Coimisiún na Meán

# Consultation Document: 2027 Levy Order

Publication date: Friday 28th August 2026
Deadline for response: Thursday 1st October 2026

This document contains a consultation on:

The proposed Levy Order in respect of the levy period from 1 January 2027 to 31 December 2027.

# Legal Disclaimer

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

# Contents

# 1. Introduction and Background

Coimisiún na Meán is Ireland's agency for developing and regulating a thriving, diverse, creative, safe and trusted media landscape. Coimisiún na Meán has a wide range of powers and responsibilities which are defined by legislation. The Broadcasting Act 2009, as amended, the Digital Services Act and the Terrorism Content Online Regulation are the primary pieces of legislation governing our work.

Coimisiún na Meán also has statutory powers and functions arising from three new pieces of EU legislation. An Coimisiún is one of 15 Market Surveillance Authorities designated in Ireland to supervise compliance with the AI Act; one of three competent authorities designated in Ireland to supervise compliance with the Transparency & Targeting of Political Advertising Regulation, and has been designated as the National Regulatory Authority in Ireland to coordinate certain provisions laid down by the European Media Freedom Act.

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

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

(each a "leviable service" and together the "leviable services").

In accordance with Section 21(4) of the Act, An Coimisiún must seek to ensure that levy income is sufficient to meet its expenses properly incurred and working capital requirements for the relevant levy period insofar as these are not met in any other way.

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

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

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

SI 602 of 2025 (“the 2026 Levy Order”) imposes a levy on providers in respect of the levy period from 1 January 2026 until 31 December 2026. A new levy order is required to impose levies that will fund the expenses and working capital requirements of An Coimisiún for 2027 (“the 2027 Levy Order”) insofar as they are not met in any other way.

# 2. Purpose of Consultation

This consultation document ("the Consultation") invites comments on proposals being made by An Coimisiún for the 2027 Levy Order, which will be imposed in respect of the levy period of 1 January 2027 to 31 December 2027 ("the 2027 Levy Period").

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

## 2.1 Consultation period and how to respond

An Coimisiún welcomes stakeholders' input on the proposed approaches to be adopted for the 2027 Levy Order. Stakeholders who support or disagree with any aspect of An Coimisiún's proposals are asked to clearly outline the reasons for their views, having regard to the rationale for any proposed changes, including the factors and criteria set out in this Consultation together with any other matters stakeholders consider relevant.

All responses to this Consultation must be submitted in writing by **Thursday 1st October 2026**, to **LevyConsultation@cnam.ie**. Respondents are asked to submit their response using the response form available on our website here: -

https://www.cnam.ie/app/uploads/2026/08/LevyConsultation_Response-Form.docx

If you have any queries in respect of the Consultation or need any assistance in making your submission, please get in touch by emailing: **LevyConsultation@cnam.ie**.

An Coimisiún will consider all responses received to the Consultation and will outline the decisions of An Coimisiún in respect of the various proposals (as outlined in this Consultation or as submitted by stakeholders). This will be done by way of a Response to Consultation document that we will publish on our website before the end of 2026.

While all submissions will be considered in full, ultimately, it is a matter for An Coimisiún to decide upon the provisions of the levy order to be implemented for the 2027 Levy Period.

# 3. Factors Informing Calculation of Levy for 2027 Levy Period

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

- shall consider its expenses in that period in performing functions in relation to that category of leviable service, as a proportion of its expenses in that period in performing functions in relation to all categories of leviable services; and
- shall seek to ensure that the total amount imposed by way of levy on a category of leviable service in respect of that period, represents a corresponding proportion of the total amount imposed by way of levy in respect of that period.

Section 21(9) of the Act requires that, in making provision by levy order for the method of calculation of a levy and for any exemption or deferral, An Coimisiún shall consider the relevance of the following factors: -

a) the financing of a provider, including any public funding;

b) the desirability of promoting new or innovative services;

c) the nature and scale of services provided by a provider;

d) any other factor that may affect the exercise by An Coimisiún of functions in relation to a provider, including, in the case of designated online services, matters referred to in sections 139E(3)(d), (e) and (f) of the Act; and

e) any other factor that may affect the performance by An Coimisiún of functions in relation to an intermediary service provider including if that provider has been designated as a very large online platform (VLOP) or very large online search engine (VLOSE) under Article 33 of the Digital Services Act and has been charged the annual supervisory fee under Article 43 of the Digital Services Act.

In addition, An Coimisiún considers that the following factors are relevant when making a levy order for 2027: -

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

Where An Coimisiún's assessment of the relevance of the factors remains unchanged from its previous consideration, this Consultation merely refers to the previous decision without rehearsing the assessment in detail. Further detail on An Coimisiún's decision-making as it relates to prior Levy Orders is available on our website – https://www.cnam.ie/about/reports-finances/levy/.

# 4. 2027 Levy Model

This section of the Consultation highlights those areas where views about potential changes are invited or where further detail informing existing levy approaches is available. Additional contextual information is provided to inform respondent's submissions. Several questions are set out about which An Coimisiún is seeking your views.

## 4.1 Levy Order 2027 - General Information

Seven separate levies will continue to be included in the levy order for the purpose of the 2027 Levy Period, addressing the following: -

I. Audiovisual broadcasting services / TV broadcasters;
II. Section 71 Contractors;
III. Radio / sound broadcasters;
IV. Video-on-demand (VOD) providers;
V. Providers of designated online services, including Video Sharing Platforms (VSPs);
VI. Intermediary service providers other than caching services or mere conduits; and
VII. Hosting service providers designated further to the Terrorism Content Online Regulation.

