



An Bille Craolacháin (Leasú), 2026
Broadcasting (Amendment) Bill 2026

Meabhrán Miniúcháin
Explanatory Memorandum



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EXPLANATORY MEMORANDUM

Purpose of the Bill

The purpose of this Bill is to make amendments to the Broadcasting Act, 2009 and the Comptroller and Auditor General (Amendment) Act 1993 in order to provide for reforms to the transparency, governance, audience councils, regulation and assessment of the performance and funding of RTÉ and TG4, including those necessary to implement Regulation (EU) 2024/1083 (the European Media Freedom Act), to introduce a new framework for the funding of public service content by Coimisiún na Meán, to provide for minimum payments to the RTÉ independent programmes account, to provide that a European works levy order may only be made, amended or revoked by Coimisiún na Meán following a direction from the Minister for Culture, Communications and Sport (“the Minister”) and to provide that Coimisiún na Meán may require information to be provided by certain regulated entities in respect of their compliance with specified provisions of Regulation (EU) 2022/2065 (the Digital Services Act), media service duties and codes and Regulation (EU) 2021/784 (the Terrorist Content Online Regulation).

In order to reform the corporate governance of RTÉ and TG4, the Bill assigns the Comptroller and Auditor General as auditor of RTÉ, clarifies and expands provisions relating to the functions, duties, accountability, appointment and dismissal of the directors general of RTÉ and TG4 and clarifies and expands provisions relating to the functions, duties, role and necessary expertise of the boards and board committees of RTÉ and TG4. To enhance the assessment of the performance and funding of RTÉ and TG4 by Coimisiún na Meán, the Bill provides that Coimisiún na Meán shall, in accordance with a published statement of methodology and procedures, assess and appraise the funding needs of, and set detailed performance targets for, RTÉ and TG4 every 3 years, for this appraisal to be submitted to Government, and for Government to respond to the recommendations contained in the appraisal no later than 6 weeks after the publication of the Estimates. The Bill further provides that Coimisiún na Meán shall prepare two annual reviews of RTÉ and TG4 every year, the first examining performance and funding and the second compliance with State aid rules applying to public service media providers.

To enhance transparency, the Bill provides that RTÉ and TG4 shall disclose information on the remuneration of staff and relevant contractors in monetary bands which shall be determined by the Minister and provides that RTÉ and TG4 shall publish an annual report on the commissioning of independent productions including information on the name of the production, the name of the production company, the total

cost of production in monetary bands which shall be determined by the Minister and the public sector and Exchequer contribution to the cost of production as a percentage of the total cost of production. The Bill also provides for the extension of the statutory duties which currently apply to broadcast and video-on-demand content to all public service content made available by RTÉ and TG4 and for the making of media service codes by Coimisiún an Meán in respect of such content.

The Bill provides for a definition of ‘public service content’ as content which informs, educates or entertains, which relates to an exhaustive list of categories set out in the Bill, and which is provided by ‘public service content providers’, meaning entities regulated by a competent national regulatory body or subject to a recognised self-regulatory body. The Bill further provides for the conversion of the Broadcasting Fund to a fund to be known as *Ciste na Meán*, the proceeds of which shall be used to fund public service content schemes made by Coimisiún na Meán for the purpose of supporting the production, provision and distribution of public service content. To provide for the identification and measurement of the supply of public service content on a national, regional and local basis and recommendations regarding measures to increase the provision of public service content, the Bill provides that Coimisiún na Meán shall carry out reviews of public service content provision every 3 years which shall be submitted to the Government, which shall publish a response no later than 6 weeks after the publication of the Estimates. The Bill also provides that RTÉ shall pay at least 25% of its public funding into the independent programmes account on an annual basis and that non-broadcast audiovisual and sound programmes may be funded through the account.

Provisions of the Bill

Part 1

PRELIMINARY AND GENERAL

Section 1: Short title, commencement and collective citation

Section 1 contains the short title of the Bill, collective citation, and provides that all sections of the Bill shall be subject to a commencement order to be made by the Minister.

Section 2: Interpretation

Section 2 provides that the term “Principal Act” shall mean the Broadcasting Act 2009 (as amended) for the purposes of the Bill.

Section 3: Repeals

Section 3 is a standard provision, providing for the repeal of sections of the Principal Act.

Part 2

AMENDMENT OF THE PRINCIPAL ACT

Section 4: Amendment of section 2 of Principal Act

Section 4 provides for the insertion or amendment of definitions used in the Principal Act. In particular, the section provides for definitions of:

- “public service content provider”, which means a media service provider (provider of a press publication, a sound and television broadcaster or and a provider of an audiovisual on-demand media services) as defined by the European Media Freedom Act (EMFA) which is either subject to regulatory requirements for the exercise of editorial responsibility and subject to oversight by a competent

national regulatory authority (such as Coimisiún na Meán) or adheres to a co-regulatory or self-regulatory mechanism governing editorial standards (such as the Press Council of Ireland).

