



An Coimisiún um
Rialáil Cumarsáide

Commission for
Communications Regulation

COMREG ANNUAL REPORT

1 July 2020 to 30 June 2021

**Commission for Communications Regulation
Annual Report for the Period July 1, 2020 – June 30, 2021.**

**Presented to the Minister for the Environment, Climate
& Communications in accordance with Section 32 of the
Communications Regulation Act, 2002.**

An Coimisiún um Rialáil Cumarsáide
Commission for Communications Regulation
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Commission for
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SECTION 1: ABOUT COMREG

ComReg is the statutory body responsible for the regulation of electronic communications (telecommunications, radio communications and broadcasting networks), postal and premium rate services. ComReg is the national regulatory authority for these sectors, in accordance with EU and Irish Law. In addition, we manage the radio frequency spectrum and the national numbering resource, among other responsibilities.



COMMISSIONERS



GARRETT BLANEY
Chairperson



JEREMY GODFREY
Commissioner



ROBERT MOURIK
Commissioner

ORGANISATIONAL STRUCTURE

The Commission for Communications Regulation (ComReg) was established on 1 December 2002 by the Communications Regulation Act 2002 and is led by a Commission of up to three Commissioners. At the end of this reporting period the Commission had three Commissioners: Garrett Blaney (Chairperson), Jeremy Godfrey, and Robert Mourik.

The Commission, with the Leadership Team, is responsible for the strategic and operational management of the organisation. ComReg depends on the efforts of all of our staff (including lawyers, economists, engineers, accountants, business analysts and administrative specialists) to deliver on our mission and meet our regulatory objectives.

ComReg consists of four Divisions, supported by a General Counsel and a Director of Strategy and Economics. The structure is based on cross-functional teams operating in a multi-disciplinary environment.



LEADERSHIP TEAM



JOHN EVANS
Director of Strategy and Economics



CAROLINE DEE-BROWN
General Counsel



JOE HEAVEY
Director of Corporate Services Division



DONAL LEAVY
Director of Wholesale Division



BARBARA DELANEY
Director of Retail and Consumer Services
Division



GEORGE MERRIGAN
Director of Market Framework Division

FUNCTIONS

ComReg is responsible for promoting competition, protecting consumers and for encouraging innovation. We deal in complex issues of law, economics, accounting, regulation and technology.

Our objectives are set out in line with both primary and secondary legislation, and this legislative framework continues to evolve since the Communications (Regulation) Act of 2007. In 2007, ComReg's responsibilities and powers, as well as available enforcement measures, were augmented by the Communications Regulation (Amendment) Act 2007. In particular, ComReg was granted Competition Act powers in relation to electronic communications and services. The Communications Regulation (Premium Rate Services & Electronic Communications Infrastructure) Act 2010 transferred responsibility for the regulation of premium rate services to ComReg and ComReg commenced regulation of this area in July 2010. The Postal Act 2011 sets out ComReg's regulatory responsibilities in relation to postal matters.



COMREG STRATEGIC FRAMEWORK

Our Values

Under the Communications Regulation Acts 2002 to 2017, ComReg has a range of functions and objectives in relation to the provision of electronic communications networks, electronic communications services and post.

These include:

- Ensuring compliance by operators with obligations.
- Promoting competition.
- Contributing to the development of the internal market.
- Promoting the interests of users within the European Community.
- Ensuring the efficient management and use of the radio frequency spectrum and numbers from the national numbering scheme.
- Promoting the development of the postal sector and, in particular, the availability of a universal service.
- Protecting the interests of end users of premium rate services.

This Annual Report covers our key activities from 1 July 2020 to 30 June 2021.

SECTION 2: CHAIRPERSON'S REVIEW

The year under review was, without doubt, a very challenging period for Ireland's communications sector. As the pandemic entered a second year, the amount of voice and data traffic moving over our communications networks and systems continued to increase as remote working continued to dominate. Indeed, there has never been an equivalent time when our economy, society and community has been so reliant on our communications systems to stay in touch. Throughout the pandemic, telecommunications operators have generally been able to cope with the surge in network traffic with little disruption. There has been a welcome increase in the amount of investment in the market over the last year, both in high-speed fixed broadband and in the provision of high speed 4G and 5G mobile networks.

Despite these challenges, Irish society has shown great resilience as we rebuild our economy. The electronic communications sector has played a central role in fostering this resilience and supporting our essential services.

In response to this evolving situation and the increase in volume over our networks, ComReg has responded by releasing extra radio spectrum to support demand and we have also continued to monitor networks closely to ensure network operators have sufficient capacity to provide for our overall communications needs.



ComReg Covid-19 Initiatives

In April 2021, ComReg released additional radio spectrum on a temporary basis to boost mobile phone and broadband capacity. This initiative was taken on foot of the sharp increase in the use of mobile network by Ireland's mobile phone subscribers. ComReg continued to work with telecoms operators to ensure that the necessary steps and contingencies were put in place by networks to cope with the increased voice and data traffic caused by the impact of Covid-19.

There continued to be strong consumer demand for unlimited data offers due to the ongoing pandemic, making it even more important that information contained on ComReg's price comparison tool about data included in packages was transparent. During the period the tool was updated so that truly unlimited mobile data plans could be identified, as well as fixed plans, by consumers.

During the year ComReg continued to monitor the impact of Covid-19 on consumer use and perception of telecommunications in Ireland. The surveys showed that since the introduction of public health restrictions, households are relying more heavily on fixed, mobile, and wireless technologies to stay connected and informed. Our surveys showed that 81% of respondents believe their household usage of broadband had increased. While 82% of those working from home said that use of their home broadband services had increased due to working remotely. Our research also showed that 77% of remote workers increased their use of video conferencing services to work from home.



Broadband

It is evident that broadband continues to play a pivotal role in our economy and society. By the end of June 2021, there were 1,895,190 broadband subscriptions, an increase of 4.5% over the period. Fibre To The Premises (FTTP) subscriptions rose to 308,924 by the end of June, an increase of 53.6% over the year.

Data usage also continued to grow. By year end, an average fixed broadband subscriber used 324 GB of data per month, this is up from 306.5 GB over the year. The majority of traffic is generated by residential subscribers with an average monthly data usage per residential subscriber reaching 343.9 GB per month. An average business fixed broadband subscriber used 146.2 GB of data per month in Q2 2021. In terms of subscription speed, as of June 2021, 84.1% of all broadband subscriptions had sold speeds equal to or greater than 30Mbps. Ireland (92%) was above the EU average (89%) for household broadband (fixed and mobile) penetration in 2020.



Mobile

At the end of June 2021 there were 7.36 million subscriptions to mobile communications services (including mobile broadband and M2M) in Ireland, which equates to a population penetration rate of 148%. In Q2 2020 total M2M subscriptions stood at 1,353,252 increasing to 1,792,432 in Q2 2021 representing a 32.5% annual growth.

In the three months to June 2021, the average Irish mobile subscriber sent an average of 44 messages per month, compared with an average of 42 per month in the quarter to June 2020.



Consumers

ComReg has a statutory duty to protect and inform consumers. During the period under review, ComReg continued to provide its complaint handling service to consumers. During the year, ComReg's Consumer Line Team received approximately 79,000 contacts from consumers. ComReg continued to publish quarterly statistics of issues raised by those consumers who contacted our Consumer Line Team.

As well as ComReg's complaint handling service (ComReg Consumer Line), ComReg has introduced Formal Dispute Resolution Procedures for mobile phone, home phone and broadband complaints that have been unresolved for 40 working days or more after lodging a complaint with your service provider.



Competition

During the year, ComReg completed its analysis of a number of wholesale markets, as well as continuing a number of other market reviews. Among others, these included, the Wholesale Broadcasting Transmission Services (BTS) and Digital Terrestrial Television (DTT) Multiplexing Services markets and the Wholesale Central Access (WCA) market.

ComReg also continued to monitor the implementation of the Settlement Agreement (SA) and associated performance milestones agreed with eir in December 2018. The SA sets out the regulatory governance measures eir will put in place in order to ensure its compliance with its regulatory obligations. eir agreed to enter into a Performance Agreement and achieve performance milestones as part of its undertakings to ComReg.

Spectrum

During the period under review the demand for spectrum continued to grow, driven by increasing quantities of data transmitted over the internet and rapidly increasing numbers of wireless devices, including smartphones and tablets, Wi-Fi networks and everyday objects connected to the internet. In this period ComReg continued to assist users of 3.6 GHz to transition from this spectrum and allow use by those companies who were awarded this spectrum on foot of a competition.

ComReg also continued to work on its latest Multi-Band Spectrum Award (MBSA) which will make more spectrum available for mobile phone and wireless broadband services. In April 2021, ComReg published its Information Memorandum on the MBSA which commenced the award process.

The total number of new licences issued in this reporting period was 5,420, a decrease of 11.9% on the previous year. This decrease arose as a result of a reduction of 63% in the number of Programme-Making and Special Events (PMSE) licences granted as a result of the Covid-19 pandemic and the non-renewal of 193 temporary digital terrestrial television (DTT) licences which were granted to RTÉ to assist with its migration from the 700 MHz band. RTÉ completed its migration in March 2021.

International

During this year ComReg continued to actively participate in the Body of European Regulators for Electronic Communications (BEREC). ComReg assisted BEREC in finalising projects, mandated in the European Electronic Communications Code (EECC), to develop guidelines on to ensure the consistent application of co-investment criteria in very high-capacity networks. In addition, ComReg was actively involved in BEREC's forward-looking projects related to the regulation of digital platforms, cybersecurity of 5G networks and commencing work to better understand the environmental aspects of electronic communications networks and services.

The International Affairs unit also continued to participate in other ad-hoc and external programmatic workstreams affecting ComReg. It coordinated ComReg's response to the European Commission's Digital Economy and Society Index (DESI) 2020, by filing relevant telecoms market data with the Commission. It was good news that Ireland increased its Index ranking to being in the top five member states, and that improved connectivity was a contributor to Ireland's improved ranking.

ComReg and Ofcom (the UK's communications regulator) international affairs units continue to engage bi-laterally on topics of mutual interest, following the UK's formal withdrawal of its membership from the European Union and consequent departure from BEREC on 31 January 2020.

Conclusion

Covid-19 has had a fundamental transformational effect on all societies and the impact upon Ireland has been profound. The electronic communications and postal sectors have responded well to the challenges brought about by the pandemic and it has also underpinned the need for continued investment in very high capacity networks.

All organisations, ComReg included, were forced to adjust rapidly to a new way of working. During the year, ComReg continued to function remotely with all our staff working from home. I would like to express my gratitude to all of my colleagues in ComReg for continuing to deliver our regulatory functions and obligations, despite the challenges of the Covid-19.

We also look forward to the implementation of primary legislation to enhance our enforcement powers, as set out in the Programme for Government, and welcome the recent increase in ComReg's resources to ensure the effective delivery of our work programme.

I would also like to acknowledge the work and effort of all workers across the entire telecommunications and postal industries who have worked throughout the pandemic to ensure that customers and businesses have been able to use communications systems to support our economy and society.



Robert Mourik
ComReg Chairperson
Appointed January 7 2022

SECTION 3: COMMUNICATIONS OVERVIEW

Fixed Line Market Share

Based on operator data submitted via the Quarterly Report questionnaire, Eircom Limited (trading as “eir”) accounted for 43.2% of the total fixed line market in terms of overall (retail and wholesale) revenue by June 2021, down from 47.2% in June 2020. Other Authorised Operators (OAOs) accounted for the remaining share of the market.

Fixed Voice Telephony

There were 1.33 million fixed voice subscriptions in the Irish market as of June 2021, a decline of 2.7% since June 2020. At the end of June eir accounted for 42.2% of the Fixed Voice market followed by Virgin Media at 21.6%.

Voice traffic originating on fixed networks decreased in Q2 2021 to over 567 million minutes with the average residential subscriber having originated 85 minutes of fixed voice calls compared to 118 minutes in Q2 2020. An average business subscriber originated 476 minutes of fixed voice calls in Q2 2021 compared to 504 in Q2 2020.

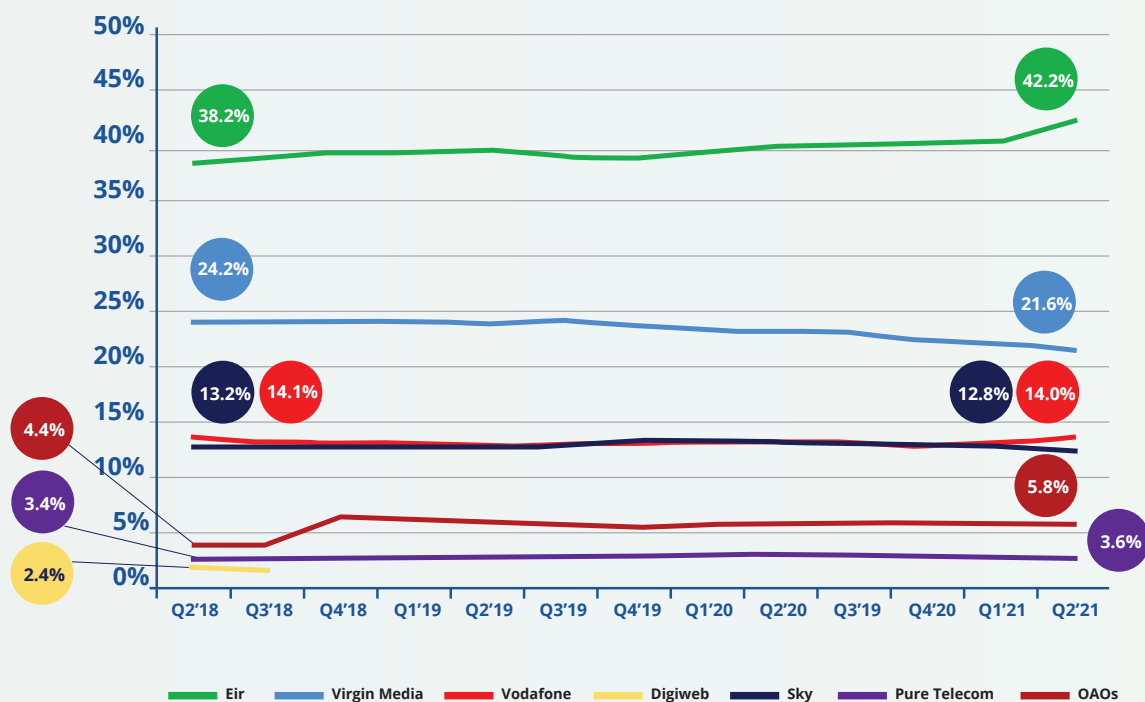


Figure 1: Fixed Voice Telephony Market Shares.

Source: Quarterly Key Data Questionnaire.

Mobile Communications Services

At the end of June 2021 there were 7.36 million subscriptions to mobile communications services (including mobile broadband and M2M) in Ireland, which equates to a population penetration rate of 148%. In Q2 2020 total M2M subscriptions stood at 1,353,252 increasing to 1,792,432 in Q2 2021 representing a 32.5% annual growth.

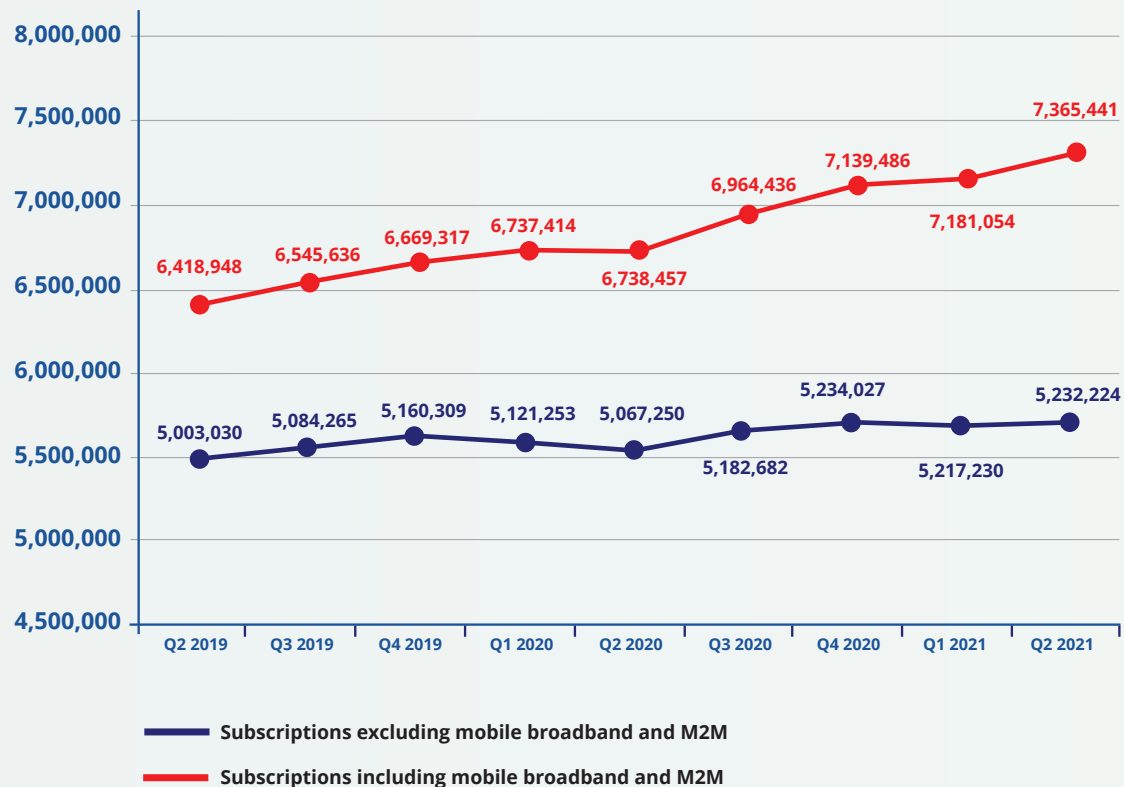


Figure 2: Mobile Subscriptions including and excluding Mobile Broadband and M2M.

The volume of text messaging decreased by 32.5% in Q2 2021 compared to Q2 2020. In the three months to June 2021, the average Irish mobile subscriber sent an average of 44 messages per month, compared with an average of 42 per month in the quarter to June 2020.

Average monthly voice call minutes per mobile subscriber in Ireland decreased to 228 minutes per month in June 2021, down from 246 in June 2020. Average monthly traffic per mobile subscriber using voice and data services was 10.5GB in June 2021 compared to 9.1GB in June 2020.

Three Ireland has the largest share of subscriptions (including mobile broadband and machine to machine subscriptions) and comparing Q2 2020 to Q2 2021, Three increased market share from 35.3% to 37.7%. At the end of Q2 2021, Vodafone had 37.1% of subscribers down from 38.4% in Q2 2020. eir's mobile market share decreased by 1%. Tesco Mobile's market share decreased by 0.4% while other operators' market shares increased 0.2% since Q2 2020.

Market Share by Subscription
(inc. MBB and M2M) Q2 2020 - Q2 2021

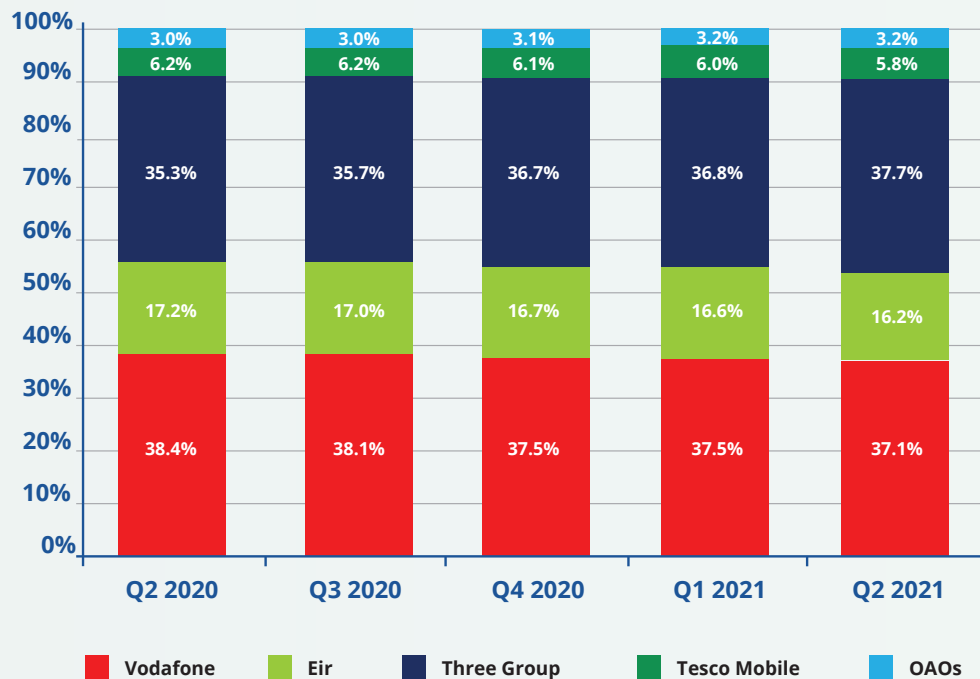


Figure 3: Mobile Market Share by Subscription.

Source: Quarterly Key Data Questionnaire.

Broadband Market

By the end of June 2021, there were 1,895,190 broadband subscriptions. This was an increase of 4.5% on Q2 2020. FTTP subscriptions increased to 308,924 in Q2 2021 an increase of 53.6% since Q2 2020.

Subscription Type	Q1 2021	Quarterly Growth Q1'21 – Q2'21	Annual Growth Q2'20 – Q2'21
DSL Broadband	165,624	-5.6%	-23.1%
VDSL Broadband	625,460	-1.45%	-2.8%
Cable Broadband	376,979	-0.1%	0.7%
FTTP Broadband	308,924	9.5%	53.6%
Satellite Broadband	2,079	-9.2%	-32.6%
FWA Broadband	75,339	8.4%	33.6%
Total Fixed Broadband	1,554,405	0.8%	4.0%
Mobile Broadband	340,785	2.3%	7.1%
Total Broadband	1,895,190	1.1%	4.5%

Figure 4: Broadband Subscriptions by Subscription Type.

In Q2 2021, eir had 28.7% of total retail fixed broadband subscriptions, followed by Virgin Media who had 25.0% of subscriptions. Vodafone had 19.6% (excluding mobile broadband subscriptions), while Sky Ireland, Imagine & Pure Telecom had a 13.8%, 2.7% and 2.2% market share respectively.

All other OAOs combined accounted for the remaining 7.8% share of retail fixed broadband subscriptions.

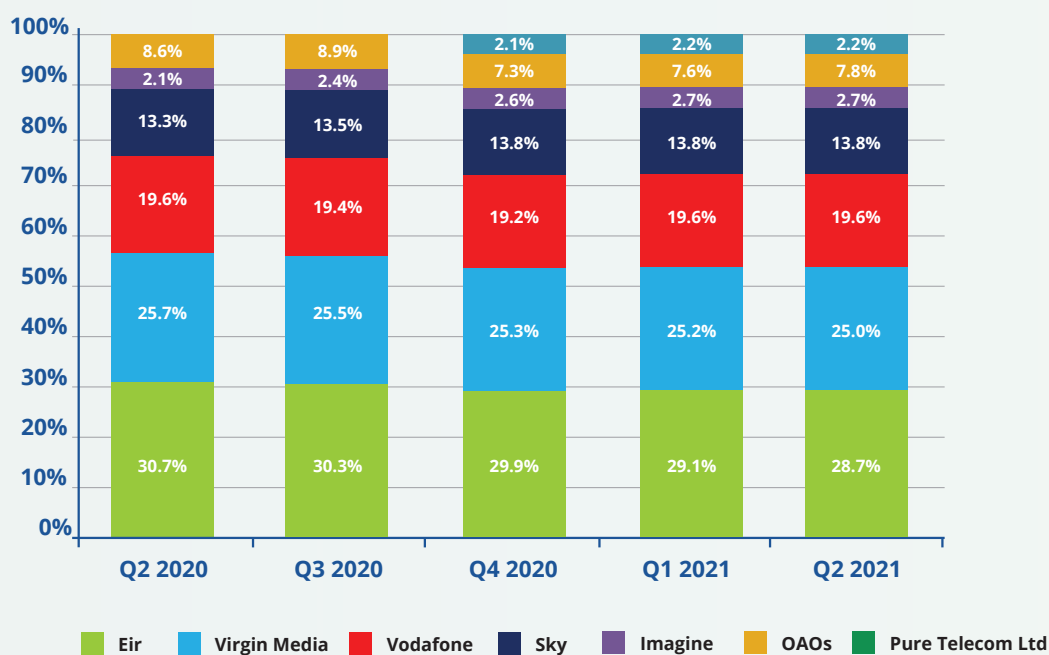


Figure 5: Fixed Broadband Market Share by Subscription.

Source: Quarterly Key Data Questionnaire.

In Q2 2021 an average fixed broadband subscriber used 324 GB of data per month, this is up from 306.5 GB in Q2 2020. The majority of traffic is generated by residential subscribers with an average monthly data usage per residential subscriber reaching 343.9 GB per month. An average business fixed broadband subscriber used 146.2 GB of data per month in Q2 2021. In terms of subscription speed, at the end of Q2 2021, 84.1% of all broadband subscriptions had sold speeds equal to or greater than 30Mbps.

