Consultation on the Funding of the Irish Aviation Authority

13 September 2023

Table of Contents

1. About this Consultation 3

2. Appropriate principles when setting charges 9

3. Appropriate funding models 13

4. Maintenance of a Resilience Fund 21

5. Implementation 22

6. International comparison 26

Appendix I: Funding benchmarking of similar entities 28

Appendix II: Possible levels of granularity of fees and levies 38

1. About this Consultation

About the IAA

1.1 The Irish Aviation Authority (IAA) is the civil aviation regulator in Ireland. It is a commercial semi-state company (Designated Activity Company). The IAA is responsible for the safety, security and economic regulation of the aviation industry. The company's responsibilities are set out in the framework of applicable international, European and national legislation/regulation.

1.2 Until 1 May 2023, the Commission for Aviation Regulation (CAR) was Ireland's independent economic aviation regulator. From 1 May 2023, pursuant to the Air Navigation and Transport Act 2022, CAR was dissolved, and its regulatory functions were transferred to the IAA. At the same point, the Air Navigation functions of the IAA were transferred to a new company, AirNav Ireland.

1.3 Our mission is to regulate aviation to the highest professional standards to ensure a safe, secure and consumer-focused aviation environment. Through regulation, we will enable and support world-class performance and innovation in civil aviation in Ireland and abroad.

What are we Consulting on?

Key Consultation Questions

1.4 We are interested in stakeholder views on all aspects of this consultation paper. Stakeholders may find the following questions helpful in guiding their responses:

- What principles should guide the IAA when setting fees?
- In what areas, if any, should the IAA aim to use the *user pays* principle?
- In what areas, if any, should the IAA aim to use an *industry pays* principle?
- What level of granularity should be used when considering cost-relatedness and non-discrimination?
- Would you support the use of a per passenger charge, to cover a proportion of the IAA's costs (and which passengers should this be levied on)?

Consultation Instructions

1.5 This consultation is to consider the charging principles applied when setting fees, and the methodology used to charge fees to the aviation industry based on these principles.

1.6 Written feedback should be marked 'Response to consultation on the funding

of the IAA', and sent to consultation@iaa.ie by 6 October 2023. [1]

Why is this consultation taking place?

Regulatory Context

1.7 The Irish Government's objective when creating the new regulator was "to put in place appropriate organisational arrangements to provide for effective and efficient safety and economic regulation of the [aviation] sector"[2]. For this to be achieved, the funding arrangements need to provide the IAA with sufficient capacity that enables it to effectively carry out its regulatory duties.

1.8 The main benefits to the aviation industry, and its consumers, of a well-resourced, independent regulator are that:

- It can comprehensively fulfil its responsibilities to create a safe, fair, and competitive aviation industry;
- As an independent regulator, it will take unbiased, fair judgements in the interests of the industry and passengers as a whole;
- As a well-resourced regulator, it can devote resources to proactively addressing new regulatory requirements (such as unmanned aerial systems) in addition to existing responsibilities; and
- As a well-resourced regulator, it gives greater certainty to the industry and consumers that a safe, fair, and competitive aviation industry will be maintained in the long-term, which can further attract new entrants and improve competition. Greater competition may lead to better value and better service quality for consumers.

1.9 The IAA receives no State funding, as determined by the Air Navigation and Transport Act 2022. Therefore, the IAA is funded entirely by the aviation industry through charges and fees raised from its airline customers and regulatory clients in respect of its regulatory activities.

Current Funding Arrangements

1.10 The IAA has inherited funding arrangements from the two previous regulators; one of which, the IAA SRD, was part of a larger entity since 1993.

1.11 As a result, the current funding arrangements of the IAA are varied, as detailed in Table 1.1 below. Fees are collected in a range of ways, including for approvals, renewals of licences, annual fees, per passenger fees, and per

[1] We may correspond with those who make submissions, seeking clarification or explanation of their submissions. We will place all submissions received on our website. If a submission contains confidential material, it should be clearly marked as confidential and a redacted version suitable for publication should also be provided. We do not ordinarily edit submissions. Any party making a submission has sole responsibility for its content and indemnifies us in relation to any loss or damage of whatever nature and howsoever arising suffered by us as a result of publishing or disseminating the information contained within the submission.

[2] A National Aviation Policy for Ireland, August 2015

aircraft movement fees.

Table 1.1: Current fee collection of IAA

Service area	Products within service area	Fee collection
Aircraft	Certificate of Airworthiness (CofA)	Certification fee based on the weight of aircraft; discounts available for customers with more than 30 aircraft, with greater discounts for greater number of aircraft
	Air Operator Certificate (AOC) Operations	Fees for grant and continuance of AOC based on aircraft weight, with a 15% discount with CofA; fees for balloon operations and aerial work
	Maintenance (AOC & CAMO)	Approval fees based on aircraft size, engine type, and/or location for maintenance
	Aircraft Registration	Certification fee based on aircraft weight
	AOC Training	Approval certification fee for Training Organisations plus yearly continuation fees
	FSTD Approval	Approval certification fee of Flight Simulator Training Devices by type
	PO Approval	Approval certification fee of Production Organisations
	Noise Certificates	Fee for change to noise certificate
	Flight Permits	Fee for grant and renewal of a flight permit
Air Navigation Oversight	ANS – SES NSA	Fee levied on ANI to provide regulatory oversight under SES regulations. Passed through to air space users via air navigation charges.
	ANS – NAC	Fee levied on ANI to provide regulatory oversight of North Atlantic Communications (NAC)
Economic Regulation and Commercial Licensing	Airport Charges	Fee levied on airports subject to airport charges regulation (Dublin Airport)
	Consumer Protection	Per passenger fee levied on passengers at Irish airports
	Airport Slots	Fee levied on airports (Dublin) and Irish airlines subject to slot coordination
	Travel Trade Licensing	Annual fees for approval of tour operators and travel agents
	Air Carrier Licensing	Fees for approval/renewal of air carrier licences
	Groundhandling Licensing	Fees for approval/renewal of groundhandling licences
Personnel Licensing	Commercial Pilot Licences	Fees for exams and licence issue for commercial pilot licences
	Flight Instructor Licences	Fees for exams and licence issue for flight instructor licences
	Type/Class Rating	Fees for certification of type/instrument rating
	Engineer Licences	Fees for exams and licence issue for engineer licences
	Examiner Licences	Fees for exams and licence issue for examiner licences
	Private Pilot Licences	Fees for exams and licence issue for private pilot licences
	Cabin Crew	Fees issue for cabin crew attestations
	Air Traffic Control (ATC) Licences	Fees for exams and licence issue for ATC licences

Service area	Products within service area	Fee collection
Aviation Security	Security Certification	Approval of security screeners, known consignors, security suppliers, and hauliers
	Security Other Oversight	Per passenger charge on passengers departing Irish airports
Aerodromes	Aerodrome Air Transport Movement (ATM) Fee	Fee for aerodromes on each movement over 10,000 movements per year
	Aerodromes (EASA)	Fees for aerodrome licences for Class A aerodromes
	Aerodromes (National)	Fees for aerodrome licences for Class B/C aerodromes
Unmanned Aircraft Systems (UAS)	UAS	Fees for operator registration, pilot competency certification, light UAS operator certification, model aircraft clubs, and certification of UAS training/examination providers
Other Services	EASA	Hourly rate for EASA Partnership work, whereby EASA contracts can be sub-contracted to the IAA
	IAAi	Hourly rate for international partnerships (ICAO Article 83 'bis)

Source: IAA

1.12 The existing fee structures vary significantly in how and when these fees were set and whether these fees generate enough revenue to cover the costs of each service. In addition, there are a number of services which the IAA is mandated to provide which have no direct charge as it would be inappropriate to have one. For example, the IAA is the competent authority for occurrence reporting in aviation as per Regulation 376/2014. The table below indicates when the fees for services were last updated, along with the accumulated Irish CPI inflation between the last fee update and the end of 2002.

1.13 A number of services have not updated their fees recently, with many of the services last setting charges in 2011 and 2015. To the end of 2022, cumulative CPI inflation totalled 14.4% and 12.0% respectively since these fees were last changed.