Other than where specified in section 4.2 or set out in this section, those aspects of the 2026 Levy Order retained for the 2027 Levy Order are not addressed by the Consultation. This does not restrict respondents from setting out views on aspects not addressed in the Consultation. In preparing responses on the Consultation, respondents are encouraged to review the Response to Consultation on the 2026 Levy Order. This document sets out the principal reasons for the decisions made by An Coimisiún following the consultation on the 2026 Levy Order. [1]

### 4.1.1 Logged-In AMARS (Average Monthly Active Recipients of Service)

As part of the consultation on the 2026 Levy Order, An Coimisiún invited views on other metrics that it might use, in addition to logged-in AMARS, to provide additional information on recipients of a service. This was proposed with a view to providing a more enhanced means of identifying users of services for the purpose of calculating the levies to be applied. Views were also invited on the practicability of applying any new metrics for the 2026 Levy Period. The 2026 consultation responses highlighted a general lack of consensus about whether to amend the current approach of using logged-in AMARS as a metric for calculating levy amounts or what other approaches might be taken, including those proposed in the consultation document for the 2026 Levy Order. In view of the responses received, An Coimisiún decided to retain the current approach with respect to logged-in AMARS for the 2026 Levy Period and to keep this matter under review.

[1] https://www.cnam.ie/publication/response-to-consultation-levy-order-2026/

In deciding to keep the matter under review, An Coimisiún also had regard to the expected forthcoming delegated act to be introduced by the European Commission with respect to the application of AMARS in the context of the Digital Services Act. As this delegated act has not yet been published and having regard to the outcomes of the consultation for the 2026 Levy Order, An Coimisiún proposes to retain the current approach to logged-in AMARS for the time being.

### 4.1.2 Legislative Change

The 2027 Levy Order will operate for one year only. This is because there are a range of legislative changes that are at varying stages of development and a levy order subsequent to 2027 Levy Order may be required in order to implement these legislative changes. The legislative changes include proposals contained in the Broadcasting (Amendment) Bill 2026. These comprise: a proposal to amend the wording of section 21 of the current Act; a proposal to amend the approach to levies as they relate to public service broadcasters; and a proposal to amend the wording with respect to the levy on section 71 Contractors. We are continuing to closely monitor the progress of this Bill through the Oireachtas.

Respondents to the Consultation should note that in circumstances where the Broadcasting (Amendment) Bill 2026 is passed by the Oireachtas in 2026, An Coimisiún reserves the right to introduce, without further consultation, changes in the 2027 Levy Order that it considers necessary in the light of the finalised legislation. In doing so, An Coimisiún will have regard, amongst other matters, to the nature of the change/s, the impact of the change/s and the practicability of making the change/s with respect to their application from 2027 onwards.

## 4.2. Consultation Issues

An Coimisiún is seeking views on the following matters as part of its Consultation on the 2027 Levy Order.

### 4.2.1 De Minimis Exemptions

In the case of TV broadcasters, sound / radio broadcasters and VOD services, those with a Qualifying Income of less than €500,000 are exempt from the imposition of a levy. In the case of Intermediary Service Providers (“ISPs”), services with logged-in AMARS less than 1 million are exempt from the imposition of a levy.

In previous Levy Periods, An Coimisiún decided to apply the minimum threshold of less than 1 million logged-in AMARS for ISPs because: -

- It considered that the administrative complexity of identifying and levying smaller ISPs would be disproportionate;
- In the absence of any registration requirement, it doubted that it would be possible to identify all smaller ISPs;
- The burden on smaller ISPs of needing to engage with An Coimisiún with respect to the levy might be undesirable in its impact on new and innovative services;

- It had no reason to expect that the de minimis threshold would have a substantial impact on the levy payable by larger providers.

An Coimisiún agreed to keep this matter under review in the light of additional information about ISPs that was expected to become available as a result of the operation of the levy regime.

In this respect, Indecon International Economic and Strategic Consultants ("Indecon") were appointed by An Coimisiún to carry out an independent assessment of the impact that would have occurred if different thresholds for logged-in AMARS for ISPs had been included in the relevant schedules of the 2026 Levy Order.

Indecon modelled a number of different scenarios for different thresholds, and also different scenarios in which the total cost to be recovered from the ISP levy might vary as a result of a change to the thresholds.

Because An Coimisiún does not have precise logged-in AMARS information for most ISPs that fall below the 1 million threshold, Indecon were asked to develop different approaches for estimating logged-in AMARS from third party provided web traffic estimates for services that fell below the levy threshold in 2026.

While Indecon noted that there are a number of qualifications to their analysis, they state that the evidence indicates that based on the scenarios modelled, the addition of significant numbers of the smaller ISPs through the reduction in the threshold is unlikely to result in large percentage changes to the levy rates paid by service providers that are already subject to a levy.

An Coimisiún has paid particular attention to the scenario in which there is the biggest impact on the levy payable by larger ISPs. This is the scenario in which: -

- There is no de minimis threshold;
- All levy payers pay at least €250;
- There is no impact on leviable costs.

In this scenario, Indecon's modelling indicates that the number of leviable services increases from 43 to 359, but the impact on the levy rate is small in percentage terms. In this scenario, the reduction in the levy rate ranges from 0.26% to 0.93% using five of the six methods (including baseline) for estimating AMARS, with a reduction of 3.2% using the "Based on size and median" method. These impacts take no account of the significant increase in administrative costs that would occur as a result of An Coimisiún having to engage with and collect levies from a much larger number of providers.