Broadband Sold Speed Q1 2020

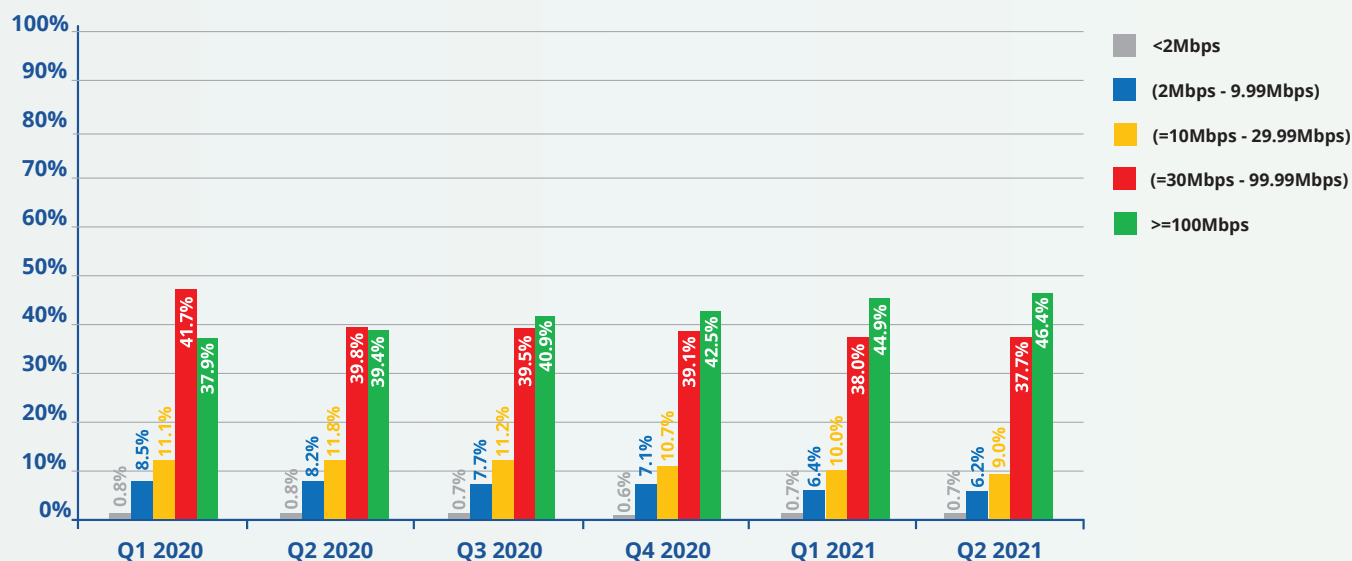


Figure 6: Fixed Broadband Subscription by Sold Speed.

Broadband Penetration

Figure 7 illustrates Ireland's position compared to the EU28 average in terms of fixed and mobile broadband household penetration. Ireland (92%) was above the EU28 average (89%) for household broadband (fixed and mobile) penetration in 2020.

Household Broadband Penetration Rates, EU-28 & Ireland

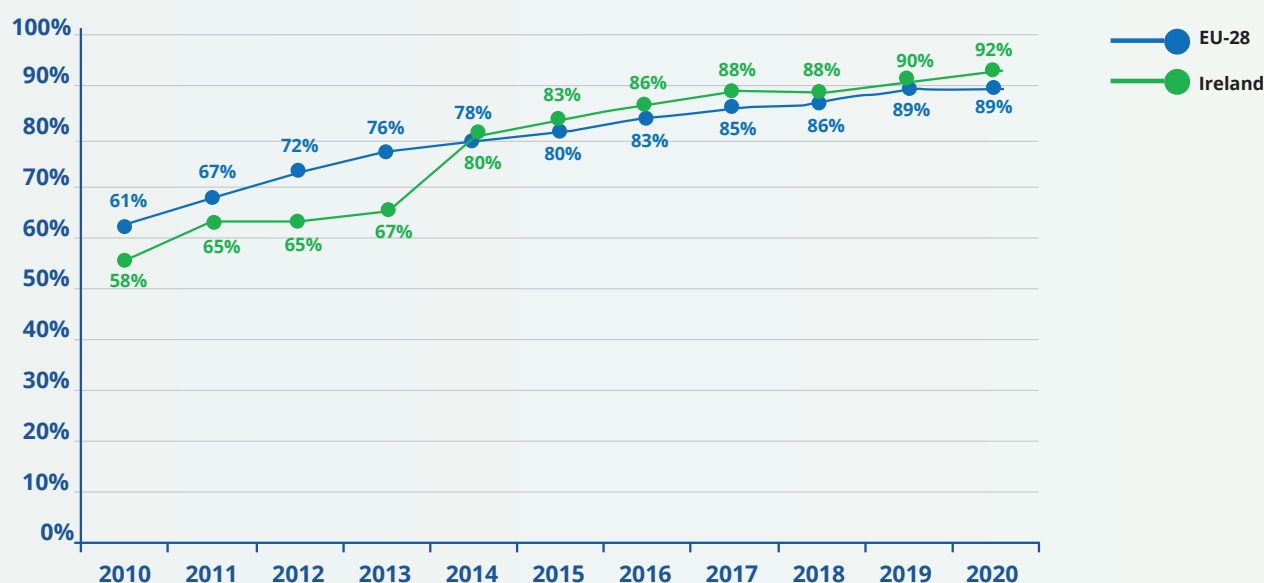


Figure 7: Household Broadband Penetration Rate.

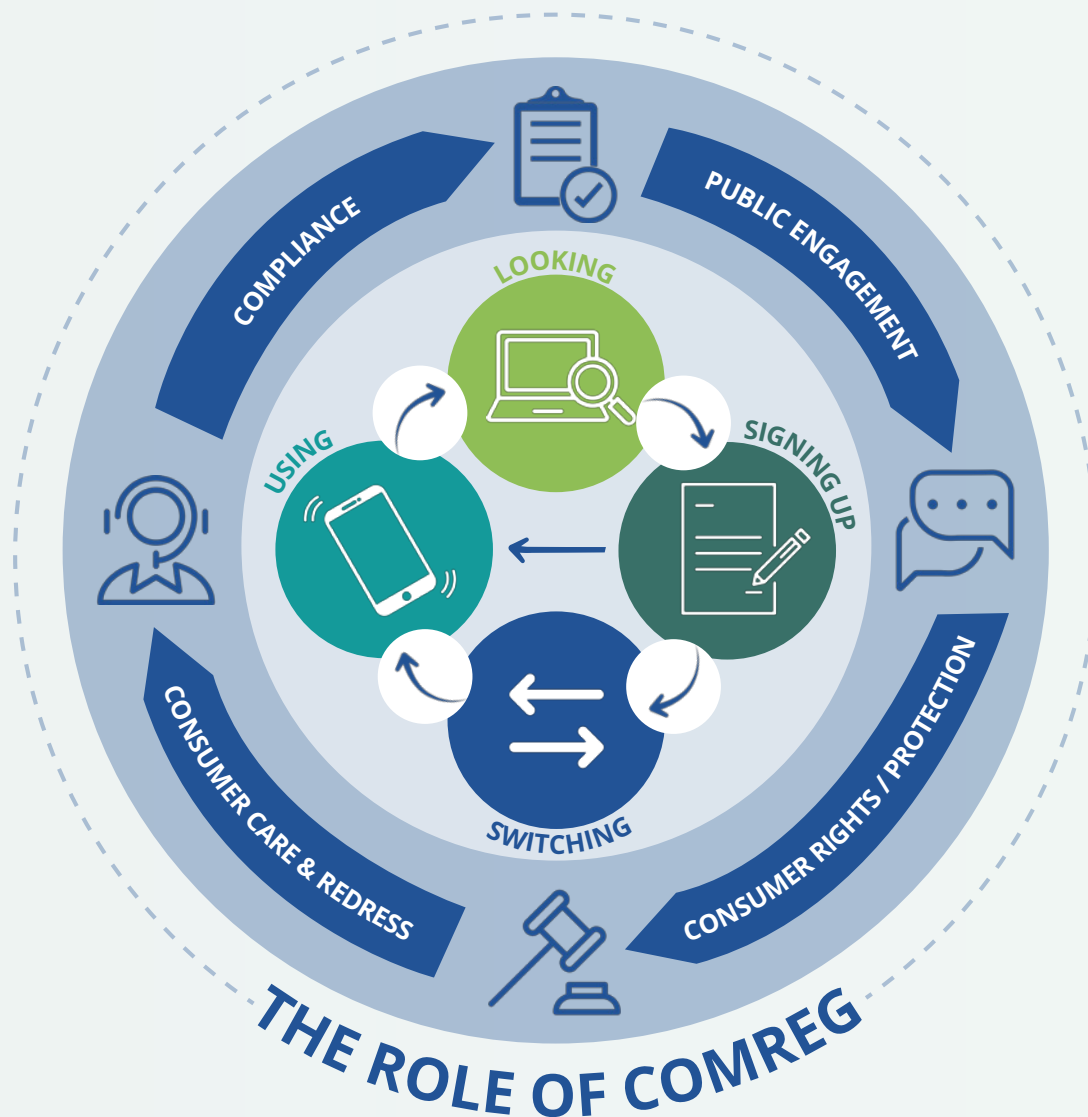
Source: Eurostat, Information Society Indicators, CSO.

SECTION 4: CONSUMERS

ComReg's overall strategic approach to consumers is to protect and inform consumers so they can choose and use communications services with confidence.

During the period, ComReg carried out several actions to deliver its associated consumer goals throughout the stages of the consumer journey: Looking, Signing-Up and Switching and Using. ComReg's actions as illustrated below were in the areas of Public Engagement, Consumer Care and Redress, Consumer Rights/Protection and Compliance.

Consumers can choose and use with confidence



Public Engagement

ComReg seeks to empower consumers by ensuring the availability of appropriate and transparent information and tools while also offering an effective complaint handling process. ComReg seeks to understand evolving consumer needs by liaising with various stakeholders using a variety of channels such as through our Consumer Care Team; via our Communication and Engagement programme (including online presence and analysis of trends); via the ComReg Consumer Advisory Panel; the Equivalence of Access & Choice Forum, and by carrying out relevant surveys and by gaining inputs from consumer organisations who we liaise with.

Information on Consumer Rights

Consumers are informed through timely, relevant, clear and accessible information. ComReg recognises the need for consumers to be appropriately informed in order to make choices in respect of electronic communications, and to assist them in their dealings with their service provider, even more so as competition intensifies. In this respect, ComReg has continued to update its consumer section of www.comreg.ie with relevant information and news about choosing and using communications services. During the period the consumer section of the website was consolidated and enhanced including the presentation of consumer news items and consumer publications and the presentation of consumer information and rights through a topic based approach.¹ We published regular consumer news items² covering a range of topics including scam calls, customer service issues, compliance actions, complaint handling and surveys. We also published periodic consumer news summaries³ and information for consumers on Brexit.⁴

Consumer Tools - Mobile Coverage Map, ComReg Compare and Service Checker

ComReg provides an outdoor mobile phone coverage map, at www.comreg.ie/coveragemap, which allows consumers to check ComReg's calculation of operator mobile phone coverage and signal levels at locations throughout the country. The map allows mobile phone users to see the level of mobile coverage where they work or live and helps consumers when making choices between operators based on predicted coverage availability in their area or chosen location. It has been generated using data provided by the main mobile network operators and includes data for the mobile virtual network operators (service providers whose services are hosted by the main mobile network operators). The map data was updated in Q3 2020, Q1 2021 and Q2 2021. The map is set out in a colour-coded format – dark brown shows very good coverage through to beige which shows fringe coverage. The map shows signal strength ranging from very good, good, fair, fringe and no coverage for 2G (Voice), 3G (Data and Voice) and 4G (Data and Voice). An application (App) is also available for mobile phone users.

In addition to the outdoor coverage map, ComReg also works with industry to ensure that relevant, accurate information is available to consumers regarding current market offers, to assist them with their purchasing decisions. ComReg updated its value comparison tool, ComReg Compare, at www.comreg.ie/compare, with new functionality. On this calculator, consumers can compare communications service providers' market offerings by handset, average monthly cost, total cost including handset costs, allowances and speed, based on the usage information entered. In light of the ongoing COVID-19 pandemic, there continues to be

1. <https://www.comreg.ie/advice-information/>
2. <https://www.comreg.ie/category/consumer-news/>
3. <https://www.comreg.ie/comreg-consumer-news-q2-2021/>
<https://www.comreg.ie/comreg-consumer-news-q2-2020/>
4. <https://www.comreg.ie/advice-information/brexit/>

a demand for unlimited data offers, making it even more important that information on data included in packages is transparent. During the period the tool was updated so that truly unlimited mobile data plans could be identified, as well as fixed plans, by consumers.

To assist consumers who have questions about Premium Rate Services (PRS) charges that have been applied to their bill or deducted from their phone credit, ComReg also offers an online facility, Service Checker, at <http://servicechecker.comreg.ie/> where you can check the contact details and other details for all premium rate services. Consumers can input the service name or the five-digit number of the service they have been charged for and are presented with details of the customer service helpline number and email.

Information - Consumer Engagement Programme

ComReg continued its consumer communication and engagement during the period with targeted campaigns to inform consumers of their rights and the information that ComReg makes available. Such initiatives include updating the ComReg website with new consumer information and functionality, outreach and digital and traditional marketing campaigns to inform consumers.⁵

ComReg introduced its consumer brand, 'ComReg Connects', to help ensure consumers and the public to identify ComReg as a brand at the forefront of consumer protection, capturing the essence of who ComReg is and what it stands for. ComReg engaged with a range of stakeholders on consumer issues including a Departmental Consultative Committee and the National Broadband Officers (of the Government's Mobile and Broadband Task Force), Age Friendly Ireland, Consumer Advisory Forum and Equivalence of Access and Choice Forum.⁶


5. <https://www.comreg.ie/engagement/>

6. <https://www.comreg.ie/engagement/panels-forums/>

ComReg Connects

Trusted Advice and Support







Tips for dealing with issues relating to your Home Phone, Mobile Phone and Broadband Providers

There may come a time when you experience issues with your communications service such as a problem with your bill or difficulty switching to a new provider. We have put together some tips to help you when dealing with such problems so that you know your rights and can seek redress if things go wrong.

How should a service provider deal with my complaint?

You can find your service provider's Code of Practice for complaints handling on their website or by calling their helpline. Their code contains all the details you need, including:

- How to contact your service provider.
- How long it will take them to acknowledge and respond/resolve your complaint.
- What the procedures are for resolving your complaint.

What should I do when making a complaint to a service provider?

- Act promptly as there may be a time limit in which complaints must be made.
- Clearly outline the problem, providing full details of your complaint.
- Give the service provider a reasonable chance to resolve your complaint.
- Make a note of your complaint reference number, the time and date you made your complaint, along with any commitments made by your service provider.

What should I do if I am dissatisfied with the outcome?

Ask how your complaint can be 'progressed' by your service provider in line with their Code of Practice. Generally, this means that your complaint is passed to your service provider's 'second-line support team', who can help with more complicated complaints.

If you still feel dissatisfied with the outcome, our Consumer Care Team may be able to help you.

How can ComReg Connects' Consumer Care Team help?

If you have followed your service provider's complaint procedures and your complaint remains unresolved, we may be able to review the issue, and:

- Inform you of your service provider's obligations.
- Escalate your complaint on your behalf to your service provider.
- Provide you with a realistic idea of the likely outcome.

Contact our Consumer Care Team today

Phone: 01 8049668
(8am to 8 pm Mon to Fri, and 9am to 1pm Sat)

Email: consumerline@comreg.ie

Post: ComReg Connects Consumer Care, ComReg, 1 Dockland Central, Guild Street, Dublin 1 D01 E4X0

Visit www.comreg.ie/consumer



Commission for
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Figure 8: Example of ComReg Connects advertisements included in relevant publications providing consumers with information.

Consumer Care and Redress

Complaint Handling

ComReg continues to provide a quality complaint handling service to consumers. During the year, ComReg's Consumer Line Team received approximately 79,000 contacts from consumers. Consumers can contact ComReg's Consumer Line Team through the following channels – telephone, email, online complaints form, letter, web chat, SMS and Irish Sign Language.⁷

91% of all calls to ComReg's Consumer Care Team were answered within 20 seconds and 96% of written contacts were answered within 24 hours.

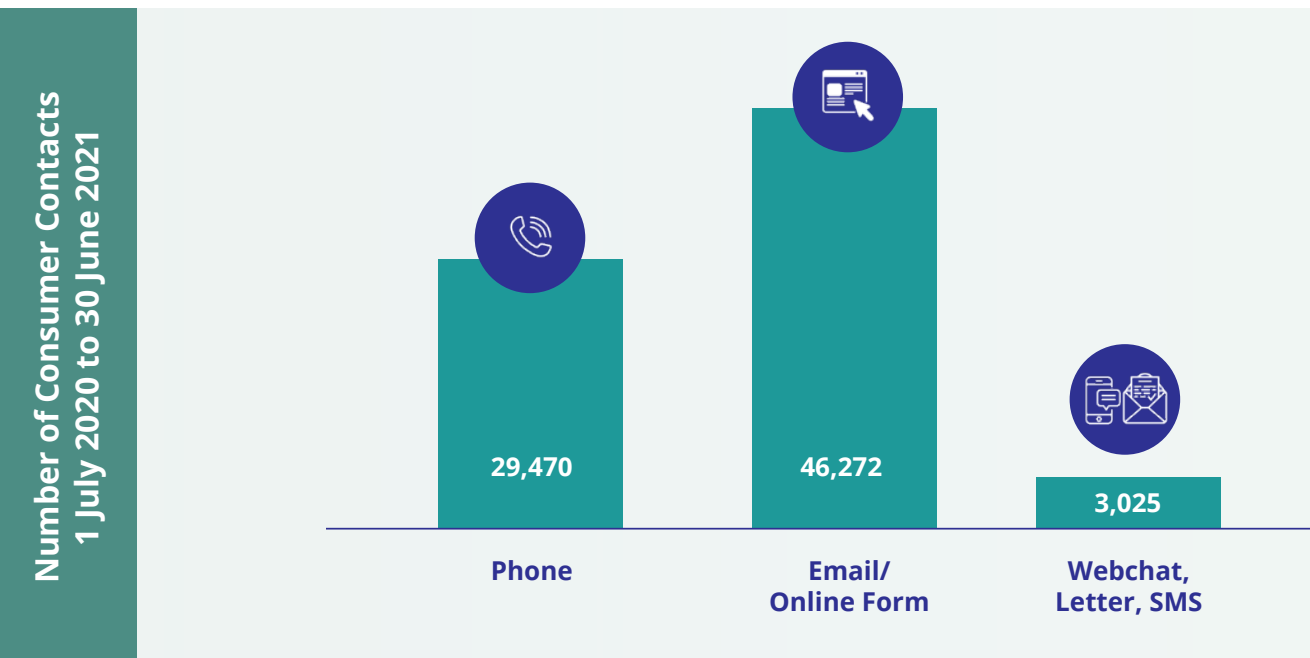


Figure 9: Number of consumer contacts by communication channel.

ComReg continues to publish quarterly statistics of issues raised by consumers who contacted our Consumer Line Team. During the period July 2020 to June 2021 there were approximately 29,000 issues about which consumers contacted us. These issues are split between Electronic Communications Service (ECS) issues, Premium Rate Service (PRS) issues and all other issue types.⁸

Approximately 76% of the total issues raised were in relation to electronic communications, with approximately a further 11% relating to premium rate services and the balance were mainly issues which fell outside of ComReg's remit or were unknown.

Of all issues raised with ComReg during the period, 24% were complaints which were escalated on behalf of the consumers to the relevant Service Providers for both ECS and PRS services.

7. <https://www.comreg.ie/advice-information/consumer-care/contact-our-consumer-care-team/>

8. <https://www.comreg.ie/advice-information/consumer-care/consumer-statistics/>

The majority of ECS issues raised in ComReg's remit were in relation to billing, service issues, contractual matters, and switching/number portability. The majority of PRS issues raised relate to situations where consumers deny that they have engaged with the PRS or where the consumer disputes the PRS charge in question.

ComReg has evolved its quarterly statistics publications throughout the period and the quarterly report now contains details on complaints received by classification type and details of our consumer telephone and email customer satisfaction survey.

Dispute Resolution

As well as ComReg's complaint handling service (ComReg Consumer Line), ComReg has introduced Formal Dispute Resolution Procedures for mobile phone, home phone and broadband complaints that have been unresolved for 40 working days or more after lodging a complaint with the service provider.

Consumer Protection Measures

There are already several consumer protections in place including, measures for consumers with disabilities, measures in relation to pricing of non-geographic numbers, measures for expenditure and cost control, itemised billing and billing mediums and selective call barring.

ComReg's goal is that consumer rights and protections, including those for vulnerable consumers and consumers with disabilities, are adequate to mitigate consumer harms.

Related to the above goal, over the period, ComReg monitored and considered whether it was appropriate to implement, enhance or evolve measures to mitigate against ECS and PRS consumer harms.

Bill Shock

Consumers may incur unexpectedly high charges from their usage of electronic communications services such that bills may not match expectations, known as bill shock.⁹ Under the current legal framework, ComReg has imposed requirements on relevant providers to help consumers control their expenditure and to mitigate consumers propensity to incur bill shock, by means of bill transparency measures¹⁰ and other cost control facilities. During the period, ComReg considered ways in which bill shock for consumers might be avoided through cost control facilities and sought input from industry in its document, Bill Shock Review – Control of Expenditure - Call for Inputs. In the Call for Inputs,¹¹ ComReg set out its concerns in respect of any lack of transparency in contractual terms and conditions for domestic tariff plans which may result in confusion on the part of the consumer and instances of significant bill shock. Following on from the Call for Inputs, ComReg engaged with Telecommunications Industry Ireland (TII) on voluntary commitments by service providers on principles and initiatives to help avoid a risk of bill shock.

ComReg observed that some providers offering "unlimited" tariff plans apply a limit to the usage included in such plans, which is often referred to as an "acceptable" or "fair" usage limit or policy (FUP / AUP). The usage limits often vary by provider and/or by individual tariff plans of a provider and once the FUP / AUP is exceeded, the end user may be impacted by inter alia additional surcharges or a suspension or loss of service. ComReg monitored consumers purchasing and use experience with a view to mitigate a risk of bill

9. Bill shock refers to the negative reaction a consumer can experience if their typical bill has unexpected charges Bill shock refers to the negative reaction a consumer can experience if their typical bill has unexpected charges.

10. ComReg Decision D08/13. This decision defined the ways in which all providers authorised to provide electronic communications networks and services must issue bills to consumers. The measures standardised the rules relating to billing applicable to providers to ensure they were consistent and transparent across the industry.

11. See ComReg "Bill Shock – Control of Expenditure -Call for Inputs" document 19/83, 13 September 2019.

shock from consumers being sold tariff plans that are advertised as unlimited which are in fact limited, while at the same time allowing service providers to implement allowed traffic management measures. In addition, ComReg provided input to the Advertising Standards Authority for Ireland (ASAI) ongoing review of the term “unlimited” in telecommunications advertising.

ComReg’s focus on this area is now on the requirements of the European Electronic Communications Code (EECC).¹² ComReg has set out its initial policy considerations and views on bill shock and on the use of “unlimited” in respect of certain end-user rights based on the Code in ComReg’s Regulatory Guidance.¹³ ComReg will monitor implementation of the requirements of the EECC as regards ensuring consumers can manage their use of, and spend on, electronic communications services and, pursuant to the EECC. ComReg will consider the appropriateness of any consumption limits, to be set by ComReg, to help ensure that consumers are protected and objectives of the EECC are met.

Roaming Regulation

Roaming Regulations¹⁴ and Intra EU Calls Regulation¹⁵ are important tools enabling ComReg to protect consumers and to help avoid a risk of bill shock. In accordance with its statutory function, ComReg continued its work in monitoring the implementation of the Roaming Regulation by Irish mobile companies.¹⁶

The specific EU rules on mobile roaming that protect consumers consist of tariffs when they are travelling in other EU countries and transparency measures. Since June 2017, Customers are charged the domestic retail price for using their mobile phone (for calls, texts and data) when travelling – this is referred to as Roam Like At Home (RLAH). With the introduction of RLAH, service providers cannot charge more than what would be levied if the customer was consuming those services in the home country i.e., the domestic price. However, there are exceptions. These include the ability to apply a fair usage policy for data, anti-abuse measures and sustainability provisions.

In addition, there are transparency measures in place which will help roaming customers to manage their consumption and cost. Consumers who are roaming continue to get a personalised SMS Message upon entry into another EEA country. This message has details such as price (ex VAT) of making and receiving calls, sending an SMS, and any usage policy and charges in excess of limits and surcharges, the free of charge phone number for more information and the number for emergency services. For data usage, consumers who are roaming (applies in the rest of world and not only within EU) receive an alert when the financial limit of €50 (ex VAT) has been reached. The financial or volume limit on data roaming consumption of €50 (ex VAT) is per monthly billing period. Consumers are then asked to confirm if they want to continue using data. In addition, consumers have the right to request and receive, free of charge, more detailed information from their roaming service provider from anywhere in the EEA.

12. On 17 December 2018, the European Parliament adopted a new directive to replace the 2002 Common Regulatory Framework, Directive (EU) 2018/1972 of the European Parliament and of the Council of 11 December 2018 establishing the European Electronic Communications Code.

13. See Section 3.2.1 and 3.3.1 of the ComReg Guidance, Regulatory Guidance on Title III: End-User Rights of the European Electronic Communications Code | Commission for Communications Regulation (comreg.ie).