Table 1.1: Services, year of last fee update, and CPI inflation since last fee update

Service	Last fee update	Cumulative CPI inflation since last fee update
Airport Slots	Updated Annually to cost recovery level	-
Consumer Protection		
Airport Charges		
ANS NAC		
SES NSA		
Air Carrier Licensing	Updated annually for CPI, but fees do not cover costs	
Groundhandling Levy		
UAS	2021	7.8%
Security (Certification)	2019	10.1%
EASA	2018	11.0%
IAAi		
Aerodromes (National)	2015	12.0%
Aerodromes (EASA)		
Security (Other Oversight)		
Personnel Licensing		
AOC Operations	2011	14.4%
CoA		
Maintenance (AOC & CAMO)		
AOC Training		
FSTD Approval		
Aircraft Registration		
Noise Certification		
Flight Permits		
PO Approval		
Aerodrome ATM Fee (EASA)	2008	11.0%
Travel Trade Licensing	2000	49.9%

Source: IAA, CSO (CPI inflation data)

1.14 It is appropriate for all fees to be updated regularly, and the methodology of setting fees to be examined periodically. This will aid the IAA's long-term sustainability by ensuring that revenues are reflective of actual costs to provide its regulatory services.

1.15 We have carried out a review of the current cost base and revenues of the IAA, as well as elaborating on the forecast deficit of the IAA in the coming years. If no changes are made to our funding arrangements, we are forecasting our annual deficit to grow from its current level of circa €4.7m, to €6.8 million by 2027. This does not allow the regulator to meet the objectives of facilitating a safe, fair, and competitive aviation industry in Ireland through its regulatory services. Given that there is no State funding available to the IAA, there is therefore a need to consult with the aviation industry on future funding options. In this paper we set out our proposals in relation to the key principles for the recovery of our costs, and our proposed timeline to implement these principles

and the revised system of fees and levies.

1.16 As part of this review, in 2023 we adjusted fees for Aviation Security (the per departing passenger fee only), Aerodromes (the per movement fee only) and Air Navigation Services Division, to ensure cost recovery in each of these areas.

1.17 These changes already implemented move each of these areas to a cost recovery position. Fees and levies will be updated annually based on cost estimates and volume forecasts to ensure ongoing cost recovery.

2. Appropriate Principles When Setting Charges

2.1 In this section, we introduce the guiding principles which we consider should be applicable to the fee-setting process, which then inform the discussion on appropriate funding models in Section 3. These cover the user pays and industry pays principles, the four charging principles elaborated by the International Civil Aviation Organisation (ICAO), as well as principles around revenue stability and the balance of change versus administrative burden. We are interested in stakeholders' views on which principles should guide the IAA in setting charges.

User Pays and Industry Pays Principles

2.2 User pays, or beneficiary pays, refers to a pricing system where those who use or benefit from a service should pay for it, and those who do not use or benefit from a service should not. Direct beneficiaries are often the primary users that pay for a given service, whereas indirect beneficiaries include others that benefit from a safe, secure, and fair Irish aviation industry that is facilitated by the regulator's activities.

2.3 The user pays principle has several limitations:

- There are wide sector or industry benefits that are received by stakeholders from having a well-regulated and safe aviation industry, but for which they are currently not making a commensurate funding contribution.
- It is not always practical to directly collect fees/levies for regulatory functions that are 'public goods' on behalf of the State. For example, it is not practical to collect revenues from the maintenance of the national occurrence reporting systems.
- The users and beneficiaries of the IAA's services can be different; the users (i.e. those that are being regulated) such as airlines are often not the direct beneficiaries. In many cases, the more direct beneficiaries of regulation are their customers (i.e. passengers).
- It may be appropriate to socialise the costs of certain activities across a larger population, for example, our oversight of provision of services to passengers with reduced mobility or our forthcoming role as a market surveillance authority for the European Accessibility Act.

2.4 Therefore, a perfect application of the user-pays principle does not adequately reflect these differences between users and beneficiaries and is also not likely to be achievable in practice.

2.5 With both economic and safety regulation, the ultimate beneficiaries are passengers, as the end users of many of the services provided by the aviation industry. Passengers benefit from economic regulation through better value, and from safety regulation through a safer aircraft, airports and wider infrastructure. For example, every party in the aviation industry benefits from the IAA's regulatory oversight on security, which makes such a charge

particularly suited to an 'industry-pays' (i.e. a per-passenger levy) approach rather than a user-pays approach to fee-setting.

ICAO Principles

2.6 ICAO identifies four key charging principles for airports and air navigation services to be followed[3]:

- Non-discrimination – charges should be based on similar conditions for equivalent transactions with other parties, and therefore not place any party at a competitive disadvantage to others;
- Cost-relatedness – charges should be set with a reasonable relation to the actual cost of the services provided;
- Transparency – charges should be accompanied with the cost basis for the charge and a description of services covered by each charge; and
- Consultation with users – the charge setting process should be done in cooperation with users to factor in their perspectives.

2.7 We consider that the four principles stated above should also be relied upon when establishing the IAA's fees and levies. We discuss these in more detail below.

Cost-Relatedness and Non-Discrimination

2.8 The cost-relatedness criterion assesses how closely fees and levies are linked to the service received from the IAA. It considers whether the benefits received by the users are proportionate to their cost. The IAA's current funding arrangement does not lead to cost-recovery, indicating that its fees are not sufficiently cost-related.

2.9 The non-discrimination criterion assesses the distribution of costs across stakeholders and how this reflects the wider benefits of regulation received across all stakeholders. It considers how proportionate stakeholders' contributions are to the benefits gained, and that equivalent fees or charges are levied for equivalent services.

2.10 The main discussion point for these principles is the level of granularity at which we assess whether these principles are met. In other words, should cost-relatedness and non-discrimination be assessed for each service separately, for each category of service, or for each service area?

2.11 There is a range of ways that charges can be set whilst following these principles. For example, charges could follow these principles at a more aggregated level (such as charging one fee/levy per service/area, covering all of the IAA's activities in this service/area), and at a less aggregated level (such as charging an individual fee/levy for each activity the IAA conducts within a service/area).

[3] https://www.icao.int/publications/pages/publication.aspx?docnum=9082

2.12 For example, in the Licensing service area, a more aggregated approach may set one charge per category of licence (for example, all flight instructor licences). A less aggregated approach may set different charges depending on the specific type of licence. The principles of cost-relatedness and non-discrimination can therefore be assessed at different levels of granularity.

2.13 A more aggregated approach would allow the possibility to set charges in a manner that takes into account factors other than pure product-level cost-relatedness.

2.14 We consider that there are three main reasons why a more aggregated approach to funding may be desirable:

- Firstly, as already discussed, a pure cost-related user pays approach may not be practical to achieve and the marginal costs of reaching such an outcome may outweigh the potential benefits of doing so.
- Secondly, where services are competitive (particularly in the case of personnel licensing), setting fees at full cost-recovery may discourage individuals from entering the aviation industry and becoming licensed in Ireland, with a subsequent impact on the rest of the aviation industry in Ireland if there is a shortage of labour caused by high licence fees. Additionally, a loss of volume may put further upward pressure on the fee, and/or lead to a loss of central function economies of scale across the organisation.
- A third reason for aggregation is that it can allow lower fees to be charged for regulatory services where there is a high risk of non-compliance if fees are too high. For example, if obtaining a drone licence is expensive, some individuals may decide to operate unlicensed. Greater aggregation can reduce the risk of non-compliance in these areas.

2.15 Given that there are certain aspects of regulatory functions which will not recover costs, setting charges that take into account factors other than pure cost-relatedness is required to enable the IAA to be fully functional as Ireland's aviation regulator. The extent to which this could be done is discussed in the proposed funding options in Section 3.

Transparency and Consultation

2.16 The transparency criterion assesses the simplicity and clarity of the rationale for applying fees and levies. It considers the extent to which those being charged can understand what they are being charged for and how they benefit from it.

2.17 The purpose of this consultation is to meet these criteria; firstly, by establishing these criteria to consider when assessing funding options; and secondly, to consult with stakeholders in the process of determining the future funding arrangement.

Additional Principles to Consider

2.18 Thus, we consider that there are certain cases where modulating charges for reasons other than pure cost-relatedness are appropriate. For the IAA, this may include avoiding large year-on-year changes (stability) and reducing administrative burden and/or accounting for legal and administrative constraints on the timing of changes to fees. Market constraints where regulatory services are competitive (e.g. licensing) may also be relevant.

