

Notification guidance

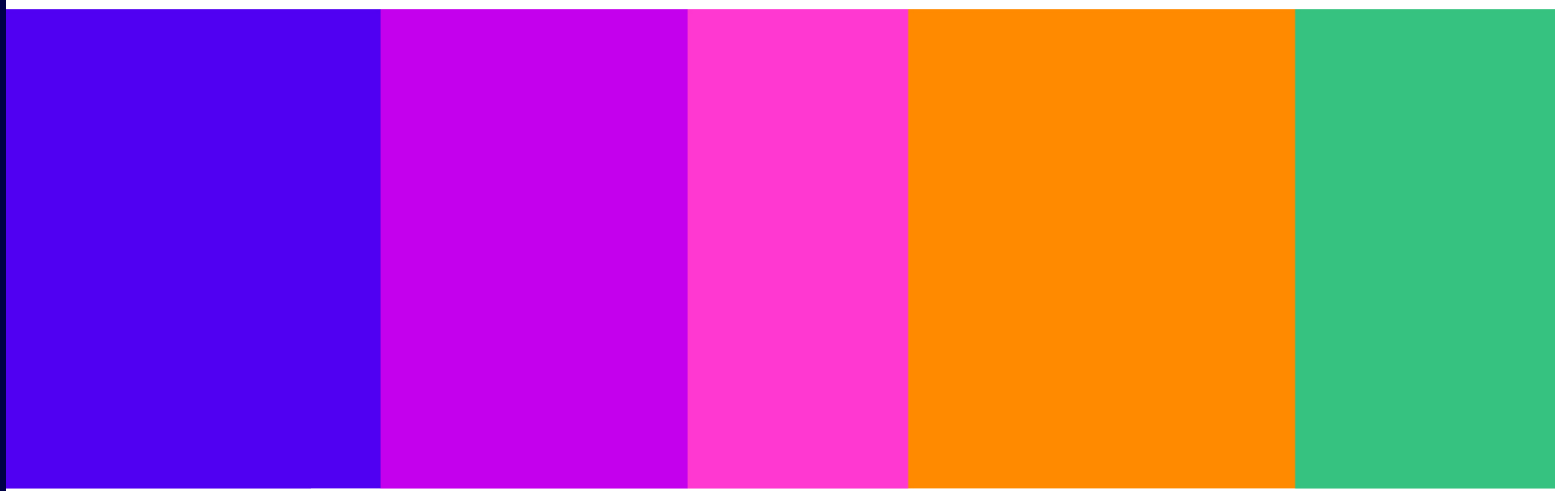
Online Safety Fees

Consultation

Published 01 September 2025

Closing date for responses: 01 October 2025

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1. Overview

- 1.1 The Online Safety Act 2023 (the Act) has created a new regulatory framework which makes platforms with links to the United Kingdom – including social media, search, and pornography services – legally responsible for keeping people, especially children, safer online. As the UK’s online safety regulator, Ofcom has been working to establish the new regime. This includes our approach to implementing a fees regime that will provide for the funding of our regulatory activities for online safety and setting the maximum level of penalties under the Act, which we set out in our Online Safety Fees and Penalties statement (fees statement) published on 26 June 2025.¹
- 1.2 To enable Ofcom to calculate the fees payable by providers of regulated services, the Act requires providers to notify Ofcom in certain circumstances and provide details of their regulated services and qualifying worldwide revenue (QWR). In the fees statement, we set out our decision on the supporting evidence, documents, or other information that providers must supply to Ofcom for the purposes of making a fees regime notification under section 83(1)(a) or (b)(i) of the Act and on the manner in which it should be provided to Ofcom. We reflected this decision in draft regulations, known as the Online Safety Act 2023 (Fees Notification) Regulations 2025 (Notification Regulations), which were laid in Parliament on 26 June 2025.²
- 1.3 Subject to completion of the Parliamentary process, we expect the Notification Regulations to come into force on 14 September 2025. We expect that the duty for providers to notify us will come into effect in late Q4 2025 (calendar year), once the Secretary of State has set the qualifying worldwide revenue threshold at (or beyond) which fees become payable (QWR threshold). This event will trigger the opening of a four-month long notification window for the initial 2026/2027 charging year during which providers who are liable for fees will have a duty to notify Ofcom of their QWR.
- 1.4 Ahead of this, we are now consulting on draft guidance on the practicalities of making a QWR Return, including on the nature of documents, supporting evidence or other information that should accompany a return.

What we are proposing – in brief

- We have proposed guidance which should help the providers of regulated services when preparing their QWR Returns and navigating the notification process.
- Specifically, we provide guidance on the practicalities of how and when to notify, and on the details and evidence that should be included in notifications.