14. Regulation (EU) No 531/2012 of the European Parliament and of the Council of 13 June 2012 on roaming on public mobile communications networks within the Union Text with EEA relevance.

15. Regulation (EU) 2015/2120 as amended by Regulation (EU) 2018/1971 which Regulation is implemented by the European Union (Retail Charges for Regulated Intra-EU Communications) Regulations 2020, S.I. No. 668 of 2020.

16. References to implementation reports.

In 2020 and 2021, ComReg inputted to the Body of the European Regulators of Electronic Communications (BEREC) Opinion on amending the roaming regulation proposed by the European Commission in which BEREC proposed some additional measures that were not incorporated in the proposed Regulation.¹⁷ Those are, among others, additional transparency measures for roaming in satellite networks, opt-out option for the cut-off limit and additional measures for mobile virtual network operators. ComReg also continues to work with its colleagues at BEREC in relation to its data collection on international roaming for the purposes of reporting on the evolution of pricing and consumption patterns in the Member States both for domestic and roaming services and the compilation of the 2021 Transparency and Comparability Report.

In addition, from 15 May 2019, the cost to Irish consumers for making calls or sending SMS text messages from Ireland to a fixed or mobile number in another EU Member State is capped.¹⁸ EU and Irish consumers will be charged no more than €0.19 (+VAT) per minute for calls made (including any connection charge) and €0.06 (+VAT) for each SMS sent from Ireland to any fixed or mobile number in an EU Member State, which should improve the consumer experience. In the period, ComReg worked with BEREC for the purposes of monitoring the market and price developments for regulated intra-EU communications and reporting to the EU Commission.

ComReg actively monitored the implications of Brexit on the electronic communications sector and has issued consumer guidance and information.¹⁹

Open internet rules

Under the EU open internet rules, in Regulation (EU) 2015/2120,²⁰ consumers are entitled to distribute and have access to information and content, to use and provide applications and services, and use terminal equipment of their choice, regardless of the location of the end user or provider or the location of the information, content, application or service.

The Regulation protects consumer rights and promotes an open and innovative internet. ComReg continued to monitor the openness of the internet with the evolution of services and technologies, including as regards developments in respect of the existence of zero-rated services.

ComReg worked with its colleagues at BEREC in relation to its program on open internet in this period including the public consultation on update of the BEREC Guidelines²¹ (now called the [Guidelines on the implementation of the Open Internet Regulation](#)) and on the Implementation of the Open Internet Regulation.

ComReg published its annual report on the implementation of EU Open Internet Access Regulations in Ireland.²²

17. BEREC input on EC request for the preparation of the legislative proposal for the new roaming regulations (europa.eu)

18. This is in accordance with Regulation (EU) 2018/1971.

19. ComReg web site on Brexit - <https://www.comreg.ie/consumer-information/brexit/>; Consumer Information page on ComReg website contains most recent updates for consumers – news and advice and tips on how to avoid inadvertent roaming <https://www.comreg.ie/consumer-information/roaming/> as well as updates for consumers on intra EU calls and SMS on ComReg website <https://www.comreg.ie/price-cap-for-calls-sms-text-messages-between-eu-states-intra-eu-communications/>

20. Transposed into Irish law by the European Union (Open Internet Access) Regulations 2019 (S.I No 343 of 2019) (the “Open Internet Access Regulations 2019”) – which implements certain aspects of the Open Internet Access Regulation EU/2015/2120 relating to ComReg’s powers and penalties

21. See https://berec.europa.eu/eng/document_register/subject_matter/berec/regulatory_best_practices/guidelines/9277-berec-guidelines-on-the-implementation-of-the-open-internet-regulation

22. ComReg Document 21/69 [comreg.ie/publications](https://www.comreg.ie/publications)

Protection of Vulnerable Users

ComReg held a number of meetings of its Disability Workshop on Electronic Communications for People with Disabilities in 2020 and 2021 to explore specific accessibility topics and issues, for example, on end users experience with access to and use of the Irish Text Relay Service (ITRS)²³ and accessible information on the official website documenting the ITRS.²⁴ ITRS translates text into voice and voice into text to facilitate Deaf and Hard of Hearing people and those with speaking difficulties in making and receiving calls, including using mobile devices, in Ireland. Calls are relayed through ITRS agents who perform this translation. The ITRS service is operated by eir serving the customers of Three, eir, Sky, Tesco Mobile, Virgin Media, and Vodafone and is funded by each of these operators. ComReg facilitated a discussion on possible obstacles to usability of ITRS facilities and accessible services and information and ways to increase ITRS benefits.

During the period ComReg attended several Departmental Consultative Committee meetings held by the Department of the Environment, Climate and Communications (DECC) on matters relating to accessibility of products and services for consumers with disabilities.

An ongoing ComReg Communications and Engagement programme is underway to inform the public about ITRS and its benefits, including the publication of ITRS information during Covid-19 restrictions. ComReg published a consumer news item²⁵ on ComReg.ie and engages on a regular basis with stakeholders, such as, Age Friendly Ireland on the experiences of older people with access and use of electronic communications service since the introduction of Covid-19 measures in 2020.

There are already a number of consumer protections in place for end-users with disabilities. ComReg is undertaking a review of existing obligations on Service Providers, including the Irish Text Relay Service, to ensure that the measures put in place for end-users with disabilities reflect market evolutions and continue to meet consumer needs. ComReg may consult on any issues identified to be addressed as part of its wider review and considering the EECC provisions relating to accessible information, notably, on the Contract Summary, on the quality of their services, and on measures taken to ensure equivalence in access for end-users with disabilities. ComReg will ensure those end-user access needs are met and support the equivalence of access provisions for end-users with disabilities envisaged by Article 111 of the EECC.

Premium Rate Services

During this period, ComReg continued to monitor developments in Premium Rate Services (PRS) markets, including new direct carrier billing (DCB) services, to ensure that consumers are not subscribed as a result of their first engagement with the PRS and that they are presented with the appropriate information about the subscription service, including on pricing, prior to confirming their subscription and throughout their use of PRS, as required by ComReg's PRS Code of Practice.²⁶ ComReg has already introduced a measure to allow consumers to block mobile PRS if they do not wish to avail of them. ComReg may review if further protections related to third party billing are appropriate, pursuant to the requirements of the EECC.

In addition, ComReg worked with colleagues at BEREC on an assessment of the status quo and benchmark of the current practices concerning third party billing and how the European Commission's provisions are being implemented in Member States.

23. ComReg Document 14/143 Decision D09/15, [comreg.ie/publications](https://www.comreg.ie/publications)

24. www.itrs.ie

25. www.comreg.ie/irish-text-relay-service-itrs

26. ComReg Decision D03/18. The objective of this decision was to allow consumers prevent access to premium rate SMS or MMS and to reduce the possibility of bill shock.

Regulatory Guidance on the Code

ComReg has had a number of meetings with Irish Business and Employers Confederation (IBEC)/ Telecommunications Industry Ireland (TII) including a subset of Telecoms Service Providers during February, March, April and May 2020, at the request of TII regarding the implementation of end-user aspects of the New European Electronic Communications Code ('EECC').²⁷ The Code is considered as a central piece of legislation to achieve Europe's Gigabit society and ensure full participation of all EU citizens in the digital economy and society.

The EECC introduces new end-user rights including related to the right to receive certain minimum pre-contractual information and the new Contract Summary²⁸ prior to entering into contracts, internet access switching and bundled offers.

On 4 December 2020, DECC published draft regulations in respect of the end-user rights provisions of the Code.

ComReg first published Regulatory Guidance in respect of certain end-user rights on the basis of the EECC on 10 November 2020 and the first update was published on 23 December 2020.²⁹ That Guidance was intended to give providers of electronic communications services ("ECS") to the Irish market an overview of the key retail aspects and end-user rights that will be applicable under the Code. Its purpose was to provide operators with ComReg's views on the impact and application of the end-user rights provisions in Articles 102 to 107.

In addition, in the case of switching between Internet Access Services (IAS) providers Article 106 of the Code, at the request of TII, on 21 January 2021, ComReg convened and hosted the first industry wide meeting. This was intended to facilitate the coming together of the wider industry of IAS providers with a view to a dialogue as regards internet access switching under the Code. At the initial industry meeting, an industry working group was agreed with a view to identifying, discussing, and resolving potential inter-operator issues on IAS switching processes. ComReg will continue to engage with stakeholders on IAS switching, and will continue to evolve its guidance in relation to implementation of end-user rights provisions, as appropriate.

Emergency Call Answering Service

ComReg is statutorily responsible for monitoring the quality of service of the Emergency Call Answering Service (ECAS) provider and for reviewing the Call Handling Fee (CHF) that the ECAS provider may charge. In January 2021, ComReg determined, following the review of the costs incurred by the ECAS provider to set the maximum CHF of €2.83 per call from 12 February 2021. In the previous year, from 12 February 2020 to 11 February 2021, the maximum CHF had been determined by ComReg to be €1.77. Prior to that from 1 March 2019 the applicable CHF was €3.93 as per a new contract for the supply of the ECAS agreed between the Minister for the Environment, Climate and Communications and the service provider on 12 February 2018.

27. On 17 December 2018, the European Parliament adopted the European Electronic Communications Code –Directive (EU) 2018/1972 of the European Parliament and of the Council of 11 December 2018 establishing the "European Electronic Communications Code (Recast) Text with EEA relevance.

28. (EU) 2019/2243. The European Commission has issued specific and binding requirements as regards the Contract Summary in the Commission Implementing Regulation Establishing a Template for the Contract Summary.

29. ComReg Document 20/111R [comreg.ie/publications](https://www.comreg.ie/publications)

The consumer is not charged for calls to 999 or 112 as this cost is borne by the presenting telecommunications network.

During the period, ComReg also published two information notices regarding the volumes of calls to the ECAS.

Universal Service for Electronic Communications

A central aspect of our work on consumer protection is to ensure availability of a universal electronic communications service.

Payphones

Following public consultation³⁰, in December 2020 ComReg published its decision on the universal service for public payphones. ComReg decided³¹ that there is no longer a need for the imposition of a universal service public payphone obligation. Consumer needs are being met in other ways, including by payphones provided commercially. ComReg will continue to monitor the provision of public payphones ensuring that they remain affordable, and satisfy the reasonable needs of consumers, and will intervene, if necessary, to ensure this.

Access at a Fixed Location

In July 2016, following a series of public consultations, eir was designated as the Universal Service Provider (USP), in accordance with the European Communities (Electronic Communications Networks and Services) (Universal Service and Users' Rights) Regulations 2011, to provide Access at a Fixed Location (AFL) for five years until 30 June 2021 (D05/16).³² D05/16 deferred a final decision on Quality of Service (QoS) pending further consideration.

In May 2021 ComReg issued two consultations³³ in respect of Access at a Fixed Location. The first extant consultation set out ComReg's preliminary views on the future of AFL. The second consultation set out ComReg's preliminary view on an interim AFL USO designation to maintain the current designation on eir, until the 30 October 2021 or until the date that ComReg has made a final decision on the future need for a designation of a USP for AFL USO, having considered the responses to the AFL USO extant Consultation, whichever is the earlier.

On the 30 June 2021 ComReg issued an interim designation decision designating³⁴ eir, until the 30 October 2021 or until the date that ComReg has made a final decision on the future need for a designation of a USP for AFL USO.

In February 2017, ComReg introduced "service availability" targets which combine the two previous metrics of fault occurrence and fault repair. These targets are stated in terms of "maximum of working days outage per line" instead of as a "percentage" value (D03/17³⁵) which are annual targets both national (maximum of 0.237 working days outage per line (99.935%)) and sub-national (maximum of 0.607 working days outage per line (99.834%)).

30. <https://www.comreg.ie/have-your-say-on-the-provision-of-public-payphones/>

31. ComReg Document No.20/127 D12/20 www.comreg.ie/publication
<https://www.comreg.ie/comreg-publishes-its-decision-on-the-provision-of-public-payphones/>

32. ComReg Document 16/65 D05/16 www.comreg.ie/publications

33. ComReg Document 21/51 and 21/66 www.comreg.ie/publications

34. ComReg Document 21/71D05/21 www.comreg.ie/publications

35. ComReg Document 17/10 D03/17 www.comreg.ie/publications

In May 2020, ComReg reviewed the QoS targets including “service availability” targets and re-imposed the existing annual and sub-national targets until 31 June 2021.

ComReg considers that QoS is an important aspect of AFL. Accordingly, ComReg is of the view it is important that the QoS performance is maintained and ComReg is continuing to monitor performance and will continue to publish QoS trends. eir has confirmed that that it intends to continue to ensure QoS performance as before, and that it will continue to report on its QoS performance in the same manner as heretofore. ComReg will monitor QoS performance on an ongoing basis and may intervene, where there are:

- changes in market conditions; and/or
- changes in technological developments; and/or
- events that negatively impact on quality of service on eir’s copper network, where ComReg deems it appropriate to do so.

Universal Service Quality of Service Compliance

Quarterly Information Notices were published by ComReg showing eir's USO performance for each quarterly period of 2018 – 2020 and the annual performance for 2020. ComReg also published an Information Notice showing eir's USO performance for the second quarterly period of 2021.

Cost of the USO - USO Funding Applications 2010-2015

In 2011, ComReg issued a Decision³⁶ (ComReg Document D04/11) about the principles and methodologies for establishing the net cost of providing the universal service. This decision provided the basis upon which the net cost of providing the universal service is calculated and will enable ComReg to determine if the net cost, if any, constitutes an unfair burden on the universal service provider.

ComReg commenced a process of consultation (in Q4 2017) on the assessment of eir's applications for funding for the periods 2010-2011, 2011-2012, 2012-2013, 2013-2014, and 2014-2015, which were resubmitted by eir between September 2014 and March 2017.³⁷

On 18 April 2019, following the assessments of the applications received from eir, ComReg published these Decisions:

D05/19 "Assessment of eir's 2010-2011 Universal Service Fund Application Assessment of the net cost and unfair burden for the period 2010-2011"

D06/19 "Assessment of eir's 2011-2012 Universal Service Fund Application Assessment of the net cost and unfair burden for the period 2011-2012"

D07/19 "Assessment of eir's 2012-2013 Universal Service Fund Application Assessment of the net cost and unfair burden for the period 2012-2013"

D08/19 "Assessment of eir's 2013-2014 Universal Service Fund Application Assessment of the net cost and unfair burden for the period 2013-2014"

D09/19 "Assessment of eir's 2014-2015 Universal Service Fund Application Assessment of the net cost and unfair burden for the period 2014-2015"

ComReg Decision D05/19 determined that for the year 2010-2011 there was a positive net cost of €7.5m in respect of eir's provision of the Universal Service Obligation and that this positive net cost does not represent an unfair burden on eir.

ComReg Decision D06/19 determined that for the year 2011-2012 there was a positive net cost of €6.7m in respect of eir's provision of the Universal Service Obligation and that this positive net cost does not represent an unfair burden on eir.

36. ComReg Document 12/57 D04/11 www.comreg.ie/publications

37. ComReg Document 16/68 www.comreg.ie/publications

ComReg Decision D07/19 determined that for the year 2012-2013 there was a positive net cost of €7.7m in respect of eir's provision of the Universal Service Obligation and that this positive net cost does not represent an unfair burden on eir.

ComReg Decision D08/19 determined that for the year 2013-2014 there was a positive net cost of €9.5m in respect of eir's provision of the Universal Service Obligation and that this positive net cost does not represent an unfair burden on eir.

ComReg Decision D09/19 determined that for the year 2014-2015 there was a positive net cost of €11.5m in respect of eir's provision of the Universal Service Obligation and that this positive net cost does not represent an unfair burden on eir.

On 15 May 2019, eir appealed to the High Court against ComReg Decisions D05/19; D06/19; D07/19; D08/19; and D09/19.

The proceedings were due to be conducted in May 2020 however due to Covid-19 the case was delayed until October 2020. ComReg will fully defend the proceedings brought by eir.

Following a hearing in the Commercial Division of the High Court on 6 November 2020, the parties were notified on 19 February 2021 of the decision of the Court to refer a question concerning the unfair burden assessment to the Court of Justice of the European Union (the "CJEU") for a preliminary ruling pursuant to Article 267 of the Treaty on the Functioning of the European Union, and that a judgment would issue in relation to this in due course. A judgment was delivered by the Court on 5 May 2021 setting out the question the Court will refer to the CJEU and the reasons for the referral. This judgment has been published by the Courts Service. ComReg will engage fully in the process before the CJEU.

eir's Funding Applications

ComReg commenced a process of consultation (in March 2021) on the assessment of eir's application for funding for the year 2015-2016. ComReg will issue a decision in due course.

eir has informed ComReg that it reserves its right to make applications for USO funding for the financial periods 2016-2017, 2017-2018, 2018-2019 and 2019-2020, and for any further funding applications that become due before eir's appeal of ComReg's decisions in respect of the 2010-2011 to 2014-2015 funding applications (High Court Record 2019/167 MCA) (the "Appeal") is determined.

ComReg has outlined to eir that the timely submission of funding applications is required, amongst other things, to inform stakeholders of the fact and amount of any funding application at the appropriate time, with the aim of providing certainty to stakeholders about the potential scale of industry contribution if the net cost in a funding application was found to be an unfair burden.

ComReg has outlined to eir that it does not accept that eir is entitled to unilaterally reserve to itself the decision as to when to submit applications for funding in circumstances where D04/11 is clear as to the timing of USO funding applications. eir has not outlined to ComReg any basis on which it cannot submit its funding applications pending the outcome of the Appeal. D04/11 and the requirements outlined therein remain in place and must be complied with and applied.

Decision 33 of D04/11 provides that ComReg can grant an extension to a deadline for the submission of an application where there are exceptional reasons for doing so. eir has not formally applied to have the deadline for the submission of its funding applications for the years 2016-2017 to 2019-2020 extended. ComReg has informed eir that if eir makes any such applications, ComReg will consider any such requests and make a decision in respect of same.

Compliance and Enforcement

ComReg recognises it is important to ensure that a culture of compliance is engendered so that consumer rights are upheld by their service provider. Effective compliance and enforcement are important in achieving this.

In respect of consumer rights, ComReg monitors compliance by PRS and ECS providers with relevant obligations including the PRS Code of Practice, the Universal Service Regulations³⁸ and associated ComReg Decisions, The Roaming Regulations³⁹, The Unfair Contract Terms Regulations⁴⁰ and the Consumer Information and Cancellation Regulations.⁴¹ ComReg has a co-operation agreement with the Competition and Consumer Protection Commission (CCPC).

With respect to the revised Roaming Regulations, ComReg actively monitors how service providers are implementing the 'Roam Like At Home' regime.

ComReg also enforces the Open Internet Regulations.⁴²

Consumer Compliance Cases & Findings

In December 2020, ComReg reported that it had concluded an investigation into Virgin Media Ireland Limited's ("Virgin Media") practice of charging customers for a service beyond the cancellation of their contract for what are termed "Post Cancellation Charges". Virgin Media issued a bill as normal during the final 30 day period, which may have included monthly recurring charges that extended beyond the cancellation date which Virgin Media then collected as part of that bill. Rather than proactively refunding customers these Post Cancellation Charges, Virgin Media kept them as credits on inactive accounts and would only issue a refund if a customer requested a refund. As part of the investigation, ComReg established that in excess of 140,000 customers had paid Post Cancellation Charges from 1 September 2014 onwards and that Virgin Media held credits in excess of €3 million attributable to Post Cancellation Charges which were due and owing to more than 107,000 customers who had not been refunded. ComReg concluded that Virgin Media was overcharging customers contrary to Sections 45(1)(a)(ii) and 45(1)(b) of the Communications Regulation Act 2002 (as amended) (the "2002 Act"). ComReg informed Virgin Media of the outcome of its investigation and of its intention to seek a restraining order and other orders pursuant to Section 46 of the 2002 Act, and following Virgin Media's co-operation in the resolution of the issues arising in respect of Post Cancellation Charges, Virgin Media committed to cease the practice of imposing Post Cancellation Charges by 1 January

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38. European Communities (Electronic Communications Networks and Services) Universal Service and User Rights' Regulations 2011
 39. S.I. 228/2013 – Communications (Mobile Telephone Roaming) Regulations 2013
REGULATION (EU) No 531/2012 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 13 June 2012 on roaming on public mobile communications networks within the Union.
 40. S.I. 27/1995 – European Communities (Unfair Terms) in Consumer Contracts), Regulations 1995
S.I. 336/2014 – European Communities (Unfair Terms in Consumer Contracts) (Amendment) Regulations 2014.
S.I. No. 160/2013 - European Communities (Unfair Terms in Consumer Contracts) (Amendment) Regulations 2013.
 41. S.I. No. 484/2013 European Union (Consumer Information, Cancellation and Other Rights) Regulations 2013 S.I. No. 250/2014 European Union (Consumer Information, Cancellation and Other Rights) (Amendment) Regulations 2014
 42. Regulation (EU) 2015/2120 of the European Parliament and of the Council of 25 November 2015

2021 and to refund all affected customers by 31 March 2021. Over €3 million was refunded. Virgin Media also committed that in the future it would not allow credit to remain on closed or inactive accounts.

Also, in December 2020, ComReg reported that Kilkenny District Court heard 2 cases taken by ComReg against Zamano Solutions Limited (“Zamano”) in relation to 2 counts of charging customers for premium rate services in circumstances where they were not requested by the customer contrary to Section 13(1) of the Communications Regulation (Premium Rate Services and Electronic Communications Infrastructure) Act 2010 (“the Act”). Zamano pleaded guilty to the 2 counts brought against it. Judge Geraldine Carthy imposed criminal convictions for each count and ordered Zamano to pay a total of €5,000 in fines. Zamano stated that it had discontinued its AppMob premium rate service from August 2020. Costs were awarded to ComReg.

On 10 February 2021, ComReg notified Three Ireland Services (Hutchison) Limited (“Three Services”) of a Finding of Non-Compliance with respect to its obligations under Regulation 13(6) of the European Communities (Electronic Communications Networks and Services) (Privacy and Electronic Communications) Regulations 2011 (“the Privacy Regulations”). ComReg found that Three Services had contacted 180 individuals in circumstances where those individuals were either recorded on the National Directory Database (“NDD”) as not consenting to such communications or had not otherwise consented to receiving such communications on their mobile phone, prior to any communication taking place contrary to Regulation 13(6) of the Privacy Regulations. Three Services was given an opportunity to state its views by 9 March 2020 and following ComReg’s assessment of Three Services representations, ComReg formed an Opinion that Three Services was non-compliant with its obligations under Regulation 13(6) of the Privacy Regulations. However, having taken account of Three Services response and the remedial actions it had implemented to come into compliance with Regulation 13(6) of the Privacy Regulations, ComReg decided to take no further action in respect of the matter.

Also, in February 2021, ComReg formed the Opinion that Imagine Communications Ireland Limited (“Imagine”) was non-compliant with Article 4(1)(d) of the Regulation (EU) 2015/2120 of the European Parliament and of the Council of 25 November 2015 (“the EU Open Internet Access Regulation”) during the period 9 July 2019 to on or about 1 June 2020. This followed on from a notification to Imagine on 18 December 2019 of a finding of non-compliance with respect to obligations under the EU Open Internet Access Regulation. Imagine responded on 30 January 2020 and committed to complying with the requirements. Having taken account of Imagine’s response and its remedial actions to ensure that the required information is now published, ComReg intends to take no further action in respect of this matter.

On 15 March 2021, ComReg notified Three Ireland (Hutchison) Limited and Three Ireland Services (Hutchison) Limited (collectively referred to as “Three”) of its findings of non-compliance with its obligations under the Premium Rate Services Code of Practice (“the PRS Code of Practice”) and PRS licences. The notification of findings of non-compliance were in relation to the provisions of Sections 3.2 and 3.18 of the PRS Code of Practice and was made pursuant to Section 9(1) of the Communications Regulation (Premium Rate Services and Electronic Communications Infrastructure) Act, 2010. Three refunded €824,765 to 26,000 customers who were charged for a PRS that was not supplied to them.

On 29 March 2021, ComReg notified Virgin Media Ireland Limited (“Virgin”) of a finding of non-compliance with Virgin’s obligations under Regulation 25(6)(b) of the European Communities (Electronic Communications Networks and Services) (Universal Service and User’s Rights) Regulations 2011 (“the Universal Service Regulations”). This notified Virgin of a finding that it had failed to ensure that its conditions and procedures for contract termination did not act as a disincentive to a consumer to changing service provider.

The conditions and procedures for contract termination that acted as a disincentive to a consumer changing service provider were: (i) the requirement to provide 30 days notice when changing service provider (outside of fixed term contract); (ii) the lack of information regarding cancellation in writing and the requirement in almost all instances to speak to a Virgin agent on the phone prior to the cancellation being actioned by Virgin; and (iii) the requirement to engage in save activity with Virgin. Virgin had until 4 May 2021 to state its views.

SECTION 5: POSTAL REGULATION

ComReg's statutory functions are to ensure:

- the provision of a universal postal service that meets the reasonable needs of postal service users;
- compliance by postal service providers with the obligations imposed on them.

ComReg's statutory objectives are to:

- promote the development of the postal sector and, in particular, the availability of a universal postal service within, to and from the State at an affordable price for the benefit of all users;
- promote the interests of postal service users;
- facilitate the development of competition and innovation in the market for postal service provision.