Stability

2.19 This criterion assesses whether the funding arrangement provides reliable revenue flows over time. Stable revenues will enable the IAA to be robust to downside demand risks and continue its regulatory functions effectively. It also assesses whether the fees and levies paid by users remain stable over time, avoiding large step changes to the greatest extent possible.

2.20 Meeting the stability principle may be a justifiable reason to modulate charges away from pure cost-relatedness, as it would avoid excessive year-on-year changes to fees to meet the cost-relatedness criteria. The stability principle may be relevant either in a temporary way, such as to phase in cost-related fees without a large year-on-year change, and on an ongoing basis.

Administration

2.21 This criterion assesses the level of administrative workload a funding option would generate for stakeholders and the IAA. It also considers whether there are any administrative and/or legal impediments to each option.

3. Appropriate Funding Models

Overview Of Current Funding Model

3.1 The IAA is currently funded through various fees and levies across the aviation industry. As discussed in Section 1, a substantial proportion of these funding sources have not changed their fees in several years.

3.2 The IAA is not run for profit, but rather aims to recover its costs for fulfilling its regulatory activities.

Current Cost Base

3.3 The IAA splits its activities into a total of 34 ‘products’ across 8 service areas. The products under each service area are listed in the table below.

3.4 The IAA categorises costs as ‘direct’ or ‘central’. Direct costs are the operational costs which are directly associated with the regulatory activity for each product (for example, inspections, processing registrations, etc.). Central costs are the costs incurred by the IAA not directly related to regulatory operations (for example, HR, finance, facilities, etc.). Central costs are allocated to each product proportionately to the level of direct costs incurred.

Table 3.1: Current service areas and products of the IAA

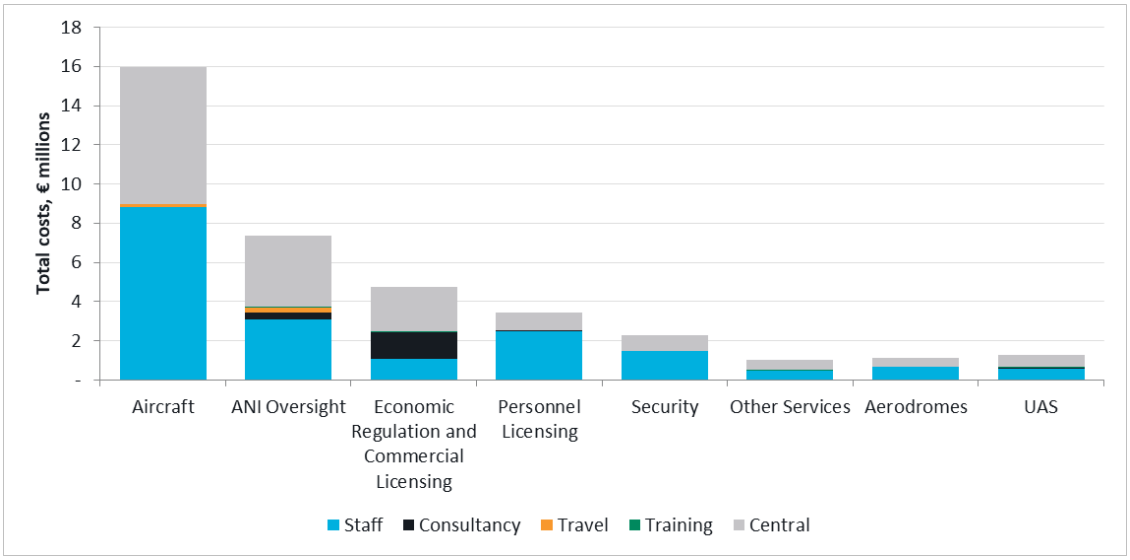
Service area	Products within service area
Aircraft & Flight Operations	Certificate of Airworthiness (CofA)
	Air Operator Certificate (AOC) Operations
	Maintenance (AOC & CAMO)
	Aircraft Registration
	Training Schools
	FSTD Approval
	PO Approval
	Noise Certificates
	Flight Permits
Air Navigation Oversight	ANS – SES NSA*
	ANS – NAC
Economic Regulation and Commercial Licensing	Airport Charges
	Consumer Protection
	Airport Slots
	Travel Trade Licensing
	Air Carrier Licensing
	Groundhandling Licensing
Personnel Licensing	Commercial Pilot Licences
	Flight Instructor Licences
	Type/Class Rating
	Engineer Licences
	Examiner Licences
	Private Pilot Licences
	Cabin Crew Attestations
	Air Traffic Control (ATC) Licences
Aviation Security	Security Certification
	Security Other Oversight
Aerodromes	Aerodrome Air Transport Movement (ATM) Fee
	Aerodromes (EASA)
	Aerodromes (National)
Unmanned Aircraft Systems (UAS)	Operator Approval Operational Authorisations LUC
Other Services	EASA
	IAAi

Source: IAA

**Including Economic Regulation of ANI*

3.5 The majority of the IAA's cost base is associated with the aircraft service area, including AOC Operations, CofA, and Maintenance. Other notable services from the current cost base are the SES NSA oversight and engineer licensing services.

Figure 3.1: Current cost base of IAA



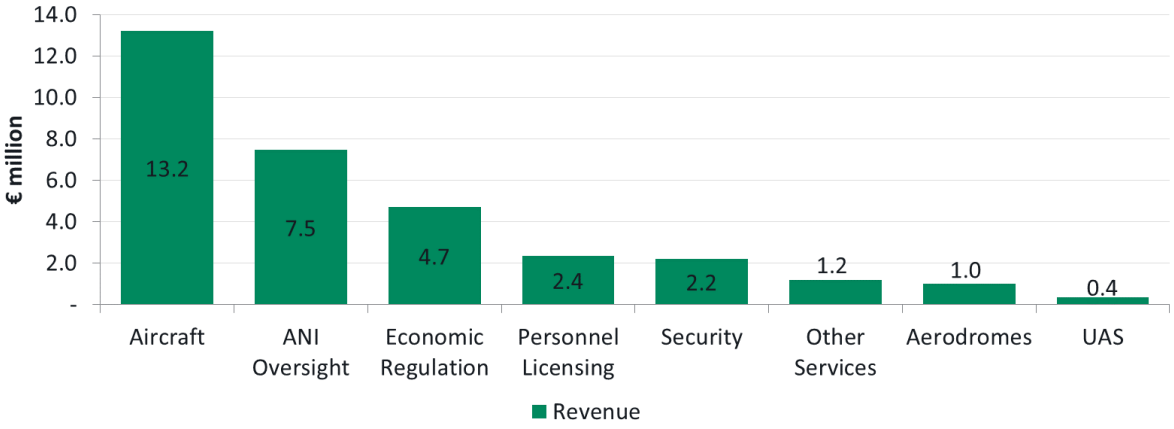
Source: IAA

3.6 As the IAA is not run for profit, it is not proposed to include an allowance for the cost of capital (i.e. a return on debt and/or equity). We also note that the new regulator is still in the process of establishing its cost base post the restructuring. More stability and predictability is expected within a couple of years. For this reason, the primary purpose of this paper is not to consult on cost levels, but rather the principles for how costs should be recovered.

Current Revenues and Sources

3.7 The IAA's main revenue source is the Aircraft and Flight Operations service area, comprising €13.2 million in 2023 (approximately 41% of total IAA revenues). Revenue from the IAA's ANI Oversight role is another significant revenue source, at over €7.5 million.

Figure 3.2: Current Revenue base of IAA



Source: IAA

Current Deficit

3.8 With our 2023 cost base, in a full normal year the IAA is forecasting to return a deficit of €4.7m, as shown in Figure 3.3. The ANI Oversight, Economic Regulation, Security, and Aerodromes service areas are all now operating on a cost-recovery basis.