In the light of this report, An Coimisiún continues to take the view that the impact of reducing the existing de minimis threshold on providers is unlikely to be material, especially as the process of identification, review, categorisation and levy administration of the additional very small providers would give rise to additional costs which would need to be recovered from levy payers.

Furthermore, for the same reasons as in previous years, An Coimisiún considers that levying very small providers would not align with the statutory and regulatory factors set out in Section 3 above, in particular having regard to the nature and scale of the services as well as the desirability of promoting new or innovative services.

An Coimisiún therefore proposes to maintain the approach of a 1 million logged-in AMARS de minimis threshold.

- **Consultation Question 1:** What are your views with respect to the proposal by An Coimisiún to retain the de minimis threshold for ISPs and related exemptions?

### 4.2.2 Proxies for the Purpose of Calculating Levy Fees

As part of the process for calculating levies on an annual basis, An Coimisiún seeks information from providers in a specified format, by a particular date. Such information includes details of providers' qualifying income based on financial statements for a time period specified by An Coimisiún or the number of logged-in AMARS, also for a specified time period. Where any provider fails to reply in full to An Coimisiún's request for information 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% upward;
- Regulatory Benchmark or Public Data Sources. For example, published AMARS 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, by reason of a provider's failure to provide the required information, that provider will be notified of the proxy selected in advance of the issuance of the first invoice.

Having regard to the current approach as set out, An Coimisiún is seeking views on whether there are other approaches and/or other appropriate proxies that should be taken into account by An Coimisiún when a provider fails to reply in full to An Coimisiún's request for information and where the outstanding information is necessary for the calculation of a relevant levy.

- **Consultation Question 2:** Do you have any views with respect to the use by An Coimisiún of other approaches and/or other appropriate proxies that should be taken into account by An Coimisiún when a provider fails to reply in full to An Coimisiún's request for information and where the outstanding information is necessary for the calculation of a relevant levy?

### 4.2.3 Levy Assurance Process

As part of the development and consultation on the 2026 Levy Order, An Coimisiún set out a proposal to reduce 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.

As the proposal was generally supported by respondents, An Coimisiún decided to amend the approach to the Levy Assurance process. The relevant documents published online were updated to reflect these changes. Feedback on the application of these changes during the 2026 Levy Period as well as An Coimisiún's own practical experience of applying the changes has highlighted that further refinements of the process are desirable. We will explore in the context of the 2027 Levy Order opportunities for both process improvements and further simplification with a view to reducing administrative burden on providers and An Coimisiún.

- **Consultation Question 3:** As a levy payer, based on your experience of the Levy Assurance process, do you have any suggestions or recommendations for further refinements to the process?

### 4.2.4 Application of Statutory and Policy Factors

As noted above, Section 21(9) of the Act sets out statutory factors that An Coimisiún is required to consider when developing the 2027 Levy Order, these include factors such as the financing of a provider, their nature and scale, the desirability of promoting new or innovative services amongst others. An Coimisiún also has regard to several additional policy factors including proportionality, simplicity and cost effectiveness in administration. These factors have been given due regard by An Coimisiún in the development of levy orders to date. In this respect, the Response to Consultation document published alongside the 2026 Levy Order sets out how these factors have been applied to the 2026 Levy Order.

It is worth noting that the statutory provisions apply whenever An Coimisiún develops a levy order, whether that is annually (as has been the case to date) or less frequently. Appropriately, this statutory requirement obliges An Coimisiún to look afresh at its approach based on market, regulatory and other conditions present at the time that any given levy order is being developed.

Of particular importance is consideration of market conditions for small and medium enterprises, whether these are broadcasters or smaller scale digital services, some of whom may be providing innovative or new types of media services.

In view of this, and having regard to both statutory and policy factors, An Coimisiún is seeking views on whether it has demonstrated that due regard has been had to these factors when *apportioning* fees amongst levy payers, in particular but not limited to *apportionment* by An Coimisiún having regard to the nature and scale of services. In responding to this question, respondents are asked to link their response clearly to one or more of the statutory or policy factors in question.

- **Consultation Question 4:** What are your views on how An Coimisiún has addressed these factors when *apportioning* fees amongst levy payers, and are there other measures An Coimisiún could consider in this regard?

### 4.2.5 Lists of Providers

An Coimisiún has published lists of providers under its regulatory ambit, namely: -

- Its lists of licensed television and radio broadcasting services;
- its Register of Video on-Demand providers;
- its list of designated online services/video sharing platforms;
- the list of Online Platform and Search Engine services under its supervisory and enforcement jurisdiction; and
- the list of hosting services in respect of which providers have been notified in accordance with Article 5(4) of the Terrorism Content Online Regulation.

An Coimisiún draws on this information to impose, having regard to the Act, a levy order on providers of different categories of services. However, in circumstances where An Coimisiún operates a de minimis threshold in respect of certain levies, some providers have suggested that An Coimisiún ought to publish lists of levy paying providers and the services in respect of which those providers are paying levies.

An Coimisiún is of the view that adopting this suggestion from some providers would most likely result in confidential or commercially sensitive information being made public. This is because, at a minimum, publication of a list of levy paying providers would provide information directly and indirectly about the Qualifying Income or AMARS of providers in a context where de minimis thresholds are in place. For these reasons, An Coimisiún does not propose to publish a list of those providers that are paying levies.