Universal Postal Service Provider designation

The Communications Regulation (Postal Services) Act 2011 ("2011 Act") designated An Post as the universal postal service provider (USP) until 2023, subject to a review by ComReg. Given the impact of Covid-19, ComReg decided to continue with An Post as the designated USP for the remaining period until 2023.⁴³

Postal service user disputes – independent dispute resolution

Section 43(3) of the 2011 Act gives ComReg, or an appointee of ComReg, a discretionary power to resolve postal service users' disputes which remain unresolved after due completion of all the procedures of a postal service provider's code of practice. ComReg continued to resolve such disputes during the year.

Cross border parcel regulation

Under Regulation (EU) 2018/644 of the European Parliament and of the Council of 18 April 2018 on cross-border parcel delivery services, there is requirement by ComReg to assess whether An Post's (as designated USP) cross-border single piece parcel tariffs are unreasonably high and to submit that assessment to the European Commission. During the year, ComReg's assessment⁴⁴ found one tariff to be unreasonably high.

43. ComReg Document 20/131 www.comreg.ie/publications

44. ComReg Document 20/110 comreg.ie/publications

Research study on e-commerce parcel delivery in Ireland

ComReg commissioned and published research on e-commerce parcel delivery in Ireland.⁴⁵

Overall, the study found the following in relation to the current dynamics of the Irish parcel delivery sector:

- Sector concentration appears to be declining
- New operators have entered in recent years
- Price competition between operators appears to have intensified
- Operators appear to have a good understanding of the needs of e-commerce sellers, and sellers demonstrate a good understanding of consumers' needs
- Operators and e-commerce sellers have adapted well to the challenges posed by the COVID-19 pandemic.

45. ComReg Document 21/59 [comreg.ie/publications](https://www.comreg.ie/publications)

SECTION 6: RADIO SPECTRUM MANAGEMENT

Radio Spectrum Management

As part of its mandate, ComReg manages Ireland's radio frequency spectrum and the national numbering resource, in Ireland and in accordance with European Union and Irish law.

Radio spectrum, or spectrum, refers to a specific range of frequencies of electromagnetic energy that is used to communicate information. Applications important for society, such as radio and television broadcasting, civil aviation, satellites, defence, and emergency services, depend on specific allocations of radio frequency. It is a valuable national resource as it underpins much of the communications services in the State. Many services rely on wireless connectivity as part of the backbone linking mobile base stations, providing feeds to broadcast transmitters and telemetry links that allow the monitoring of remote equipment e.g., water levels and status of power transformers.

Recently the demand for spectrum has grown notably, driven by increasing quantities of data transmitted over the internet and rapidly increasing numbers of wireless devices, including smartphones and tablets, Wi-Fi networks and everyday objects connected to the internet.

Radio spectrum is also fundamental in the day-to-day operation of the emergency services and defence forces. It also is a vital input to many other services including important scientific applications, such as weather forecasting and monitoring the Earth's environment.

As it underpins much of the communications services in the State and as the radio spectrum is a finite national resource with competing uses and users, it needs careful management to ensure it is being used effectively and efficiently.

To assist ComReg's management of the radio spectrum, ComReg regularly sets out and updates its strategy. The current Radio Spectrum Management Strategy ⁴⁶ for the period 2019 to 2021, outlines ComReg's work plan and priorities for these two years in relation to ComReg's role as Ireland spectrum manager and complements ComReg's Electronic Communications Strategy Statement.⁴⁷

During the year in review, several key spectrum management projects were completed or commenced as detailed below.

46. ComReg Document 18/118 [comreg.ie/publications](https://www.comreg.ie/publications)

47. ComReg Document 21/70 [comreg.ie/publications](https://www.comreg.ie/publications)

The 3.6 GHz band

Transition

Prior to the 2017 Spectrum Award, the 3.6 GHz Band was used to provide wireless broadband services (and phone services in some cases) to in excess of twenty-one thousand customers, predominantly in rural areas. In those areas the existing operators may have been the only available provider of broadband services to homes and schools.

To ensure continued services for those customers who were at risk of losing their service while winning bidders in the 3.6 GHz award prepared for the deployment of their services (including trials), ComReg developed a transition licensing framework which it consulted upon extensively. This was then implemented by way of the rules of the award, and to which all participants agreed to be bound. These rules are contained in the 3.6 GHz Band Spectrum Award Information Memorandum.⁴⁸

Essentially, this transition licensing framework allows existing operators to continue to provide services to their customers until such time that the new licensees are ready to roll-out commercial services. The principles underpinning this framework can be summarised as follows:

- Minimise the potential for disruption to existing consumer services;
- Introduce liberalised licences as soon as possible not unnecessarily delaying the delivery of future liberalised services;
- Maximise benefits to end users; and
- Ensure the efficient use of spectrum during the transition period.

Considerable progress has been made in the orderly transition of the 3.6 GHz Band with 542 of the 594 spectrum lots, or over 91%, now commenced for the new licensees. This progress has facilitated the new 3.6 GHz Band licensees⁴⁹ to roll out services in the 3.6 GHz Band across the country. In addition, four of the seven previous operators that were granted Transition Protected or Unprotected Licences have now transitioned from the 3.6 GHz band.

ComReg continues to engage with both new licensees and remaining operators to complete what remains of transition and, where required, to develop and implement appropriate transition plans where new licensees have sufficiently developed plans to roll-out new services. ComReg is pleased that the approach used in these circumstances provided for regulatory predictability as well as a smooth transition given the inherent complexities.

48. ComReg Document 16/71 [comreg.ie/publications](https://www.comreg.ie/publications)

49. www.comreg.ie/industry/radio-spectrum/spectrum-awards/3-6-ghz-band-transition/

Spectrum Leasing

In support of the provision of services to end users during the temporary situation presented by the Government measures to tackle COVID-19, and noting the measures taken to provide COVID-19 temporary spectrum licences to the mobile network operators (MNOs), ComReg encouraged the MNOs to consider taking other supporting actions including the leasing of spectrum to other operators.

Following consultation on several notifications for spectrum leases in 3.6 GHz band from the MNOs and Dense Air Limited (Dense Air) to Imagine Communications Ireland Limited (Imagine), ComReg made Spectrum Lease Determinations⁵⁰ on same and subsequently issued a number of 3.6 GHz band spectrum lease licences to Imagine in 2020 and 2021. This enabled the lease of 3.6 GHz band spectrum rights from each of the three MNOs and Dense Air at various locations and time periods.

COVID-19: Temporary Spectrum Management Measures

Given the temporary and extraordinary situation presented by COVID-19 and the increased traffic demands placed on wireless networks arising from the Government measures to address same (the Temporary Situation), and pursuant to requests from affected operators, ComReg has consulted upon and (with the consent of the Minister) put in place three consecutive licensing frameworks for the temporary assignment of spectrum rights of use. These are:

the Temporary ECS licensing framework (from 8 April 2020 to 7 October 2020);⁵¹

the Further Temporary ECS licensing framework (from 8 October 2020 to 1 April 2021);⁵² and

the Further Temporary ECS (No. 2) licensing framework (from 2 April 2021 to 1 October 2021).⁵³

Each of these licensing frameworks has provided for the temporary assignment of spectrum rights in the 700 MHz, 2.1 GHz and 2.6 GHz bands for an overall period of up to 6 calendar months.

Such temporary licensing frameworks are intended solely to address the Temporary Situation and are entirely without prejudice to the award of spectrum in the Multi-Band Spectrum Award. Applicants for a temporary licence have accepted same in the Application Declaration Form when applying for a licence.

To date, six separate temporary spectrum licences covering the overall period from April 2020 to 1 October 2021 have been issued to each of the three mobile network operators (MNOs) (Meteor, Three and Vodafone) as detailed in Table 1 below.

As outlined by the MNOs' submissions to ComReg's consultations and also their most recent renewal applications⁵⁴, the temporary spectrum rights have been used to provide additional network capacity to support the provision of voice and data services to consumers, to address the increased traffic demands arising from the COVID-19 measures. The extent of this deployment varies per MNO.

50. ComReg Documents 20/51, 20/77, 20/87, 20/97 and 21/46 [comreg.ie/publications](https://www.comreg.ie/publications)

51. The Wireless Telegraphy (Temporary Electronic Communications Services Licences (S.I. No. 122 of 2020,) Regulations 2020 were made on 8 April 2020 with the consent of the Minister for Communications, Climate Action and Environment.

52. The Wireless Telegraphy (Further Temporary Electronic Communications Services Licences) Regulations 2020 (S.I. No. 407 of 2020) were made on 2 October 2020, with the consent of the Minister for the Environment, Climate and Communications.

53. The Wireless Telegraphy (Further Temporary Electronic Communications Services Licences) (No.2) Regulations 2021 (S.I. No. 137 of 2021) were made on 22 March 2021, with the consent of the Minister for the Environment, Climate and Communications

54. See Annex 1 of ComReg Document 21/74 [comreg.ie/publications](https://www.comreg.ie/publications)

Details of the COVID-19 Temporary spectrum licences issued

Licence		Meteor	Three	Vodafone
Temporary ECS Licensing Framework	Initial Licence	9 April 2020 to 8 July 2020 (700 MHz & 2.1 GHz)	9 April 2020 to 8 July 2020 (700 MHz & 2.1 GHz)	22 April 2020 to 21 July 2020 (700 MHz & 2.1 GHz)
	Renewal Licence	9 July 2020 to 7 October 2020 (700 MHz & 2.1 GHz)	9 July 2020 to 7 October 2020 (700 MHz & 2.1 GHz)	22 July 2020 to 7 October 2020 (700 MHz & 2.1 GHz)
Further Temporary ECS Licensing Framework	Initial Licence	8 October 2020 to 7 January 2021 (700 MHz & 2.1 GHz)	8 October 2020 to 7 January 2021 (700 MHz & 2.1 GHz)	8 October 2020 to 7 January 2021 (700 MHz & 2.1 GHz)
	Renewal Licence	8 January 2021 to 1 April 2021 (700 MHz & 2.1 GHz)	8 January 2021 to 1 April 2021 (700 MHz & 2.1 GHz)	8 January 2021 to 1 April 2021 (700 MHz & 2.1 GHz)
Further Temporary ECS (No2) Licensing Framework	Initial Licence	2 April 2021 to 1 July 2021 (700 MHz & 2.1 GHz)	2 April 2021 to 1 July 2021 (700 MHz & 2.1 GHz)	2 April 2021 to 1 July 2021 (700 MHz & 2.1 GHz)
	Renewal Licence	2 July 2021 to 1 October 2021 (700 MHz & 2.1 GHz)	2 July 2021 to 1 October 2021 (700 MHz)	2 July 2021 to 1 October 2021 (700 MHz)

Table 1. Details of the COVID-19 Temporary spectrum licences issued.

Multi-Band Spectrum Award of spectrum for Wireless Broadband

Following extensive consultation over a number of years, on 18 December 2020, ComReg finalised and published its decisions on the Multi-Band Spectrum Award (MBSA2) for the long-term assignment of spectrum rights of use in the 700 MHz, 2.1 GHz, 2.3 GHz and 2.6 GHz bands (the “Award Bands”) with the publication of ComReg Document 20/122, Decision D11/20, (“the MBSA2 Decision”).

The MBSA2 award comprises **470 MHz of harmonised spectrum rights**, which represents a **46% increase** in the harmonised spectrum assigned for the provision of Wireless Broadband (WBB) services in Ireland. This will significantly enable operators to provide improved services to meet ever-increasing consumer demand.

The **700 MHz band (termed a ‘coverage’ band)** is an important band for the provision of widespread coverage, including in rural areas and on national transport routes, and is highly suitable for the provision of existing 4G and, over time, new 5G services. This is especially important in Ireland, given our challenging demographic characteristics and the high and exponential costs associated with deploying very high levels of coverage.

The **2.1 GHz, 2.3 GHz and 2.6 GHz bands (termed the ‘performance’ bands)** are ideally suited to providing network capacity, if used for mobile, although they can also be used for both capacity and coverage purposes (such as for fixed wireless broadband). Of these bands, the 2.1 GHz band is already in use for 3G and 4G services and the inclusion of the 2.1 GHz band in the award provides opportunity for the three existing licensees to acquire continuation spectrum rights in advance of licence expiry.

Spectrum awards, and particularly those suitable for the deployment of mobile and wireless broadband services, are very important events which occur only every few years and which have economy-wide impact. ComReg’s previous spectrum awards⁵⁵ have, among other things, promoted effective competition including new market entry, and facilitated the rollout of enhanced existing and new services/technologies, including 4G and 5G, to the benefit of Irish consumers.

The MBSA2 is every bit as important as ComReg’s previous spectrum awards and its progress will enable licensees to make long-term capital expenditure decisions and is an important aspect of general economic and social development in Ireland for the foreseeable future for reasons including that it:

- will lead to improved network coverage and capacity, with significant economic benefits;
- will likely result in significant cost savings for existing network operators that secure spectrum in the award; and
- is central to meeting the European Commission’s (“EC”) 5G for Europe Action Plan, a strategic initiative which concerns all stakeholders, private and public, small and large, in all Member States, to meet the challenge of making 5G a reality.⁵⁶

55. See: <http://www.comreg.ie/industry/radio-spectrum/spectrum-awards/3-6-ghz-band-transition/>

56. European Commission, “5G Action Plan”, available at ec.europa.eu/

Appeal of the Multi-Band Spectrum Award

On 14 January 2021, Three Ireland (Hutchison) Limited and Three Ireland Services (Hutchison) Limited (collectively “Three”) lodged an appeal against the MBSA2 Decision to the High Court.

As stated by ComReg in Information Notice 21/04R⁵⁷, Three’s appeal does not of itself affect the taking effect of the MBSA2 Decision or prevent action being taken to implement it and ComReg is opposing the appeal in full. The appeal hearing was held in June and July 2021.

Implementation of the Multi-Band Spectrum Award

ComReg is committed to ensuring the timely delivery of the MBSA2.

On 16 April 2021, the MBSA2 award process formally commenced with the publication of the Information Memorandum (IM)⁵⁸. The IM details the processes and procedures that ComReg is employing to implement its Decision 11/20.

On 28 May 2021, two sets of Wireless Telegraphy (“WT”) regulations associated with the MBSA2 were made by ComReg with the consent of Eamon Ryan, Minister for the Environment, Climate and Communications.

These are:

- SI 264 of 2021 (Wireless Telegraphy (Liberalised Use and Related Licences in the 700 MHz Duplex, 2.1 GHz, 2.3 GHz and 2.6 GHz Bands) Regulations 2021); and
- S.I 265 of 2021 (Wireless Telegraphy (Third Generation and GSM Licence (Amendment) and Interim Licensing) Regulations 2021).

Among other things, these regulations provide for:

- the granting of “liberalised use” licences in the 2.1 GHz band for existing 3G licensees;
- the granting of “interim licences” in the 2.1 GHz band to Three; and
- the granting of “liberalised use” licences for spectrum rights in the 700 MHz, 2.1 GHz, 2.3 GHz and 2.6 GHz bands in accordance with the outcome of the MBSA2 2021.

In June 2021, Three and Vodafone were granted a 2.1 GHz Band Liberalised Use licence.

Test & Trial Ireland

Ireland’s geographic position on the western edge of Europe and its low population density provides a key natural advantage, namely, a relative abundance of usable spectrum. Test & Trial Ireland is a service which entrepreneurs, researchers and developers may use to test or trial wireless technologies in a wide variety of frequency bands, including parts of the mobile and broadcasting bands. During the year in review ComReg issued 15 Test licences and 16 Trial licences. Further details are set out at Test & Trial Ireland www.testandtrial.ie which includes a short video promoting this initiative⁵⁹.

57. <https://www.comreg.ie/publication/>

58. ComReg Document 21/40 comreg.ie/publications

59. See https://www.youtube.com/watch?time_continue=2&v=s6ctjMo_bf4

Licensing Operations

The possession and use of radio equipment in Ireland requires authorisation from ComReg. This authorisation may take the form of either a licence or a licence exemption. Licences may be issued in accordance with the following legislation:

- Wireless Telegraphy Act 1926 (as amended); and
- Broadcasting Act 2009

As of 30 June 2021, the total number of live radio licences was 20,121, an increase of 3.3% over the previous reporting period. Figure 10 shows the total number of live radio licences at year end for the period 2015 to 2021.

The total number of new licences issued in this reporting period was 5,420, a decrease of 11.9% on the previous year. This decrease, in the main, arose as a result of:

- a reduction of 63% in the number of PMSE licences granted as a result of the Covid-19 pandemic; and
- the non-renewal of 193 temporary digital terrestrial television (DTT) licences which were granted to RTÉ to assist with its migration from the 700 MHz band. RTÉ completed its migration in March 2021.

Figure 11 shows total number of new radio licences issued by ComReg from 2015 to 2021.

Live Radio Licences at Year End
2015-2021

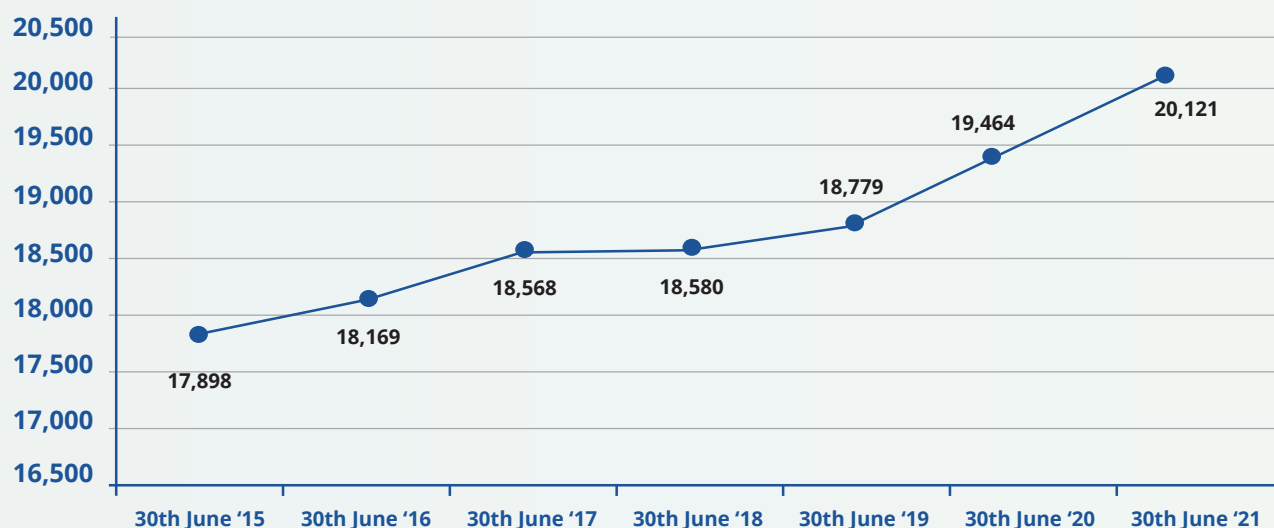


Figure 10: Live Radio Licences at Year End: 2015 – 2021.

New and Amended radio licences issued 2015-2021

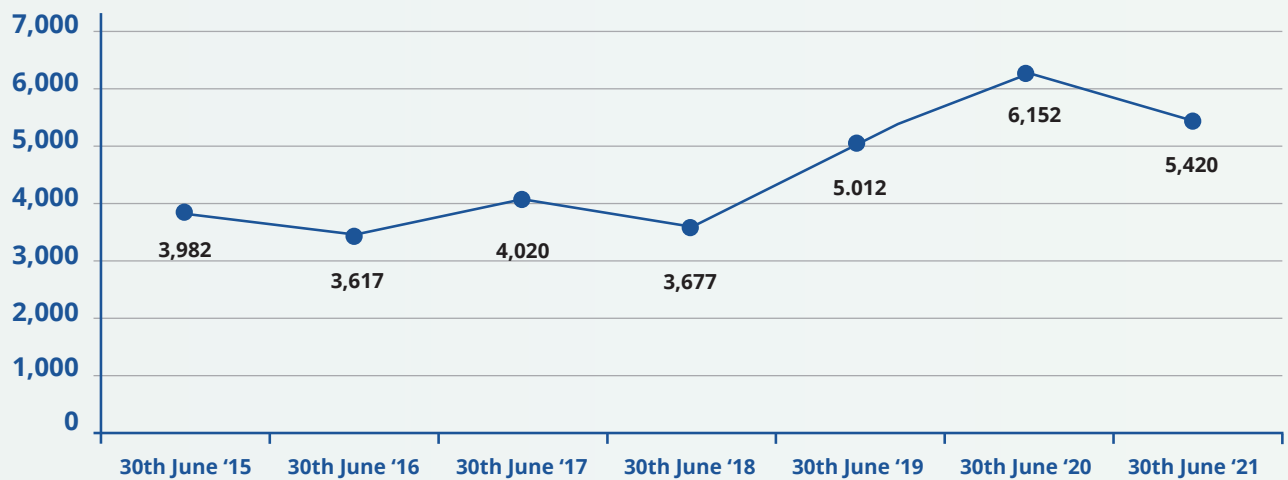


Figure 11: New and amended radio licences issued: 2015 - 2021.

Market surveillance of products

Desktop market surveillance is focused on identifying non-compliant products offered for sale via online platforms. During the 2020 – 2021 work period ComReg considerably increased its desktop market surveillance activity with consistent and strategic monitoring of all the major online platforms such as, Alibaba, AliExpress, Wish, eBay, DoneDeal/Adverts and Amazon.

During this time ComReg was provided with access to eBay's new regulatory portal, which has been created for government and regulatory agencies to report illegal, prohibited, or non-compliant items safely and efficiently to eBay. This allows ComReg to track key offenders and to enact a faster response from eBay as regards the removal of products being sold by these offenders.

In 2020 ComReg broadened its online platform investigation by establishing relevant contacts with Alibaba, AliExpress and Wish for the purpose of addressing the sale of devices that can potentially cause interference. These new relations have been very beneficial and have notably contributed to the removal of over 5,000 non-compliant products from the Irish marketplace.

During the period under review, and through its close work with Customs, ComReg seized a total of 2,804 non-compliant products, up from 695 in the previous year.

ComReg has observed a step change increase in non-compliant products seized and withdrawn from sale, both online and instore, during the last year. Furthermore, ComReg notes that Ericsson predicts that around

29 billion connected devices are forecast by 2022, of which around 18 billion will be related to the internet of things (IoT)⁶⁰. Scaled for Ireland, this equates to approximately 57 million devices, all of which would fall under ComReg's remit under the Radio Equipment (RE) Regulations (and may also be subject to the Low Voltage Directive (LVD)). It therefore seems certain that there will be a considerable increase in the number and range of products that will fall within ComReg's market surveillance remit.

In order to ensure its preparedness to meet this expected increase in the number and range of radio products ComReg has recently commenced the establishment of a new Product Safety Unit. This unit will be tasked with responsibility to:

- develop and drive a comprehensive risk-based product safety and national market surveillance strategy consistent with the relevant legislation;
- monitor and control the entry of relevant products into the State through engagement with relevant economic operators (e.g., manufacturers, importers, distributors and retailers) and relevant State authorities (e.g. Customs authorities, An Post etc.);
- carry out, or commission the carrying out of, product evaluations and risk assessments;
- develop and maintain relationships with relevant stakeholders such as the Competition and Consumer Protection Commission (CCPC) and other relevant authorities in Ireland and other Member States, including customs authorities, economic operators, and industry; and
- where appropriate, engage with the relevant economic operators (e.g., manufacturers, importers, distributors, retailers) to bring about timely and effective compliance, such as requiring corrective action, product withdrawals or product recalls etc.

Radio Frequency Interference (RFI) Investigations

ComReg continuously improves its processes to reflect today's radio environment and introduced a revised RFI complaint classification process along with revised complaint response times in July 2020, following a public consultation.⁶¹ The previous classification process perhaps placed an undue emphasis on the identity of the complainant rather than the impact the reported interference had on the complainant's ability to provide service. ComReg sought to address this, among other things, by placing appropriate emphasis on the nature and impact of the reported interference and the complainant's ability to continue to provide services.

Under the new process all RFI complaints are classified into three categories, Type A, Type B and Type C dependent on the impact of interference. Further details of this classification process can be found in the Response to Consultation on the management of Radio Spectrum Interference Complaints.⁶²

60. See <https://www.ericsson.com/en/mobility-report>

61. ComReg Document 19/108 [comreg.ie/publications](https://www.comreg.ie/publications)

62. ComReg Document 20/62 [comreg.ie/publications](https://www.comreg.ie/publications)

Complaint Type	Response Time
Type A	Immediate
Type B	5 working Days
Type C	N/A

Figure 13: RFI response Times.

In tandem with the introduction of the revised RFI complaint classification process and associated response times, ComReg also introduced a reporting protocol for all RFI complaints and a process for closing complaints once the investigation is complete. The reporting protocol requires complainants to provide evidence of suspected interference, and that they have taken reasonable steps to ensure that the interference is outside of their control. The focused and in-depth information required for RFI reporting assists ComReg in its triage and prioritisation of complaints.

By documenting a clear close out process, ComReg considers that this has improved transparency by providing feedback to a complainant once an interference complaint is concluded. Where possible, the nature of the interfering source and any actions that the complainant may need to take to remedy the situation are communicated to them by ComReg within 5 working days.