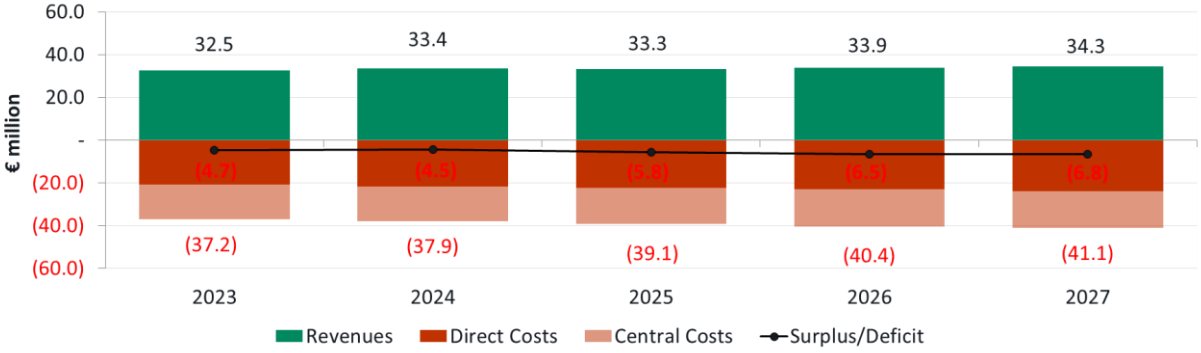
Figure 3.3: Forecasted surplus/deficits by service area

Source: IAA

Forecast Deficit

3.9 If the IAA does not correct its existing funding arrangements, its annual deficit is forecast to increase from €4.7 million in 2023 (if 2023 was a full year of the post restructuring IAA) to €6.8 million in 2027 as it undertakes additional roles and absorbs increased inflationary pressure on costs.

Figure 3.4: Forecasted deficit under current funding arrangements



Source: IAA

Changing the Current Funding Model

3.10 So far, we have established that the IAA's current funding model is forecast to return a deficit in the coming years. Therefore, a change to the current funding model is needed. We identify four possible levels of granularity for a revised cost-related funding model for the IAA and assess each in turn.

3.11 In general, the more granular the approach, the more closely it aligns with principles of cost-relatedness and user pays. On the other hand, the more granular the approach, the less scope there is to take account of factors other than pure cost relatedness when setting fees and charges.

3.12 In addition, a more granular approach is likely to lead to a higher administrative burden, with associated costs for both IAA (which it will need to charge) and directly for industry.

3.13 The optimal approach likely lies somewhere within this range, and we have categorised the range into four discrete categories as set out below.

Maximum Granularity

3.14 In a funding option with maximum granularity, every individual service provided would charge a cost-related fee/levy to the relevant entity.

3.15 Advantages of this approach include that each service being related to its cost provides the most specific form of cost-relatedness; each service should therefore be funded by itself and not reliant on other service revenues.

3.16 Disadvantages of this approach include that it would remove the existing flexibility granted by greater aggregation to charge for reasons other than pure cost-relatedness where this is desirable, as discussed in Section 2. For example, the current funding arrangement in the aircraft service area where much of the revenue is derived from aircraft registration would not be permissible as existing costs are lower than existing revenues. As a result, fees and levies in the rest of the aircraft service area would have to increase significantly to relate to their costs.

3.17 Additionally, the large number of fees and levies associated with a maximum granularity approach would create a large administrative burden for stakeholders and the IAA, compared to a less granular approach with fewer fees.

3.18 There is also a greater risk of arbitrariness in the cost allocation model using the maximum granularity approach, due to the nature of the IAA's services not matching such a high level of granularity. For example, it would be difficult and inefficient to attempt to precisely allocate staff time to each individual service provided. Furthermore, even within individual services, there will still be variation as regards the time and effort required to process an individual application. This would reduce, in practice, the theoretical benefits of using a maximum granularity approach.

High Granularity

3.19 In a funding option with high granularity, many of the services would be charged a cost-related fee, with a small level of aggregation in other services. Under the proposed scenario, by 2027 personnel licensing and aircraft service areas would reach area cost recovery, with the remaining services reaching service cost recovery (except for aerodromes and security certification following

inflation).

3.20 Under the service cost recovery approach, each of the services provided by the IAA in a given service area will recover their costs individually. For example, applying service cost recovery to the Economic Regulation and Commercial Licensing area would mean each of the six products in this service area would each recover their costs.

3.21 Conversely, under the area cost recovery approach, whilst the service area itself will recover its costs, each individual product may or may not recover its service costs. This allows for flexibility to modulate charges away from pure product cost-relatedness whilst also maintaining cost recovery across the service area as a whole.

3.22 In short, the overall outcome at an area level is the same under both approaches (each service area will reach cost recovery); the difference is whether each individual service also recovers its costs, or whether there is flexibility to modulate charges within the service area.

3.23 Advantages of this approach include that fees/levies are specified related to the cost of providing each service; but also, where a service cost-recovery would be inappropriate (e.g. due to modulating charges for reasons other than pure product-related costs), this model has the flexibility to allow these specific changes. It also gives the regulator more flexibility to adjust its funding to better balance the distribution of costs across users.

3.24 Disadvantages of this approach include that it may add complexity to funding given that different service areas may take different funding approaches.

Low Granularity

3.25 In a funding option with low granularity, one fee/levy would be charged per category of service.

3.26 Advantages of this approach include that it may enable some level of modulation of charges for reasons other than pure product cost-relatedness where desirable within a category of service (such as to encourage adequate provision of personnel, or to encourage compliance for drone licences), as discussed in section 2.

3.27 Disadvantages of this approach include that annually calibrating the regulator's fees and levies is likely to be inconsistent with providing stakeholders with flat charges and stability over time.

Minimum Granularity – Per Passenger Charge

3.28 In a funding option with minimum granularity, a single per-passenger charge would be levied to recover the IAA's costs.

3.29 The extent to which the per passenger charge is used in combination with other fees could vary. For example, a per passenger charge could be used to cover

the IAA's indirect costs, whilst a more granular approach could be used to recover the direct regulatory costs.

3.30 Another choice would be which passengers should pay such a charge: for example, passengers arriving/departing from Irish airports on any airline, passengers travelling on Irish airlines (even if not travelling to or from Ireland), or a combination of both.

3.31 Previously, CAR used a similar approach for part of its funding arrangements. Its direct regulatory costs were covered by direct fees and levies on the Irish aviation industry (though not necessarily on a cost-recovery basis), whilst a central levy at a per-passenger level was used to fund CAR's indirect costs.

3.32 The IAA already uses a similar approach for aviation security and aerodromes fees, which are charged on a per-activity basis. Aviation security is part-funded by a departing passenger charge; aerodromes regulation has a charge per air traffic movement (take-off or landing) levied on airports.

3.33 Advantages of this approach include that, as the ultimate beneficiary of the IAA's regulatory functions is the consumer, this charge would formalise this relationship between passengers and the regulator. It would mean that the benefits passengers receive from the IAA would not solely be recognised through goods and services purchased from airports and airlines.

3.34 One disadvantage of such an approach is that it would not be possible for some areas to use a per-passenger charge; for example, the ANI oversight division is bound by EU regulations on its charging. Additionally, depending on how the fee is collected, it may involve greater administrative burden on airports/airlines who collect the fee on the IAA's behalf – including non-Irish airlines (if levied on passengers arriving/departing Irish airports). It may also not meet the non-discrimination principle if passengers fund the IAA in full. Finally, it may not provide stability on fees charged based on annually updating costs to be recovered. Relying primarily on a single fee also means a lack of diversification in revenue sources, leading to, on average, more instability in revenues.

Varying Granularity of Cost-Relatedness

3.35 In addition to the general principles of granularity of cost-relatedness discussed above, a change to the funding model needs to consider how this should vary depending on the service area. For example, there may be areas where pure cost-relatedness is not desirable, either in the short-term during the transition period to the new funding model, or permanently. We discuss each service area in turn below.

Table 3.1: Varying level of granularity of cost-relatedness by service area

Service Area	Services	Comment
Aircraft and Flight Operations	AOC Operations, CofA, Maintenance (AOC & CAMO),	Varying the level of granularity of cost-relatedness in the aircraft and flight operations service area would mean that

Service Area	Services	Comment
	AOC Training, FSTD Approval, Aircraft Registration, Noise Certifications, Flight Permits, PO Approval	the aircraft licensing service could continue to provide a large revenue source for the IAA, whilst other services (which would require large fee increases to recover costs) could use fees set for reasons other than pure product cost-relatedness.
ANI Oversight[4]	ANS – SES NSA, ANS – NAC	A varied approach to fees and levies is already in place in these service areas. ANI Oversight and Economic Regulation have applied service cost-recovery; Security and Aerodromes have applied area cost-recovery.
Commercial Aviation and Passenger Rights	Airport Charges, Groundhandling Licensing, Airport Slots, Consumer Protection, Air Carrier Licensing, Travel Trade Licences	
Security	Security Certification, Security Other Oversight	
Aerodromes	Aerodrome ATM Fee, Aerodromes (EASA), Aerodromes (National)	
Personnel Licensing	Student Pilot Licences, Private Pilot Licences, Commercial Pilot Licences, Cabin Crew AttestationsFlight Instructor Licences, Examiner Licences, Type/Class Rating, ATC Licences, Engineer Licences	Varying the granularity of cost-relatedness from service cost-recovery to area cost-recovery would mean that the individual license types fees would not need to be pure cost-relatedness.
UAS	UAS	For UAS, it may be justified to vary the granularity of cost-relatedness in order to lower the cost for drone licences, due to the high risk of non-compliance if licences are too costly.
Other Services	IAAi, EASA	A service cost-relatedness approach would allow the EASA and IAAi services to be managed separately; given this is a catch-all service area, uniform area cost-recovery would not necessarily be appropriate.

