EXPLANATORY MEMORANDUM TO

THE ONLINE SAFETY (CSEA CONTENT REPORTING BY REGULATED USER-TO-USER SERVICE PROVIDERS) REGULATIONS 2026

2026 No. 268

1. Introduction

1.1 This Explanatory Memorandum has been prepared by the Home Office and is laid before Parliament by Command of His Majesty.

1.2 This memorandum contains information for the Joint Committee on Statutory Instruments and the Secondary Legislation Scrutiny Committee.

2. Declaration

2.1 Jess Phillips MP, Minister for Safeguarding and Violence Against Women and Girls at the Home Office confirms that this Explanatory Memorandum meets the required standard.

2.2 Christian Papaleontiou, Deputy Director for the Tackling Child Sexual Abuse Unit at the Home Office confirms that this Explanatory Memorandum meets the required standard.

3. Contact

3.1 Christopher Jones at the Home Office can be contacted by email at the following address with any queries regarding the instrument: christopher.jones50@homeoffice.gov.uk.

Part One: Explanation, and context, of the Instrument

4. Overview of the Instrument

What does the legislation do?

4.1 This instrument sets out what is required of in-scope providers when they submit a report containing child sexual exploitation and abuse (CSEA) content. This is necessary to comply with the requirement in the Online Safety Act 2023 (OSA) to report CSEA content to the National Crime Agency (NCA) (section 66 OSA).

4.2 This instrument applies only to regulated user-to-user providers. User-to-user providers are online services that let users upload or share their own content.

4.3 A service is considered "in scope" if it is provided from within the UK, or if it is based outside the UK but has a large number of UK users or actively targets the UK as one of its main markets.

Where does the legislation extend to, and apply?

4.4 The extent of this instrument (that is, the jurisdiction(s) which the instrument forms part of the law of) is the United Kingdom.

4.5 The territorial application of this instrument (that is, where the instrument produces a practical effect) is the United Kingdom.

5. Policy Context

What is being done and why?

5.1 This instrument is made under section 67 of the OSA, which requires the Home Secretary to make regulations specifying the information that must be provided, where available, when making CSEA content reports.

5.2 This instrument underpins section 66 of the OSA, which places the statutory duty on in-scope providers to report CSEA content to the NCA, in-line with UK CSEA offences (Schedule 6 of the OSA). This is referred to as the CSEA reporting duty.

5.3 This instrument creates a standardised approach for reporting and includes: information about registering with the NCA before submitting reports; the key responsibilities of providers who are required by section 66 OSA to report to the NCA; the format of reports; timeframe for reporting; data retention requirements, including data within a report as well as about the user who uploaded, created, shared or received the CSEA content; and the data that is required within a report – such as information about the person submitting the report, information about the detected CSEA content, the priority assessment of the content, and information about the suspected user and potential victim/s. This instrument includes reference to connections with other accounts: it is considered that providers are best placed to determine what connections means for its platform, however this could include following, subscribing, making friends and reposting.

5.4 This instrument also requires providers who have registered with the NCA to notify the NCA if they later intend or decide to report CSEA content to an equivalent body outside of the UK, such as the National Center for Missing and Exploited Children (NCMEC) in the United States.

5.5 Online CSEA is escalating rapidly, with both the volume and sophistication of offending increasing across multiple fronts. The CSEA reporting duty and this instrument will increase law enforcement's ability to safeguard children, identify offenders, and prevent re-victimisation.

5.6 NCMEC received 29.2 million reports of CSEA in 2024[1]. In England and Wales, in the year to September 2025, there were 42,855 police recorded crimes for obscene publications offences (a proxy for indecent images of children). This represents a 979% increase since year to September 2013[2].

5.7 While the evidence shows increasing awareness and reporting of CSEA, including online offending; it is well acknowledged that online (as well as offline) CSEA continues to be under-reported and under-identified.

5.8 Prior to the OSA's CSEA reporting duty, reporting of CSEA content by providers was undertaken on a voluntary basis and through international reporting regimes. Under these reporting routes, reporting varied in levels of quality, leading to missed opportunities to safeguard children and pursue offenders.