In parallel to the new RFI processes above, ComReg also moved to a new RFI case management system which, aside from enhanced efficiencies, also offers a number of benefits including:

- the ability to track RFI response times;
- improved reporting of case details to identify trends and inform ComReg's future workplans for the Spectrum Intelligence and Investigations Unit;
- the ability to record and track RFI complaints for both internal and outsourced work; and
- a web-based portal providing the capability to upload RFI reports in real time;

ComReg responds to circa 100 complaints of RFI each year. During this reporting year, and since the implementation of the revised RFI complaint classification process, ComReg responded to 94 reports of harmful interference and queries.

Non-Ionising Radiation

Licensees holding a Wireless Telegraphy Licence and those operating under a General Authorisation⁶³ for the provision of an electronic communications networks and/or services must ensure that public exposure to Non-Ionising Radiation (NIR) emissions from transmitters are within the limits set by the International Commission on Non-Ionising Radiation Protection (ICNIRP)⁶⁴, as endorsed by the World Health Organisation (WHO), the European Commission and the Environmental Protection Agency (EPA).

Each year, ComReg measures NIR levels in public areas at circa 80 different sites, located throughout the country. In this reporting period, 80 sites were surveyed. ComReg also publishes quarterly reports on the NIR site surveys.⁶⁵

So far, over 1600 sites have been surveyed and NIR levels at all surveyed sites have been found, without exception, to fall well below the international limits for public exposure set by ICNIRP.

ComReg has revised the methodologies by which it conducts NIR surveys to take account of new ICNIRP guidelines published in 2020. The revised methodologies were published in ComReg Document 08/51R4.⁶⁶

ComReg makes all NIR measurement reports available online at: www.comreg.ie/nir-reports-2/. These are also viewable via ComReg's Siteviewer website at www.siteviewer.ie

Further information regarding NIR, ComReg's role in relation to NIR, along with information on the roles of other public bodies, can be found on ComReg's website.⁶⁷

Mobile Network Operator Licence Compliance – Drive Testing

Due to the Government restrictions as consequence of the COVID-19 pandemic, ComReg's bi-annual drive testing programme which is designed to assess compliance⁶⁸ with obligations set down in both the 3G and Liberalised Use Licences was suspended. The programme was last conducted during the Winter of 2019. During 2020, ComReg issued the results of the Winter 2019 drive testing programme.⁶⁹

63. ComReg, Document 03/81R6 comreg.ie/publications

64. www.icnirp.org

65. ComReg Document 20/34 comreg.ie/publications

ComReg Document 20/92 comreg.ie/publications

ComReg Document 20/126 comreg.ie/publications

ComReg Document 21/26 comreg.ie/publications

66. ComReg, Document 08/51R4 comreg.ie/publications

67. <https://www.comreg.ie/industry/radio-spectrum/site-viewer/non-ionising-radiation-information/>

68. It should be emphasised that the drive test does not assess user experience but licence compliance.

69 ComReg Document 20/16 comreg.ie/publications

Managing the National Numbering Scheme

ComReg manages the National Numbering Scheme in Ireland. This encompasses geographic numbers, non-geographic numbers, mobile numbers, premium rate service numbers, short codes, and network codes. Telephone numbers and codes are essential to the provision of electronic communications services and enable the effective routing of national and international communications and support the proper functioning of billing and settlement regimes. They also provide information to the caller on the service called, the price of the call, and the location of the called party in some cases. ComReg is committed to effective number management, to ensure the efficient use of numbers by operators and the continued availability of numbers for end users.

ComReg's Numbering Conditions⁷⁰ detail the rules for number use and eligibility criteria for number holders. These conditions and eligibility criteria protect consumers and promote competition by ensuring operators have equal access to numbering resources.

The Numbering Conditions are updated regularly to take account of the latest market and legislative developments. The most recent review was completed in July 2021⁷¹, following a public consultation. The consultation considered market developments since the last review in 2019, including an in-depth analysis of numbers for cloud communications platforms. It also factored new and amended numbering obligations in the European Electronic Communications Code.⁷² Amendments were also included to address matters that have arisen as part of the Non-Geographic Numbers (NGN) implementation project.

Non-Geographic Number Review

Non-Geographic Numbers (NGNs) are phone numbers starting with 1800, 1850, 1890, 0818 and 076, and are used by organisations to provide services such as helplines, public services and banking. A key ComReg project in the past 12 months has been the continuing implementation of ComReg's 2018 NGN Decision.⁷³

The NGN Decision addresses the widespread confusion on the cost of calling NGNs and the differences between the NGN ranges. The overarching purpose is to restore trust and confidence in NGNs by improving the NGN platform for consumers and organisations alike.

Implementation of the NGN Decision is due to be concluded at the end of 2021. ComReg facilitates a Working Group (WG) with industry, the NGN WG, which continues to meet monthly to discuss the practical implementation of the NGN Decision.

Two measures were set out in the NGN Decision (i) Geo Linking Condition and (ii) NGN Consolidation as shown in Figure 14.

The Geo-Linking Condition was implemented on 1 December 2019 and means that calls to any 1850, 1890, 0818 or 076 NGNs are now included in customer call bundles that include calls to landline numbers. When not in a bundle, these calls cost no more than calling a landline.

The NGN Consolidation measure will reduce the number of NGN ranges from five (1800, 1850, 1890, 0818 and 076) to two (1800 and 0818) by 31 December 2021. From 1 January 2022, only the 1800 Freephone and 0818 Standard Rate NGN ranges will operate.

70. ComReg Document 15/136R3 [comreg.ie/publications](https://www.comreg.ie/publications)

71. ComReg Document 21/75 [comreg.ie/publications](https://www.comreg.ie/publications)

72. Directive (EU) 2018/1972 of the European Parliament and of the Council of 11 December 2018 establishing the European Electronic Communications Code

73. ComReg Document 18/106 and D15/18 [comreg.ie/publications](https://www.comreg.ie/publications)

74. See www.comreg.ie/ngn

To inform consumers and organisations of the implementation of Geo-Linking, ComReg continues to run communications campaigns across digital and social media. This will be supplemented with radio and press advertising later in 2021. ComReg publishes infographics, animations and maintains dedicated NGN webpages⁷⁴ to explain the NGN changes to consumers and organisations. Feedback from consumers and the media coverage around the implementation of the Geo-Linking Condition has been positive, with commentators fully appreciating the benefits for both consumers and organisations that use NGNs.

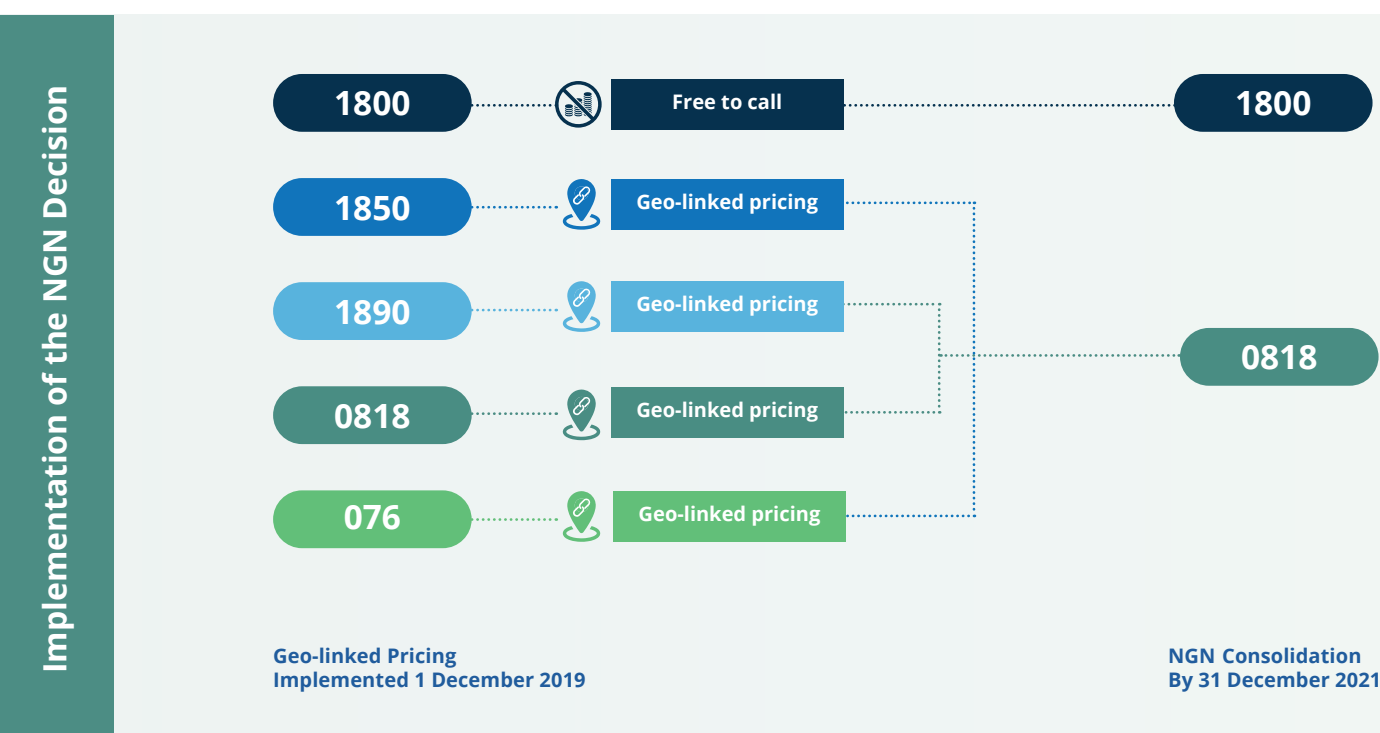


Figure 14. Implementation of the NGN Decision.

A key element of the communications message is the significant cost savings for organisations in migrating to 0818 and 1800 numbers, particularly since the introduction of a new wholesale regime for NGN calls by ComReg in May 2020. A noteworthy element of the new wholesale regime is the 92% reduction in mobile origination charges for mobile calls to 1800 Freephone numbers. In the past 12 months to 30 June 2021, 80 % of all new NGNs assigned by ComReg are 1800 Freephone.

Together, these improvements ensure that Ireland has a fit for purpose and easy to understand NGN platform, and a competitive market for NGN services, where organisations can choose from more than 20 operators to provide their NGN services.

Network Operations

The Network Operations Unit (NOU) is a specialised unit that sits within ComReg's Market Framework Division, whose remit includes:

- supporting the activities of ComReg across all its functions in respect of technical network issues,
- overseeing reporting on network incidents by providers of public electronic communications networks and services, and
- effective oversight of undertakings' compliance with legislative provisions
- and with regulatory conditions and obligations imposed on them in respect of the security and resilience of publicly available electronic network communications and services.

Network Incidents, Reporting and the 2020 ENISA Report for Ireland

All incidents reported to the European Union Agency for Cybersecurity (ENISA) are drawn from the notifications made to ComReg by undertakings using the ComReg reporting form 14/02⁷⁵ and conveyed via the incident reporting portal, available to registered undertakings on ComReg's e-licensing platform.⁷⁶ The portal uses two-factor authentication, with only registered undertakings able to use it and it enables the modification of submitted information while an incident is still in progress. If an incident no longer presents a concern and if the root cause analysis has been satisfactorily completed, then the incident report can be closed by the reporting undertaking. A summary of the major incidents is presented at Figure 15 below.

Causes of major incidents in 2020⁷⁷ included but were not limited to: software bugs, poorly implemented software updates and hardware failures. The number of hours lost, to each outage, was often compounded by policy and procedural flaws. This frequently arose from inadequate, or in some instances a lack of, Standard Operating Procedures (SOPs). These incidents typically arose during network changes (including to both hardware and software) where inadequate supervision and training of staff and contractors, appeared to be notable factors.

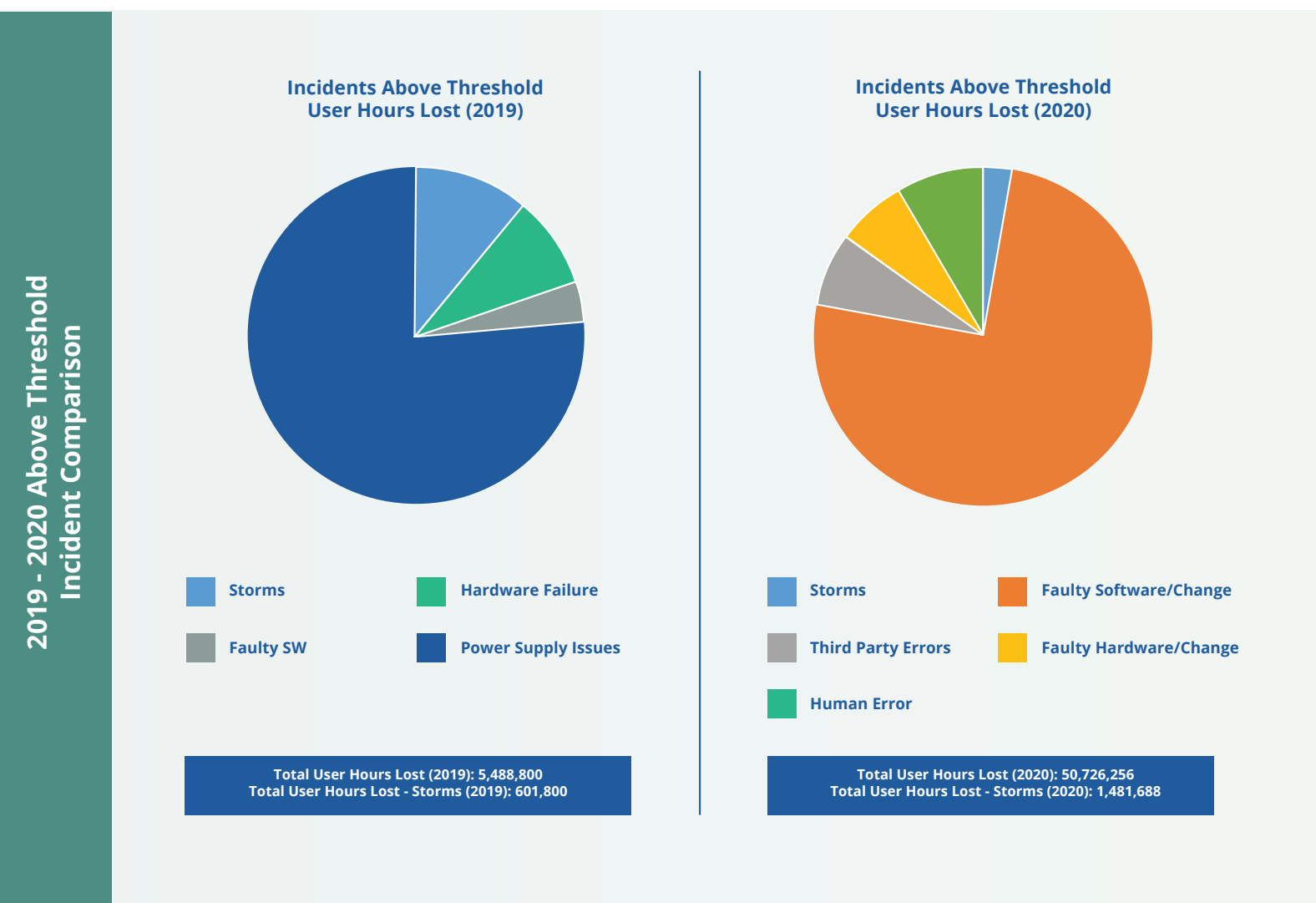


Figure 15. Comparison of above threshold Incidents 2019 vs. 2020.

75. ComReg Document 14/02 [comreg.ie/publications](https://www.comreg.ie/publications)

76. See <https://www.elicensing.comreg.ie/>

77. ComReg Document 21/29 [comreg.ie/publications](https://www.comreg.ie/publications)

COVID-19

ComReg took proactive steps with fixed and mobile telecommunications operators for the purposes of ensuring network resilience during the COVID-19 pandemic.

This included ComReg acting as a central coordination point for undertakings and monitoring network stability and resilience in order that essential services, such as telecommunication networks, were capable of supporting the increased load on both fixed and mobile data services and fixed and mobile voice services.

Over the last year, this has involved regular interaction with undertakings, DECC and other stakeholders.

Handset Testing

Factors such as terrain, network density and the spectrum band being used can affect the quality of a mobile service at any given location. While most of these factors vary over time and by location (as can be seen from the results of the drive testing programme) the one factor that is relatively constant, from the mobile user's perspective, is the mobile handset.

ComReg has independently acquired mobile handsets available on the Irish market from various sources and measured their antenna performances in a manner that replicates mobile user experience. This programme has given ComReg a better insight as to the factors that affect the experience of users of mobile services, in making voice calls or in streaming data.

ComReg has published one Handset Testing Report during 2020 and it is available on the ComReg website.⁷⁸

Cybersecurity of networks

On 26 March 2019, the European Union published the Commission Recommendation on Cybersecurity of 5G networks (2019) 2335 final (Rec. 2335).⁷⁹ Since then, ComReg has continued to work in close collaboration with the National Cyber Security Centre (NCSC) to assist with the deliverables from this Recommendation -which include the implementation of the European Toolbox on the security of 5G networks (the Toolbox).⁸⁰

Further to this, ComReg continues to provide input into the relevant EU, ENISA and The Body of European Regulators for Electronic Communications (BEREC) working groups and subsequent output documents. ComReg will continue to collaborate with the NCSC to assist with the implementation of the Toolbox in the coming year.

NCSC published its National Cyber Security Strategy 2019 – 2024 ("NCSS 2019 – 2024") in December 2019.⁸¹ The NCSS 2019 – 2024 lists ComReg as a stakeholder in two of its measures relating to the cybersecurity of telecommunications networks:

- **Measure 4:** The NCSC, with the assistance of the Defence Forces and An Garda Síochána, will perform an updated detailed risk assessment of the current vulnerability of all Critical National Infrastructure and services to cyber-attack.
- **Measure 7:** Government will introduce a further set of compliance standards to support the cyber security of telecommunications infrastructure in the State.

ComReg will continue to work with the NCSC to assist in the delivery of these measures.

78. ComReg Document 20/121 [comreg.ie/publications](https://www.comreg.ie/publications)

79. Available at <https://ec.europa.eu/digital-single-market/en/news/>

80. See information and links available at https://ec.europa.eu/commission/presscorner/detail/en/qanda_20_127

81. See "The National Cyber Security Strategy, 2019 – 2024", https://www.ncsc.gov.ie/pdfs/National_Cyber_Security_Strategy.pdf, published in December 2019.

SECTION 7: MARKET ANALYSIS AND WHOLESALE PRICING

Market Analysis & Pricing

In Ireland the scope and nature of electronic communications regulation is determined by a market analysis process as set out under the European common regulatory framework for electronic communications networks and services. Under this framework, ComReg must firstly define what markets are potentially within the scope of regulation having regard to the European Commission's 2020 Recommendation, which identifies those markets which are susceptible to ex ante regulation. Having defined the relevant market, ComReg must assess whether any company has Significant Market Power (SMP) within that market, a concept akin to that of dominance under competition law. If it is concluded that a company does have SMP, ComReg must impose at least one remedy (or obligation) to ameliorate the likely effect of identified competition problems having regard to their impact on competition and consumers. For example, ComReg may require an SMP operator to open up access to its network to competitors at the wholesale level, with such access subject to price controls. ComReg is required by European law to notify the European Commission of its draft decisions with respect to its market analysis, with the European Commission having the ability to comment on such draft measures, including in some case the ability to block their implementation. Regulated markets are reviewed from time to time under this market analysis process.

It is a guiding principle of the common regulatory framework that SMP obligations are imposed at the wholesale level, and that obligations are imposed at the retail level only where obligations at the wholesale level are insufficient to address competition issues on retail markets.

At the end of June 2021 only one retail market (with three sub-segments) in Ireland was subject to regulation, namely the market for retail access to the public telephone network at a fixed location (line rental). However, regulation within these retail markets has been gradually reduced over time and ComReg has proposed publicly to remove this existing regulation.

During the year, ComReg completed its analysis of a number of wholesale markets, as well as continuing/commencing a number of other market reviews, as follows:

1

The Wholesale Broadcasting Transmission Services (BTS) and Digital Terrestrial Television (DTT) Multiplexing Services markets, are two wholesale markets enabling the provision of free-to-air retail DTT and quasi-national radio services. In February 2021, ComReg issued a decision⁸² in which it set out that the continuation of regulation in the BTS and DTT Multiplexing markets is warranted, with 2rn and RTÉ designated as having SMP in these markets respectively.

82. ComReg Document 20/31 [comreg.ie/publications](https://www.comreg.ie/publications)

2

The Retail Fixed Voice Access (RFVA) and Wholesale Fixed Access and Call Origination (FACO) markets, are two markets relating to the provision of retail fixed telephony services. In June 2021 ComReg notified the European Commission of its draft decision⁸³ in which ComReg proposed removing regulation in the national RFVA market and an Urban FACO Market, while also proposing that regulation is maintained in the Regional FACO Market. The European Commission raised concerns regarding ComReg's proposed measures and ComReg engaged it and BEREC on these concerns. While BEREC only partially agreed with the EC's concerns, the EC decided to require ComReg to withdraw its proposed measures and to re-notify them, having regard to the EC's decision. In the meantime, the existing regulatory measures remain in place.

3

The Wholesale Central Access (WCA) market relates to the provision of retail broadband (and other) services. In 2018 ComReg adopted a decision with respect to the WCA markets. At that time, it deregulated the Urban WCA Market but continued to regulate the Regional WCA market. It also, at that time, indicated it would carry out a mid-term assessment to take account of any further changes in the Regional WCA Market. In this respect, in November 2020 ComReg issued a consultation in which it proposed some further de-regulation of parts of the Regional FACO Market. A decision on this is expected in Q4 2021.⁸⁴

For the purposes of its market reviews and other regulatory functions, ComReg continues to engage in the gathering of information from service providers using its statutory information gathering powers. ComReg is engaged in a major multi-annual data gathering transformation project which is seeking to improve the systems and procedures between it and operators in order to enable the more effective and efficient gathering of granular information. During the year this included updating information gathered with respect to fixed voice telephony services and leased lines. While much progress has been made, the depth and quality of information provided by some operators with respect to certain communications services remains an issue, including in relation to the provision of information at an appropriate geographic level.

In September 2020 ComReg published a Consultation⁸⁵ in relation to eir's existing pricing obligations for Civil Engineering Infrastructure ('CEI') (i.e., access to eir's poles and ducts) arising from the 2018 WLA/WCA Market Review Decision.⁸⁶ In this Consultation (the 'CEI Consultation') ComReg assessed whether the existing costing / pricing approach for CEI access is appropriate particularly in the context of CEI access by National Broadband Ireland ('NBI') for the purposes of the Irish Government's National Broadband Plan ('NBP'), or whether alternative costing / pricing methodologies should be considered and adopted. The CEI Consultation proposed maximum pole and duct access charges derived from the draft Pole Access Model and the draft Duct Access Model. A decision on the review of these prices is expected to be completed in Q4 2021.

83. ComReg Document 20/65 [comreg.ie/publications](https://www.comreg.ie/publications)

84. ComReg Document 21/94 [comreg.ie/publications](https://www.comreg.ie/publications)

85. ComReg Document 20/81 [comreg.ie/publications](https://www.comreg.ie/publications)

86. ComReg Document 18/94 [comreg.ie/publications](https://www.comreg.ie/publications)

Following on from a 2019 Consultation⁸⁷, ComReg published a Decision in October 2020⁸⁸ on the Weighted Average Cost of Capital (WACC) in the mobile, fixed line and broadcasting sectors to be used for the purpose of price control obligations imposed on SMP operators. As set out in the October 2020 Decision, ComReg will every year recalculate the WACC for each sector and, each year on or before 30 June publish, by way of an Information Notice, updated WACC values. An Information Notice was published in June 2021 with the 2021 WACC Annual Update⁸⁹ and the updated values will be applied in any forthcoming price reviews. The 2022 WACC Annual Update will be published in Q2 2022.

Also, in October 2020 ComReg published a Consultation⁹⁰ concerning the review and update of the cost model used to determine cost-oriented prices for services on eir's access network. The updated model is referred to as the Access Network Model ('ANM') and the Consultation (the 'ANM Consultation') includes proposals on updated prices derived from the draft ANM for LLU, SLU, Line Share, Dark Fibre and Current Generation ('CG') SABB. The ANM Consultation also assessed the combined impact of updating the inputs issued from the ANM and the latest WACC rate on Fibre to the Cabinet ('FTTC') prices and CG Bitstream prices. A decision on the review of these prices is expected to be completed in Q4 2021. This decision will also consider the submissions to the ANM Consultation on the market impact of the existing Fibre to the Home ('FTTH') connection and migration prices and assess the level of costs associated with FTTH connections and migrations.

Regulatory Governance

ComReg has continued to monitor the implementation of the Settlement Agreement (SA)⁹¹ and associated performance milestones agreed with eir in December 2018. The SA sets out the regulatory governance measures eir will put in place, referred to as the Regulatory Governance Model (RGM) Undertakings, in order to ensure its compliance with its regulatory obligations. eir agreed to enter into a Performance Agreement and achieve performance milestones related to the implementation of the RGM Undertakings which were underpinned by a deposit, by eir of €9M into an escrow account. The SA required ComReg to assess each milestone completed by eir and refund or withhold payment to eir depending on the outcome of ComReg's assessment of each milestone. In this context the following are the key activities for the period under review (July 2020 to June 2021):

Milestones 4, 5 and 13

Milestones 4, 5 and 13 were due for assessment by ComReg in December 2020.