Source: IAA

[4] Includes economic regulation of ANI.

4. Maintenance of a Resilience Fund

Introduction

4.1 Whilst fees are proposed to be set based on an overall cost recovery for the IAA as described above, the outturn costs and revenues may differ from budgeted figures/forecasts due to unforeseen shocks to the aviation industry as recently experienced. Therefore, there may be a requirement to maintain a resilience fund at a targeted cash balance; this will allow the IAA to mitigate downside risk without recovering it immediately from the industry while continuing to fulfil its regulatory duties fully.

Resilience Fund

4.2 A cash balance may be maintained as a Resilience Fund in order to mitigate downside revenue risks and allow the IAA to continue to fully perform its regulatory functions in the event of a cost under-recovery.

4.3 On that basis, we propose that fees and levies would be set based on cost-recovery following the principles established above, with a layered modulation to charges in order to maintain the IAA's cash balance at a targeted level. The modulation could be either positive or negative, depending on whether the cash balance of a given year is above or below target.

4.4 The additional amount for the Resilience Fund would either be applied in total across all fees and levies, or at an individual fee level. In the event of a cost over-recovery or surplus trending above target, the fees and levies would be reduced slightly below cost until the cash balance returns to the target level. This could be done in two ways; if there is an upside at an individual fee level, then the fees in that area could be reduced in the subsequent year. Alternatively, if the IAA over-collects in general, then all fees could be reduced slightly. Our initial thinking is that the latter option would be preferable.

4.5 A level of available funding will allow the IAA to invest in supporting the regulation of new parts of the industry, such as unmanned aircraft systems (UAS), for coordinating policies (e.g. on sustainable aviation fuels), or to support new roles for the regulator (e.g. market surveillance authority, cybersecurity).

5. Implementation

Proposed Funding Arrangement

5.1 In this section, we set out our current thinking on the proposed funding arrangement for the IAA. A full table showing how each service would be charged for under each granularity option is provided in Appendix II.

5.2 We consider that the high granularity option is able to fund the IAA to conduct its activities fully whilst also meeting the criteria set out in section 2 on funding principles. We think that there is some merit in the low granularity approach for some service areas, and that there is some merit in the minimum granularity approach of a single passenger charge. The maximum granularity approach is considered to be somewhat unwarranted and unworkable. We elaborate on these points below.

5.3 We are very open to the views of stakeholders as to which of the funding arrangement options the IAA should take. Please refer to the consultation instructions in section 1 to provide your views on the matter.

Maximum Granularity

5.4 We consider that the maximum granularity option is not desirable for the IAA and the Irish aviation industry. A maximum granularity option is not warranted, nor is it workable, as outlined below.

5.5 In the maximum granularity option, costs are tightly linked to the specific services received, which in theory achieves cost-relatedness; however, it would lead to the distribution of costs to fund the IAA falling on the users of the most expensive services and does not sufficiently reflect the other beneficiaries of the IAA's services.

5.6 Additionally, reducing aircraft registration fees in line with costs for this service alone would mean that fees for other aircraft services which do not currently recover costs (such as maintenance and AOC operations), would have to increase. Particularly given the findings in section 6 that Ireland's aircraft registration fees are competitive versus other European regulators, we do not consider this change is warranted.

5.7 Given that the maximum granularity approach would require significant administrative burden on both the IAA and the aviation industry to set and collect a large number of different fees, we also do not consider that the maximum granularity option is practical.

High Granularity

5.8 We consider that the high granularity option meets the established criteria set out in section 2. A high granularity option achieves a balance between costs being sufficiently related to the services that users receive and distributing costs fairly across the aviation industry.

5.9 Unlike the maximum granularity option, there is the flexibility within each service area to modulate fees for reasons other than pure product cost-relatedness. Also, unlike the low granularity option, there are still multiple fees per service area, which can therefore vary based on the service provided (for example, different licence categories). This leads to a balance of flexibility for the IAA to modulate charges versus maintaining a sufficient level of cost-relatedness at a product level.

Low Granularity

5.10 There are also potential merits in the low granularity approach. Using one charge per service area may increase simplicity and reduce administrative burden for the IAA and the aviation industry as there is no disaggregation of costs at a product level, but rather only at a service area level.

5.11 However, the drawback of whether one charge per service area can be sufficiently cost-related, as well as whether it would be workable to use one charge per service area if there are multiple customers/beneficiaries of a service area, may limit the applicability of this approach across some service areas.

Minimum Granularity

5.12 There may also be some potential benefits to using a single passenger charge. As noted in section 3, passengers are the ultimate beneficiaries of a safe and competitive aviation industry, and a single passenger charge approach would formally recognise this. Passenger charges are currently used by the IAA as part of the funding of the security and aerodromes service areas, and CAR previously used a per-passenger levy to cover its central costs. The international comparison in section 6 also shows that passenger charges are used by 7 European aviation regulators to varying extents.

5.13 However, this approach could not be used across the entirety of the IAA's services, as EU regulations on ANI Oversight's activities take precedence. Additionally, it may lead to increased administrative burden on airports/airlines collecting a passenger fee; depending on how the fee is collected, this could also apply to non-Irish airlines departing Irish airports. Fees are also not guaranteed to be stable if they are based on recovering the costs of the IAA each year, as these costs could vary from year to year.

Fee changes

5.14 A new funding arrangement which provides sufficient resources for the IAA to conduct its regulatory functions will mean that some fees/levies will be increased, in line with the principles stated in section 2. Some fee increases may also be driven by adjustments for inflation, since many of the IAA's fees have not been updated for several years.

5.15 We note that there is the possibility for the funding arrangement to gradually adjust the level of granularity of cost-relatedness in order to more phase in the new funding arrangement without causing excessive year-on-year changes to

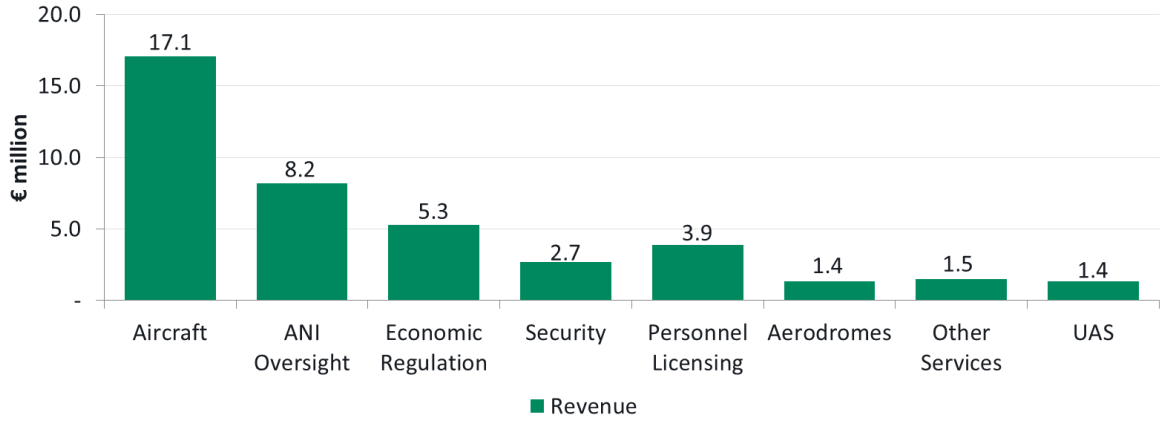
fees. The proposed timeline for such a phased approach is detailed below.