- **Consultation Question 5:** Do you agree or disagree with the proposal by An Coimisiún not to publish a list of providers that are paying levies for the reasons set out. If you disagree, what information do you think should be made available? How might this be made available while maintaining confidentiality and preventing the disclosure of commercially sensitive information?

### 4.2.6 Other Matters

- **Consultation Question 6:** Are there any other matters with respect to the 2027 Levy Order about which you wish to provide a view? Where other changes are proposed by you, please set out the reasons and any supporting information, where relevant.

# 5. Use of information

## 5.1 Personal data

An Coimisiún shall comply with its obligations under the General Data Protection Regulation ("GDPR"), Data Protection Act 2018 and any other applicable data privacy laws and regulations. An Coimisiún is obligated and committed to protecting all personal data submitted. An Coimisiún has an appointed Data Protection Officer who is registered with the Data Protection Commission. Respondents can find out more on how An Coimisiún processes personal information in An Coimisiún's published policy here.

For this process, An Coimisiún will collect the name, email address and any other personal information included in responses received. The name of the respondent to the Consultation and the response provided will be made publicly available. An Coimisiún will not make publicly available respondents' contact details, such as address, phone number or email.

The information collected will be used only for the purposes of the Consultation and for no other purpose. Please clearly mark any information considered to be confidential in your response.

## 5.2 Confidential information

It is An Coimisiún's intention to publish submissions received in response to the Consultation. Please provide your response as a non-confidential document, with confidential information contained in a separate annex or submit a redacted non-confidential version together with your response. An Coimisiún will treat confidential information in line with its Consultation Guidelines, published on 28 June 2023.

## 5.3 Freedom of information

Information held by An Coimisiún is subject to its obligations under law, including under the Freedom of Information Act 2014. An Coimisiún will consult with you about information you mark as confidential before making a decision on any Freedom of Information request received.

# Appendix 1

## Indecon Report

Coimisiún na Meán

# Independent Assessment of Impact of Adjustment to Thresholds on Intermediary Services

Submitted to

**Coimisiún na Meán**

Prepared by

**Indecon International Economic and Strategic Consultants**

Indecon
*www.indecon.ie*

19th August 2026

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# Executive Summary

## Introduction

Indecon International Economic and Strategic Consultants were appointed by Coimisiún na Meán ( "An Coimisiún") to carry out an independent assessment of the impact of changing the existing user number threshold for Intermediary Service Providers ("ISPs") in accordance with the relevant schedules of the 2026 Levy Order (S.I. No. 602/2025 - Broadcasting Act 2009 (Section 21) Levy Order 2025). As part of the exercise, Indecon were asked to develop scenarios for converting known web traffic figures for services not included in the 2026 ISP levy calculation.

## Assessment of Impact of Adjusting Threshold for Levying ISPs

Indecon's modelling indicates that the impact on the levy rate arising from changes to the thresholds under the various scenarios examined is likely to be small in percentage terms. In the scenarios modelled the changes in the levy rate ranged from an increase in rate per AMAR of 0.82% to a decrease of 3.24%[1]. In four of the five scenarios modelled, the changes in the levy rate ranged from an increase in rate per AMAR of 0.82% to a decrease of 0.93%.

While there are a number of qualifications to our analysis the evidence indicates that based on the scenarios modelled, the addition of significant numbers of the smaller ISPs through the reduction in the threshold is unlikely to result in large percentage changes to the levy rates paid by service providers that are already subject to a levy.

[1] The removal of a threshold would lead to the greatest increase in the number of services being levied. As such, there could be a large number of very small services which the Commission would have to communicate with to obtain AMARS and then subsequently levy.

# 1 Introduction and Scope of the Work

Indecon International Economic and Strategic Consultants were appointed by Coimisiún na Meán ( "An Coimisiún") to carry out an independent assessment of the impact of changing the existing user number threshold for Intermediary Service Providers ("ISPs") in accordance with the relevant schedules of the 2026 Levy Order. In the absence of submitted logged-in average monthly active recipients (AMARS), Indecon were asked to develop scenarios for converting web traffic figures for services not included in the existing ISP levy modelling.

Within the scope of this assignment, Indecon ("We") were not asked to advise on the appropriateness of the levy approach used or to assess the underlying costs associated with the regulation of the sector.

We were also not required to validate the underlying data provided by a third party, which contained estimates of user numbers. However, we tested the reasonableness of the underlying data where feasible by examining a number of scenarios.

In Section 2 of this report, we discuss the different scenarios and their impacts for ISPs.

# 2 Assessment of Impact of Adjusting Threshold for Levying ISPs

## 2.1 Introduction

In this section, we outline the current approach for levying ISPs, before considering potential alternative thresholds and the impact of these different thresholds on levied services.

## 2.2 Approach for Levying ISPs

According to An Coimisiún's 2026 Levy Guide, ISPs are levied based on their logged-in AMARS.