■ **Milestone 5** required eir to produce one annual cycle of reports and submit them to the IOB, which eir confirmed to ComReg it had done by 30 September 2020 in accordance with the requirements of the Settlement Agreement. As for Milestone 13, it required eir to have completed the full systems remediation for structured data as set out in the RGM Undertakings. Following engagement with eir, on 1 December 2020, eir submitted documents to ComReg which ComReg found met the requirements of the Performance Agreement. ComReg instructed the Escrow Agent to make a refund payment of €1.025 million to eir with respect to Milestone 5 and €1.125 million with respect to Milestone 13.

87. ComReg Document 19/54 [comreg.ie/publications](https://www.comreg.ie/publications)
88. ComReg Document 20/96 [comreg.ie/publications](https://www.comreg.ie/publications)
89. ComReg Document 21/68 [comreg.ie/publications](https://www.comreg.ie/publications)
90. ComReg Document 20/101 [comreg.ie/publications](https://www.comreg.ie/publications)
91. ComReg Document 18/110 [comreg.ie/publications](https://www.comreg.ie/publications)

■ **Milestone 4** requires eir to provide an updated Risk and Control Matrix (RACM) for all risks (operational, non-operations and systems). This necessitates a risk review of the eir organisation in order for regulatory risks to be identified and controls to be implemented. A RACM is a document which sets out the full risk environment and the system of controls in place to manage those risks. Therefore, as the identification of risks and the development and operation of a corresponding control environment is essential for effective regulatory governance, ComReg considers that the output of Milestone 4 has particular significance in terms of eir's overall implementation of the Settlement Agreement and the operation of its RGM.

On 30 September 2020, eir provided an updated RACM and an associated report which eir considered fulfilled its obligations with respect to Milestone 4. However, on review of the documentation provided, ComReg considered that a number of aspects of Milestone 4 remained to be addressed and both parties agreed to amend the Settlement Agreement in order to provide additional time for eir and ComReg to resolve this disagreement. The dates for the completion of Milestone 4 were amended by way of a third side letter to the Settlement Agreement.

eir was now required to provide an updated RACM for all risks (operational, non-operations and system), reviewed according to the agreed process, by 31 March 2021 and to implement the associated remediation plan by 30 April 2021.

Following submissions by eir by the due date there followed a period of correspondence between ComReg and eir regarding clarification requests from ComReg and associated responses from eir. ComReg having considered the matter, determined that Milestone 4 had not been met and advised eir in June 2021 of its decision. eir are disputing the ComReg decision and will bring it to mediation as allowed for under the SA. An update on the outcome of this process will be provided in the next Annual Report.

Furthermore, ComReg is continuing its project to identify whether any regulatory measures would be appropriate, having regard to its objectives and functions, including those under the Access Regulations. ComReg may consult on proposals in this regard.

The IOB has continued to meet and plans to provide its first report in Q3 2021.

Wholesale Products

The Wholesale Products team is responsible for the Strategy and Operational elements of the Wholesale Division's work plan and the technical specification of remedies on the basis of analysis provided by the Market Analysis team.

The Wholesale Products team actively monitor the operation of remedies in regulated markets – across Fixed Access Call Origination (FACO), Wholesale Local Access (WLA), Wholesale Central Access (WCA) and Wholesale High Quality Access (WHQA) markets. Given its Significant Market Power in the WLA, WCA and WHQA markets, eir are required to provide access in line with remedies imposed by ComReg. The Wholesale Products team's activities include the monitoring of the ongoing build out of fibre wholesale networks by eir, Siro and NBI, given that all of these utilise Civil Engineering Infrastructure ('CEI') Regulated Access Products ('RAPs') from eir. Wholesale Products maintain interactions with industry stakeholders both bi-laterally and at formal industry meetings, including participating in the eir hosted monthly Product Development Workshop. Another key environment for Industry interaction had been the ComReg hosted Industry Engagement Forum ('IEF'). In 2020, ComReg evolved this through a relaunch of the IEF under an externally procured Chairperson and Secretariat. This has enhanced the interaction between access seekers and eir on active and in-development Regulated Access Products.

In addition to the deployment of the above referenced fibre networks utilising RAPs – the Wholesale Products team continues to monitor the active RAPs offered on eir's network. Additionally, eir's ongoing deployment of its Network Modernisation project is monitored. This eir project is an enabler for the evolution of its legacy core network, while maintaining access to PSTN and ISDN services.

A number of ongoing and planned consultations were core to the 2020/21 work program. In April 2021, ComReg published a consultation on Key Performance Indicators ('KPIs') for the broadband and fixed call origination regulated markets. KPIs are intended to measure the performance of eir in respect of its transparency and non-discrimination obligations and the treatment of the Other Authorised Operators ('OAOs') versus eir's own downstream operations. This constitutes a review of the operation of the previous ComReg KPI Decision D05/11. Wholesale Products also undertook extensive reviewing and, where required, rescoping of proposed technical remedies for the Fixed Access Call Origination ('FACO') market. Preparation work was also put in place for the upcoming consultation on a potential Physical Infrastructure Access ('PIA') market.

In March 2021, eir published its "Copper switch-off: Leaving a Legacy for the Future" paper expressing its intention to migrate its copper-based services to fibre-based services. ComReg responded welcoming this development and communicating the consultation process to be followed. The Wholesale Products team also invited stakeholders to bi-lateral meetings as an input to scoping a Call for Inputs on the key issues in the transition from copper networks. This Call for Inputs was published in August 2021, with responses received in September. The opinions received in the Call for Inputs responses will feed into the consultation paper on this topic, which is scheduled to be published in Q4 2021.

Wholesale Compliance

This section covers investigations into breaches of regulatory obligations by telecoms operators, and incidents associated with misuse of Irish numbers.

When dealing with investigators into compliance with regulatory obligations the conclusion of the case may result in:

- a formal opinion of non-compliance being issued to an operator,
- an administrative payment by an operator,
- court proceedings or
- the closure of a case where no issue is identified or closure following remediation by an operator where ComReg considers further action is not warranted.

During the period, ComReg's telecoms compliance activities included:

Regulatory compliance:

- 6 cases opened
- 4 cases closed
- 23 active cases

Misuse of Irish numbers:

- 36 cases opened
- 34 cases closed

Of the 23 cases that were active during the year, regarding regulatory compliance (including 4 cases closed during the year), ComReg carried out 19 active compliance investigations into the incumbent fixed line operator and 1 active compliance investigation into mobile operators.

On 8 March 2021, eir was notified of a finding of non-compliance with its obligations imposed under ComReg Decision D10/18.⁹² The notification related to the provision of access to Civil Engineering Infrastructure ('CEI') in particular Passive Access Records ('PAR'). eir replied to this notification on 22 April 2021. At the time of this report, the ComReg is considering these representations.

Throughout the year, the wholesale compliance team supported the exit of three operators from the Irish Telecommunications Market.

92. ComReg Document: 21/19 [comreg.ie/publications](https://www.comreg.ie/publications)

SECTION 8: ECONOMICS, POLICY AND RESEARCH

Electronic Communications Services (ECS) Strategy

In June 2021, ComReg published its five-year ECS Strategy (ComReg Document 21/70), outlining its Vision, Role, Mission and Strategic intents, including Goals, for the period 2021-2026. The same document also acts as ComReg's Strategy Statement for the period 2021-2023 and sets out the various projects and programmes of work to be undertaken to implement the first two years of the five-year ECS Strategy.

The five-year ECS Strategy sets out five strategic intents for the organisation:

1. Competition & Investment	A competitive sector that delivers efficient investment, innovation, and choice.
2. Consumer Protection	Consumers can choose and use electronic communications services with confidence.
3. Connectivity & Network Resilience	End-Users have widespread access to high-quality and secure communications networks, services, and applications.
4. Compliance & Enforcement	Regulated entities comply with regulatory requirements.
5. Organisation	We are an effective, agile, and relevant regulator.

These intents are underpinned by 29 goals.

In October 2020 ComReg issued a public Call for Inputs to help prepare this five-year ECS Strategy. A public consultation on a draft five-year ECS Strategy was published in March 2021. ComReg used the responses to the Call for Inputs and Consultation to ensure the Strategy meets the needs of a range of stakeholders, the sector itself and ComReg staff.

Impact of Covid-19 on Consumer Use and Perception of Telecommunication Services

In 2020 and 2021, ComReg commissioned a series of surveys on the impact of Covid-19 on consumer use and perception of telecommunications in Ireland. Findings of the surveys show that since the introduction of public health restrictions, households are relying more heavily on fixed, mobile and wireless technologies to stay connected and informed.

The latest results from 2021 found that:

81%

of respondents believe their household usage of broadband has **increased**.

55%

believe that an interruption in their home broadband service would be a **serious problem** during the Covid-19 pandemic.

Over half of respondents reported an **increase** in usage of:

66%
mobile phones

59%
laptop or desktop computers

61%
connected TV or streaming services

82%

of those working from home at present believe that use of their home broadband services has increased due to working remotely.



77%

of remote workers have increased their use of video conferencing services to work from home.



9/10

More than 9 in 10 of those currently working from home expect to continue working remotely to some degree for the remainder of 2021.



The 2020 Connectivity Survey

In 2020, ComReg commissioned a face-to-face survey to review the consumer connectivity experience, assessing a range of telecommunications services in the home, including broadband, telephone, and TV services. Questions covered topics relating to current ownership of services, usage, satisfaction, and switching experiences.

The survey, which included 1,480 adults in Ireland, highlights the important role of broadband services for remote working and the likely take-up of faster broadband services in the future. The research also highlights the potential benefits of switching service providers to get a better service.

Some of the key findings are:

79% of respondents say home broadband is very important.

95% of those working from home say home broadband is very important.

45% of people consider they would benefit from a faster broadband connection.

72% are likely to take up high-speed broadband if it becomes available.

74%

of broadband users are satisfied with their overall experience. The most common issues reported are slow/variable speed and quality of internet connection.



Overall, the vast majority of people who have switched broadband providers have seen an improvement in overall experience, download speeds and reliability.

1/5

1 in 5 bundle owners who are out of contract or whose contract expires within 12 months state they are likely to switch bundle within the next 12 months.



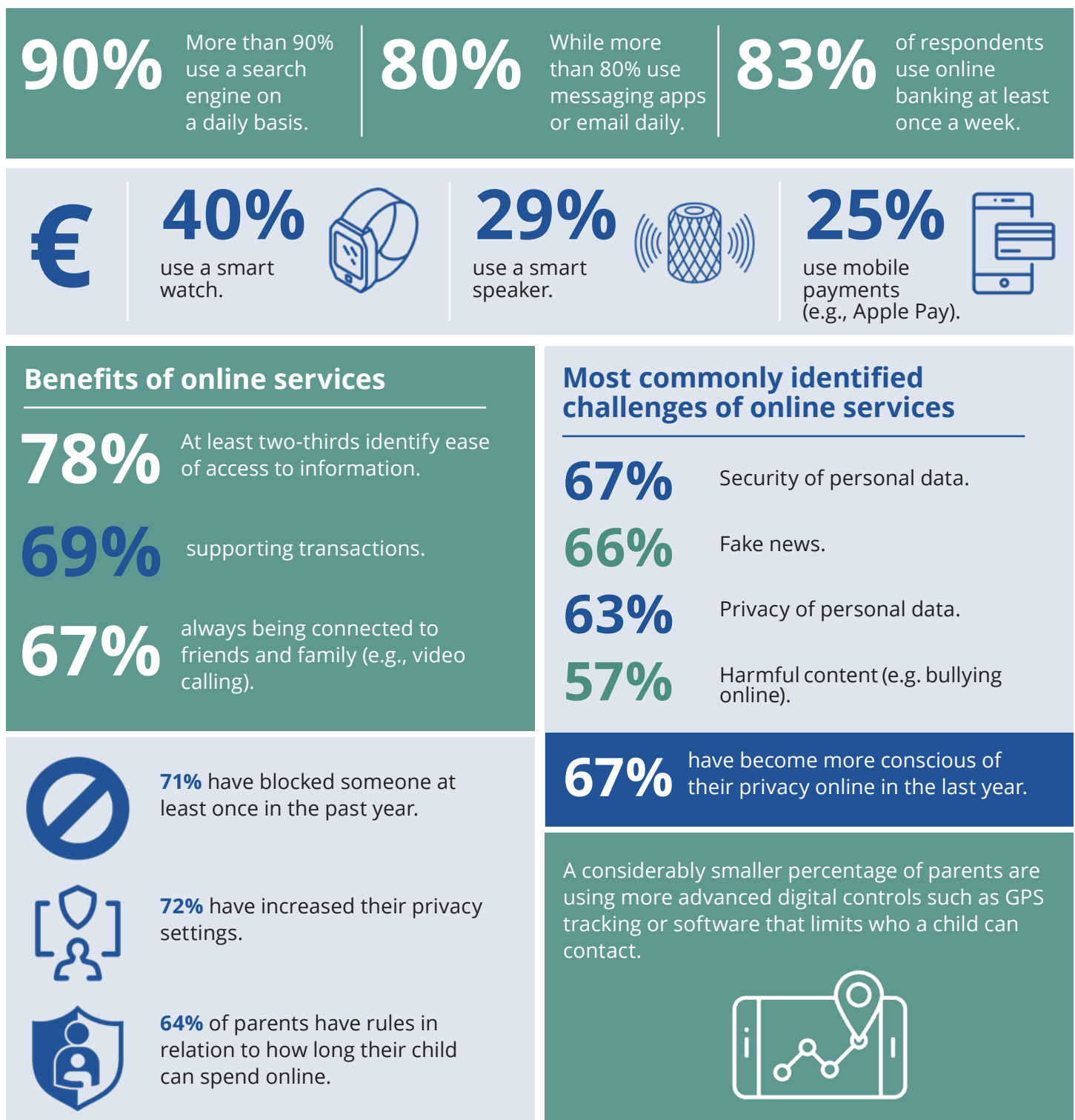
45%

of those who switched bundles previously now have a lower bill within the current bundle.

The 2020 Digital Services, Online Safety & Technology Survey

In 2020, ComReg commissioned a survey on consumers' usage and attitudes towards digital services and technology. The survey was comprised of a representative sample of 2,000 adults and parents in Ireland and shows the importance of online services and connected technologies in consumers' daily lives. Findings highlight the benefits of online services, awareness and perceptions of online harms, and consumer approaches to protecting themselves and their children online.

Some of the key findings are:



SECTION 9: CORPORATE SERVICES DIVISION

Human Resources and Operational Excellence 2021

In response to the Covid 19 pandemic, our workforce has, for the most part, operated remotely. We have adapted to virtual working and continue to deliver on our mission which is to support the development of a competitive communications sector in Ireland that attracts investment, encourages innovation, and empowers consumers to choose and use communications services with confidence.

As a knowledge-based organisation, we seek to nurture skills and expertise in specific disciplines and to create an environment where; people who work with us are positively challenged, new perspectives and thinking are encouraged, and diversity is welcomed. With the increasing complexity of regulation and our enlarged remit, we received consent in December 2020 to increase our resources. As we seek to grow our workforce, attracting, hiring, developing, engaging, and retaining people continues to be a key priority for the organisation. The achievement of our mission relies on a team of dedicated, multi-disciplinary professionals working collaboratively to deliver our mandate. We recognise that our real assets are our people and during the year, we have continued to add talented individuals to the organisation who will enhance our knowledge base, increase our specialist skills, and support the delivery of our objectives.

The collective knowledge and expertise of those who work at ComReg is central to our success and we are passionate about enabling skills development and lifelong learning. Through investment in developing people, we endeavour to ensure that the people who work at ComReg are supported in achieving their potential. This support for development is provided through on-the-job training, coaching, mentoring, bespoke courses, and formal education. During the period under review, we delivered an extensive learning and development calendar including leadership development, professional, technical, and regulatory programmes as well as sharing networks to encourage collaboration and information sharing. Our curriculum was reviewed and refreshed to ensure optimal delivery in a virtual environment. We continue to sponsor education and strongly encourage staff to supplement their existing knowledge and qualifications.

We have continued to make improvements to our performance model, the Performance and Development Dialogue (PDD) to ensure optimal use in a remote environment. This process links our Competency Framework to performance and expands the focus to include both what is achieved and how it is achieved. The emphasis is on setting goals linked to strategy and business plans where monthly conversations take place between reviewer and reviewee.

ComReg is strongly committed to sustaining an inclusive and fair working environment. We want people to enjoy the working environment and to be confident that they will be treated with respect and expected to treat colleagues the same way. Our values of Integrity, Impartiality, Transparency, Excellence and Effectiveness - and the behaviours associated with these values - are woven into our interactions and decisions. The creation of an inclusive workplace is central to the ethos of ComReg. We are proud to acknowledge the diversity of our workforce through the celebration of Pride month and through the recognition of important occasions across a broad range of cultures.

Over the past year, we developed and delivered our Dignity and Respect at Work Programme to support embedding and sustaining our RESPECT charter. This charter was launched in early 2020 and has its foundation in discussions involving the whole organisation. The purpose of our 2021 Programme was two-fold and was delivered through a series of workshops. The first set of workshops focused on ensuring we have a shared understanding of how we create and maintain an environment that embodies our RESPECT charter and is inclusive for all. The follow-on workshops focused on how we can each take personal responsibility for bringing the Charter to life by considering how we can - Be Kind, Be Brave, Be Fair and Be Committed – in our daily interactions.

During the period of remote working, through surveys and focus groups, we have sought the opinion and feedback of the people of ComReg. This ensures the organisation is aware of challenges and positive experiences, thus making informed decisions regarding the current and future working model. This feedback will provide the foundation for evolving how and where we work in the future as we explore blended working as a long-term option for the organisation.

We have made further improvements to our on-boarding process to ensure new employees have a positive and consistent experience. Our Wellness Programme recognises the importance of taking care of mental and physical wellbeing and is more important than ever in a challenging year for all. We have delivered initiatives on mindfulness, stress management the importance and nutrition. Our steps challenge got everyone up and moving and our yoga has helped keep joints flexible after long days of sitting in Zoom and Teams meetings.

ComReg is required to comply with sections 25, 26, 27 and 28 of the Disability Act 2005. Under the Act, ComReg ensures that the public areas of our building are accessible to people with disabilities and that our public services are also accessible to people with disabilities.

The achievements of ComReg are built on the professional standards of the people who work here. We are grateful to our workforce of committed and competent people.

Communications and Public Affairs

In keeping with ComReg's strategy, a key goal for ComReg is to engage proactively with our many stakeholders. ComReg has a wide array of stakeholders ranging from consumers and their representative groups, to authorised operators, industry representative groups as well as domestic and international government bodies and departments, among others. We believe that open engagement with all stakeholders assists ComReg in its work as a national regulatory authority. During the period, we published 207 documents.

ComReg appeared before Oireachtas Committees on two occasions. In December 2020, ComReg appeared before the Joint Oireachtas Committee on Transport and Communications Networks to discuss the issue of complaints to telecommunications companies and redress for consumers. In February 2021 ComReg appeared before the Joint Oireachtas Committee on Enterprise, Trade and Employment to discuss proposals contained in the Competition (Amendment) Bill 2021.

Environmental, Social and Governance

As a State agency, ComReg is conscious of the impact of its activities on sustainability and society. ComReg keen to understand how the electronic communications sector can reduce its own carbon footprint and how it can adapt to a changing environment. From tele-working and videoconferencing, reducing Green House Gas (GHG) emissions associated with transport, to Internet of Things (IoT) devices improving efficiency in agricultural operations and energy consumption in the home, the sector can enable a more sustainable and circular inclusive economy.

ComReg's Electronic Communications Strategy Statement 2021-2023 states that at all times ComReg seeks to be an organisation that values environmental sustainability. ComReg has undertaken a number of green initiatives in recent years to lower its organisational carbon footprint, in line with best practice. For example, ComReg uses 'keep cups' and no longer uses disposable cups as part of its efforts to reduce waste.

In December 2019, ComReg launched a Call for Inputs (CFI) 'Connectivity and Decarbonisation' to better understand the electronic communications sector's relationship with climate change, including how the sector can assist in facilitating decarbonisation across the economy, how the sector can reduce its own carbon footprint and how it can adapt to a changing environment.

ComReg has carefully considered the responses received in order to inform its own strategy, to shape a number of key projects and commitments, and to facilitate discussions with a range of stakeholders, including operators and other Irish agencies. ComReg has also taken a number of initiatives as part of its work on the issue of sustainability.

Spectrum for Smart Grids

ComReg has made efforts to ensure that it facilitates decarbonisation. Smart Grids are efficient utility network systems that typically use digital automation technology for monitoring, control, and analysis within the supply chain. Acknowledging the key role of Smart Grid as an enabler in the reduction of GHG emissions, in 2019, ComReg assigned radio spectrum rights of use specifically for the provision of Smart Grid in a 400 MHz Award process.

Social

ComReg firmly believes in the importance of an inclusive and fair environment for all those working in ComReg. It is imperative that people in ComReg are treated with respect and dignity. Our values of Integrity, Impartiality, Transparency, Excellence and Effectiveness - and the behaviours associated with these values - are woven into our daily interactions and decisions. The values also form part of ComReg's Respect Charter.

In September 2019 ComReg rolled out a bespoke unconscious bias e-learning course for our staff. This e-learning was provided to all workers at ComReg whether permanent or agency staff. Currently, when a new person starts at ComReg they will also complete the e-learning course. Managers who take part in our recruitment process, also attend interview training to make them aware of unconscious bias.

In ComReg, we treat everyone we come into contact within the course of our work equally and with respect. There is an obligation to understand when our unconscious biases may affect our decisions and influence the way we treat each other. This is an issue we inform all new staff about during induction.

From a societal perspective, ComReg has a statutory obligation to protect and inform consumers and we aim to achieve this goal through the publication of timely, relevant, clear, and accessible information. We recognise the need for consumers to be appropriately informed to make choices in respect of electronic

communications, and to assist them in their dealings with service providers. In this respect, we continually update the consumer section of our website, www.comreg.ie/advice-information, with relevant information and news about choosing and using communications services. We also provide a number of online services to assist consumers make informed choices in relation to electronic communications. These include an outdoor mobile phone coverage map. The map is available at [Service Coverage - Commission for Communications Regulation \(comreg.ie\)](http://Service Coverage - Commission for Communications Regulation (comreg.ie)) and it allows consumers to check ComReg's calculation of operator mobile phone coverage and signal levels at locations throughout the country.

ComReg also provides an online facility to assist consumers who have questions about Premium Rate Services (PRS) charges that have been applied to their bill or deducted from their phone credit. The online tool, Service Checker, is available at Service Checker - ComReg.

Information Technology

ComReg has continued to develop and secure its Information Technology services in line with current eGovernment policy. ComReg enhanced its consumer and industry facing services significantly over the period with further improvements in the area of cybersecurity and spectrum licensing as well as online consumer resources & information services accessible through comreg.ie. Significant further developments have also been achieved in relation to ComReg's market data gathering and analysis systems and processes. IT resources and attention have been directed to the implementation of modern secure collaborative platforms, supporting process improvements and control of cyber security and data management threats. ComReg has been able to leverage its modern and secure IT environment to support the necessary move to staff remote working during the Covid-19 pandemic. The organisation is making preparation to move to a blended working style with the necessary technical changes that will facilitate this in the most efficient and productive manner possible.

Corporate Governance

It is the objective of the Commission to ensure compliance, at all times, with best practice in Corporate Governance.

It is ComReg's policy to comply with the 2016 Code of Practice for the Governance of State Bodies and it has reported on its compliance with relevant sections of the Code either in this Annual Report or separately by way of a letter to the Minister for the Environment, Climate and Communications.

ComReg has an extensive internal audit programme in place, overseen by the Audit and Risk Committee which met 5 times during the year. The internal audit function is outsourced. An independent trustee of the pension scheme is also in place, in keeping with best practice.

As a public body operating in a difficult environment, an ongoing challenge is to continue to add value while working within resource constraints. We continuously review and amend policies and procedures in relation to expenditure, procurement, and risk management. ComReg is accountable to the Oireachtas through Oireachtas Committees. The ongoing implementation of the procurement plan aims to achieve value for money, to provide a quality service to the public and arrange procurement in a compliant manner. During the current year we have arranged competitive tendering in respect of outsourced services. We have followed European Procurement Directives for larger contracts we have used the Office of Government Procurement Framework Agreements where feasible.

We aim to pay all valid invoices within 15 days, and we publish on our website the number and value of payments made quarterly. We continue to improve work processing cycle times, aided by the co-operation of all staff and the new technological initiatives developed internally to improve processing. In the year to 30 June 2021 83% of payments were made within the requisite time.

SECTION 10: INTERNATIONAL AFFAIRS

Body of European Regulators for Electronic Communications

During this year ComReg continued to actively participate in the Body of European Regulators for Electronic Communications (BEREC), which acts as an important platform for ensuring the consistent implementation of the regulatory framework for electronic communications in the European Union and allows for regulatory exchange between national regulatory authorities (NRAs) on telecommunications matters. BEREC's membership includes each of the NRAs from the 27 Member States of the European Union, representatives from the European Commission, the countries of European Economic Area (EEA), as well as the official candidate countries and the potential candidate countries of the European Union.

