

# MAC LEVY FRAMEWORK REVIEW CONSULTATION DOCUMENT

Submissions by 23/02/26  
See Page 16 for full details

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## Introduction and background

### The role of MARA and the MAC Levy

The Maritime Area Regulatory Authority (MARA) is the national regulatory body for Ireland's maritime area, established under the Maritime Area Planning Act (MAPA) 2021. The MAPA 2021 defines the maritime area as the area of the State extending from the high water of ordinary or medium tides of the sea to the outer limit of the continental shelf. MARA is, therefore, the regulator for the maritime area stretching out to 200 nautical miles.

A core function of MARA is the administration of Maritime Area Consents (MACs), which are required under the MAPA 2021 in Ireland for occupying a part of the maritime area for specific purposes. A holder of a MAC is required to pay MARA an annual levy, based on the levy framework established in accordance with the MAPA 2021 (Section 167(b)).

Another core function of MARA is the administration of the Foreshore leases and licences determined under the Foreshore Act 1933 as amended. The MAC levy is used to inform rent reviews for such authorisations, to ensure that there is consistency between payments made under MACs and foreshore consents.

### The purpose of the review

MARA's current levy framework was established in 2023, and MARA is obliged to keep the levy framework under review and may amend it as it thinks fit in accordance with the MAPA 2021. This review is being carried out by Indecon International Economic and Strategic Consultants, to support MARA's assessment of whether the current framework is fit-for-purpose, transparent, proportionate, and competitive on an international basis.

### The purpose of the consultation

This consultation document invites views from all stakeholders, including current and potential MAC holders, industry representatives, sectoral experts, and the public, on the future design of the MAC Levy Framework. Your feedback is crucial to ensuring the revised framework is robust, fair, and supports the sustainable development of Ireland's maritime area.

## The Current MAC Levy Framework

The MAPA 2021 sets out the following elements that the MARA shall have regard to when establishing the levy framework:

- (a) the nature of a class of maritime usages for which MACs may be granted;
- (b) the degree of utilisation of parts of the maritime area that may be required by a class of maritime usages for which MACs may be granted (including the degree to which such utilisation may exclude the use by other persons of such parts);
- (c) the likely profit or other benefit that may be gained by the holders of a class of MACs from the maritime usages the subject of those MACs;
- (d) the likely public benefit to be gained from a class of maritime usages for which MACs may be granted;
- (e) the nature of potential holders, or classes of potential holders, of MACs;
- (f) the financial means of potential holders, or classes of potential holders, of MACs;
- (g) the marine planning policy statement to the extent (if any) that the statement is relevant to levies;
- (h) guidelines issued under section 7 to the extent (if any) that the guidelines are relevant to levies;
- (i) policy directives issued under section 8 to the extent (if any) that the directives are relevant to levies;
- (j) the outcomes of any processes that the MARA has undertaken for the purposes of establishing the levy framework;
- (k) the extent that there needs to be a fair and reasonable return to the State for the use, by the holders of MACs, of the maritime area.

The current framework is divided into two parts:

- Part A Nearshore (out to 3nm from the High Water Mark): Standard charges based on project type and geographic location (using Electoral Divisions), applying a base annual charge plus a rate per metres squared for areas exceeding 100msq. The tables in Annex 1 show the annual charges based on the maritime area and the category / class. Charges have different bases depending on the class with charges based on square metres, linear metres or a standard charge. Some of these charges have both fixed and variable elements.
- Part B – Outer Maritime Area (from 3nm to 200nm): A framework for MACs wholly or partially located beyond 3-nautical-mile of shore. The tables in Annex 1 shows the bases for the annual charges for the different categories and class in the Outer Maritime Area.

The framework of annual charges is updated annually for inflation using the Harmonised Index of Consumer Prices (HICP).

## Consultation Issues and Questions

Indecon and MARA are seeking your views on the following key areas:

1. Proportionality and competitiveness
2. Levy structures and triggers
3. Sector-specific considerations
4. Transparency and fairness
5. Indexation and future-proofing

This document sets out the key issues for each of these different areas, as well as questions for stakeholders to respond to which will help inform the evaluation of the framework. Each section has a series of structured questions as well as open-ended questions which allow for more detailed responses.

## 1. Proportionality and competitiveness

### Key Issue

It is important that the levy framework balances providing a return to the state while encouraging appropriate occupation of the maritime space for different activities.

**Structured Question:** Please indicate whether you agree or disagree with the following statements about the proportionality and competitiveness of the existing levy framework.