Timelines

5.16 The new charging system would be implemented in a phased manner. There would be a transition period between the existing and new charging systems over 2024 and 2025. This would enable all stakeholders to prepare for the full implementation of the revised funding arrangements.

5.17 Figure 5.1 below shows how, a sample forecast for 2027 revenues might be distributed across services.

Figure 5.1: Revenue by service under revised funding arrangement, 2027 forecast



Source: IAA

Annual updates to fees and levies

5.18 Once the new charging system is established, fees and levies will be published annually by the IAA. Fees and levies will be calculated based on budgeted costs and will follow the principles established following this consultation. In the event of an intention to change the principles for setting fees and levies, a further consultation would be carried out accordingly.

Transparency

Publication of fees and levies

5.19 The information on fees and levies will be published on the IAA's website. This will be updated as and when the relevant fees and levies are changed.

Business Plan

5.20 The Air Navigation and Transport Act 2022 states that the IAA must prepare and adopt a business plan annually, including information on the activities of the company and estimates of employee and staff numbers.

5.21 The Business Plan will also take into account the statement of strategy that the IAA must publish covering a 3-year period. The statement will set out the key

objectives, outputs, and related strategies of the company to perform its functions, including the use of resources to achieve this. It also identifies financial and non-financial performance indicators to be met, and how the IAA plans to assess its performance to meet these targets.

Annual reporting

5.22 The Air Navigation and Transport Act 2022 states that the IAA must prepare annual accounts to be submitted to the Minister for Transport. The IAA will publish its accounts annually on the IAA website.

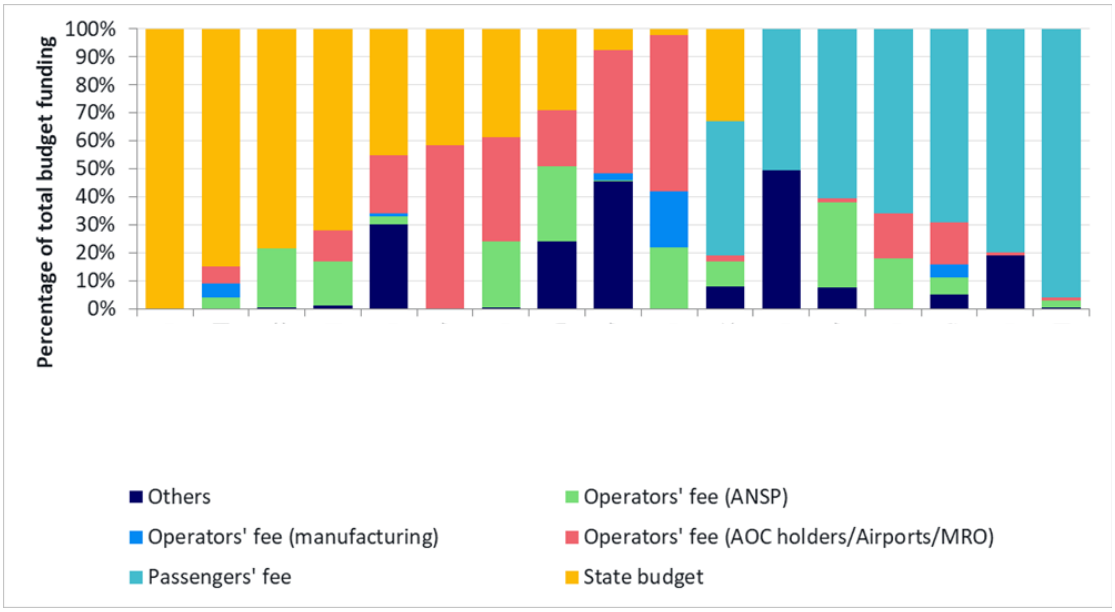
5.23 The Act also states that the IAA must prepare a statement on aviation safety performance each year, covering its planned aims and objectives in the current year and a review of performance in the previous year. Additionally, the IAA must submit a 3-year workforce plan with forecast staffing levels annually.

6. International comparison

Funding of other aviation regulators

6.1 Across Europe, the funding arrangements of aviation regulators varies between full State funding (in Estonia) to almost exclusively relying on a passenger fee (in Portugal). There is no pre-eminent approach to funding arrangements among European aviation regulators. Figure 6.1 below shows a selection of European aviation regulators and their funding arrangements. Seven aviation regulators use a passenger fee for part of their funding; six of these seven regulators do not receive funding from the State.

Figure 6.1: Funding arrangements of European aviation regulators (anonymised)



6.2 The DGAC, the French Civil Aviation Authority, is mostly funded through an allocation from a passenger charge named the “French Civil Aviation Tax”. This applies to all commercial flights departing from an airport situated on French territory. Notably this is a passenger charge, and its rates depend on the passenger’s destination, as displayed in the table below.

Table 6.1: French Civil Aviation Tax passenger charge rates

Destination	Tax per passenger (€)
European Economic Area (EEA), United Kingdom and Switzerland	€4.93
All other destinations	€8.87

Source: DGAC

6.3 The Croatian Civil Aviation Agency (CCAA) is the civil aviation agency of Croatia and similarly receives a large proportion of its funding from passenger fees. Air carriers are obliged to calculate in the price of the passenger ticket the CCAA passenger tax to be paid by all departing passengers in international civil air traffic. The rates are shown below.

Table 6.2: Croatian CAA passenger charge rates

Destination	Tax per passenger (€)
International Air Traffic	€1.37
Domestic and transfer departure	€0.68

Source: Croatian CAA

6.4 We present further examples of funding arrangements of regulators in aviation and in other transport modes in Appendix I.

Appendix I: Funding benchmarking of similar entities

We present below a selection of aviation regulators worldwide and their funding arrangements. Please note that the below analysis does not include any information on State funding received during the COVID-19 pandemic.

Entity	Country	Responsibilities	Funding
Civil Aviation Authority	UK	Responsible for the regulation of aviation safety, determining policy for the use of airspace, the economic regulation of Heathrow and Gatwick, the licensing and financial fitness of airlines, and the management of the ATOL financial protection scheme for holidaymakers. It is also the independent supervisory authority (ISA) under the Airport Charges Directive (ACD) and the national supervisory authority under the single European sky (SES).	The UK government requires the CAA's costs are met entirely from charges to those who the CAA provides a service to or regulates in the aviation industry. The CAA is not funded by UK taxpayers, similarly to the IAA. Most of the CAA's revenue comes from charges on safety & airspace regulation. Fees and charges apply to: • Certification of Air Worthiness; • Personnel licencing; • Air Traffic Control licensing (in from of a payment from NATS); • Operating Licences; and • Airports through a per passenger fee, as well as further cost-based charges to Heathrow and Gatwick for economic regulation. Levies are also applied for ATOL and on airlines. Nonetheless, the Department of Transport has provided funding to the UK CAA in recent years.

Entity	Country	Responsibilities	Funding
Office of Rail and Road (ORR)	UK	Economic and safety regulation of UK railways and highways.	Road functions are funded by the Department for Transport. Economic regulation activities funded primarily by Network Rail's licence fee, which is set by ORR after consultation with Competition and Markets Authority, as well as cost recovery of other entities. In this sense, the license fee works more like a levy. Rail safety functions are funded by levies on railway service providers, based on turnover: • £1-5million; £1,000. • £5-10 million; £5,000. >£10 million; apportioned according to turnover (approx. 0.1% of turnover).
European Aviation Safety Agency (EASA)	EU	An agency of the EU with responsibility for civil aviation safety, duties include certification, regulation, standardisation, investigation and monitoring.	The EASA is funded through the following: • A contribution from the EU; • A contribution from any EU third country with which the EU has international agreements; • Fees paid by applicants for, and holders of, certificates issued by EASA, and by persons who have registered declarations with EASA; • Charges for publications, training and any other services provided and for the processing of appeals by EASA; and Contributions from EU Member States and other grants. EASA's Basic Regulation Act stipulates that revenue and expenditure should be balanced and that a clear distinction between these sources in its budget to avoid cross-subsidisation. Certificate and application fees include a mixture of annual, per operation (unit) and time-based fees.