- “public service media provision”, which means the provision of media services directly related to the democratic, social and cultural needs of society (as set out in Protocol No. 29 of the Treaty on the Functioning of the European Union (TFEU) by a public service media provider as defined by the European Media Freedom Act (such as RTÉ or TG4);
- “public service platform-based content”, which means content uploaded by a public service content provider to a video-sharing platform service or information society service;
- “sound programme”, which means a set of sounds constituting an individual item within a programme schedule (such as that broadcast by a sound broadcaster) or a catalogue (such as that used to organise podcasts);
- “press publication”, which has the meaning assigned to it by the EMFA, and accordingly means a collection composed mainly of written works of a journalistic nature and which constitutes an individual item within a periodical or regularly updated publication under a single title, has the purpose of the providing the general public with information related to news or other topics, and is published under the initiative, editorial responsibility and control of a service provider.

Section 5: Provisions relating to under-served audience and public service content

Section 5 amends the Principal Act by inserting new sections to provide for definitions of “public service content” and “under-served audiences” and the processes by which additional categories of such definitions may be added:

Section 2E: Meaning of under-served audiences

Section 2E provides for a definition of “under-served audiences” which means persons who, by virtue of an exhaustive set of relevant characteristics (such as geography) are under-served in the provision of public service content either due to the relevance or accessibility of the content.

Section 2F: Meaning of ‘public service content’

Section 2F provides for a definition of “public service content” which means any audiovisual or sound programme, anything published in a press publication, or any public service platform-based content which informs educates or entertains and which relates to matters falling within an exhaustive set of categories.

Section 2G: Power to specify further categories within section 2E or 2F

Section 2G provides that the Minister may make an order to give effect to a proposal of Coimisiún na Meán to specify additional characteristics of under-served audiences or categories of public service content.

Section 2H: Procedure for proposals and orders under section 2G

Section 2H sets out the procedures that must be undertaken by Coimisiún na Meán prior to making a proposal under section 2G, including a public consultation, consultation with the relevant Joint Oireachtas Committee and with any committee established by Coimisiún na Meán under section 19A of the Principal Act (as inserted by section 11 of the Bill).

Section 6: Amendment of section 7 of Principal Act

Section 6 amends section 7(2)(c)(ii) of the of the Principal Act to refer to experiences of Irish communities outside the island of Ireland, aligning the language used in the subparagraph to the language used regarding services offered by RTÉ and TG4 in sections 114(1)(h) and 118(1)(f) of the Principal Act respectively.

Section 7: Amendment of section 8 of Principal Act

Section 7 amends section 8(3) of the Principal Act to provide that Coimisiún na Meán may not delegate the function of appointing members of the audience council of RTÉ and TG4.

Section 8: Amendment of section 12 of Principal Act

Section 8 amends section 12 of the Principal Act to provide that a Commissioner does not immediately cease to hold office when they or a connected relative acquire a relevant interest (as defined by section 15A of the Principal Act as inserted by section 9 of the Bill) in a relevant provider (meaning an entity regulated by Coimisiún na Meán or newspaper) and that Government may remove a Commissioner from office if they fail without reasonable excuse to disclose and divest themselves a relevant interest in a relevant provider (as defined by section 15A of the Principal Act as inserted by section 9 of the Bill).

Section 9: Amendment of section 15 of Principal Act

Section 9 amends section 15 of the Principal Act and has the effect of making a person ineligible to take up the office of Commissioner if they have a relevant interest in an intermediary service provider or hosting service provider in addition to a provider of communications media.

Section 10: Disclosure of relevant interest in relevant provider

Section 10 provides for the insertion of section 15A in the Principal Act, which provides for disclosure of details of a relevant interest in a relevant provider (meaning an entity regulated by Coimisiún na Meán or a newspaper) to the Commission by a Commissioner where they or their spouse, civil partner or cohabitant acquire a relevant interest, the publication of such details by the Commission, and that a Commissioner must divest themselves of a relevant interest.

Section 11: Amendment of section 19 of Principal Act

Section 11 amends section 19 of the Principal Act to insert a cross-reference to committees which may be established under section 19A of the Principal Act (as inserted by section 11 of the Bill).

Section 12: Review committees

Section 12 inserts section 19A in the Principal Act to provide that Coimisiún na Meán may establish committees to assist it in respect of its role in assessing the performance and funding of RTÉ and TG4 under sections 112A to 112H of the Principal Act (as inserted by section 44 of the Bill) and conducting the review of public service content provision under section 152E of the Principal Act (as inserted by section 54 of the Bill).

Section 13: Amendment of section 21 of Principal Act

Section 13 amends section 21 of the Act to provide that Coimisiún na Meán may make an order imposing a levy on services providing access to audiovisual media services for the purposes of funding the functions assigned to Coimisiún na Meán under the European Union (Accessibility Requirements of Products and Services) Regulations 2023, which transposed the EU Accessibility Act into Irish law and to impose a specific levy on RTÉ and TG4 to meet the costs of functions associated with Coimisiún na Meán's role in assessing the performance and funding of RTÉ and TG4 under sections 112A to 112H of the Principal Act (as inserted by section 44 of the Bill).

Section 14: Amendment of section 37 of Principal Act

Section 14 amends section 37 of the Principal Act with the effect that the definition of "connected relative" previously set out in section 12(15) of the Principal Act is inserted into section 37 to ensure that section continues to have its original effect regarding the disclosure of interests by Commissioners and Coimisiún na Meán staff.

Section 15: Amendment of section 46J of Principal Act

Section 15 amends section 46J of the Principal Act to provide that duties relating to harm, offence, incitement and authority of the State shall apply to non-broadcast public service content made available by RTÉ and TG4.