	Strongly Disagree	Disagree	Neither Disagree nor Agree	Agree	Strongly Agree	Don't Know / N/A
For my sector/class of MAC, the levy level is proportionate to the economic value and public resource use.						
The current levy levels are proportionate to the value of the maritime area asset and the administrative functions of MARA.						
Levy levels reflect the relative intensity of occupation, exclusivity of area, administrative burden, and externalities (e.g., environmental monitoring needs).						
The existing levy framework acts as a deterrent to investment.						
The existing levy framework is attractive compared to other jurisdictions.						

## Consultation Question 1

Considering your views of the current framework's impact on Ireland's competitiveness compared to other jurisdictions, what are the strengths and weaknesses of the current framework?

## 2. Levy structures and triggers

Key Issue
Section 92(2) of MAPA 2021 allows for various levy structures, including levies for specific events or set at nil amounts in certain circumstances.

**Structured Question:** Please indicate whether you agree or disagree with the following statements about the existing levy structures.

	Strongly Disagree	Disagree	Neither Disagree nor Agree	Agree	Strongly Agree	Don't Know / N/A
<b>Event triggers are appropriate to change levy level or charging basis (e.g., FID, grid connection, start of construction, first revenue, capacity uprates).</b>						
<b>Event-based levies would better match project cashflows and reduce early-stage barriers to development.</b>						
<b>Event triggers can be verified and enforced without excessive burden on MARA.</b>						
<b>Event triggers can be verified and enforced without excessive burden on the MAC holder.</b>						
<b>Nil/token levies are justified for activities with clear public-good characteristics (e.g., safety at sea systems, coastal protection works).</b>						
<b>Any nil/token levy should be time-bound or milestone-bound.</b>						
<b>Separate post-consent levies (beyond ORE) are justified for certain sectors due to increased exclusivity/impact/administration.</b>						
<b>A two-part levy (base + post-consent uplift) would be preferable to a single rate.</b>						

## Consultation Question 2

Are there specific sectors or project phases where a levy triggered by a key event (like the commencement of operations for example) would be more appropriate than an annual charge?

### 3. Sector-Specific Considerations

#### Key Issue

The current framework applies different tiers and rates, depending on the category of activity as well as whether it is in the nearshore or outer maritime area. The review will assess if these distinctions are appropriate across maritime sectors (Offshore Renewable Energy, telecommunications cables, ports, State infrastructure, recreation and tourism).

**Structured Question:** Please indicate whether you agree or disagree with the following statements about the how different sectors are treated.

	Strongly Disagree	Disagree	Neither Disagree nor Agree	Agree	Strongly Agree	Don't Know / N/A
<b>Exclusive occupation should carry a higher levy than non-exclusive use.</b>						
<b>Lower levies for non-exclusive MACs would meaningfully enable multi-use of space.</b>						

#### Consultation Question 3

Considering your views on whether the current framework adequately accounts for the different economic models, scales, and public benefits of various maritime sectors, what changes would you propose, if any, to account for such models?

## Consultation Question 4

Should the framework distinguish between the three natures of use: “Exclusive”, “Non Exclusive” and “May or May not be Exclusive”? If so, how should levies differ?

## 4. Transparency and Fairness

### Key Issue

The framework must be transparent and perceived as fair by all users.

**Structured Question:** Please indicate whether you agree or disagree with the following statements about the transparency and fairness of the existing levy framework.

	Strongly Disagree	Disagree	Neither Disagree nor Agree	Agree	Strongly Agree	Don't Know / N/A
<b>The current levy categories and classes of MACs are clearly defined and easy to understand.</b>						
<b>The method/formula for setting the levy is predictable and allows financial planning.</b>						
<b>Similar activities pay similar levies.</b>						
<b>Differences in levies across sectors are justified.</b>						
<b>There is a clear, timely process for queries, appeals, and periodic review.</b>						
<b>Retrospective application of any new levy framework (i.e. any new framework applying to MACs that have already been issued) would undermine legal certainty and investment.</b>						
<b>If retrospectivity were considered, it should be limited to defined, exceptional public-interest cases with safeguards.</b>						

## Consultation Question 5

Considering your views on clarity and transparency of the methodology for calculating the levy under the current framework, what improvements could be made?

## Consultation Question 6

Considering your views on fair distribution of the burden of the levy across different sectors and sizes of developers, what characteristics should be considered to ensure fairness?

## Consultation Question 7

What are your views on whether an amended levy framework should or should not be applied retrospectively in any sector where MACs have been granted before the review?

## 5. Indexation and Future-Proofing

### Key Issue

The current framework is indexed to HICP.

**Structured Question:** Please indicate whether you agree or disagree with the following statements about the indexation method.