¹ [Statement on Online Safety fees and penalties](#), 26 June 2025 (fees statement).

² [The Online Safety Act 2023 \(Fees Notification\) Regulations 2025](#) (Notification Regulations).

Scope and relationship to other fees publications

- 1.5 This draft guidance describes how providers can meet the notification duties required by the Notification Regulations and covers how we expect the QWR Return process to operate and how we expect required details of regulated services and QWR to be evidenced.
- 1.6 It does **not** provide guidance on how providers should calculate their QWR or on the principles and approach that we will take to calculate fees. Details of how to calculate QWR are set out in the Online Safety Act 2023 (Qualifying Worldwide Revenue) Regulations (QWR Regulations)³ and our QWR guidance.⁴ Details on how we will calculate fees will be published in a Statement of Charging Principles in Q4 2025, which we intend to consult on in Q4 2025.
- 1.7 The policy rationale underpinning the QWR Regulations and Notification Regulations is set out in our fees statement.

Consultation question

Do you have any comments on the draft Notification guidance?

We welcome all comments on the draft guidance, but are particularly interested in views on Part 3 of the draft Notification guidance in Annex 1 (regarding the details and substantiating evidence required in QWR Returns).

Please provide reasons and evidence in your response to this consultation.

Next steps

- 1.8 Stakeholders are invited to respond to the above consultation question by no later than 1 October 2025.
- 1.9 After the consultation window closes, we will consider all responses and publish our final Notification guidance before the notification window for the initial charging year opens.
- 1.10 In Q4 2025, we intend to consult on the Statement of Charging Principles (SoCP) which will include further practical considerations for how we will calculate fees, including tariff calculation and invoicing.

The overview section in this document is a simplified high-level summary only. The proposals we are consulting on and our reasoning are set out in Annex 1 to this document.

³ [The Online Safety Act 2023 \(Qualifying Worldwide Revenue\) Regulations 2005](#) (QWR Regulations).

⁴ [Consultation: Guidance on qualifying worldwide revenue - online safety fees and penalties - Ofcom](#), closing on 10 September 2025 (QWR guidance consultation).

2. Introduction to proposed guidance

Summary

This chapter provides an overview of our draft Notification guidance and highlights some useful points to be aware of when reading it. Stakeholders are however encouraged to read the draft Notification guidance in full (as set out in Annex 1), before responding to the consultation.

Who the guidance is intended for

- 2.1 This guidance is intended to support fee liable providers (including those which subsequently consider themselves no longer liable for fees) to understand and meet their notification duties as set out by the Act, Notification Regulations⁵ and supporting Manner of Notification document.⁶ It may also be relevant to broader stakeholders who wish to understand the intended operation of the fees regime.

Purpose, scope and structure of the guidance

- 2.2 This draft Notification guidance is intended to support providers with the practicalities of their fee notification duties including:
- i) The process of making fees notifications and or responding to fees-related RFIs by making QWR Returns via the Online Safety fees portal; and
 - ii) The details required and substantiating evidence expected when making a QWR Return.
- 2.3 The guidance is set out in Annex 1, and has four parts:
- i) Relevant legal framework;
 - ii) Practical guide on how and when providers should notify for fees / submit a QWR Return;
 - iii) The details and substantiating evidence for QWR Returns; and
 - iv) Confidentiality, use and protection of data.
- 2.4 This guidance is not legally binding. The Act, together with the Notification Regulations and the Manner of Notification document describe the legal requirements of notification. This guidance is aimed at supporting providers in meeting these legal requirements efficiently and effectively, by providing greater clarity about the process and the level of information and evidence to be provided in their fees notifications.

⁵ [Notification Regulations](#).

⁶ [Annex 5](#) to the [fees statement](#).

- 2.5 This guidance does not cover how to calculate QWR, which is instead covered in our QWR guidance⁷ and should be determined in accordance with the QWR Regulations.⁸

Impact Assessment of the Notification guidance

- 2.6 We have not carried out a separate impact assessment for the purposes of this consultation. The consultation provides further guidance on our decision that providers must submit evidence substantiating the details of all regulated services provided by the provider and the provider's QWR. We have already assessed and outlined the impact of our notifications decisions in the impact assessment included in Chapter 10 of the fees statement. In terms of our equality impact assessment and Welsh language assessment, the relevant impacts of our decisions have already been assessed in Annex 7 of our fees statement.⁹

⁷ [QWR guidance consultation](#).

⁸ [QWR Regulations](#).

⁹ [Annex 7](#) to the [fees statement](#).