Online platforms and online search engines with AMARS below 1,000,000 are exempted from the levy. Online platforms and online search engines with 1,000,000 or more AMARS are charged a fixed levy amount per AMAR. The formula for this levy payment is:

- Average number of monthly active recipients * F (where F is detailed in Schedule 7 of the Levy Order.[2]

The 2026 Levy Calculation tables set F as €0.0082 per AMAR.[3]

## 2.3 Potential Options for Adjusting Exemption Threshold

The main objective of the analysis which Indecon was commissioned to examine was to independently assess the impact of adjusting the threshold for ISPs which is currently set at one million AMARS. Indecon were asked to model a range of scenarios. We identified a range of alternative thresholds summarised below. These range from increasing the threshold to 5,000,000 AMARS to removing the threshold.

| Table 2.1: Assumption on Thresholds | |
|---|---|
| 1 | 5,000,000 AMAR threshold |
| 2 | 3,000,000 AMAR threshold |
| 3 | 1,000,000 AMAR threshold (existing scenario) |
| 4 | 750,000 AMAR threshold |
| 5 | 500,000 AMAR threshold |
| 6 | 250,000 AMAR threshold |
| 7 | No minimum threshold |
| 8 | No minimum threshold (min €250 levy payment). In this scenario, if the levy due to be paid by a service was under €250 it would be increased to €250. |

Each of the scenarios examined has an impact on the number of services levied, with lower thresholds leading to a greater number of services levied. Coimisiún na Meán provided Indecon with anonymised data, including submitted AMARS and web traffic data collated by a third party which was used as a proxy for AMARS for each service. In some cases, the third party was unable to separate out these proxy statistics for multiple services provided by the same company. Indecon were not asked to validate the proxy data provided. However, to test the reasonableness of the data provided, Indecon

[2] F is defined in the levy order as (Estimated Costs of Regulation of Sector) / (Sum of average monthly active recipients across all relevant intermediary services)

[3] https://www.cnam.ie/app/uploads/2026/02/Guide-to-Coimisiun-na-Mean-2026-Levy.pdf

matched the anonymised proxy data with the logged-in AMARS provided to An Coimisiún by the service providers as part of the 2026 levy process. This allowed for a comparison of the proxy data with the actual data provided by the service providers where this data was available. Where services were combined for the proxy data, Indecon combined the actual data from the service providers.[4]

There were 86 service providers that were in both datasets, which allowed for an estimation of the logged-in AMARS for the additional 302 services identified by the third party (279 of which had greater than 0 traffic (the proxy for logged-in AMARS)). Indecon examined a range of scenarios to estimate the logged-in AMARS from the proxy data, based on the relationship between the two datasets for services that were in both datasets. These are presented in the table below.

| Table 2.2: Scenarios for Relationship Between Traffic and Logged-In AMARS | |
|---|---|
| 1 | Average of Ratio between Traffic and Logged in AMARS for known entities |
| 2 | Median of Ratio between Traffic and Logged in AMARS for known entities |
| 3 | Based on ratio of Sum of Total Traffic and Total Logged in AMARS of known entities |
| 4 | Based on average ratios for three size bands (0-499,999 traffic, 500,000-4,999,999 and 5,000,000 and above) |
| 5 | Based on median ratios for three size bands (0-499,999 traffic, 500,000-4,999,999 and 5,000,000 and above) |

The following table shows the impact of each scenario on the estimated total number of logged-In AMARS, compared to the known baseline (3.2 billion). Scenario 5 provides the greatest change in logged-in AMARS (3.31 billion, an increase of 2.96%). It is important to note that these figures represent an estimate of the total number of AMARS across the 388 services.

**Table 2.3: Estimated Total Number of Logged-in AMARS based on Assumptions on Relationship Between Traffic and Logged-In AMARS**

| Scenario | Description | Logged-in AMARS |
|---|---|---|
| Baseline | Current Known Number of Logged-in AMARS | 3,219,602,659 |
| 1 | Average of Ratio between Traffic and Logged-in AMARS for known entities | 3,220,570,387 |
| 2 | Median of Ratio between Traffic and Logged-in AMARS for known entities | 3,234,773,070 |
| 3 | Based on ratio of Sum of Total Traffic and Total Logged-in AMARS of known entities | 3,227,061,179 |
| 4 | Based on average ratios for three size bands (0-499,999 traffic, 500,000-4,999,999 and 5,000,000 and above) | 3,227,849,627 |
| 5 | Based on median ratios for three size bands (0-499,999 traffic, 500,000-4,999,999 and 5,000,000 and above) | 3,314,970,331 |

[4] There will be differences between the number of services levied under the calculations in the baseline modelling compared to the actual number of services levied. This is because a number of services had to be combined to enable comparison with the data provided by the third party. This was done as in some cases the data provided by the third party could not isolate individual services and provided a combined figure for multiple services.

As part of our work Indecon considered the issue of whether the estimated increase in the number of AMARS impacts the costs of regulation. Indecon have utilised three different assumptions underlying the potential costs of regulation under each of the different modelling scenarios as follows:

1. An assumption that the costs of regulation remained unchanged, even with additional AMARS.
2. An assumption that the costs of regulation increase at half the rate of increase in AMARS, thereby assuming economies of scale.
3. An assumption that the costs of regulation increase at the same rate as the increase in AMARS.

Additional research would be required to validate the assumptions on how the number of additional AMARS would impact the cost of regulation. This was outside the scope of the work undertaken by Indecon. The examination of the scenarios however identified a likely range of impacts on the costs of regulation.