	Strongly Disagree	Disagree	Neither Disagree nor Agree	Agree	Strongly Agree	Don't Know / N/A
<b>HICP is an appropriate index to keep levies aligned with economic conditions.</b>						
<b>The indexation approach should be simple, rule-based, and published annually.</b>						

### Consultation Question 8

Considering your views on whether HICP as the most appropriate index to ensure levy values remain in line with market conditions, what, if any, alternative metric would you suggest (for example, a construction or energy-specific index)?

## Other views on the MAC Levy Framework

### Consultation Question 9

Please provide any further views on the current MAC Levy Framework that you feel have not been covered by the previous questions.

## How to Respond

Consultation Period: This consultation will be open for 4 weeks, from 23/01/2026 to 23/02/2026.

All responses must be submitted in writing by post or email by **5pm on 23 February 2026**.

Please make it clear to us on whose behalf this submission is being made.

Please send your submission to:

Email: [consultation@mara.gov.ie](mailto:consultation@mara.gov.ie)

Post: MAC Levy Consultation, Maritime Area Regulatory Authority, 2nd Floor, Menapia House, Drinagh Business Park, Wexford.

MARA will consider all responses and publish a 'Response to Consultation' document outlining its decisions and the next steps.

## Use of Information

### Data Protection

We are committed to engaging with stakeholders in a clear, open and transparent manner. Any person or organisation can make a submission in relation to this consultation. We will consider all submissions and feedback before we publish the final evaluation. Your response to this consultation is subject to:

- the Freedom of Information Act 2014 (FOI)
- the Access to Information on the Environment Regulations 2007-2018 (AIE)
- the Data Protection Act 2018

### Analysis and Publication of responses

All responses received by MARA will be shared with Indecon who have been engaged to analyse the contents of submissions. We intend to publish the contents of all submissions received to our consultations on our website. We will redact (remove) personal data before publication. Please indicate any sensitive information in your response to this consultation, clearly indicating where your response contains any information which you would not wish to be released under FOI, AIE or otherwise published. This can include:

- personal information
- commercially sensitive information
- confidential information

### Confidentiality and Data Protection

As noted above MARA intends to consider all submissions received. Please provide a non-confidential version of your response. If your response contains confidential information, please include it in a separate, clearly marked annex. Indecon will handle all personal data in accordance with the GDPR and Data Protection Acts.

### Freedom of Information

Information provided to MARA is subject to the Freedom of Information Act 2014. MARA will consult with you regarding any information you have marked as confidential before making a decision on any FOI request received.

### Data Privacy Notice

We would like to draw your attention to MARA and Indecon's Data Privacy Notices (<https://www.maritimeregulator.ie/privacy/>) and (<https://www.indecon.ie/privacy/>) which explains:

- how and when we collect personal data

- why we do so
- how we treat this information
- your rights in relation to the collection of personal information
- how you can exercise those rights

## Annex 1 – Existing Levy Framework

Table: MAPA Levy Framework Part A Nearshore (2025)

