the absence of sufficient available data, An Coimisiún may apply a baseline proxy to calculate the relevant levy.

Should An Coimisiún decide to apply a proxy in respect of any particular provider, that provider will be notified of the proxy selected in advance of the issuance of the first invoice. Where possible, An Coimisiún will seek to ensure that any discrepancies caused by the application of a proxy will be addressed as part of An Coimisiún's levy reconciliation process for the levy period.

4.5 Levies will be payable by way of four instalments. Invoices will be issued in the following instalments:

All service providers apart from Section 71 providers	Estimated month of issuance of invoices
1 st instalment	March 2026
2 nd instalment	May 2026
3 rd instalment	August 2026
4 th instalment	October 2026

4.6 Interest is chargeable on late payments in accordance with articles 23 and 24 of the Levy Order, and details of interest penalties to be accrued will be included in final instalment invoices issued to each provider in the calendar year 2026 or, in the first instalment invoices of the levy due in relation to the calendar year 2027.

Section 5: Frequently Asked Questions

5.1 What if I provide multiple services?

The levy is charged on a per-service basis so that each service within a leviable category attracts a levy, irrespective of its ownership. Where a service/provider is subject to more than one levy, this is because of the different regulatory regimes applying to the service/provider. There is no double counting of An Coimisiún's costs in calculating separate levies.

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

For the levy period, only providers that are licenced (in the case of sound broadcasting services providers or television programme service providers), and/or providers that are registered (in the case of audiovisual on-demand media service providers), and/or providers that are designated (in the case of designated online service providers), and/or providers that have been notified of their inclusion on An Coimisiún's list of intermediary services (in the case of intermediary service providers), and/or that have been notified that they are exposed to terrorism content (in the case of hosting service providers) as of the commencement of the Levy Period will be subject to the levy. Providers that are licenced, registered, designated, notified and/or come into operation for the first time after 1 January 2026, but during the Levy Period, will not be required to pay a levy for the Levy Period.

For example, a provider commencing licenced operations or being registered or designated in June 2026 will not be required to pay any levy in the Levy Period, notwithstanding the fact that An Coimisiún will incur costs in performing its functions in respect of this provider. However, these costs will be recouped in the year such provider exits the leviable category or is no longer licenced, registered or designated.

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

To ensure fair treatment between Levy Payers, it is essential that qualifying incomes be calculated for a standard time period proportionate to the Levy Period, i.e. from 1 January to 31 December 2024. For similar reasons, it is also essential that the number of average monthly active recipients be calculated by reference to a fixed recent time period.

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

An Coimisiún is committed to ensuring value for money for all Levy Payers by maximising the cost effectiveness with which all functions are undertaken. The Act obliges An Coimisiún to submit estimates of income and expenditure to the Minister for Culture, Communications and Sport (the "Minister") and to furnish the Minister with information on proposals and future plans related to its functions over a specified period. An Coimisiún's annual accounts are subject to audit by the Comptroller and Auditor General and are published, along with its annual report on its website, once these have been laid before the government.

Section 5: Frequently Asked Questions (continued)

5.5 What will happen if An Coimisiún overestimated its operating costs?

All Levy Payers are required to submit a statement and/or certification of their qualifying income or verification of their number of logged-in average monthly active recipients confirming the veracity of the submitted qualifying income or number of average monthly active recipients.

An Coimisiún's actual operating costs for the Levy Period are subject to audit by the Comptroller & Auditor General. Once the audit has been completed and accounts have been signed by the statutory deadline of 30 June in the following year, and all Levy Payers' statements and/or certifications of their qualifying income or verification of their number of logged-in average monthly active recipients are received, the 'B', 'C', 'D', 'E', 'F', and 'G' values outlined in Schedules 2, 3, 5, 6, 7 and 8 of the Levy Order are recalculated.

A recalculation of the levy for each category and each Levy Payer will be carried out based on the audited operating costs of An Coimisiún and the further information submitted by the Levy Payers.

Any surpluses will either be retained by An Coimisiún to be offset proportionately against subsequent levy obligations of the relevant Levy Payer(s) or refunded proportionately to the relevant Levy Payer(s) on whom the levy was imposed.