## 2.4 Modelled Impact of Adjusting Thresholds

The findings are presented in Tables 2.4-2.10: The results indicate that:

- The estimated costs of regulation under each of the different assumptions, ranges from €26.2 million to just under €27.3 million (with an existing baseline of €26.4 million).
- The estimated levy rate under each assumption, ranges from €0.0083 per logged-in AMAR to €0.0080 per AMAR (with an existing baseline of €0.0082).
- The number of services varies across scenarios. In cases when there is no threshold the estimated number of service providers with logged-in AMARS is 359, compared to 43 in the baseline scenario.
- The overall number of logged-in AMARS of levied services is estimated to range between 3.185 billion and 3.315 billion.

| Table 2.4: Estimates of Total Costs to be Levied Under Each Scenario (€) | | | | | | | |
|---|---|---|---|---|---|---|---|
| Threshold Scenario | Regulatory Cost Scenario | Scenario for Converting Proxy Data in Logged-In AMARS | | | | | |
| | | Baseline | 1. Based on average ratio | 2. Based on median ratio | 3. Based on total ratio | 4. Based on size and average | 5. Based on size and median |
| 5 million AMAR threshold | No change in reg costs | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 |
| | Reg costs change in line with AMARS | 26,225,431 | 26,225,431 | 26,225,431 | 26,225,431 | 26,225,431 | 26,225,431 |
| | Reg costs grow at half rate of AMARS | 26,333,294 | 26,333,294 | 26,333,294 | 26,333,294 | 26,333,294 | 26,333,294 |
| 3 million AMAR threshold | No change in reg costs | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 |
| | Reg costs change in line with AMARS | 26,293,184 | 26,293,184 | 26,293,184 | 26,293,184 | 26,293,184 | 26,564,357 |
| | Reg costs grow at half rate of AMARS | 26,367,170 | 26,367,170 | 26,367,170 | 26,367,170 | 26,367,170 | 26,502,757 |
| 1 million AMAR threshold | No change in reg costs | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 |
| | Reg costs change in line with AMARS | 26,441,157 | 26,441,157 | 26,505,387 | 26,452,297 | 26,441,157 | 27,027,225 |
| | Reg costs grow at half rate of AMARS | 26,441,157 | 26,441,157 | 26,473,272 | 26,446,727 | 26,441,157 | 26,734,191 |
| 750,000 AMAR threshold | No change in reg costs | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 |
| | Reg costs change in line with AMARS | 26,455,196 | 26,455,196 | 26,527,655 | 26,480,941 | 26,455,196 | 27,091,559 |
| | Reg costs grow at half rate of AMARS | 26,448,176 | 26,448,176 | 26,484,406 | 26,461,049 | 26,448,176 | 26,766,358 |
| 500,000 AMAR threshold | No change in reg costs | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 |
| | Reg costs change in line with AMARS | 26,465,411 | 26,465,411 | 26,552,605 | 26,496,990 | 26,465,411 | 27,143,073 |
| | Reg costs grow at half rate of AMARS | 26,453,284 | 26,453,284 | 26,496,881 | 26,469,073 | 26,453,284 | 26,792,115 |
| 250,000 AMAR threshold | No change in reg costs | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 |
| | Reg costs change in line with AMARS | 26,491,445 | 26,491,445 | 26,585,367 | 26,534,314 | 26,514,709 | 27,214,654 |
| | Reg costs grow at half rate of AMARS | 26,466,301 | 26,466,301 | 26,513,262 | 26,487,735 | 26,477,933 | 26,827,905 |
| No AMAR threshold | No change in reg costs | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 |
| | Reg costs change in line with AMARS | 26,508,154 | 26,516,122 | 26,633,058 | 26,569,563 | 26,576,055 | 27,293,351 |
| | Reg costs grow at half rate of AMARS | 26,474,656 | 26,478,639 | 26,537,107 | 26,505,360 | 26,508,606 | 26,867,254 |
| No AMAR threshold (€250 min levy) | No change in reg costs | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 | 26,441,157 |
| | Reg costs change in line with AMARS | 26,508,154 | 26,516,122 | 26,633,058 | 26,569,563 | 26,576,055 | 27,293,351 |
| | Reg costs grow at half rate of AMARS | 26,474,656 | 26,478,639 | 26,537,107 | 26,505,360 | 26,508,606 | 26,867,254 |

**Table 2.5: Estimates of Levy Rates per Logged-in AMAR Under Each Scenario (€)**

| Threshold Scenario | Regulatory Cost Scenario | Scenario for Converting Proxy Data in Logged-In AMARS | | | | | |
|---|---|---|---|---|---|---|---|
| | | Baseline | 1. Based on average ratio | 2. Based on median ratio | 3. Based on total ratio | 4. Based on size and average | 5. Based on size and median |
| 5 million AMAR threshold | No change in reg costs | 0.0083 | 0.0083 | 0.0083 | 0.0083 | 0.0083 | 0.0083 |
| | Reg costs change in line with AMARS | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 |
| | Reg costs grow at half rate of AMARS | 0.0083 | 0.0083 | 0.0083 | 0.0083 | 0.0083 | 0.0083 |
| 3 million AMAR threshold | No change in reg costs | 0.0083 | 0.0083 | 0.0083 | 0.0083 | 0.0083 | 0.0082 |
| | Reg costs change in line with AMARS | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 |
| | Reg costs grow at half rate of AMARS | 0.0083 | 0.0083 | 0.0083 | 0.0083 | 0.0083 | 0.0082 |
| 1 million AMAR threshold | No change in reg costs | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0081 |
| | Reg costs change in line with AMARS | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 |
| | Reg costs grow at half rate of AMARS | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0081 |
| 750,000 AMAR threshold | No change in reg costs | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0080 |
| | Reg costs change in line with AMARS | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 |
| | Reg costs grow at half rate of AMARS | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0081 |
| 500,000 AMAR threshold | No change in reg costs | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0080 |
| | Reg costs change in line with AMARS | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 |
| | Reg costs grow at half rate of AMARS | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0081 |
| 250,000 AMAR threshold | No change in reg costs | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0080 |
| | Reg costs change in line with AMARS | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 |
| | Reg costs grow at half rate of AMARS | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0081 |
| No AMAR threshold | No change in reg costs | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0080 |
| | Reg costs change in line with AMARS | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 |
| | Reg costs grow at half rate of AMARS | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0081 |
| No AMAR threshold (€250 min levy) | No change in reg costs | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0080 |
| | Reg costs change in line with AMARS | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 |
| | Reg costs grow at half rate of AMARS | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0082 | 0.0081 |