During the first half of this reporting period, ComReg Commissioner, Jeremy Godfrey held the position of BEREC Vice-Chair for 2020, having previously served as BEREC Chair during 2019. In his role Mr. Godfrey had responsibility for BEREC's international activities and outreach with other regional regulatory associations and NRAs. ComReg's international activities focused on contributing to BEREC's projects and outputs as set out in the BEREC Work Programme 2020 and 2021. This necessitated active participation by ComReg experts in twelve BEREC Working Groups.

Of note, ComReg assisted BEREC in finalising projects, mandated in the European Electronic Communications Code (EECC), to develop guidelines to ensure the consistent application of co-investment criteria in very high-capacity networks as well as the consistent approach to symmetric regulation. In addition, ComReg was actively involved in BEREC's forward-looking projects related to the regulation of digital platforms, cybersecurity of 5G networks and commencing work to better understand the environmental aspects of electronic communications networks and services.

The Independent Regulators Group

ComReg continued to actively participate in the Independent Regulators Group (IRG), which works in close cooperation with BEREC and was established in 1997 by a group of European NRAs. IRG assists NRAs in capacity building, sharing of experiences, and intelligence gathering on important issues relating not only to the regulation of the European telecommunications market but also to new issues, such as potential digital platform regulation. In 2020, ComReg experts attended IRG workshops on Artificial Intelligence, Fibre to the Home (FTTH) deployment, and IRG the next decade charter.

In relation to the IRG's experience sharing function, ComReg sought the views of IRG Members on their experiences on two different matters being studied by ComReg experts in the period, namely, over-the-air (OTA) provisioning to promote consumer switching of mobile network operators and a benchmarking exercise to determine which NRAs have competence for the Free Flow of Non-personal Data Regulation. ComReg also responded to more than 56 individual questionnaires circulated by other IRG Members.

ComReg's ongoing participation in IRG is an important activity, as it helps to promote information sharing and peer learning between NRAs, which improves levels of harmonisation of regulation across Europe.

The Communications Committee (CoCom)

The Communications Committee (CoCom) is a high-level advisory committee to the European Commission that was established in 2002 under the Framework Directive (Directive 2002/21/EC, as amended). CoCom is composed of Member State representatives and its main role is to provide opinions on draft measures that the Commission intends to adopt. ComReg participated as part of the Irish delegation to CoCom, in support of representatives from the Department of the Environment, Climate and Communications.

Amongst the implementing regulations published this year were those specifying the characteristics of small-area wireless access points (small cells) to facilitate the deployment of 5G networks as well as updating the regulation setting the weighted average of maximum mobile termination rates across the Union, which impacts any surcharges that might be applied by mobile network operators to their roaming customers.

Other programmatic duties carried by the International Affairs unit

The International Affairs unit also continued to participate in other ad-hoc and external programmatic workstreams affecting ComReg. For example, it coordinated ComReg's response to the European Commission's Digital Economy and Society Index (DESI) 2020, by filing relevant telecoms market data with the Commission.

ComReg and Ofcom (the UK's communications regulator) international affairs units continue to engage bi-laterally on topics of mutual interest, following the UK's formal withdrawal of its membership from the European Union and consequent departure from BEREC on 31 January 2020.

FINANCIAL STATEMENTS

Of The Commission For Communications Regulation
For The Year Ended 30 June 2021



An Coimisiún um
Rialáil Cumarsáide
Commission for
Communications Regulation

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SECTION 1: COMMISSION MEMBERS AND OTHER INFORMATION

Commission

As at 30 June 2021 the Commission comprised of 3 Commissioners:

Garrett Blaney - Chairperson

Jeremy Godfrey - Commissioner

Robert Mourik - Commissioner

Offices

1 Dockland Central

Guild Street

Dublin 1

Auditors

Comptroller & Auditor General

3A Mayor Street Upper

Dublin 1

Bankers

Bank of Ireland

6 – 7 O’Connell Street Lower

Dublin 1

SECTION 2: GOVERNANCE STATEMENT AND COMMISSION MEMBERS' REPORT

Governance

The Commission for Communications Regulation (ComReg) was established on 1 December 2002. The functions of the Commission are specified in the Communications Regulation Act, 2002, and the Communications Regulation (Amendment) Act, 2007. These functions relate to the regulation and licensing of the electronic communications industry (including radio and broadcasting transmission), the regulation of postal services, the regulation of premium rate services and the regulation of the .ie domain name. The Commission is funded wholly by income received from the electronic communications, postal and premium rate services industries.

Section 11 of the 2002 Act states that, subject to the 2002 Act, the Commission shall be independent in the exercise of its functions. Section 14 of this Act states that the Commission shall consist of at least 1 and not more than 3 Commissioners and subject to this Act, the Commission may regulate its own procedure. The Commission is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of ComReg are the responsibility of the Commission and the Leadership Team. The Leadership team must follow the broad strategic direction set by the Commission, and must ensure that all Commission members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise.

Commission Responsibilities

The work and responsibilities of the Commission were originally set out in the 2002 Act. Our objectives are set out in line with both primary and secondary legislation, and this legislative framework continues to evolve since the 2002 Act and the Communications (Regulation) Act of 2007. In 2007, ComReg's responsibilities and powers, as well as available enforcement measures, were augmented by the Communications Regulation (Amendment) Act 2007.

Section 21 of the 2002 Act provides that 'the exercise of functions of the Commission may be carried out by or through any member of staff or authorised officer of the Commission as the Commission shall deem proper'. The Commission has delegated certain functions but there are other matters specifically reserved for Commission decision. Items considered by the Commission include

- reports from the Audit & Risk Committee / working groups
- financial reports / management accounts
- performance reports, and
- reserved matters.

Commission Responsibilities (cont'd)

Section 32 of the Communications Regulation Act, 2002, requires the Commission to keep in such form as may be approved by the Minister for the Environment, Climate and Communications, with the consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of moneys received or expended by it, including an income and expenditure account and a balance sheet, distinguishing between:

- (a) its functions relating to electronic communications,
- (b) its functions relating to postal matters and
- (c) its functions relating to premium rate services.

In preparing financial statements, the Commission is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Commission will continue in operation.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

The Commission is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, the financial position of the Commission and which enable the Commission to ensure that financial statements comply with the requirements of Section 32 of the Communications Regulation Act. The maintenance and integrity of the corporate and financial information on the Commission's website is the responsibility of the Commission.

The Commission is responsible for approving the annual action plan and budget. An evaluation of the performance of the Commission by reference to the annual plan and budget was carried out in June 2021.

The Commission is responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Commission considers that its financial statements give a true and fair view of the financial performance and the financial position of the Commission at 30 June 2021.

Commission Structure

Section 14 of the Communications Regulation Act, 2002 states that the Commission shall consist of at least 1 and not more than 3 Commissioners. Section 15 of the Act states that a Commissioner shall be appointed on a full-time basis for a period of not less than 3 years and not more than 5 years. The Act also provides that where there is more than one Commissioner, the Minister shall appoint one of them to be the chairperson of the Commission.

Under Section 17 of the Communications Regulation Act, 2002 the Commission shall, where there is not more than one Commissioner appointed under Section 15, designate a member of its staff as a deputy member of the Commission ("deputy commissioner") who shall assume and carry out with the authority of the Commission all of the functions of the Commission in the absence of the Commissioner.

As at 30 June 2021 the Commission comprised three Commissioners all of whom were appointed by the Minister for the Environment, Climate and Communications. The table below details the members of the Commission and their appointment, or re-appointment dates (Commission members cannot serve more than 2 terms of office as a Commissioner). The Commission meets regularly to discuss regulatory and operational issues.

Commission Member	Date Appointed
Garrett Blaney – Chairperson* Jeremy Godfrey Robert Mourik**	7 January 2019 2 September 2013 7 January 2019

*Chairperson until 6 January 2022

**Chairperson from 7 January 2022



Audit and Risk Committee

The Commission has established an Audit and Risk Committee (ARC). The members of the ARC are appointed by the Commission and consist of not more than five people:

- Two Commissioners (Note: The Chairperson is the Accounting Officer and hence is not appointed to the Audit and Risk Committee);
- Three independent external members.

The ARC is chaired by one of the external members.

The role of the ARC is to support the Commission in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARC is independent from the financial management of the organisation. In particular the ARC ensures that the internal controls systems including audit activities are monitored actively and independently. The ARC reports formally in writing to the Commission annually.

Commissioners Jeremy Godfrey and Robert Mourik were members of the ARC in the year ended 30 June 2021. The external members of the Audit and Risk Committee at 30 June 2021 were: Patricia Byron (Chairperson), Marie Collins and Jimmy Murphy. There were 5 meetings of the ARC in the year ended 30 June 2021.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Audit & Risk Committee meetings for 2021 is set out below including the fees received by each member. There were no expenses paid in 2021.

Audit Committee Members

Name	Role	Number of Meetings Attended	Fees 2021 €
Patricia Byron - Chairperson	External Member	5	10,000
Marie Collins	External Member	5	6,000
Jimmy Murphy	External Member	5	6,000
Jeremy Godfrey	Commissioner	5	N/a
Robert Mourik	Commissioner	5	N/a

Disclosures required by Code of Practice for the Governance of State Bodies (2016)

The Commission is responsible for ensuring that ComReg has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code.

Employee Short-Term Benefits Breakdown

Employees' short-term benefits in excess of €60,000 are categorised into the following bands:

Range (€'000)	30 June 2021 Number	30 June 2020 Number
60 - 70	15	17
70 - 80	17	12
80 - 90	19	25
90 - 100	12	7
100 - 110	7	6
110 - 120	7	7
120 - 130	9	9
130 - 140	7	5
140 - 150	3	1
150 - 160	0	1
160 - 170	1	0
170 - 180	0	1
180 - 190	1	0
190 - 200	0	0
200 - 210	0	2
210 - 220	2	0
220 - 230	0	0
230 +	2	2

Note:

For the purpose of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, performance related pay and benefit-in-kind in respect of medical insurance payments made on behalf of the employee but exclude employer's PRSI.

Technical Advice Costs

Technical Advice costs include the cost of external advice to management and includes outsourced 'business-as-usual' functions. Legal Advice costs of €2.0m (2020: €1.2m) are shown separately as part of Legal Costs below.

	2021 €'000	2020 €'000
Professional & Technical Advice	7,500	8,662
Contact Management	912	888
Market Research	300	119
Quality of Service Monitoring	552	527
Staff Training and Professional Development	419	601
	9,683	10,797

Legal Costs

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal costs.

	2021 €'000	2020 €'000
Legal Advice	2,038	1,229
Legal Costs relating to Legal Proceedings	1,157	992
	3,195	2,221

Legal expenses are stated net of costs recovered from third parties. There were no conciliation and arbitration payments or settlement payments made in the year.

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2021 €'000	2020 €'000
Domestic Travel	-	16
International Travel	-	190
	-	206

Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

	2021 €'000	2020 €'000
Staff Hospitality Costs	13	7
Contribution to Sports and Social Club	3	10
	16	17

ComReg does not engage in Client Hospitality. The above amounts do not include expenditure on refreshments/hospitality associated with business operations such as conference hosting, events and meetings.

Statement of Compliance

The Commission is committed to maintaining the highest standards of corporate governance. The Code of Practice for the Governance of State Bodies published by the Department of Public Expenditure and Reform is the foundation on which our corporate governance policies are based.

Section 33 of the Communications Regulation Act, 2002, requires the Commission to adopt, with the approval of the Minister for the Environment, Climate and Communications and the Minister for Public Expenditure and Reform, a code of financial management and to arrange for its publication following such approval. In addition the Commission is required to review periodically its code of financial management and revise and republish the code as appropriate. There is also a requirement on the Commission to comment in the annual report on adherence to the code.

Our code of financial management (which is based on the Code of Practice for the Governance of State Bodies (2016) published by the Department of Public Expenditure and Reform) has been approved by the Minister for the Environment, Climate and Communications and the Minister for Public Expenditure and Reform. The code is published on our website. It is the policy of the Commission to ensure compliance with the Code.

On behalf of the Commission



Robert Mourik
Chairperson
Date: 27 January 2022

SECTION 3: STATEMENT ON INTERNAL CONTROL

Responsibility for Internal Control

On behalf of ComReg I acknowledge the Commission's responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform has been in place in ComReg for the year ended 30 June 2021 and up to the date of approval of the financial statements.

Capacity to Handle Risk

ComReg has an Audit and Risk Committee (ARC) comprising two members of the Commission and three external members, with financial and audit expertise, one of whom is the Chair. The ARC met five times in the year ended 30 June 2021.

ComReg has also established an outsourced internal audit function which is adequately resourced and conducts a programme of work agreed with the ARC.

The Commission has developed a risk management policy which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff who are expected to work within ComReg's risk management policies, to alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

Risk and Control Framework

ComReg has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible mitigate those risks.

A risk register is in place which identifies the key risks facing ComReg and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Commission on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

Risk and Control Framework (continued)

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management,
- there are systems aimed at ensuring the security of the information and communication technology systems, and
- there are systems in place to safeguard the assets.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Commission, where relevant, in a timely way. I confirm that the following ongoing monitoring systems are in place:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies,
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- there are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

Procurement

ComReg has developed a Corporate Procurement Plan which was approved by the Commission. In addition it has put procedures and policies in place to ensure compliance with current procurement rules and guidelines. The nature of ComReg activities mean that in a certain small number of instances it may not be possible or appropriate to comply with the appropriate procurement rules and guidelines. The Commission has put in place an appropriate governance policy to follow in such circumstances.

During 2021 expenditure of €8,000 (2020: €39,000) was incurred in respect of one contract for IT services where our operational needs deemed it necessary to roll over the existing contract pending conclusion of a competitive tender process. The service provider is no longer used for these services and the professional services contract was tendered as part of a competitive dialogue process which has since concluded. The total value of non-compliant procurement was €8,000 (2020: €289,000).

Review of Effectiveness

I confirm that ComReg has procedures to monitor the effectiveness of its risk management and control procedures. ComReg's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the Audit and Risk Committee which oversees their work, and the senior management within ComReg responsible for the development and maintenance of the internal financial control framework.

I confirm that the Commission conducted an annual review of the effectiveness of the internal controls for the year ended 30 June 2021 which was completed on 8 June 2021.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2021 that require disclosure in the financial statements.

Covid 19

The Covid-19 pandemic continued to be a significant challenge for the organisation and the industries we regulate. Since March 2020, in accordance with Government guidelines we moved to a situation where, the vast majority of staff worked remotely. Appropriate social distancing and other safety measures were introduced in our offices where an on-site presence was required (for a small number of staff) to ensure essential services were maintained for those we regulate.

ComReg was fortunate that its Business Continuity Plan and infrastructure provided technically for full organisation remote working. Staff were provided with the necessary support from our IT colleagues regarding the move to remote working and the use of virtual conference facilities etc. Demonstrations and user guides have been developed for staff for using the various communication tools. In addition, ComReg's IT team regularly monitored for vulnerabilities or intrusions in the ICT environment. Existing practices for remote working were leveraged and reported & monitored more frequently.

The Commission established a separate Covid 19 Risk Register in March 2020 to monitor these risks. Since then the Commission has continued to actively review and respond to the risks and uncertainties arising from the rapidly changing environment. Preventative measures have been implemented and are being regularly re-assessed to ensure the safety of our employees and stakeholders.

The Commission continues to monitor the impact of Covid-19 on the control environment, including the impact on the financial day to day operations. Appropriate procedures were put in place since 2020 for the remote working environment to ensure that segregation of duties and all financial controls were maintained. There was no diminution in the control environment as a consequence of Covid 19. We have confirmed in this statement that there were no weaknesses identified in internal control that require disclosure in the financial statements. During this time, we have confirmed to the Audit and Risk Committee that we were maintaining our existing control environment and there was no diminution in the control environment.

On behalf of the Commission



Robert Mourik
Chairperson
Date: 27 January 2022

SECTION 4:

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL FOR PRESENTATION TO THE HOUSES OF THE OIREACHTAS



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Commission for Communications Regulation

Opinion on the financial statements

I have audited the financial statements of the Commission for Communications Regulation for the year ended 30 June 2021 as required under the provisions of section 32 of the Communications Regulation Act 2002. The financial statements comprise

- the statement of income and expenditure and appropriation account
- the statement of comprehensive income
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Commission at 30 June 2021 and of its income and expenditure for the year then ended in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Commission and I have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

The Commission has presented certain other information together with the financial statements. This comprises the annual report, the governance statement and Commission members' report and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Andrew Harkness
For and on behalf of the
Comptroller and Auditor General
31 January 2022

Appendix to the report

Responsibilities of the Commission

As detailed in the governance statement and Commission members' report, the Commission is responsible for

- the preparation of annual financial statements in the form prescribed under section 32 of the Communications Regulation Act 2002
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 32 of the Communications Regulation Act 2002 to audit the financial statements of the Commission and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

SECTION 5: STATEMENT OF INCOME AND EXPENDITURE AND APPROPRIATION ACCOUNT FOR YEAR ENDED 30 JUNE 2021

		Year to 30 June 2021					Year to 30 June 2020
	Notes	Electronic Communications		Post	Premium Rate Services	Total	Total
		Levy €'000	Other €'000	Levy €'000	Levy €'000	€'000	€'000
Income							
Levy		7,148		1,900	318	9,366	9,792
Licensing Fees	2		44,072			44,072	44,834
Spectrum Income	2		7,600			7,600	7,920
Other Income	2		1,163			1,163	2,052
Total Income		7,148	52,835	1,900	318	62,201	64,598
Expenditure							
Staff Costs	3	9,125	4,723	660	301	14,809	13,161
Retirement Benefit Costs	17(b)	1,713	886	124	56	2,779	2,919
Technical Advice	4	5,222	3,056	1,114	291	9,683	10,797
Legal Expenses	5	1,080	1,993	93	29	3,195	2,221
Advertising		90	7			97	224
Administrative Expenses	6	1,407	1,095	99	84	2,685	2,915
Auditors' Remuneration		16	10	1	1	28	21
Premises and Related Expenses		1,365	869	82	82	2,398	2,459
Depreciation	7	1,337	788	80	80	2,285	2,527
Loss (Profit) on Disposal of Assets			5			5	-
Subscriptions to International Organisations	15	722				722	699
Total Expenditure		22,077	13,432	2,253	924	38,686	37,943
Surplus / (Deficit) before Appropriations		(14,929)	39,403	(353)	(606)	23,515	26,655
Less: Appropriations							
Transfer from Capital Reserve	12					330	966
Payable to Central Fund	13					(23,712)	(27,668)
Pension Reserve adjustment	13					(133)	47
Surplus after Appropriations						0	0

The Statement of Cash Flows and Notes 1 to 23 form part of these financial statements.
On behalf of the Commission



Robert Mourik
Chairperson
Date: 27 January 2022

SECTION 6: STATEMENT OF COMPREHENSIVE INCOME FOR YEAR ENDED 30 JUNE 2021

		Year to 30 June 2021	Year to 30 June 2020
	Notes	Total €'000	Total €'000
Surplus after Appropriations			
ComReg Defined Benefit Scheme			
Actual return less expected return on scheme assets	17 (f)	8,284	(378)
Experience (losses) / gains on retirement benefit obligations	17 (f)	(14)	(17)
Changes in assumptions underlying the present value of Retirement benefit obligations		(7,698)	7,428
Transfers in for prior service	17 (g)	-	-
Actuarial (loss) / gain in the year		572	7,033
Single Public Sector Pension Scheme			
Experience (losses) on retirement benefit obligations		(72)	(299)
Changes in assumptions underlying the present value of Retirement benefit obligations		(698)	483
Adjustment to Deferred Funding		770	(184)
Actuarial (loss) / gain in the year		-	-
Total actuarial gain / (loss) in the year		572	7,033
Movement in Retirement Benefit Reserve			
Balance at 1 July		(9,041)	(16,027)
Total Recognised Gains in the year		572	7,033
Pension Reserve adjustment	13	133	(47)
Balance at 30 June		(8,336)	(9,041)

The Retirement Benefit Pension Reserve represents the difference between the cumulative cost of retirement benefits less amounts paid out to date.

The Statement of Cash Flows and Notes 1 to 23 form part of these financial statements.

On behalf of the Commission



Robert Mourik
Chairperson
Date: 27 January 2022

SECTION 7: STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

		30 June 2021	30 June 2020
	Notes	€'000	€'000
Fixed Assets			
Property, Plant & Equipment	7	5,889	6,219
		-----	-----
Current Assets			
Receivables	8	4,124	5,127
Short-Term Investments	9	40,000	73,500
Cash and Cash Equivalents		13,617	8,847
		57,741	87,474
Current Liabilities (Amounts falling due within one year)			
Payables	11	(57,741)	(87,474)
Net Current Assets		0	0
Total Assets less Current Liabilities		5,889	6,219
Total Net Assets excluding Retirement Benefits (Liability)		5,889	6,219
Retirement Benefits			
Deferred Funding Asset for SPSPS Pensions	17c(i)	5,304	3,317
Single Public Sector Pension Scheme (Liability)	17c(iv)	(5,304)	(3,317)
ComReg Scheme (Liability)	17c(i)	(8,336)	(9,041)
Total Net Assets / (Liabilities) including Retirement Benefits (Liability)		(2,447)	(2,822)
Representing			
Capital Reserves	12	5,889	6,219
Retirement Benefit Reserve		(8,336)	(9,041)
		(2,447)	(2,822)

The Statement of Cash Flows and Notes 1 to 23 form part of these financial statements.

On behalf of the Commission

Robert Mourik
Chairperson
Date: 27 January 2022

SECTION 8: STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

		Year to 30 June 2021	Year to 30 June 2020
	Notes	€'000	€'000
Net Cash Flows from Operating Activities			
Excess Income over Expenditure (before Appropriations)		23,845	27,621
Difference between pension charge and contributions		(133)	47
Depreciation	7	2,285	2,527
Loss on Disposal of Asset		5	-
Capital reserve transfer	12	(330)	(966)
Decrease / (Increase) in Receivables		1,003	(1,170)
Increase / (Decrease) in Payables (excluding Central Fund)		689	(2,245)
Net Cash Inflow from Operating Activities		27,364	25,814
Cash Flows from Investing Activities			
Payments to acquire Property, Plant & Equipment	7	(1,991)	(1,561)
Cash Flows from Financing Activities			
Receipt from sale of Asset		31	-
Payment to Central Fund		(54,134)	-
Net Increase / (Decrease) Cash and Cash Equivalents		(28,730)	24,253

SECTION 9: NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by the Commission are set out below. They have all been applied consistently throughout the year and for the preceding year.

a) General Information

The Commission was set up under the Communications Regulation Act, 2002 and has offices at One Dockland Central, Guild Street, Dublin 1.

The functions of the Commission are specified in the Communications Regulation Act, 2002, and the Communications Regulation (Amendment) Act, 2007. These functions relate to the regulation and licensing of the electronic communications industry (including radio and broadcasting transmission), the regulation of postal services, the regulation of premium rate services and the regulation of the .ie domain name.

The Commission is a Public Benefit Entity (PBE).

b) Statement of Compliance

The financial statements of the Commission for the year ended 30 June 2021 have been prepared in compliance with the applicable legislation, and with FRS 102 The Financial Reporting Standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council in the UK.

The Code of Practice for the Governance of State Bodies (2016) was effective in relation to financial reporting periods beginning on or after 1st September 2016 and it has been adopted in these Financial Statements.

c) Basis of Preparation

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for the Environment, Climate and Communications with the consent of the Minister for Public Expenditure and Reform under the Communications Regulation Act 2002. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Commission's financial statements.

1.1 Income Recognition

The Commission receives income from a number of sources.

- Levies on certain providers to fund the costs of regulation. The relevant levies are as follows:

(i) Electronic Communication levy - The Levy is imposed on providers of electronic communications services. The levy payment due from an individual service provider for any particular year is calculated based on their annual turnover during the financial year ending in the levy year and is payable in four instalments. Income is recognised on a receivable basis.

1. Accounting Policies (continued)

1.1 Income Recognition (continued)

(ii) Postal Levy - The Levy is imposed on postal service providers providing postal services within the scope of the universal postal service. Income is recognised on a receivable basis.

(iii) Premium Rate Services (PRS) are goods and services that you can buy by using your landline, mobile phone, the Internet, interactive digital TV or fax. The PRS Levy is paid equally by PRS services providers and network operators. The levy is invoiced one month in arrears and income is recognised on a receivable basis.

- **Licencing Fees** - The main area this covers is the Radio Communication licensing.
- **Spectrum Income** - Income represents fee income paid to the Commission for the right to use radio spectrum. This income is brought to account in the period when it falls due. In circumstances where the commencement of the related licences is delayed, ComReg makes a provision for the amount potentially repayable based on its estimate of the length of the delay. This is not recognised as income and is included as a creditor (See Note 11). The amount of the provision is reassessed at the end of each accounting period. The amount of the provision is reassessed at the end of each accounting period.
- **Other income** - Other income includes bank and NTMA interest on deposits and amounts payable to the Commission on foot of compliance and enforcement activities.

1.2 Appropriation of Operating Surplus

The surplus generated in the year net of the pension reserve adjustment is payable to the Exchequer. Amounts are paid over to the Central Fund by direction of the Minister for the Environment, Climate and Communications (See Note 13).

1.3 Fixed Assets and Depreciation

Property plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant and equipment at rates estimated to write off the cost less the estimated residual value of each asset on a straight line basis over their estimated useful lives, as follows:

Technical Equipment	-15% per annum
Computer Equipment and Software	-33 1/3% per annum
Fixtures & Fittings	- 9% per annum
Office Furniture & Office Equipment	-15% per annum
Motor Vehicles	-20% per annum

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life. The Commission adopts a minimum capitalisation threshold of €1,000.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure in the year.