Section 16: Amendment of Section 46K of Principal Act

Section 16 amends section 46K of the Principal Act to provide that duties relating to privacy shall apply to non-broadcast public service content made available by RTÉ and TG4.

Section 17: Amendment of section 46L of Principal Act

Section 17 amends section 46L of the Principal Act to provide that duties relating to news and current affairs shall apply to non-broadcast public service content made available by RTÉ and TG4.

Section 18: Amendment of Section 46M

Section 18 amends section 46M of the Principal Act to provide that duties relating to advertising shall apply to non-broadcast public service content made available by RTÉ and TG4.

Section 19: Amendment of Section 46N

Section 19 amends section 46N of the Principal Act to provide that media service codes made by Coimisiún na Meán shall apply to non-broadcast public service content made available by RTÉ and TG4. The section also provides that media service codes may provide for standards and practices to promote and measure a diversity of music composed or performed by persons with a connection with the island of Ireland on radio programming in the State.

Section 20: Compliance with media service codes and media service rules: information notices

Section 20 inserts section 46OA of the Principal Act which provides that the Commission may by notice require information from a provider of a broadcasting service, provider of an audiovisual on-demand media service or RTÉ or TG4 relating to the compliance of the provider with a media service code or rule. The provider shall be guilty of an offence if it fails to comply with the notice or if it provides false information in respect of the notice, knowing it is false or being reckless as to whether it is false.

Section 21: Amendment of section 46P of the Principal Act

Section 21 amends section 46P of the Principal Act to extend the retention period requirements that apply in respect of programme material to non-broadcast public service content published by RTÉ and TG4.

Section 22: Amendment of section 47 of the Broadcasting Act 2009

Section 22 amends section 47 of the Principal Act to provide that the same obligations that apply to RTÉ and TG4 in respect of the handling of complaints for broadcast and video-on-demand content shall apply for non-broadcast public service content published by RTÉ and TG4, including in respect of due consideration of complaints, timelines for complaints and the preparation and publication of a code of practice for the handling of complaints.

Section 23: Amendment of section 48 of the Broadcasting Act 2009

Section 23 amends section 48 of the Principal Act to provide that a person may make a complaint to Coimisiún na Meán that non-broadcast public service content published by Coimisiún na Meán did not comply with an applicable duty or media service code.

Section 24: Amendment of section 71 of Principal Act

Section 24 amends section 71 of the Principal Act to provide, as a consequence of the insertion of a definition of levy order in section 2 of the Principal Act by section 4 of the Bill, that a reference to “levy period” means a reference to a levy period as defined by section 21 of the Principal Act.

Section 25: Boards of corporations

Section 25 inserts section 80A of the Principal Act, which provides for the functions of the boards of RTÉ and TG4 in their capacity as the governing bodies of RTÉ and TG4. The boards have the authority to perform the functions of the corporation (subject to the editorial functions of the Director general specified in section 89A of the Principal Act inserted by section 33 of the Bill).

Section 26: Amendment of section 81 of Principal Act

Section 26 amends section 81 of the Principal Act to provide that the requirement that not less than 5 members of the board shall be men and not less than 5 members of the board shall be women shall not apply to the Director general or board member elected by the staff of RTÉ and TG4 (as candidates in a selection competition for a Director general or election of a board member may otherwise be restricted on gender grounds). It also provides that persons placed on a panel by the Joint Oireachtas Committee as suitable for board membership shall have experience or expertise in one of the matters set out in section 82(1) of the Principal Act (as amended by section 27 of the Bill). It further provides that all members of the board of RTÉ or TG4 shall be appointed for a full term (rather than to fill the unexpired term of previous board member).

Section 27: Amendment of section 82 of Principal Act

Section 27 amends section 82 of the Principal Act to provide that a person (other than the Director general and board member elected by the staff of RTÉ and TG4) shall not be appointed to be a member of the board unless they have experience or expertise, relevant to the oversight of an organisation of the size, range of activities and level of complexity of RTÉ or TG4, of a range of a matters including corporate governance, risk management, accounting and finance. The amended section also aligns the provisions regarding the required level of competency in the Irish language of board members of TG4 with the provisions set out in section 5 of the Údarás na Gaeltachta (Amendment) Bill 2024 (which shall apply

to the board of An t-Údarás). The amended section also clarifies that the Government may re-appoint a member of the board appointed pursuant to the advice of the Joint Oireachtas Committee without the need to repeat the process set out in section 81(2) of the Principal Act.

Section 28: Amendment of section 83 of Principal Act

Section 28 amends section 83 of the Principal Act to remove the age requirement required for RTÉ and TG4 staff to vote at an election for the RTÉ or TG4 board member elected by staff.

Section 29: Amendment of section 84 of Principal Act

Section 29 amends section 84 of the Principal Act to provide that a Director general ceases to be member of the Board when they leave office. The amended section also provides that an election must be held if the RTÉ or TG4 staff representative ceases to hold office as a board member.