Entity	Country	Responsibilities	Funding
European Union Agency for Railway (ERA)	EU	An agency of the EU which enforces a harmonised approach to railway safety through technical and legal frameworks for EU members.	The ERA's revenue consists primarily of a budgetary contribution from the EU as well as the fees and charges paid by applicants for its services, which include: • The processing of applications for single safety certificates; • Vehicle authorisations for placing on the market and vehicle type authorisations; • Handling of appeals, and • Other services provided by the Agency. Certifications are valid for a 5-year period and their renewal is mandatory, which provides some predictability for the Agency's revenue, whereas vehicle authorisations are a one-off fee.
Malaysian Aviation Commission (MAVCOM)	Malaysia	Economic and commercial regulation of the civil aviation sector.	MAVCOM is financed solely by a 1-ringgit (approximately €0.20) levy on passengers (except those in transit), which is collected from airports. Any surplus revenue in a given year is to be reinvested for industry development purposes. The charge was set in 2018 and is expected to be kept at its current price for the foreseeable future, according to MAVCOM.
Regulatory Service for Railway Transport and for Brussels Airport Operations	Belgium	Economic regulation of Belgian railways and Brussels airport (is the independent supervisory authority (ISA) under the Airport Charges Directive (ACD)).	Funded by charge on airport users (paid per Air Traffic Movement), collected by airports for the regulator, and through charges on the railway sector. There is no distinction between the two sectors' budget, however, a more balanced approach between railway and aviation sector is planned for future of the regulator.
Directorate General Civil Aviation Authority	Bulgaria	Economic and commercial regulation of the civil aviation sector (also the ISA under ACD and the NSA under the SES).	Predominately funded by fiscal contributions from the state, but costs for ACD-related ISA functions are included within Sofia airport's airport charges and SES NSA-related costs are collected through the SES charging scheme.

Entity	Country	Responsibilities	Funding
Danish Transport and Construction and Housing Agency	Denmark	The agency is an authority within the Ministry of Transport, with safety and economic regulation responsibilities across the railway, road, and air transport sectors (also the ISA under ACD and the NSA under the SES).	Civil aviation sector activities are financed solely through fees and charges. Fees are paid for approvals and licences, covering: • Registration of Danish Aircraft; • Pilot, ATM, and technical licences; • Licences for Air Traffic Service providers; • Licensing of training organisations; • Certificates of Air Worthiness; and • Commercial air traffic (AOCs). Additionally, a safety contribution charge is collected from air operators and is paid per passenger departing either from a Danish, Faroese, or Greenland airport.
Various state entities	Germany	Germany has 16 regulatory authorities, one for each Federal State (each is an ISA under ACD). The responsibilities of these differ, but generally their role is to provide economic and safety oversight, and ensure that all conditions in the German Aviation Act and ACD have been adhered to from a process point of view.	The authorities are mostly financed through State budgets, but some are partially self-financed through the collection of fees for the services they provide to the aviation industry. The fees are defined in line with German Aviation Act, which sets the maximum level of charges authorities can collect, the fees cover: • Approvals and authorisations of aviation equipment; • Approval and the registration of aircraft; • Audits and verifications of aeronautical and air traffic control personnel; • Licenses, aviation licenses, permits, permissions for aviation, and air traffic control personnel; • Installation and operation of airfields; • Use and operation of aviation equipment; and • Other official acts of the aviation administrations. The method calculating these fees varies between annual charges, hourly rates, and flat fees.

Entity	Country	Responsibilities	Funding
Italian Civil Aviation Authority (ENAC)	Italy	ENAC is Italy's independent Civil Aviation Authority. It is responsible for technical regulation, safety certification, supervision, and oversight for the aviation sector. It is also responsible for economic regulation of Milan, Rome and Venice airports. (It is the ISA under ACD for the airports listed and is the NSA under the SES).	Although partially state-funded, ENAC is also self-financed through: • Fee payments from airport managing bodies for the concession of the airport; • Revenues from fees for the provision of professional services and safety and security certification; and • Route and terminal charges (from ENAV, Italy's ANSP). The certification activities performed by ENAC also involves Air Traffic Controller (ATC) licences and the flight information service operators. Training is provided to controllers and operators, sponsored by ENAC.
Transport Regulation Authority (ART)	Italy	ART is an independent authority which regulates all transport modes encompassing airports, railways, ports, motorways, public transport and taxi. ART is also responsible for economic regulation (and is the ISA under ACD) of all remaining Italian airports not overseen by ENAC.	ART is funded through levy contributions of the companies operating under its jurisdiction in the transport sector, calculated as a percentage of their annual turnover (where maximum payments are 0.1% of turnover).
Institute for Regulation Luxembourg	Luxembourg	An independent economic regulator, with overweight responsibilities in a number of sectors, including aviation (and is the ISA under ACD).	The institute charges fund its operations through charges to the major parties within the aviation sector. These fees are distributed as follows: • 50% to airport users; • 25% to the Air Navigation Centre; and • 25% to the LUX-Airport SA company. The fees to the airport users are distributed based on the number of annual movements at Luxembourg airport. Airport users with fewer than 100 movements per year are exempt from the fee.

Entity	Country	Responsibilities	Funding
Consumer and Trade Authority (ACM)	Netherlands	A competition authority with economic oversight responsibilities in a variety of network industries. ACM is also the competent authority for economic regulation of the railway sector, public transport, and aviation (and is the ISA under ACD).	Although ACM receives state funding, it is also partly funded through a levy on Amsterdam airport which is passed onto airlines. The size of the payment varies each year and is based on the average costs of the associated regulatory oversight.
National Institute of Civil Aviation (ANAC)	Portugal	The Civil Aviation Authority within Portugal, overseeing all aspects of civil aviation (it is also the ISA under ACD and the NSA under the SES).	ANAC is primarily funded through an airport security charge (levy) which is passed onto passengers; the revenue from this charge makes up around 95% of its revenue. ANAC is also funded through the fees it charges for licensing and certification in the aviation industry, on air operators and personnel.
Swedish Transport Agency	Sweden	The Swedish Transport Agency acts as the Civil Aviation Authority in Sweden and is responsible for the oversight of airport charges (and is the ISA under ACD and the NSA under the SES). The organisation is also responsible for railway, road, and maritime transport.	Aviation oversight activities are currently financed from a general passenger levy on all passengers travelling from Swedish airports. The agency determines the size of the levy, which is then paid into the state treasury, the agency will then be assigned a grant each year by the state. The grant is allocated between the departments within the agency in order to correspond to the amount levied from each transport mode. Revenue from one transport mode may not finance another. There are also currently plans to create a specific charge on Swedavia – the national airport operator.

Entity	Country	Responsibilities	Funding
Latvian Civil Aviation Agency	Latvia	The Latvian Civil Aviation Agency is responsible for oversight of the civil aviation sector (and is the ISA under ACD).	The authority is self-financed and is funded through: • Fee revenue for the provision of public services, including the licensing and certification of: – Flight Crew; – Aircraft operators; – Aerodromes operators; and – Air Worthiness. • Share of fees revenue collected for the provision of air navigation services; and Revenues from the security charge, for services provided in relation to security monitoring and aircraft flight safety.
Slovenian Civil Aviation Authority	Slovenia	The Slovenian Civil Aviation Authority is responsible for oversight of the civil aviation sector (and is the ISA under ACD).	In accordance with the Aviation Act, and alongside funding from the State, the authority has established a mechanism for charging fees on the aviation industry, these include: • Flight crew licensing; • The issuance and of Air Operator Certificates; • Certifications of Air Worthiness; • Fees related to the regulation of aerodromes and airfields; and Fees related to the approvals and licensing of Air Navigation Services.

Entity	Country	Responsibilities	Funding
Civil Aviation Safety Authority (CASA)	Australia	CASA is responsible for the oversight and regulation of civil air operations, issuing licences, and enforcing safety regulation in Australia.	CASA is funded through three main revenue streams: • Fees for services; • Revenue from the State; and • Aviation Fuel Excise (which makes up around two thirds of income). CASA is required by law to recover the costs for providing regulatory services to the aviation industry through the fees and charges it collects, these apply to: • Aerodromes and Air Traffic Services; • Aircraft Registration; • Air Worthiness Certification; • Flying Operations; and • Personnel licensing. The Aviation Fuel Excise is essentially a levy to fill the funding gap, a per litre tariff is excised is on aviation fuel consumed by all domestic aircraft. Whilst CASA conducts surveillance and regulatory oversight of international carriers and airports, they do not contribute to the fuel excise funding mechanism.