| Table 2.6: Percentage Change Estimates of Levy Rates per Logged-in AMAR Under Each Scenario (Compared to Baseline with 1 Million AMAR Threshold) | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | Scenario for Converting Proxy Data in Logged-In AMARS | | | | | |
| **Threshold Scenario** | **Regulatory Cost Scenario** | **Baseline** | **1. Based on average ratio** | **2. Based on median ratio** | **3. Based on total ratio** | **4. Based on size and average** | **5. Based on size and median** |
| 5 million AMAR threshold | No change in reg costs | 0.82% | 0.82% | 0.82% | 0.82% | 0.82% | 0.82% |
| | Reg costs change in line with AMARS | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | Reg costs grow at half rate of AMARS | 0.41% | 0.41% | 0.41% | 0.41% | 0.41% | 0.41% |
| 3 million AMAR threshold | No change in reg costs | 0.56% | 0.56% | 0.56% | 0.56% | 0.56% | -0.46% |
| | Reg costs change in line with AMARS | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | Reg costs grow at half rate of AMARS | 0.28% | 0.28% | 0.28% | 0.28% | 0.28% | -0.23% |
| 1 million AMAR threshold | No change in reg costs | 0.00% | 0.00% | -0.24% | -0.04% | 0.00% | -2.17% |
| | Reg costs change in line with AMARS | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | Reg costs grow at half rate of AMARS | 0.00% | 0.00% | -0.12% | -0.02% | 0.00% | -1.08% |
| 750,000 AMAR threshold | No change in reg costs | -0.05% | -0.05% | -0.33% | -0.15% | -0.05% | -2.40% |
| | Reg costs change in line with AMARS | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | Reg costs grow at half rate of AMARS | -0.03% | -0.03% | -0.16% | -0.08% | -0.03% | -1.20% |
| 500,000 AMAR threshold | No change in reg costs | -0.09% | -0.09% | -0.42% | -0.21% | -0.09% | -2.59% |
| | Reg costs change in line with AMARS | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | Reg costs grow at half rate of AMARS | -0.05% | -0.05% | -0.21% | -0.11% | -0.05% | -1.29% |
| 250,000 AMAR threshold | No change in reg costs | -0.19% | -0.19% | -0.54% | -0.35% | -0.28% | -2.84% |
| | Reg costs change in line with AMARS | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | Reg costs grow at half rate of AMARS | -0.09% | -0.09% | -0.27% | -0.18% | -0.14% | -1.42% |
| No AMAR threshold | No change in reg costs | -0.25% | -0.28% | -0.72% | -0.48% | -0.51% | -3.12% |
| | Reg costs change in line with AMARS | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | Reg costs grow at half rate of AMARS | -0.13% | -0.14% | -0.36% | -0.24% | -0.25% | -1.56% |
| No AMAR threshold (€250 min levy) | No change in reg costs | -0.26% | -0.54% | -0.93% | -0.71% | -0.70% | -3.24% |
| | Reg costs change in line with AMARS | -0.01% | -0.25% | -0.21% | -0.22% | -0.19% | -0.11% |
| | Reg costs grow at half rate of AMARS | -0.13% | -0.40% | -0.57% | -0.46% | -0.45% | -1.67% |

| Table 2.7: Number of Services Levied Under Each Scenario | | | | | | |
|---|---|---|---|---|---|---|
| Threshold Scenario | Scenario for Converting Proxy Data in Logged-In AMARS | | | | | |
| | Baseline | 1. Based on average ratio | 2. Based on median ratio | 3. Based on total ratio | 4. Based on size and average | 5. Based on size and median |
| 5 million AMAR threshold | 31 | 31 | 31 | 31 | 31 | 31 |
| 3 million AMAR threshold | 33 | 33 | 33 | 33 | 33 | 42 |
| 1 million AMAR threshold | 43[5] | 43 | 47 | 44 | 43 | 74 |
| 750,000 AMAR threshold | 45 | 45 | 50 | 48 | 45 | 83 |
| 500,000 AMAR threshold | 47 | 47 | 55 | 51 | 47 | 93 |
| 250,000 AMAR threshold | 56 | 56 | 66 | 64 | 65 | 118 |
| No AMAR threshold | 80 | 359 | 359 | 359 | 359 | 359 |
| No AMAR threshold (€250 min levy) | 80 | 359 | 359 | 359 | 359 | 359 |

| Table 2.8: Change in Number of Services Levied Under Each Scenario (Compared to Baseline with 1 Million AMAR Threshold) | | | | | | |
|---|---|---|---|---|---|---|
| Threshold Scenario | Scenario for Converting Proxy Data in Logged-In AMARS | | | | | |
| | Baseline | 1. Based on average ratio | 2. Based on median ratio | 3. Based on total ratio | 4. Based on size and average | 5. Based on size and median |
| 5 million AMAR threshold | -12 | -12 | -12 | -12 | -12 | -12 |
| 3 million AMAR threshold | -10 | -10 | -10 | -10 | -10 | -1 |
| 1 million AMAR threshold | 0 | 0 | 4 | 1 | 0 | 31 |
| 750,000 AMAR threshold | 2 | 2 | 7 | 5 | 2 | 40 |
| 500,000 AMAR threshold | 4 | 4 | 12 | 8 | 4 | 50 |
| 250,000 AMAR threshold | 13 | 13 | 23 | 21 | 22 | 75 |
| No AMAR threshold | 37 | 316 | 316 | 316 | 316 | 316 |
| No AMAR threshold (€250 min levy) | 37 | 316 | 316 | 316 | 316 | 316 |