Section 30: Duties of board members

Section 30 amends section 87 the Principal Act to provide that the duties of the board of RTÉ and TG4 shall act in good faith with care, skill and diligence in what the member considers the best interests of the provider (mirroring the fiduciary duty set out in section 228(1)(g) of the Companies Act 2014) and represent the interests of the people of the island of Ireland and of Irish communities outside the island of Ireland (reflecting the public service objects of RTÉ and TG4 set out in sections 114 and 118 of the Principal Act respectively). The amended section also provides for a duty of confidentiality in respect of board members such that they shall not use a provider's information for their own or anyone else's private advantage unless approved by the board.

Section 31: Board committees

Section 31 inserts section 88A of the Principal Act, which provides that the boards of RTÉ and TG4 may establish and dissolve committees of the respective boards. It also provides for the appointment of members of a committee by a board including the appointment of members who are not members of the board, annual reviews of the terms of reference of committees, that the acts of a committee must be confirmed in writing by the board unless otherwise specified by the board, and for the establishment of a committee, which shall not include the Director general, to deal with the remuneration of a Director general.

Section 32: Director general

Section 32 amends section 89 of the Principal Act to remove the requirement for the consent of the Government for the appointment of a director general and to provide that the director general shall be accountable to the board of RTÉ or TG4, as the case may be, for the efficient and effective management of the provider and the performance of his or her functions (except in relation to editorial functions specified in section 89A of the Principal Act as amended by section 33). The section also provides for the temporary appointment by the board of a member of staff of RTÉ or TG4 to fulfil the functions of director general when the office is vacant or where the director general is unable to perform their functions.

Section 33: Director general: functions, appointment and removal

Section 33 amends the Principal Act by inserting new sections to provide for editorial functions of a director general, the delegation of functions by a director general, and the appointment and dismissal of a director general:

Section 89A: Director general's editorial functions

Section 89A provides for the role of a director general as editor in chief and, in that context, responsibility for determining a provider's overall editorial policies, standards and priorities and putting in place and revising a statement of principles and procedures to ensure high standards and compliance with regulatory duties relating to harm, offence, incitement, the authority of the State, privacy and news and current affairs programming. The section also defines 'editorial responsibility' as the exercise of effective control over the selection and organisation of content.

Section 89B: Delegation of functions of director general

Section 89B provides for the delegation of the functions of a director general to members of staff of a provider, subject to the proviso that a director general may only delegate the role of taking specified editorial decisions (such as a programming) or of exercising editorial responsibilities over all or part of a service (such as editorial responsibility over all news content). The section also provides that a director general requires the consent of a board to delegate non-editorial functions.

Section 89C: Appointment of director general

Section 89C provides for the process for the appointment of a director general by a board of a provider following a public selection competition carried out in accordance with a published procedure and based on published selection criteria that ensure that any person selected has sufficient relevant experience and expertise for performing the function of director general. The section further provides that a selection panel (which shall include the chair of a board) shall recommend a person who, in its opinion, meets the selection criteria to the board for appointment to the position of director.

Section 89D: Removal of director general

Section 89D of the Principal Act provides for the process for the removal of director general from office by the board of a provider in four specified circumstances. The section also provides, in the circumstances a board decides to remove a director general and following the process set out in the section, that a board shall give the Minister a statement in writing of the decision and reasons for it and that the Minister shall lay a copy of the statement before each House of the Oireachtas.

Section 34: Amendment of section 90 of Principal Act

Section 34 amends section 90 of the Principal Act to provide that the performance of any functions of RTÉ or TG4 by a member of staff is subject to the provisions governing the delegation of functions by a director general set out in sections 89A and 89B of the Principal Act (as inserted by section 33 of the Bill).

Section 35: Accountability of director general to Committee of Public Accounts

Section 35 inserts section 92A of the Principal Act, which provides for the accountability of the directors general of RTÉ and TG4 to the Committee of Public Accounts. In so doing it specifies the matters for which a director general shall give evidence, including the regularity and propriety of transactions in accounts audited by the Comptroller and Auditor General, value-for-money matters and any matters covered in a special report of the Comptroller and Auditor General.

Section 36: Amendment of section 95 of Principal Act

Section 36 amends section 95 of the Principal Act to provide that Coimisiún na Meán shall draw up a code of conduct for the audience councils of RTÉ and TG4 which shall be reviewed and adapted by the audience council concerned.

Section 37: Audience councils

Section 37 amends section 96 of the Principal Act to provide that the audience councils of RTÉ and TG4 shall be independent in their functions, the election of a chairperson of an audience council by its members and that Coimisiún na Meán may, with the agreement of RTÉ or TG4 as the case may be, provide the audience council with the resources necessary for its functions.

Section 38: Audience councils: members, functions and reporting

Section 38 amends the Principal Act by inserting new sections to provide for the process for appointing members of an audience council, terms of membership of an audience council, the functions of an audience council and reporting by an audience council:

Section 96A: Appointment of members of audience council

Section 96A provides for the process of the appointment of members of an audience council by Coimisiún na Meán following a public selection competition. The section provides that in appointing members of an audience council Coimisiún na Meán shall endeavour to ensure diversity and the inclusion of members who have been active in or actively engaged with one or more Irish communities outside of Ireland, with one or more under-served audiences, and in the case of TG4, at least 10 members who are competent in the Irish language and at least 5 members have expertise in Gaeltacht affairs or experience of Gaeltacht communities.