1.4 Receivables

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision, and is established when there is objective evidence that the Commission will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure.

1. Accounting Policies (continued)

1.5 Capital Reserve

The capital reserve represents the unamortised amount of income used to purchase fixed assets.

1.6 Foreign Currencies

Transactions denominated in foreign currencies relating to revenues and costs are translated into euro translated at the rates of exchange ruling on the dates on which the transactions occurred.

Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange ruling at the Statement of Financial Position date.

1.7 Short Term Benefits

Short term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position.

1.8 Retirement Benefits

(a) Main Scheme

The Commission is staffed by Commissioners and directly recruited employees. A defined benefit pension scheme is in place for Commissioners and employees of the Commission. The scheme applies to persons appointed before 1 January 2013 or those appointed after that date with continuous qualifying prior service before 1 January 2013 in another public service body. The scheme is funded by contributions from Commissioners, employees and the Commission, which are transferred to a separate trustee administered fund.

The Commission has adopted FRS 102 which has impacted on the calculation of Retirement Benefits. Pension scheme assets are measured at fair value. Pension scheme liabilities are measured on an actuarial basis using the projected units method. An excess of scheme liabilities over scheme assets is presented on the Statement of Financial Position as a liability.

The pension charge in the Statement of Income and Expenditure comprises the current service cost plus the difference between the expected return on defined benefit scheme assets and the interest cost of scheme liabilities.

(b) Single Public Sector Pension Scheme

The Commission also operates the Single Public Services Pension Scheme ("Single Scheme"), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform (DPER). In addition, the Commission is liable to pay an employer contribution to DPER in accordance with DPER Circular 28/2016.

To the extent that a material liability arises, the liability in respect of the Single Scheme members is matched by a deferred funding asset on the basis of the provisions of Section 44 of the Public Service Pensions (Single Scheme and other Provisions) Act 2012.

The pension charge in the Statement of Income and Expenditure comprises the employer contribution. The current service cost plus interest on the SPSPS liability is offset by an equivalent amount of deferred funding. The SPSPS liability is calculated on the same basis as the main scheme set out above.

Actuarial gains and losses arising from changes in actuarial assumptions and from experienced surpluses and deficits are recognised in the Statement of Comprehensive Income for the year in which they occur.

1. Accounting Policies (continued)

1.8 Retirement Benefits (continued)

The financial statements reflect, at fair value, the assets and liabilities arising from the Commission's defined benefit pension obligations and any related funding, and recognises the cost of providing pension benefits in the accounting period in which they are earned by employees. Retirement benefit scheme liabilities are measured on an actuarial basis using the projected unit credit method.

1.9 Taxation

The Commission is not liable for Corporation Tax. Income raised by the Commission is not subject to VAT. Provision is made for taxation on deposit interest received.

1.10 Allocation of Costs

The Commission is required under Section 32 of the Communications Regulation Act, 2002, to distinguish between its functions relating to electronic communications, its functions relating to postal matters and its functions relating to the premium rate services. Revenues and expenses directly related to each function are identified separately in the accounts. Shared overhead costs are allocated to each function in proportion to the staff numbers engaged in each function.

1.11 Critical Accounting Judgements and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the Statement of Financial Position date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates and may be material. The following judgements have had the most significant effect on amounts recognised in the financial statements.

a) Depreciation and Residual Values

The Commission have reviewed the asset lives and associated residual values of all fixed asset classes, and in particular, the useful economic life and residual values of fixtures and fittings, and have concluded that asset lives and residual values are appropriate.

b) Retirement Benefit obligation

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels and mortality rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the retirement benefit and post-retirement plans.

The assumptions can be affected by:

- (i)** the discount rate, changes in the rate of return on high-quality corporate bonds
- (ii)** future compensation levels, future labour market conditions.

2. Non Levy Income

	Year to 30 June 2021	Year to 30 June 2020
	Total €'000	Total €'000
Electronic Communications Licensing Fee		
2G & 3G Radio Licensing Fees	7,936	7,936
Liberalised Use Licensing Fees	22,633	22,729
Other Radio Licensing Fees	13,503	14,169
	44,072	44,834
Electronic Communications Spectrum Income		
3G Spectrum Income	7,600	7,600
400MHz Spectrum Income	-	320
	7,600	7,920

3G Spectrum Income of €7.6m (2020: €7.6m) was earned in 2021 in respect of a 3G licences issued in 2007.

A 400 MHz Band Spectrum Award was conducted during 2019 and the result was announced in November 2019. The upfront fee received amounted to €0.32m and was recognised as Income in 2020.

	Year to 30 June 2021	Year to 30 June 2020
	Total €'000	Total €'000
Other Income		
Sundry Income	1,163	2,052

Sundry Non Levy Income in 2021 includes:

In December 2018 ComReg reached a settlement with Eircom Limited ("Eircom") in respect of certain compliance litigation which had been brought to the High Court. It was agreed that Eircom will pay ComReg a total of €3 million in respect of the compliance litigation and certain open compliance cases. Of the total of €3m, €2m was paid in the year to 30 June 2020 and the final payment of €1m was made in July 2020.

Sundry Income also includes various amounts payable to the Commission on foot of compliance and enforcement activities conducted in the period. Where such activities were concluded by legal settlement, they may be subject to a confidentiality clause. Bank interest earned is also included here.

3. Staff Costs

	Electronic Communications		Post	PRS	Year to 30 June 2021	Year to 30 June 2020
	Levy €'000	Other €'000	Levy €'000	Levy €'000	Total €'000	Total €'000
Employee Short-term benefits	8,324	4,309	602	275	13,510	12,007
Employer's contribution to social welfare	801	414	58	26	1,299	1,154
	9,125	4,723	660	301	14,809	13,161
The average number of staff employed by the Commission during the year, analysed by category, was as follows:	83	49	5	5	142	136
Employee Short term benefits						
Basic Pay					12,442	10,925
Performance related pay#					1,051	1,065
Allowances					17	17
					13,510	12,007

#The Commission operates a performance related remuneration scheme (which was originally established by the Office of the Director of Telecommunications Regulation). The scheme is based on individual performance and the Commission approves all payments made under the scheme. Of the total Employee Short-term benefits cost, €1,051,000 (or 8%) of the total represents payments to staff in accordance with the provisions of the performance related remuneration scheme and the terms of their contracts of employment (2020: €1,065,000 (9%)).

Key Management Personnel

Key Management Personnel in ComReg consists of the members of the Commission. Details of the remuneration of the members of the Commission (excluding the value of retirement benefits earned in the period) are shown below. They are members of the Single Public Service Pension Scheme or the model public service pension scheme and their entitlements in that regard do not extend beyond the terms of the model public service pension scheme.

	Total Remuneration €'000
Garrett Blaney – Chairperson	183
Jeremy Godfrey – Commissioner	166
Robert Mourik – Commissioner	166

4. Technical Advice

	30 June 2021	30 June 2020
	€'000	€'000
Professional/Technical Advice and other Advice/Services Staff Training and Professional Development	9,264 419	10,196 601
	9,683	10,797

5. Legal Advice

	30 June 2021	30 June 2020
	€'000	€'000
Legal expenses are stated net of costs recovered from third parties	3,195	2,221

6. Administrative Expenses

	30 June 2021	30 June 2020
	€'000	€'000
Equipment and IT Maintenance	1,687	1,289
Subscriptions to Databases/Research Reports	425	416
Travel and Subsistence	-	206
Conferences/Meetings	44	137
Postal and Telecommunications	119	146
Stationery	15	27
Publishing and Promotion	102	212
Recruitment	43	60
Light, Heat and Cleaning	10	134
Insurance	52	44
Other Administrative Costs	188	244
	2,685	2,915

7. Property, Plant And Equipment

	Technical Equipment	Computer Equipment & Software	Fixtures, Fittings & Office Equipment	Motor Vehicles	Total	
	€'000	€'000	€'000	€'000	€'000	
Cost						
At 30 June 2020	3,051	10,836	4,521	312	18,720	
Additions	88	1,855	-	48	1,991	
Disposals	(55)	-	-	(42)	(97)	
At 30 June 2021	3,084	12,691	4,521	318	20,614	
Accumulated Depreciation						
At 30 June 2020	2,323	8,545	1,475	158	12,501	
Disposals	(31)	-	-	(30)	(61)	
Charge for period	274	1,522	443	46	2,285	
At 30 June 2021	2,566	10,067	1,918	174	14,725	
Net Book Value						
30 June 2021	518	2,624	2,603	144	5,889	
30 June 2020	728	2,291	3,046	154	6,219	

Computer Equipment Additions in 2021 includes €1.267m of IT Development Costs (2020: €1.104m).

8. Receivables

	30 June 2021	30 June 2020	
	€'000	€'000	
<i>Due within one year:</i>			
Electronic Communications administration levy	267	1,203	
Radio Licence Income	2,476	2,713	
Accrued Income	746	34	
Pre-payments & Recoverable expenses	635	1,177	
	4,124	5,127	

9. Short Term Investments

	30 June 2021	30 June 2020	
	€'000	€'000	
Short Term Investments	40,000	73,500	

Short Term Investments comprise Exchequer Notes purchased from the National Treasury Management Agency Limited. The Commission places excess cash holdings in short term investments. These cash holdings mainly represent surpluses generated by the Commission which are payable to the Exchequer (as disclosed in Note 11) and monies held in trust in relation to commitments made by third parties to the Commission and potential refunds in respect of the delayed commencement of certain licences (also disclosed in Note 11).

10. Reconciliation of Net Increase in Cash and Cash Equivalents to Movement in Net Funds

	30 June 2021	30 June 2020	
	€'000	€'000	
Increase / (Decrease) in Cash and Cash Equivalents in the period	4,770	(747)	
(Decrease) in Short Term Investments	(33,500)	25,000	
Change in Cash and Cash Equivalents	(28,730)	24,253	
Opening Cash and Cash Equivalents	82,347	58,094	
Closing Cash and Cash Equivalents	53,617	82,347	

11. Payables

	30 June 2021	30 June 2020	
	€'000	€'000	
Payables			
<i>Amounts falling due within one year</i>			
Trade Creditors	1,902	1,693	
Other Creditors	6,123	6,319	
Value-added tax	95	134	
Accruals	1,215	1,259	
Deferred income (see analysis below)	24,796	24,670	
Payroll	1,378	745	
Payable to Central Fund (see Note 13)	22,232	52,654	
	57,741	87,474	

Other Creditors includes potential refunds of €6.1m (2020: €6.3m) in respect of delayed commencement of 3.6GHz Band Liberalised Use licences. The corresponding amounts are included in the Commission's year end Short Term Investments balance.

Analysis of Deferred Income			
Radio Licence Income	24,655	24,257	
Other	141	413	
	24,796	24,670	

Where licences are renewed for a period which extends beyond the end of the financial year, a proportion of that income is deferred to meet expenditure in the following year.

12. Capital Reserves

	30 June 2021	30 June 2020	
	€'000	€'000	
Opening Balance	6,219	7,185	
<i>Transfer (to) / from Income and Expenditure Account:</i>			
Additions to fixed assets	1,991	1,561	
Amortisation in line with fixed asset depreciation	(2,321)	(2,527)	
Amount released on disposal of Fixed Assets	-	-	
Net Amount from Income and Expenditure Account	(330)	(966)	
Closing Balance	5,889	6,219	

13. Appropriation of Surplus

Section 30 of the Communications Regulation Act 2002 provides that the Minister may, with the consent of the Minister for Public Expenditure and Reform direct the Commission to pay sums to the Exchequer. The amount to be paid over is decided by the Minister after consultation with the Commission. The Commission is awaiting direction from the Department in relation to the final determination of the amount payable to the Central Fund for the year ending 30 June 2021.

The amount owed to the Exchequer is determined by reference to the surplus recorded by the Commission in the period, adjusted for a number of items as set out below.

	Gross Amount Due	Pension Adjustment (b)	Net Amount Due
	€'000	€'000	€'000
Balance due to Exchequer at 30 June 2020	54,454	(1,800)	52,654
Surplus for 2021	23,845		23,845
Paid in 2021	(54,134)		(54,134)
Pension reserve adjustment (a)	(133)		(133)
Pension fund payment clawback (b)	(320)	320	-
Balance at 30 June 2021	23,712	(1,480)	22,232

The comparative figures in respect of the amount owed to the Exchequer as at 30 June 2020 are shown below.

13. Appropriation of Surplus (continued)

	Gross Amount Due	Pension Adjustment (b)	Net Amount Due
	€'000	€'000	€'000
Balance due to Exchequer at 30 June 2019	27,106	(2,120)	24,986
Surplus for 2020	27,621		27,621
Paid in 2020	-		-
Pension reserve adjustment (a)	47		47
Pension fund payment clawback (b)	(320)	320	
Balance at 30 June 2020	54,454	(1,800)	52,654

- (a) The pension reserve adjustment represents the difference between the pension amount charged to the Income and Expenditure Account in 2021 of €2,779,000 (2020: €2,919,000) and the employer contributions in the period of €2,912,000 (2020: €2,872,000).
- (b) The Commission made a total contribution of €5m to its pension fund (€2.5m in 2008 and €2.5m in 2009, a total of €5m). The amount owed to the Exchequer is shown net of this contribution which is being recovered at €320,000 per annum as payments to the Exchequer are made. In 2021 one year of payments was made resulting in a clawback of €320,000 (2020: €320,000).

14. Premises and Accommodation

The Commission moved to new lease premises located at One Dockland Central, Guild Street, Dublin 1 on 6 June 2017. The premises are rented at a cost of €1.6m (excluding VAT) per annum.

The total of future minimum operating lease payments (excluding VAT) under non-cancellable operating leases in respect of premises occupied by the Commission are as follows:

	30 June 2021	30 June 2020	
	€'000	€'000	
Payable:			
Within one year	1,679	1,662	
Between one and five years	6,500	6,648	
More than five years	150	3,561	
	8,329	11,871	

15. Membership Of International Telecommunications Organisations

Certain payments to International Telecommunications Organisations are met by the Department of the Environment, Climate and Communications (DECC) out of the proceeds of the Electronic Communication Administrative Levy. The charge to the Income and Expenditure Account includes €722,000 (2020: €699,000) for that purpose. Such charges are invoiced to DECC who are subsequently reimbursed by ComReg.

16. Commissioners, Staff And Advisors/Consultants – Disclosure Of Interests

The Commissioners and staff complied with the requirements of Section 25 (Disclosure of Interests) of the Communications Regulation Act, 2002. There were no transactions in the year in relation to the Commission's activities in which the Commissioners or any advisor or consultant had any interest.

17. Retirement Benefits

a) Description of Scheme

The Commission is a national regulatory authority established under the Communications Regulation Act, 2002. Sections 26 and 27 of the Act provide that the Commission shall make schemes for granting of superannuation benefits to and in respect of Commissioners and staff members, subject to Ministerial approval.

A funded defined-benefit scheme is being operated for the employees of the Commission. The benefits are defined by reference to the current 'model' public sector scheme regulations. Employer contribution rates are set having regard to actuarial advice and periodic review on the funding rate required for the scheme. The scheme provides a retirement benefit (one eightieth per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's retirement benefits. Normal retirement age is a member's 65th birthday. Retirement benefits in payment (and deferment) normally increase in line with general public sector salary inflation.

The Commission also operates the Single Public Service Pension Scheme ("Single Scheme") for those staff who joined the Single Scheme on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform (DPER). In addition, the Commission is liable to pay an employer contribution to DPER in accordance with DPER Circular 28/2020. The Commission has accounted for its costs and liabilities under the single public services pension scheme (since 1 July 2017) on an incurred basis.

For the purposes of reporting in accordance with Financial Reporting Standard 102 – (FRS 102), an update of the actuarial review (in respect of the funded defined benefit scheme) was completed as at 30 June 2021.

17. Retirement Benefits (continued)

	30 June 2021	30 June 2020	
	€'000	€'000	
b) Retirement Benefit Costs			
Made up of:			
<i>Defined Benefit Scheme</i>			
Current service cost	2,302	2,469	
Interest cost	1,207	1,140	
Expected return on Scheme Assets	(1,067)	(904)	
Less: Employees' Contributions	(393)	(389)	
	2,049	2,316	
<i>Single Public Service Pension Scheme (SPSPS)</i>			
Employer Contribution	730	603	
Current Service Cost*	1,157	920	
Interest Cost	60	41	
Adjustment to deferred Exchequer Pension funding	(1,217)	(961)	
	730	603	
Total Retirement Benefit Costs	2,779	2,919	
*Employee contributions of €242,000 (2020: €201,000) remitted to DPER, have been included in the calculation of the current service cost.			
c) Net Retirement Benefit Liability (Defined Benefit Scheme)			
(i) Made up of:			
Fair value of Scheme Assets	69,724	58,194	
Present Value of Retirement benefit obligations	(78,060)	(67,235)	
Net (Liability)	(8,336)	(9,041)	

Note: The Balance Sheet Liability in respect of Single Scheme Retirement Benefits in 2021 comprises a Deferred Funding Asset of €5.304m (2020: €3.317m) to match the Single Scheme Liability of €5.304m (2020: €3.317m) giving a nil Net Liability.

17. Retirement Benefits (continued)

	30 June 2021	30 June 2020	
	€'000	€'000	
(ii) Present Value of Retirement Benefit Obligations at beginning of year (Defined Benefit Scheme)	67,235	71,386	
Current Service Cost	2,302	2,469	
Interest Cost	1,207	1,140	
Actuarial (Gain) / Loss	7,712	(7,411)	
Benefits Paid	(329)	(288)	
Premiums Paid	(67)	(61)	
Present Value of Retirement Benefit Obligations at end of year (Defined Benefit Scheme)	78,060	67,235	
(iii) Change in Scheme Assets (Defined Benefit Scheme)	58,194	55,359	
Fair Value of Scheme Assets at beginning of year			
Expected return on Scheme Assets	1,067	904	
Actuarial (Loss) / Gain	8,284	(378)	
Employer Contributions	2,182	2,269	
Members' Contributions	393	389	
Benefits Paid	(329)	(288)	
Premiums Paid	(67)	(61)	
Fair Value of Scheme Assets at end of year	69,724	58,194	
(iv) Retirement Benefits Liability (SPSPS)	3,317	2,540	
Present Value as at 1 July 2020			
Current Service Cost	1,157	920	
Interest Cost	60	41	
Actuarial (Gain) / Loss	770	(184)	
Benefits Paid	-	-	
Present Value as at 30 June 2021	5,304	3,317	

The current practice of increasing retirement benefits in line with public sector salary inflation is taken into account in measuring the defined retirement benefit obligation.

17. Retirement Benefits (continued)

	30 June 2021	30 June 2020	
	€'000	€'000	
(d) Scheme Asset Composition (Defined Benefit Scheme) <i>The scheme assets at the year end were composed of:</i>			
Equities	31,310	23,338	
Bonds	26,466	23,581	
Property	615	629	
Cash and Other liquid assets	11,333	10,646	
	69,724	58,194	
<i>The scheme assets at the year end expressed in % terms comprised</i>	%	%	
Equities	44.9%	40.1%	
Bonds	38.0%	40.5%	
Property	0.9%	1.1%	
Cash and Other assets*	16.2%	18.3%	
	100.0%	100.0%	
*consists of alternative strategies and enhanced yield funds.			
Weighted average assumptions used to determine benefit obligations (Defined Benefit Scheme)	%	%	
Discount Rate	1.75%	1.80%	
Rate of compensation increase	3.20%	2.80%	
Weighted average assumptions used to determine pension expense (Defined Benefit Scheme)	%	%	
Discount Rate	1.80%	1.60%	
Expected long-term return on scheme assets	1.75%	1.80%	

17. Retirement Benefits (continued)

	30 June 2021	30 June 2020	
	%	%	
(e) Principal Actuarial, Financial & Demographic Assumptions (Defined Benefit Scheme)			
<i>The financial assumptions used were as follows:</i>			
Discount rate	1.75%	1.80%	
Salary increases	3.20%	2.80%	
Pension increases	2.70%	2.30%	
Inflation increases	1.70%	1.30%	

The Demographic assumptions used were as follows:

	2021	2020
Mortality Pre-Retirement & Post-Retirement	S2PMA with CMI 2019 (1.5%) improvements for all members.	S2PMA with CMI 2016 (1.5%) improvements for all members.
Retirements	It is assumed that all members who joined prior to 1 April 2004 retire at age 60 and all other members retire at 65.	It is assumed that all members who joined prior to 1 April 2004 retire at age 60 and all other members retire at 65.
Ill Health Retirement	No allowance.	No allowance.
Early Retirement	No allowance.	No allowance.
Withdrawals	No allowance.	No allowance.
Percentage married	It is assumed that 90% of members are married.	It is assumed that 90% of members are married.
Age Difference between spouses	A male is assumed to be 3 years older than his spouse.	A male is assumed to be 3 years older than his spouse.

* The mortality assumptions chosen are based on standard tables reflecting typical pensioner mortality and they allow for increasing life expectancy over time.

17. Retirement Benefits (continued)

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels and mortality rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the retirement benefit and post-retirement plans.

The assumptions can be affected by:

- (a) the discount rate, changes in the rate of return on high-quality corporate bonds
- (b) future compensation levels, future labour market conditions

	30 June 2021 €'000	30 June 2020 €'000	30 June 2019 €'000	30 June 2018 €'000	30 June 2017 €'000
(f) History of defined benefit obligations, assets and experience gains and losses					
Defined benefit obligations	78,060	67,235	71,386	59,000	57,448
Fair value of Scheme Assets	(69,724)	(58,194)	(55,359)	(51,695)	(47,350)
Deficit for funded Scheme	8,336	9,041	16,027	7,305	10,098
Experience Adjustment on Scheme Assets	8,284	(378)	747	2,311	1,661
- Percentage of scheme assets	11.9%	0.6%	1.3%	4.5%	3.5%
Experience (losses) / gains on ComReg Scheme Liabilities					
- Amount	(14)	(17)	904	533	823
- Percentage of Scheme Liabilities	0%	0%	1.3%	0.9%	1.4%
Experience gains / (losses) on Single Public Sector Pension Scheme Liabilities					
- Amount	(72)	299	(28)	10	
- Percentage of Scheme Liabilities	1.4%	9.0%	1.1%	0.6%	

(g) Prior Pensionable Service

The liabilities of the pension scheme relate to retirement benefits arising from service with the Commission and service with other public bodies prior to joining the Commission where such service is known to the Commission. The Commission is entitled to seek to recover the cost of funding the prior service from other public bodies under the terms of its membership of the Public Service Transfer Network.

For service transferred by members prior to 30 June 2021, the total value of such payments received in the year to 30 June 2021 was Nil (2020: Nil).

Payments in respect of transferred in service (when received) are shown as a separate item in the Statement of Comprehensive Income.

17. Retirement Benefits (continued)

(h) Funding of retirements benefits

A triennial actuarial valuation of the scheme was carried out as at 1 January 2020 and the recommended contribution rate was subsequently agreed. The next triennial actuarial valuation is due to be carried out as at 1 January 2022.

(i) Deferred Funding Asset for Pensions (Single Public Service Pension Scheme)

In compliance with the Public Service Pensions (Single Scheme and Other Provisions) Act 2012, the Commission as the "Relevant Authority" has calculated the retirement benefit applicable to the Single Public Service Pension Scheme at the 30 June 2021. The deferred funding asset for pensions relates to the creation of an asset equal to the defined benefit liability of this scheme. The liability in respect of the Single Scheme members is matched by a deferred funding asset on the basis of the provisions of Section 44 of the Public Service Pensions (Single Scheme and other Provisions) Act 2012.

18. Contingent Liabilities

Legal costs incurred to date have been fully provided for in these financial statements. However, the Commission is involved in a number of legal cases, the outcome of which is uncertain. Potential future costs in relation to these cases have not been provided for due to the uncertainty around the outcome and the potential costs that may be incurred.

19. Related Party Transactions

As part of the ordinary course of business, the Commission has had transactions with other government departments and other state bodies. Key Management Remuneration is disclosed in Note 3.

20. Additional Superannuation Contribution

An amount of €508,000 (2020: €484,000) deducted from salaries in respect of the Additional Superannuation Contribution was paid to the Department of the Environment, Climate and Communications in the year ended 30 June 2021.

21. Post Balance Sheet Events

There are no events between the reporting date and the date of approval of these financial statements for issue that require adjustment to the financial statements.

The Commission recognises that the Covid-19 pandemic is a significant event which is ongoing since the reporting date. The Commission is taking the situation seriously and is monitoring the situation, in conjunction with management, on an ongoing basis. The business continues to operate with measures in place to protect staff and clients. Commissioners and staff are working remotely and services continue to be provided. To date, the operations and all of ComReg's activities are being maintained while adjusting to the different way in which the business is being delivered. Our industry levy's and fees are collected on a statutory basis and the performance and operations of ComReg are being monitored closely and regular financial reports are provided to the Commission.

22. Going Concern

The Commission considers that, as levy and fee receipts as provided for in Statutory Instruments are being collected in line with projections, it is appropriate to prepare these financial statements on a going concern basis.

23. Approval Of Financial Statements

These financial statements were approved by Robert Mourik, Chairperson, for the Commission, on the 27 January 2022.



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Rialáil Cumarsáide
Commission for
Communications Regulation

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