Entity	Country	Responsibilities	Funding
Civil Aviation Authority of New Zealand	New Zealand	Regulates civil aviation in New Zealand, with a focus on compliance, safety, and security for civil aviation. The Authority is also responsible for the country's aviation security service (Avsec).	The authority is funded through: • State funding; • Levies on airlines based on domestic and international passengers; • Passenger Security Charges (which funds the activities of Avsec); and • Fees and charges for regulatory and aviation safety functions, including fees for; – Personnel licensing; – Aircraft registration (type and Air Worthiness certificates); – Air Operator certificates; Aerodrome Operator certificates; and Air Traffic Services certificates.

Appendix II: Possible levels of granularity of fees and levies

<table>
<tr><th>Maximum granularity</th><th>High granularity</th><th>Low granularity</th><th>Minimum granularity</th></tr>
<tr><td>Aerodrome ATM Charge</td><td>Aerodrome ATM Fee (EASA)</td><td rowspan="13">Aerodromes</td><td rowspan="39">Per passenger charge</td></tr>
<tr><td>Aerodrome Licence Fee</td><td rowspan="4">Aerodromes (EASA)</td></tr>
<tr><td>Aerodrome Class A Licence Variation</td></tr>
<tr><td>Aerodrome Class A Licence Instrument Approach</td></tr>
<tr><td>Aerodrome Class A Licence Inspection</td></tr>
<tr><td>Aerodrome Inspection</td><td rowspan="8">Aerodromes (National)</td></tr>
<tr><td>Aerodrome Class B Licence Grant/Renewal</td></tr>
<tr><td>Aerodrome Class B Licence Variation</td></tr>
<tr><td>Aerodrome Class B Licence Inspection</td></tr>
<tr><td>Aerodrome Class B Licence Grant/Renewal</td></tr>
<tr><td>Aerodrome Class B Licence Upgrading</td></tr>
<tr><td>Aerodrome Class B Licence Inspection</td></tr>
<tr><td>Aerodrome Temporary Licence</td></tr>
<tr><td>Aircraft Registration Application</td><td rowspan="7">Aircraft Registration</td><td rowspan="26">Aircraft</td></tr>
<tr><td>Out of Sequence Fee</td></tr>
<tr><td>Hire/Lessor notation</td></tr>
<tr><td>Copy of Aircraft Register Entry</td></tr>
<tr><td>Address Change</td></tr>
<tr><td>Limited Company</td></tr>
<tr><td>Withdrawal</td></tr>
<tr><td>COA Fee</td><td rowspan="5">CofA</td></tr>
<tr><td>ARC Validation</td></tr>
<tr><td>Delegation</td></tr>
<tr><td>Export</td></tr>
<tr><td>Storage</td></tr>
<tr><td>Grant of AOC</td><td rowspan="9">AOC Operations</td></tr>
<tr><td>Continuance of AOC</td></tr>
<tr><td>Change of AOC</td></tr>
<tr><td>Non-Registered Aircraft</td></tr>
<tr><td>RVSM Approval</td></tr>
<tr><td>ETOPS Approval</td></tr>
<tr><td>Dangerous Goods Approval</td></tr>
<tr><td>Balloons Operations validations</td></tr>
<tr><td>Aerial Work Operations validations</td></tr>
<tr><td>Aircraft Training Organisation approval/continuation</td><td rowspan="3">AOC Training</td></tr>
<tr><td>Pilot Training Organisation approval/continuation</td></tr>
<tr><td>RTF for PPL approval/continuation</td></tr>
</table>

Maximum granularity	High granularity	Low granularity	Minimum granularity
Cabin Crew Training Organisation approval/continuation			
RPAS Training Organisation approval/continuation			
Other Training Organisation Approval			
Flight Permits	Flight Permits		
Flight Simulator Training Device approval/recurrent evaluations	FSTD Approval		
Maintenance Part MF Approval	Maintenance (AOC & CAMO)		
Maintenance Part 145 Approval			
Maintenance Part M G Approval			
Noise Certificate	Noise Certs		
POA PART 21 subpart G approval	PO Approval		
POA Manufacturing Organisation			
NAC	ANS - NAC	ANI Oversight	
SES NSA Levy	ANS - SES NSA		
SES NSA			
Air Carrier Licensing	Air Carrier Licensing	Economic Regulation	
Airport Charges Levy	Airport Charges		
Airport Slots Levy	Airport Slots		
Consumer Protection Levy	Consumer Protection		
Groundhandling Licensing	Groundhandling Licensing		
Travel Agent Approval	Travel Trade Licensing		
Tour Operator Approval			
EASA Fee Per Hour	EASA	Other Services	
IAAi	IAAi		
Student ATC Licence	ATC Licences	Personnel Licensing	
ATC Licence Exam			
ATC Licence Grant/Renewal			
Aerodrome FIS Exam			
Aerodrome FIS Grant/Renewal			
Cabin Crew Attestation Issue	Cabin Crew Attestations		
Cabin Crew Attestation Replacement			
Cabin Crew Attestation Verification			
Cabin Crew Attestation Entities Issue			
Cabin Crew Attestation Entities Surveillance			
Cabin Crew Attestation Supplementary Provisions			
Non-Irish Professional Licence Issue/Reissue/Validation	Commercial Pilot Licence		
Commercial Pilot Licence Exam			
Multi Pilot Licence			
Airline Transport Pilot's Licence			
ELP MPL(A) or CPL Exam			
ELP Multi-Pilot Aircraft Exam			

Maximum granularity	High granularity	Low granularity	Minimum granularity
Commercial Pilot Licence Issue/Reissue			
Flight Engineer Licence	Engineer Licences		
ELP Engineer Exam			
Engineer Licence Grant Exam/Yearly			
Engineer Licence Renewal Exam/Yearly			
Engineer Licence Extension Exam/Yearly			
Engineer Licence Validation Exam/Yearly			
Part 66 Issue			
Part 66 Amendment			
Part 66 Renewal			
Part 66 BAEC Grant			
Part 66 Non-BAEC Grant			
Part 145 Grant			
Part 66 Assessment			
Part 66 Credit Report			
Part 66 Replacement			
Part 66 Exam			
Part 66 Type Rating Exam			
Engineer Licence Transfer			
Engineer Licence Verification			
Engineer Licence OJT			
Engineer Licence Training Approval			
Engineer Licence Document Copy			
English Language Assessment Bodies approval/continuation/variation	Examiner Licences		
Exam Centre approval/continuation			
Pilot Licence General Validation			
Pilot Licences Supplementary Provisions			
Class Rating Examiner			
Instrument Rating Examiner Licence Examiner			
Type Rating Examiner Licence Examiner			
Synthetic Flight Examiner Licence Examiner			
Flight Instructor Licence Issue	Flight Instructor Licences		
Flight Instructor Licence Renewal			
Flight Instructor Licence Extension			
Class Rating Issue			
Class Rating Extension			
Instrument Rating Examiner Licence Issue			
Instrument Rating Examiner Licence Extension			
Type Rating Examiner Licence Issue			

Maximum granularity	High granularity	Low granularity	Minimum granularity
Type Rating Examiner Licence Extension			
Synthetic Flight Examiner Licence Issue			
Synthetic Flight Examiner Licence Extension			
Synthetic Flight Training Instructor Issue			
Multi Crew Examiner Licence Issue			
Non-Irish PPL Licence Issue/Re-issue/Validation	Private Pilot Licence		
PPL Exams			
Type Technical Exam for PPL(H)			
ELP Single Pilot Aircraft Exam			
Student Pilot Licence Issue/Reissue	Student Pilot Licences		
Instrument Rating	Type/Class Rating		
Pilot Licence Type/Instrument Ratings			
Pilot Licence Microlight Rating			
PPL Night Rating			
Pilot Licence Rating Subsequent Variation			
Pilot Licence Rating Replacement / Verification / Investigation			
Security Screener Approval	Security (Certification)	Security	
Known Consignor Approval			
Security Supplier Approval			
Security Haulier Approval			
Aviation Security Departing Passenger Fee	Security (Other Oversight)		
UAS Operator Registration	UAS	UAS	
UAS Pilot Certificate			
UAS Specific Category Operations			
Light UAS Operator Certificate			
Model Aircraft Club			
UAS Geographical Zones Application for Designation			
UAS Training or Examination Entity			