Section 96B: Terms of membership of audience council

Section 96B provides that a member of an audience council shall be appointed for a term of between two and four years and shall not be eligible for re-appointment. The section also provides for the conditions under which an audience council member may resign and may be removed by Coimisiún na Meán. The section provides that a Commissioner of Coimisiún na Meán, a member of staff of Coimisiún na Meán, and member of staff, a board or board committee member of RTÉ or TG4 may not be a member of an audience council.

Section 96C: Functions of audience councils

Section 96C provides that the function of an audience council is to represent to the board of RTÉ or TG4, as the case may be, the views and interests of the people of Ireland and of Irish communities outside the island of Ireland with regard to the public service objects of RTÉ or TG4, in particular as they relate to the Irish language and addressing the needs of members of Gaeltacht communities. The section also provides for the express powers of an audience council, the regularity of meetings between an audience council and director general and board of RTÉ or TG4 and that RTÉ or TG4 shall enable the publication of information about the audience council on their websites.

Section 96D: Reporting by audience council

Section 96D provides that an audience council shall submit an annual report on its activities in the preceding year not later than 30 June each year and may at any time submit a special report on any matter relevant to its functions. The section also provides that RTÉ and TG4 shall, not later than one month after the submission of a report by an audience council, prepare and submit a response to an audience council. The section further provides that copies of all reports shall be submitted to Coimisiún na Meán and the Minister, who shall lay the reports before both Houses of the Oireachtas.

Section 39: Audience councils: transitional provisions

Section 39 provides that the chairperson and members of an audience council appointed prior to the commencement of sections 37 and 38 of the Bill shall continue their unexpired terms of office and be treated as being appointed under section 96A of the Principal Act (as amended by section 38 of the Bill), including a member of the board of RTÉ and TG4 who is also a chairperson or member of an audience council.

Section 40: Amendment of section 103 of Principal Act

Section 40 amends section 103 of the Principal Act to refer to ‘public service media provision’ instead of ‘public service broadcasting’.

Section 41: Amendment of section 109 of Principal Act

Section 41 amends section 109 of the Principal Act to provide that the financial statements of RTÉ shall be audited by the Comptroller and Auditor General and that the board of RTÉ may appoint a statutory audit firm to carry out an audit in addition to the audit by the Comptroller and Auditor General.

Section 42: Amendment of section 110 of Principal Act

Section 42 amends section 110 of the Principal Act to provide that the annual reports of RTÉ and TG4 shall contain the information on remuneration specified in section 110A of the Principal Act (as amended by section 43 of the Bill).

Section 43: Information about remuneration

Section 43 inserts section 110A in the Principal Act to provide RTÉ and TG4 must disclose the remuneration of staff and contractors by reference to the number of staff or persons engaged under relevant contracts within bands of remuneration designated by the Minister who shall have regard to the relevant policies and guidance of the Government or Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. The section defines a relevant contract to mean a contract relative to work in content production (excluding content commissioned by RTÉ or TG4), editorial functions or journalism, or which may be otherwise specified by the Minister. The section also provides that the Minister may direct RTÉ or TG4 to disregard or include such forms of remuneration that should be disregarded or included in the disclosure (for example, pension contributions).

Section 44: Appraisal and reporting for funding and performance of corporations

Section 44 amends the Principal Act by inserting new sections to provide for the process by which Coimisiún na Meán shall appraise and evaluate the funding and performance of RTÉ and TG4:

Section 112A: Three-year appraisal process for funding and performance

Section 112A provides for the process by which Coimisiún na Meán shall carry out its three-year appraisal of the funding and performance of RTÉ and TG4, including the preparation of a statement of procedure and methodology by which it will undertake its 3-year appraisal, the submission of proposed performance commitments and projected expenditure by RTÉ or TG4 to Coimisiún na Meán in accordance with a statement of procedure and methodology, and the preparation of a report (incorporating a funding recommendation) on the outcome of the 3-year appraisal by Coimisiún na Meán to the Minister. The section also provides that the Minister shall submit the report to the Government and that the Government shall publish the report. The section further provides that the first submission date for the report on the 3-year appraisal is 30 June 2027.

Section 112B: Procedure and methodology for three-year appraisal

Section 112B provides for the preparation of and consultation on the statement of procedure and methodology for the 3-year appraisal by Coimisiún na Meán, specifies the matters that should be included in the statement, including the procedure and methodology and provides for the submission of the statement to the Minister and laying before the Houses of the Oireachtas.

Section 112C: Submission by corporation for three-year appraisal

Section 112C provides for the submission, in accordance with the statement of procedure and methodology, by RTÉ and TG4 to Coimisiún na Meán of the provider's proposals for the performance commitments and intended outputs of the provider for each of the appraisal years and performance indicators and metrics to be applied to them, the provider's projection of current and capital expenditure and how it relates to performance commitments and intended outputs and the provider's estimates of the non-public funding sources that will be available to them in each of the appraisal years.

Section 112D: Scope of three-year appraisal

Section 112D provides for the matters that must be examined by Coimisiún na Meán in the three-year appraisal including the level of current and capital expenditure that will be required by RTÉ and TG4 to fulfil their public service objects and safeguard their editorial independence. The section also provides that Coimisiún na Meán shall determine the performance commitments of RTÉ and TG4 for each of the appraisal years, having regard to the costs, cost structure and expenditure related to those commitments. The section further provides that in carrying out the 3-year appraisal Coimisiún na Meán shall have regard to State aid rules and to the net expenditure path agreed by the European Council (submitted by Ireland to the Commission through the "Medium-Term Fiscal and Structural Plan").

