



STATUTORY INSTRUMENTS.

S.I. No. 568 of 2025

DIGITAL SERVICES ACT 2024 (SECTION 45A) CONSUMER ONLINE
PLATFORM PROVIDERS LEVY ORDER 2026

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The Competition and Consumer Protection Commission, in exercise of its power to prescribe levies conferred by Section 45A of the Digital Services Act 2024, hereby makes the following Order:

Citation

1. This Order may be cited as the Digital Services Act 2024 (Section 45A) Consumer Online Platform Providers Levy Order 2026.

Commencement

2. This Order comes into operation on 1 January 2026.

Definitions

3. (1) In this Order unless it is otherwise indicated-

“Act of 2024” means the Digital Services Act 2024;

“base period” means:

- (a) in the case of a consumer online platform that is a very large online platform, the six-month period up to 31 December 2025 in respect of which providers of very large online platforms are required to publish information on the average monthly active recipients of their service pursuant to Article 42(3) of the Digital Services Act in their reports required under Article 42(1) of the Digital Services Act;
- (b) in the case of a consumer online platform that is not a very large online platform, the six-month period up to 17 February 2026, in respect of which providers of online platforms are required to publish information on the average monthly active recipients of their service pursuant to Article 24(2) of the Digital Services Act;

“Commission” means the Competition and Consumer Protection Commission;

“consumer online platform provider” has the same meaning as it has in section 45A(9) of the Act of 2024;

“costs” means the Commission’s expenses and its working capital requirements in the levy period relating to the performance of its functions as the competent authority designated under section 44 of the Act of 2024;

“Digital Services Act” means 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;

“levy period” means the period from 1 January 2026 to 31 December 2026;

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 2nd December, 2025.*

“micro or small enterprise” means a provider who meets the criteria under Commission Recommendation 2003/361/EC concerning the definition of micro, small and medium-sized enterprises;

“qualified person” means a person who is qualified for appointment as auditor of a company under section 468(6) of the Companies Act 2014;

“three-month Euribor” means the Euro Interbank Offered Rate with a maturity date of three months as advertised by the Euribor EBF Secretariat; and

“very large online platform” means an online platform designated by a decision of the European Commission under Article 33(4) of the Digital Services Act.

Levy Fee

4. (1) Subject to paragraph 3, a consumer online platform provider is required to pay a levy fee in respect of the levy period in accordance with the formula in Article 5.

(2) The required levy fee shall be paid to the Commission in respect of the levy period and shall be payable not later than the date set out in the levy fee notice as specified in Article 6.

(3) A consumer online platform provider which qualifies as a micro or small enterprise is not required to pay a levy fee unless such provider has been designated as a very large online platform by the European Commission.

Formula for calculation of the Levy Fee

5. (1) The amount of the levy fee that a consumer online platform provider is liable to pay for the levy period is calculated by applying the following formula—

$$\text{Levy Fee} = \frac{(E)}{(TA)} \times N$$

(2) For the purposes of the formula in paragraph (1) —

- (a) “E” is the total Commission costs for the levy period;
- (b) “TA” is the total number of average monthly active recipients of all consumer online platform providers, subject to the levy, comprising the sum of all figures published in the applicable base period by each individual consumer online platform provider in accordance with Article 24(2) and / or Article 42(3) of the Digital Services Act or otherwise determined in accordance with paragraph (3); and
- (c) “N” is the number of average monthly active recipients for the consumer online platform provider liable to pay the levy in the applicable base period determined in accordance with the figures that consumer online platform provider published pursuant to Article 24(2) and / or Article 42(3) of the Digital Services Act or otherwise determined in accordance with paragraph (3).

(3) If the number of average monthly active recipients has not been published in relation to the base period by a consumer online platform provider, the Commission will determine, for the purposes of the formula in paragraph (1), those figures from information furnished to the Commission by that consumer online platform provider pursuant to Articles 9 and / or 10 and / or from any other information acquired by the Commission in accordance with its functions. Where the Commission makes a determination in accordance with this paragraph, it shall notify the consumer online platform provider in writing setting out the basis for the determination.