Category/Class	Basis	Maritime Area Within/Contiguous/Adjacent to:				
		Prime Cities	Secondary Cities	Secondary City Environs and or Other Towns	Other Town Environs and Large Villages	Rural and Tertiary Settlements
		Tier 1 Maritime Area	Tier 2 Maritime Area	Tier 3 Maritime Area	Tier 4 Maritime Area	Tier 5 Maritime Area
Development (commercial)	Base Annual Charge plus rate per m <sup>2</sup>	Base Annual Charge of €416.93 plus an add on of €4.69 per sq.m. for areas in excess of 100 sq.m	Base Annual Charge of €416.93 plus an add on of €1.57 per sq.m. for areas in excess of 100 sq.m	Base Annual Charge of €416.93 plus an add on of €0.78 per sq.m. for areas in excess of 100 sq.m	Base Annual Charge of €416.93 plus an add on of €0.39 per sq.m. for areas in excess of 100 sq.m	Base Annual Charge of €416.93 plus an add on of €0.1954 per sq.m. for areas in excess of 100 sq.m
Development (non-commercial)	Base Annual Charge plus rate per m <sup>2</sup>	Base Annual Charge of €208.46 plus an add on of €2.34 per sq.m. for areas in excess of 100 sq.m	Base Annual Charge of €208.46 plus an add on of €0.78 per sq.m. for areas in excess of 100 sq.m	Base Annual Charge of €208.46 plus an add on of €0.39 per sq.m. for areas in excess of 100 sq.m	Base Annual Charge of €208.46 plus an add on of €0.1954 per sq.m. for areas in excess of 100 sq.m	Base Annual Charge of €208.46 plus an add on of €0.1954 per sq.m. for areas in excess of 100 sq.m
Undeveloped Amenity Land	Base Annual Charge plus rate per m <sup>2</sup>	Base Annual Charge of €208.46 plus an add on of €0.78 per sq.m. for areas in excess of 100 sq.m	Base Annual Charge of €208.46 plus an add on of €0.39 per sq.m. for areas in excess of 100 sq.m	Base Annual Charge of €208.46 plus an add on of €0.1954 per sq.m. for areas in excess of 100 sq.m	Base Annual Charge of €208.46 plus an add on of €0.0977 per sq.m. for areas in excess of 100 sq.m	Base Annual Charge of €208.46 plus an add on of €0.0977 per sq.m. for areas in excess of 100 sq.m
Cables, pipelines and ducting	Base Annual Charge plus rate per Linear Meter (LM)	Base Annual Charge of €312.70 up to 75 linear meters + €4.17 per linear meter for the next 22,165 linear meters, €2.08 per linear meter for the next 22,240 linear meters, €1.04 per linear meter for the next 22,240 linear meters and €0.521 per linear meter for the remaining linear meters. The levels for telecommunication cables will only be applied in respect of the portion of cables present in Ireland's territorial sea, i.e., within the 12nm zone				
Outfall Pipe - Band 1 (0 - 150mm diameter)	Base Annual Charge plus rate per Linear Meter	Base Annual Charge of €312.70 + €4.17 per linear meter for any pipe in excess of 10 linear meters				
Outfall Pipe - Band 2 (151 - 450mm diameter)	Base Annual Charge plus rate per Linear Meter	Base Annual Charge of €625.39 + €4.17 per linear meter for any pipe in excess of 10 linear meters				
Outfall Pipe - Band 3 (451 - 750mm diameter)	Base Annual Charge plus rate per Linear Meter	Base Annual Charge of €938.09 + €4.17 per linear meter for any pipe in excess of 10 linear meters				
Outfall Pipe - Band 4 (For pipes over 750mm diameter)	Base Annual Charge plus rate per Linear Meter	Base Annual Charge of €1,876.18 + €4.17 per linear meter for any pipe in excess of 10 linear meters				
Dumping at Sea - Band 1 (0-50ha)	Standard Charge	€10,423.2				
Dumping at Sea - Band 2 (50-200ha)	Standard Charge	€20,846.40				
Dumping at Sea - Band 3 (Over 200ha)	Standard Charge	€31,269.60				

Source: MAPA Levy Framework for Nearshore payments

MAPA Levy Framework Part B Outer Maritime Area (2025)		
Category/Class	Basis	Maritime Area
<b>Offshore Windfarms - Development Stage Levy</b>	Standard Charge/Dev Stage	€20,846.40 per km <sup>2</sup>
<b>Offshore Windfarms - Operational Stage Levy (from Commercial Operation Date to the decommissioning stage)</b>	Standard Charge/Operation Stage	2% of Gross Revenue (with a minimum annual levy equal to the development stage levy)
<b>Other development, e.g. green hydrogen plants, transmission platforms etc.</b>	Standard Charge	€20,846.40 per km <sup>2</sup>
<b>Cables, pipelines and ducting</b>	Base Annual Charge plus rate per Linear Meter (LM)	Base Annual Charge of €312.7 up to 75 LMs + €4.17 per LM for the next 22,165 LMs, €2.08 per LM for the next 22,240 LMs, €1.04 per LM for the next 22,240 LMs and €0.521 per LM for the remaining LMs. Telecommunication cables will only be applied in respect of the portion of cables present in Ireland's territorial sea, i.e. within the 12nm zone
<b>Dumping at Sea Site - Band 1 (0-50ha)</b>	Standard Charge	€10,423.20
<b>Dumping at Sea Site - Band 2 (50-200ha)</b>	Standard Charge	€20,846.40
<b>Dumping at Sea Site - Band 3 (Over 200ha)</b>	Standard Charge	€31,269.60

Source: MAPA Levy Framework for Outer Maritime Area

## Annex 2 – Glossary of Terms

AIE	Access to Information on the Environment
FID	Final Investment Decision
FOI	Freedom of Information
Foreshore	From the High Water Mark to 12nm
GDPR	General Data Protection Regulation
ha	Hectare
KM	Kilometre
HICP	Harmonised Indices of Consumer Prices
High Water Mark	The high water line of ordinary or medium tides
LM	Linear Meter
m	Metre
mm	Millimetre
nm	Nautical Mile
MAC	Maritime Area Consent
MARA	Maritime Area Regulatory Authority
MAPA	Maritime Area Planning Act 2021, as amended
N/A	Non-Applicable
Nearshore	From the High Water Mark to 3nm
ORE	Offshore Renewable Energy
Outer Maritime Area	From 3nm to 200nm