Section 112E: Report and recommendation following three-year appraisal

Section 112E provides for the submission of a report on the 3-year appraisal by Coimisiún na Meán to the Minister containing the recommended level of public funding for RTÉ and TG4 and stating the performance commitments and associated performance

indicators and metrics for each of the appraisal years. The section further provides that the Minister shall submit the report to Government and that Government shall respond within six weeks of the presentation of the Estimates for Public Services.

Section 112F: Three-year statement of strategy by corporation

Section 112F provides for the preparation and submission to the Minister by RTÉ and TG4 of 3-yearly statements of strategy covering each of the appraisal years within six months of the submission date of a 3-yearly appraisal (which will be 31 December 2028 in respect of the first 3-yearly appraisal). The section provides that the statements shall have regard to, *inter alia*, the performance commitments and intended outputs of RTÉ and TG4 and the Government response to the funding recommendations made by Coimisiún na Meán,

Section 112G: Yearly reviews of funding and performance

Section 112G provides for the undertaking of a yearly review of the funding and performance of RTÉ and TG4 for the preceding year and submission by Coimisiún na Meán to the Minister of a report on the review by 30 June in each year. The section provides that the review shall examine the extent to which, RTÉ and TG4 met their performance commitments and whether the combined public funding and commercial revenue received by RTÉ and TG4 was sufficient to allow them to meet their public service objects, safeguard their independence, and was adequate, sustainable and predictable. The section also provides that Coimisiún na Meán shall, in their review, examine the compliance by RTÉ and TG4 with their obligations regarding archiving set out in section 111 of the Principal Act and the compliance of the boards of RTÉ and TG4 with provisions regarding the appointment and dismissal of directors general and specific requirements. The section further provides that Coimisiún na Meán shall, having regard to the 3-yearly appraisal, in their report make a recommendation regarding funding to the Minister, who shall respond to the report within six weeks of the presentation of the Estimates for Public Services and lay a copy of the report and his response before the Houses of the Oireachtas.

Section 112H: Yearly funding compliance reviews

Section 112H provides for the undertaking of a yearly review of the compliance of RTÉ and TG4 with matters required by State aid rules in the preceding year and submission by Coimisiún na Meán to the Minister of a report on the reviews by 31 October of each year. The section provides that the review shall include an examination of whether commercial activities undertaken by RTÉ and TG4 were operated in an efficient manner so as to maximise revenue and were used only to subsidise the public service objects, whether all transactions between commercial and public service objects were made at arm's length, and whether the statement of a provider distinguishing between revenues and cost received and incurred in respect of public service objects and commercial objects was sufficient.

Section 45: Amendment to section 116 of Principal Act

Section 45 amends section 116 of Principal Act to provide that the sum of money which shall be paid into the independent programmes account by RTÉ shall be not less than an "appropriate percentage" (designated under section 116A of the Principal Act as inserted by section 46 of the Bill) of the public funding provided to RTÉ in the relevant financial year

and to provide that programmes made available exclusively through catalogues (such as podcasts or programmes on the RTÉ Player) may be funded out of the independent programme account. The section also provides that the minimum cost RTÉ must incur for a programme to be considered as commissioned through the independent programme account remains 25% of the cost at the time RTÉ incurred a legal obligation to pay of the cost except in the case of “high-budget programmes” (defined by section 116B of the Principal Act as amended by section 46 of the Bill).

Section 46: Matters relating to independent programmes

Section 46 amends the Principal Act by inserting new sections to provide that the minimum payment into the independent programmes account shall be 25% of RTÉ’s annual public funding, for a definition of “high-end programme”, for further transparency on the cost of making programmes funded through the independent programmes account:

Section 116A: Appropriate percentage for payments to independent programmes account

Section 116A provides that the minimum annual payment to the independent programme account shall be 25% of RTÉ’s annual public funding and that Coimisiún na Meán may, with the agreement of the Minister, make an order specifying a higher percentage having regard to the most recent funding recommendation as part of the 3-yearly appraisal under section 112E of the Principal Act (as amended by section 44 of the Bill).

Section 116B: High budget programmes

Section 116B provides for the definition of a “high budget programme” as a programme which is a qualifying film for the purposes of section 481 of the Taxes Consolidation Act, in which RTÉ has had significant editorial input, for which the budgeted expenditure per programme hour is not less than €1m or a greater amount which may be specified by Coimisiún na Meán and which meets such other criteria as may be specified by Coimisiún na Meán.

Section 116C: Report on independent programmes account

Section 116C provides that the report on independent programmes account previously prepared under section 116(9) of the Principal Act shall be submitted not later than 30 June in each year (rather than 31 March) to align the submission date with the submission date of the RTÉ annual report and financial statements. The section further provides that the report shall contain the following information on each independent programme commissioned by RTÉ in the preceding year: the name of the producer of the programme, whether the producer was an SME, the cost of the programme reporting within bands to be designated by the Minister, and the estimated percentage of the cost incurred by RTÉ, claimable under section 481 or 487 of the Taxes Consolidation Act 1997, or contributed by Coimisiún na Meán or Screen Ireland.