[5] There will be differences between the number of services levied under the calculations in the baseline modelling compared to the actual number of services levied. This is because a number of services had to be combined to enable comparison with the data provided by the third party. This was done as in some cases the data provided by the third party could not isolate individual services and provided a combined figure for multiple services.

**Table 2.9: Number of Logged-In AMARS Levied Under Each Scenario**

| Threshold Scenario | Scenario for Converting Proxy Data in Logged-In AMARS | | | | | |
|---|---|---|---|---|---|---|
| | Baseline | 1. Based on average ratio | 2. Based on median ratio | 3. Based on total ratio | 4. Based on size and average | 5. Based on size and median |
| 5 million AMAR threshold | 3,185,263,938 | 3,185,263,938 | 3,185,263,938 | 3,185,263,938 | 3,185,263,938 | 3,185,263,938 |
| 3 million AMAR threshold | 3,193,493,016 | 3,193,493,016 | 3,193,493,016 | 3,193,493,016 | 3,193,493,016 | 3,226,428,875 |
| 1 million AMAR threshold | 3,211,465,295 | 3,211,465,295 | 3,219,266,582 | 3,212,818,398 | 3,211,465,295 | 3,282,647,456 |
| 750,000 AMAR threshold | 3,213,170,419 | 3,213,170,419 | 3,221,971,090 | 3,216,297,408 | 3,213,170,419 | 3,290,461,250 |
| 500,000 AMAR threshold | 3,214,411,109 | 3,214,411,109 | 3,225,001,477 | 3,218,246,605 | 3,214,411,109 | 3,296,717,955 |
| 250,000 AMAR threshold | 3,217,573,166 | 3,217,573,166 | 3,228,980,660 | 3,222,779,911 | 3,220,398,741 | 3,305,411,990 |
| No AMAR threshold | 3,219,602,659 | 3,220,570,387 | 3,234,773,070 | 3,227,061,179 | 3,227,849,627 | 3,314,970,331 |
| No AMAR threshold (€250 min levy) | 3,219,602,659 | 3,220,570,387 | 3,234,773,070 | 3,227,061,179 | 3,227,849,627 | 3,314,970,331 |

**Table 2.10: Change in the Number of Logged-In AMARS Levied Under Each Scenario (Compared to Baseline with 1 Million AMAR Threshold)**

| Threshold Scenario | Scenario for Converting Proxy Data in Logged-In AMARS | | | | | |
|---|---|---|---|---|---|---|
| | Baseline | 1. Based on average ratio | 2. Based on median ratio | 3. Based on total ratio | 4. Based on size and average | 5. Based on size and median |
| 5 million AMAR threshold | -26,201,357 | -26,201,357 | -26,201,357 | -26,201,357 | -26,201,357 | -26,201,357 |
| 3 million AMAR threshold | -17,972,279 | -17,972,279 | -17,972,279 | -17,972,279 | -17,972,279 | 14,963,580 |
| 1 million AMAR threshold | 0 | 0 | 7,801,287 | 1,353,103 | 0 | 71,182,161 |
| 750,000 AMAR threshold | 1,705,124 | 1,705,124 | 10,505,795 | 4,832,113 | 1,705,124 | 78,995,955 |
| 500,000 AMAR threshold | 2,945,814 | 2,945,814 | 13,536,182 | 6,781,310 | 2,945,814 | 85,252,660 |
| 250,000 AMAR threshold | 6,107,871 | 6,107,871 | 17,515,366 | 11,314,617 | 8,933,446 | 93,946,695 |
| No AMAR threshold | 8,137,364 | 9,105,092 | 23,307,775 | 15,595,884 | 16,384,332 | 103,505,036 |
| No AMAR threshold (€250 min levy) | 8,137,364 | 9,105,092 | 23,307,775 | 15,595,884 | 16,384,332 | 103,505,036 |

## 2.5 Conclusions

Indecon's modelling indicates that the impact on the levy rate arising from changes to the thresholds under the various scenarios examined is likely to be small in percentage terms. In the scenarios modelled the changes in the levy rate ranged from an increase in rate per AMAR of 0.82% to a decrease of 3.24%[6]. In four of the five scenarios modelled, the changes in the levy rate ranged from an increase in rate per AMAR of 0.82% to a decrease of 0.93%.

While there are a number of qualifications to our analysis the evidence indicates that based on the scenarios modelled, the addition of significant numbers of the smaller ISPs through the reduction in the threshold is unlikely to result in large percentage changes to the levy rates paid by service providers that are already subject to a levy.

[6] The removal of a threshold would lead to the greatest increase in the number of services being levied. As such, there could be a large number of very small services which the Commission would have to communicate with to obtain AMARS and then subsequently levy.