5.9 When the CSEA reporting duty and this instrument come into force in April 2026, the Designated Reporting Body (DRB), which will receive CSEA content reports at the NCA, will be in a private testing phase. During this time, providers can report CSEA content by contacting the NCA directly, and the NCA will then give them access to

[1] https://www.missingkids.org/gethelpnow/cybertipline/cybertiplinedata

[2] https://assets.publishing.service.gov.uk/media/69779329d345446f8ce71f5e/prc-pfa-mar2013-onwards-tables-290126.ods

the DRB. The Home Office will share communications through appropriate channels to make user-to-user providers aware that they must report CSEA content to the NCA and understand how to do this while the DRB is still being tested, ahead of this instrument coming into force.

5.10 Should in-scope providers be found to not be complying with this instrument, Ofcom, the regulator for online safety, can take enforcement action, including fines and, where appropriate, business disruption measures on non-compliant providers.

What was the previous policy, how is this different?

5.11 There were no previous arrangements for providers to report CSEA content to a law enforcement body in the UK. However, many providers, now regulated by the OSA, are based in the US, which does require those providers to report certain CSEA offences to NCMEC. NCMEC forwards any reports concerning offenders based in the UK, to UK law enforcement.

6. Legislative and Legal Context

How has the law changed?

6.1 Currently, reporting of CSEA content by providers, including user-to-user providers in-scope of the OSA, happens on a voluntary basis and through international reporting regimes. However, by commencing the CSEA reporting duty, the UK will require user-to-user providers to report CSEA content to the NCA if they do not already report CSEA content to a body which is equivalent to the NCA outside of the UK, like NCMEC. This requirement is limited to those providers that provide services from within the UK, and those that provide services from outside of the UK that have UK users. Providers from outside of the UK are only required to report UK-linked CSEA content to the NCA.

6.2 Section 67 of the OSA requires the Secretary of State to make this instrument to underpin the CSEA reporting duty.

6.3 At this stage, the Home Office is commencing the subsections of the duty that relate to regulated user-to-user providers. The provisions relating to search providers and combined providers are to be commenced separately.

Why was this approach taken to change the law?

6.4 This is the only possible approach to make the necessary changes.

7. Consultation

Summary of consultation outcome and methodology

7.1 In accordance with section 67 (5) OSA, the Home Office is required to consult Ofcom and the NCA in developing this instrument. In addition, the Home Office consulted with the Devolved Governments, the Information Commissioner's Office, the Internet Watch Foundation, NCMEC, the National Police Chiefs' Council, and GCHQ.

7.2 A previous iteration of this instrument was laid in March 2025 (The Online Safety (CSEA Content Reporting by Regulated User-to-User Service Providers) Regulations 2025), however subsequently revoked. Prior to laying the previous instrument, in a consultation from 5 November 2024 to 3 December 2024, all partners endorsed the content of the instrument. Feedback sought minor changes. These included amendments to reflect that the instrument only applied to user-to-user providers, consistency in language and terminology and a small number of requests for added

clarity to enable providers to better understand the instrument. The consultation was conducted privately and was incorporated into the previous version of this instrument, where deemed appropriate and relevant.

7.3 This instrument has been revised from the previously laid iteration to provide greater clarity for user-to-user providers on what to include in reports of CSEA content to the NCA. Again, the key stakeholders above were privately consulted from 26 January 2026 to 16 February 2026, with responses consenting to the revisions.

8. Applicable Guidance

8.1 The NCA has indicated that it will produce technical guidance for user-to-user providers to provide further operational clarity on reporting to the NCA. This guidance will also focus on how to use the portal and supplementary information outside of the legal requirements within this instrument.

8.2 To support providers to understand their regulatory obligations when making judgements about whether content is illegal content, including CSEA content, providers are required to have regard to Ofcom's Illegal Content Judgements Guidance[3].

Part Two: Impact and the Better Regulation Framework

9. Impact Assessment

9.1 A full Impact Assessment (IA) on the OSA, including the CSEA reporting duty was published by Government in October 2024[4]. No new substantive data is available to update the assessment, and the Regulatory Policy Committee, the independent regulatory scrutiny body for the UK Government, has confirmed that a subsequent IA is not necessary.