Section 47: Amendment of section 118 of Principal Act

Section 47 amends Section 118 of the Principal Act to correct a referencing error.

Section 48: Report on activities relating to independent programmes

Section 48 inserts section 118A of the Principal Act which provides for the preparation of a report on the commissioning of independent programmes by TG4 on the same basis as that prepared by RTÉ under section 116C of the Principal Act (as inserted by section 46 of the Bill).

Section 49: Amendment of section 123 of Principal Act

Section 49 amends section 123 of the Principal Act to correct a referencing error and to provide that payment of the net receipts of the licence fee to RTE shall continue to take account of payments of the net receipts of the licence fee to Ciste na Meán (formally the Broadcasting Fund).

Section 50: Part 7 of Principal Act: transitional provisions

Section 50 provides that the existing procedure for the Annual Statement of Performance Commitments will be amended to provide for a transitional measure in 2027. Coimisiún na Meán will be required to publish their assessment of the report within one month of receiving it. RTE and TG4 must take this assessment into account and make any changes to the report that they consider appropriate before final publication. Furthermore, the Public Service Statement will remain in force until the new assessment system takes effect.

Section 51: Amendment of section 139O of Principal Act

Section 51 amends section 139O of the Principal Act to provide that the notice period to provide information to Coimisiún na Meán regarding compliance with the online safety code begins when the notice is issued by Coimisiún na Meán rather than when it is received by a designated online service.

Section 52: Amendment of section 139ZS of Principle Act

Section 52 amends section 139ZS of the Principal Act to take account of the insertion of a definition for SME in section 2 of the Principal Act by section 4 of the Bill.

Section 53: Amendment of section 139ZW of Principle Act

Section 53 amends section 139ZW of the Principal Act to take account of the insertion of a definition for SME in section 2 of the Principal Act by section 4 of the Bill.

Section 54: Public service content schemes

Section 54 amends the Principal Act by inserting a Part 9A which provides for the governance of Ciste na Meán and contains the following sections:

Section 152A: Ciste na Meán

Section 152A provides that the Broadcasting Fund is renamed Ciste na Meán, that Ciste na Meán shall be controlled by Coimisiún na Meán, that Ciste na Meán shall have two accounts, the general account and European works levy account. The section further provides that the general account may be used to fund public service content schemes and funding made pursuant to section 7(5)(b) of the Act, the administration of Ciste na Meán, and the carrying out of reviews of public service content provision under section 152J of the Act. The section provides that the proceeds of any European works levy shall be paid into the European works account and may be used to fund the imposition and collection of a European works levy and to fund any European works schemes (whether operated by Coimisiún na Meán or Screen Ireland).

Section 152B: Accounts and reports relating to Ciste na Meán

Section 152B provides for the audit of the financial statements of Ciste na Meán by the Comptroller and Auditor General, the submission of an annual report on the operation of Ciste na Meán to the Minister and laying of the report and audited accounts before the Houses of the Oireachtas by the Minister.

Section 152C: Payments by Minister to Ciste na Meán

Section 152C provides for the payment by the Minister to Coimisiún na Meán of 7% of net receipts of the television licence fee and any Exchequer monies provided by the Oireachtas for the purposes of being paid into the general account of Ciste na Meán.

Section 54 also amends the Principal Act by inserting Part 9B which provides for the carrying out of reviews of public service content provision and the making of public service content schemes and contains the following sectors:

Section 152D: Interpretation (Part 9B)

Section 152D provides that the term “plurality of the media” shall have the same meaning as in Part 3A of the Competition Act 2002 and that the term “scheme” shall mean a public service content scheme prepared under section 152F.

Section 152E: Review of public service content provision

Section 152E provides that Coimisiún na Meán shall carry out a 3-yearly review of public service content provision every three years (with the first report submitted by 30 June 2027) which shall:

- provide a baseline of the current supply of public service content (in the Irish and English language) by public service content providers by identifying and measuring the type, diversity, quantity and accessibility of public service content supplied on a national, regional and local basis and to under-served audiences;
- measure the capability of public service content providers to provide such content;
- recommend the quantity, diversity and accessibility of public service content that would be required to enable meaningful participation by members of the public in political, economic, social and culture life, to serve under-served audiences and to support the implementation of national policy on the Irish language;
- propose measures to support and improve the capability of public service content providers to supply public service content and otherwise enable the supply of sufficient level of public service content; and
- recommend the level of public funding required to support public service content over the 3-year period of the review.

The section further provides that the Minister shall submit the review to Government and that Government shall respond within six weeks of the presentation of the Estimates for Public Services.

Section 152F: Preparation of schemes

Section 152F provides that Coimisiún na Meán may prepare a scheme or schemes out of which funds may be granted to support the production, provision or archiving of public service content by public service content providers. The section specifies the kinds of supports for which funds may be granted and the requirements that may be imposed in respect of the scheme. The section requires that not less than 25% of funding made available in any scheme for the production of new public service content shall be made available for content in the Irish language. The section further requires the matters to which Coimisiún na Meán shall have regard when

making a scheme, including the needs of under-served audiences, State aid rules, and the need to ensure the provision of public service of content to children and young people. Any public service content funded under a scheme must be made available to the general public free of charge within a specified period of time and, in so far as is practicable, made available to the people of the island of Ireland and communities outside the island of Ireland. A scheme made under the section which relates to the production of sound or audiovisual programmes may specify the proportion of funding which may be designated for independent producers (as defined by Coimisiún na Meán for the purposes of the scheme).

