



**Consultation on the proposed DSA Levy Order in
respect of the levy period from 1 April 2025 to 31
December 2025, under the Digital Services Act
2024, as amended.**

5 February 2025



Coimisiún um
Iomáiocht agus
Cosaint Tomhaltóirí

Competition and
Consumer Protection
Commission

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1. Introduction and background

EU Regulation 2022/2065 (the '**Digital Services Regulation**') regulates online intermediaries and platforms, and it aims to ensure platform users' safety by creating a fair and open online platform environment.

The Digital Services Act 2024, as amended by the Digital Services (Levy) Act 2024 (the '**DSA**'),¹ gives further effect to the Digital Services Regulation in Ireland and designates the Competition and Consumer Protection Commission (the '**Commission**') as the competent authority with specific responsibility for online marketplaces under Articles 30, 31 and 32, of the Digital Services Regulation. Further details on these articles can be found on the Commission's website [here](#).

Coimisiún na Meán is the designated Digital Services Coordinator in Ireland. The Commission and Coimisiún na Meán work closely together to discharge their respective functions under the Digital Services Regulation and the DSA. More information on this cooperation can be found on the Commission's website [here](#). The European Commission also has a role in relation to the supervision and enforcement of the Digital Services Regulation. More information on the role of the European Commission can be found [here](#).

In 2024, the Commission received Exchequer funding to meet the costs of the discharge of the Commission's functions as the competent authority in respect of Articles 30, 31 and 32 of the Digital Services Regulation.

In accordance with the provisions of the DSA, the Commission's functions as a competent authority under the DSA will in future be funded by a levy imposed on relevant consumer online platform providers.²

The Commission's DSA levy will apply to consumer online platform providers that:

- 1) have their main establishment or legal representative in Ireland, and
- 2) allow consumers to conclude distance contracts with traders, and

¹ See consolidation of the Act: <https://revisedacts.lawreform.ie/eli/2024/act/2/revised/en/html>.

² Section 45A(9) of the Digital Services Act 2024 (as amended) defines "consumer online platform providers" as providers of online platforms allowing consumers to conclude distance contracts with traders. An 'online platform' means a hosting service* that, at the request of a recipient of the service, stores and disseminates information to the public, unless that activity is a minor and purely ancillary feature of another service or a minor functionality of the principal service and, for objective and technical reasons, cannot be used without that other service, and the integration of the feature or functionality into the other service is not a means to circumvent the applicability of (the DSA) Regulation.

*a 'hosting' service, has the meaning ascribed to it in the DSA Regulation.

- 3) are not micro or small enterprises as defined in Recommendation 2003/361/EC,³ or enterprises which have lost the status of small or medium enterprise in the preceding 12 months.⁴

Section 45A of the DSA provides that the Commission shall seek to ensure the amount of all levies in respect of a levy period is sufficient to meet its expenses properly incurred in that period and its working capital requirements in that period relating to the performance of its functions as the competent authority in so far as those expenses and requirements are not met in any other way.

The Commission at time of publication of this consultation estimates that the total amount necessary to meet its expenses and working capital requirements relating to the performance of its functions as the competent authority for the Levy Period 01/04/25 to 31/12/25 will be in the region of €1 million. This estimation is reflective of a 9-month levy period and the fact that the Commission is in a startup phase in relation to performing its DSA functions. It is the intention of the Commission that future levy periods will be of 12-month duration. Throughout 2025 the Commission expects to conduct further recruitment of staff necessary to enable it to perform its DSA functions. For future levy periods the total amount necessary to meet the Commission's expenses and working capital requirements relating to the performance of its DSA is expected to be higher as it will be reflective of a full 12-month levy period and the increased staff and associated costs incurred in annual supervision and monitoring activities alongside processing complaints as it moves from set-up phase to full operations.

2. Purpose of consultation

This purpose of this consultation document is to make interested parties aware of the Commission's proposals for a levy order, and to invite comments on the Commission's proposals for a levy order in respect of the levy period from 1 April 2025 to 31 December 2025.

As 2025 will be the first year in which the Commission imposes levies related to its DSA functions, the Commission may consider it prudent to review the operation of

3 Under Recommendation 2003/361/EC of the European Commission, a small enterprise is defined as an enterprise which employs fewer than 50 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 10 million. A microenterprise is defined as an enterprise which employs fewer than 10 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 2 million.