Levy Fee Notice

6. The Commission shall serve a notice on each consumer online platform provider setting out—

- (a) the amount of the levy fee which it must pay;
- (b) the details of the Commission's bank account for payments to be made;
- (c) where such amount is to be paid in one sum, the date on which such payment is to be made; and
- (d) where such amount is to be paid by way of a number of instalments, the amount of each such instalment and the date on which each such instalment is to be paid.

Payment of required Levy Fee

7. A consumer online platform provider which is obliged to make a payment of a levy fee to the Commission shall make such payment by electronic funds transfer to the bank account set out in the levy fee notice by the due date. Where a consumer online platform provider has initiated an electronic funds transfer, it shall promptly notify the Commission of the date on which such transfer was initiated, the amount which is to be transferred and the name of the bank which is to effect the transfer.

Interest

8. (1) Where an amount of required levy fee becomes payable under this Order and is not paid by the due date, interest shall accrue on an overdue sum from the date of default until the date of payment at an annual rate of 2% over the three-month Euribor rate.

(2) The three-month Euribor rate which is applicable for the purpose of this Article shall be the three-month Euribor rate on the date of default, provided that thereafter the Commission may, at three-month intervals, substitute for such rate the then applicable three-month Euribor rate.

Records

9. (1) The Commission may, by way of notice, require that a consumer online platform provider provide to the Commission on or before a date specified in such notice and in such manner as may be prescribed by the Commission—

- (a) accounts for any financial period as specified by the Commission;
- (b) a statement showing the average monthly active recipients within a specified period, the methodology used for the purposes of determining those average monthly active recipients and any related supporting data; and / or
- (c) a record of the number of persons employed within a specified period.

(2) The accounts shall be audited by a qualified person and shall be accompanied by a certificate in support of such statement from the qualified person who has audited such accounts.

(3) A consumer online platform provider shall retain records relevant to the preparation of matters specified under paragraphs (1)(a) to (1)(c) and such other records as may be prescribed by the Commission by way of a notice in writing served on the consumer online platform provider for six years from the end of the latest period to which that record relates.

Provision of information

10. The Commission may, by way of notice, require a consumer online platform provider to provide to the Commission within a specified period—

- (a) copies of records held by it, or by any person on its behalf, which are relevant to the required levy fee, calculation and payment of a levy fee for the levy period; and / or
- (b) replies to such queries concerning its activities as the Commission may have incorporated in such notice.

Surplus of levy income

11. Any surplus of levy income over the costs incurred by the Commission in the discharge of its functions relevant to this levy period will either—

- (a) be retained by the Commission to be offset against levy fee obligations on whom the levy fee was imposed for the subsequent levy period; or
- (b) be refunded proportionately to consumer online platform providers on whom the levy was imposed.

Review of Decisions under this Order

12. (1) Any consumer online platform provider who is affected by a decision under this Order may, no later than 28 days after the date of the decision, apply to the Commission for a review of the decision. Save in exceptional

circumstances, the Commission shall not consider a review application submitted outside of this 28-day period.

(2) Any application for a review of a decision in accordance with paragraph (1) must be in writing and shall set out the grounds for the review in detail with full disclosure of all relevant facts. An application for a review of a decision shall not act as a stay against a consumer online platform provider's obligation to comply with a levy fee notice made in accordance with Article 6.

Signed for and on behalf of the Competition and Consumer Protection
Commission,

1 December 2025

BRIAN MCHUGH,
Chairperson,
Competition and Consumer Protection Commission,
Bloom House,
Railway Street,
Dublin 1.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

This Order imposes a levy on consumer online platform providers sufficient to meet the Competition and Consumer Protection Commission's expenses and its working capital requirements incurred in the levy period relating to the performance of its functions as the competent authority in respect of Articles 30, 31 and 32 of Regulation (EU) 2022/2065 as designated by section 44 of the Digital Services Act 2024.

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