Section 152G: Consultation on schemes

Section 152G provides for consultation by Coimisiún an Meán on draft public service content schemes.

Section 152H: Procedure for making a scheme

Section 152H sets out the procedure by which Coimisiún na Meán shall submit a public service content scheme to the Minister and by which the Minister shall consider a scheme. The Minister may approve or refuse a scheme, direct Coimisiún na Meán to reconsider a scheme, or direct Coimisiún na Meán to resubmit a scheme with amendments and shall publish his or her decision in that regard.

Section 152I: Power of Minister to direct allocation of funds to scheme

Section 152I provides that the Minister may direct Coimisiún na Meán to allocate funds to a specific public service content scheme.

Section 152J: Review of scheme

Section 152J provides that Coimisiún na Meán shall review the operation, effectiveness and impact of a scheme at least every five years or as directed by the Minister.

Section 55: Continuation of schemes made under Part 10 of Principal Act

Section 55 provides for the continuation of schemes made under Part 10 of the Principal Act which will have the effect of ensuring the “Sound and Vision Scheme” remains in operation.

Section 56: Amendment of section 159E of Principal Act

Section 56 amends section 159E of the Principal Act to provide that Coimisiún na Meán may only make, amend or revoke an order imposing a European works levy on audiovisual media service providers on the direction of the Minister made following consultation with Coimisiún na Meán and the Minister for Finance. The section also specifies the matters the Minister shall have regard to when making such a direction.

Section 57: Continuation of order under section 159E

Section 57 provides that an order made under section 159E of the Principal Act shall continue to have effect on the commencement the relevant section of the Bill.

Section 58: European works levy: reports

Section 58 amends the Principal Act by inserting the following sections to provide for ex-ante and ex-post reports on the European works levy:

Section 159EA: European works levy: feasibility reports

Section 159EA provides, if no European works levy is in force, for the preparation and submission by Coimisiún na Meán to the Minister of a report on the feasibility of imposing a European works levy including the probably proceeds of the levy and probable effect of the imposition of the levy on the prices and supply of audiovisual media services provided in the State by services subject to the levy. The section further provides that a report shall be prepared every three years.

Section 159EB: European works levy: levy reports

Section 159EB provides, if a European works levy is in force, for the preparation and submission by Coimisiún na Meán to the Minister of a report on the impact of the levy. The section provides that such a report shall be prepared every three years.

Section 59: Amendment of section 159F of Principal Act

Section 59 amends section 159F of the Principal Act to align the categories of audiovisual programming which may be funded through a European works scheme with the categories of public service content provided for by section 2F of the Principal Act (as amended by section 5 of the Bill).

Section 60: Information notices for certain purposes where Commission is competent authority

Section 60 amends the Principal Act by inserting a Part 16 after Part 15, which contains the following sections:

Section 203: Terrorist Content Online Regulation: information about status

Section 203 provides that Coimisiún na Meán may by notice require information from a person as to whether they are a hosting service provider and, if so, have been exposed to terrorist content. A person shall be guilty of an offence if they fail to comply with the notice or if they provide false information in respect of the notice, knowing it is false or being reckless as to whether it is false.

Section 204: Terrorist Content Online Regulation: information about compliance

Section 204 provides that Coimisiún na Meán may, if it appears that a hosting service provider has been exposed to terrorist content, by notice require information from the hosting service provider relating to their compliance with a relevant provision of the Terrorist Content Online Regulation. A provider shall be guilty of an offence if it fails to comply with the notice or if it provides false information in respect of the notice, knowing it is false or being reckless as to whether it is false.

Section 205: Digital Services Regulation: information about compliance

Section 205 provides that Coimisiún na Meán may by notice require information from a provider of an intermediary service relating to their compliance with a relevant provision of the EU Digital Services Act. A relevant provision for the purpose of this section means all provisions of the Digital Services Act except those for which the European Commission has exclusive competence (section 5 of Chapter III), those relating to online marketplaces for which the Competition and Consumer Protection Commission is responsible (Articles 30 – 32) and those relating to cross-border investigations (Article 57 to 60). A provider shall be guilty of an offence if it

fails to comply with the notice or if it provides false information in respect of the notice, knowing it is false or being reckless as to whether it is false.

Section 61: Section 139ZGA of Principal Act: transitional provisions

Section 61 provides that a notice given under section 139ZGA(1) of the Principal Act (which is being replaced by section 203 of the Principal Act as amended by section 60 of the Bill) shall continue to apply following the commencement of section 61 of the Bill.

Part 3

**AMENDMENT TO COMPTROLLER AND AUDITOR GENERAL
(AMENDMENT) ACT 1993**

**Section 62: Amendment of Comptroller and Auditor General
(Amendment) Act 1993**

Section 62 amends the Second Schedule of the Comptroller and Auditor General (Amendment) Act 1993 to delete the reference to RTÉ which will have the effect of empowering the Comptroller and Auditor General to carry out value-for-money examinations of RTÉ.

*An Roinn Cultúir, Cumarsáide agus Spóirt,
Bealtaine, 2026.*