4 The Commission's levy will not apply to consumer online platform providers allowing consumers to conclude distance contracts with traders that previously qualified for the status of a micro or small enterprise as defined in Recommendation 2003/361/EC during the 12 months following their loss of that status pursuant to Article 4(2) thereof, except when they are very large online platforms in accordance with Article 33 of the DSA Regulation.

the levy regime during the year before settling on a longer-term regime. The Commission may therefore consult again in 2025 before making a levy order for subsequent levy periods. None of the views expressed in this consultation document should be considered as a precedent for views that might be adopted in relation to the consideration of any subsequent levy orders.

3. Issues for consideration

The Commission has considered, in developing its Levy proposals, the range of factors set out in section 45A of the DSA.⁵ In addition, the Commission considers that predictability, simplicity and cost effectiveness in the administration of a levy scheme are relevant when making its levy order for 2025. The Commission also seeks to ensure alignment, where appropriate, with the calculation method used in the levy order⁶ made by Coimisiún na Meán to fund the discharge of its functions as Ireland’s Digital Services Coordinator under the Digital Services Regulation.

4. Outline of proposed levy model

The Commission proposes that relevant consumer online platform providers should pay a levy based on the number of Average Monthly Active Recipients of service (‘AMARs’) and that the levy should be a fixed amount for each AMAR of a given consumer online platform provider. This follows the methodology used by Coimisiún na Meán in its levy order.

The formula proposed is as follows:

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

“E” is the total Commission costs for the levy period;

“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 base period by each individual Consumer Online Platform Provider in accordance with Article 24(2) of the Digital Services Act.

“N” is the number of average monthly active recipients for the Consumer Online Platform Provider liable to pay the levy determined in accordance with the figures that Consumer Online Platform Provider published pursuant to Article 24(2) of the Digital Services Act;

Having regard to the principles of predictability, simplicity and cost effectiveness in administration of the levy scheme, the Commission proposes to impose and

⁵ See section 45A of the Digital Services Act 2024 (as amended).

⁶ See Broadcasting Act 2009 (Section 21) Levy (No. 2) Order 2024, S.I. No. 698/2024.

calculate the levy fee on those consumer online platform providers who are liable for the levy based on the calculations on the most recent information in relation to AMARs published by consumer online platform providers pursuant to Article 24(2) of the DSA Regulation. For the purposes of the levy period April to December 2025 the applicable AMARS will be the most recent AMARS available to the Commission on 1 April 2025. For subsequent years the Commission expects that the applicable date will be 1 December in the year preceding the relevant levy period.

5. Consultation period and how to respond

The Commission welcomes stakeholders' input on its proposed methodological approach to its 2025 DSA levy and the attached draft Levy Order. Stakeholders are also invited to comment on any aspect of the Commission's proposed approach to their 2025 Levy, having regard to the criteria set out in this consultation paper and any other considerations considered relevant.

Submissions should be emailed to Consultations@ccpc.ie.

The closing date for responses is 4 March 2025 at 17:00hrs.

Once the consultation closes, the Commission will consider all responses to this consultation as part of its decision-making process in relation to determining and implementing its levy model.

6. Use of information

6.1 Personal data

The Commission 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. The Commission is obligated and committed to protecting all personal data submitted. The Commission has an appointed Data Protection Officer who is registered with the Data Protection Commission. Respondents can find out more about how the Commission processes personal information in our data protection and privacy policy available at [CCPC - Data Protection and Privacy](#).

For this process, the Commission 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. The Commission 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 this consultation and for no other purpose. Please clearly mark any information considered to be confidential in your response.

6.2 Confidential information

It is the Commission's intention to publish submissions received in response to this 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.

6.3 Freedom of information

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

If we receive a request for disclosure of the information, we will take full account of your views, but we cannot give an assurance that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding on the Commission.

7. Useful Links

Further information on the role of the CCPC can be found [here](#).

Further information on the role of the Coimisiún na Meán can be found [here](#).

The full legal text of the DSA: [Regulation – 2022/2065 – EN – DSA – EUR-Lex \(europa.eu\)](#).

Information about the DSA from the Department of Enterprise, Trade and Employment: [Digital Services Act – DETE \(enterprise.gov.ie\)](#).

Q&A from the European Commission on the DSA: [Questions and Answers: Digital Services Act* \(europa.eu\)](#).



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