9.2 There is no direct cost to public services or businesses as a result of this instrument, which sets out what in-scope providers must include in their reports of CSEA content to the NCA. However, costs are estimated for the requirement to report CSEA content to the NCA in-line with section 66 OSA; the CSEA reporting duty.

9.3 The impact on the public sector is largely for Government and the NCA to manage. The Government will fund the NCA to facilitate the functions of the DRB, in-line with the CSEA reporting duty. To date, the cost of the project to set up the DRB for financial years 2022/2023 through to 2025/2026 stands at just over £19m, with further payments yet to be made. This funding has enabled the NCA to onboard a project team to develop the DRB, upgrade the existing infrastructure to integrate with the new reporting portal; building in the necessary safety and security features; conduct robust testing of the end-to-end system ahead of operationalisation, including whilst in private testing, and recruit delivery staff to manage CSEA reports from providers. Funding to the NCA for the DRB in financial year 2026/2027 has not been fully finalised yet.

9.4 The total costs going forward for staffing the process, IT and storage costs because of the CSEA reporting duty are estimated to range from £12 million to £27 million with a central scenario of £19 million (2023 prices) over an appraisal period of 10 years.

[3] https://www.ofcom.org.uk/siteassets/resources/documents/online-safety/information-for-industry/illegal-harms/illegal-content-judgements-guidance-icjg.pdf?v=387556

[4] https://assets.publishing.service.gov.uk/media/6716222b9242eecc6c849b09/Online_Safety_act_enactment_impact_assessment.pdf

The costs will vary significantly depending on the number of reports that are made. The number of providers reporting to the NCA is estimated to grow in line with the number of providers in-scope of the OSA, at a rate of 2%, with the number of reports per provider estimated to grow at 11% per year.

9.5 There may be additional costs to UK law enforcement to handle cases from an increased number of referrals from the NCA. It is not possible to estimate whether these cases would have come to light in another way. Therefore, assuming a similar proportion of reports result in a dissemination to law enforcement at 16% (as seen in data from the NCA for 2020-2022) the estimated increase in volume from the DRB would mean between 450 (low) to 1,300 (high) reports to UK law enforcement with a central scenario of 900 reports per year over the appraisal period. Onward projections into prosecution, legal aid, court and sentencing have not been calculated given the many uncertainties of estimates up to this point.

Impact on businesses, charities and voluntary bodies

9.6 The impact on businesses, charities or voluntary bodies is expected to be minimal or none, respectively. Charities and voluntary bodies are not within the scope of the CSEA reporting duty and therefore this instrument.

9.7 The impact for businesses is to an extent controllable by the provider (for example, whether they use automated reporting). Furthermore, the costs are considered proportionate given that these provisions will increase law enforcement's ability to safeguard children, identify offenders, and prevent re-victimisation.

9.8 Many providers in scope of the OSA will have parent or subsidiary businesses based outside of the UK that already report CSEA and therefore are not required to report CSEA content to the NCA. It is uncertain how many additional providers will report into the NCA, and how many reports of CSEA content the NCA will receive. However, modelling based on numbers reporting to NCMEC, indicates an average of 35 to 37 additional providers are estimated to report to the NCA, reporting between 35 and 105 reports per year, per provider.

9.9 The cost for identifying CSEA is already part of the providers' costs within their identification and moderation process. However, processes will vary, with some proactively identifying CSEA using automation while others rely on user reports and human moderation.

9.10 To report CSEA content, providers will need to set up an account with the DRB, including while the DRB is in private testing. Based on consultation with the NCA, the costs for businesses of setting up an account is expected to be minimal.

9.11 The cost of reporting CSEA content is the time it takes to send a report of the identified content or activity to the NCA, which translates to the cost of an employee's time, unless the process is automated. Based on engagement with stakeholders, the impact of sending a manual report is estimated to be 5-10 minutes of an employee's time per report. When applied to the hourly cost of a regulatory professional, this provides an estimated cost per report of £2.15 - £4.30. Applying this to the estimated number of reports per year results in a total cost to business across the appraisal period of £0.10 million, ranging from £0.03 - £0.20 million.

9.12 The CSEA reporting duty will impact small or micro businesses, but it is not possible to estimate the anticipated volume given limitations of the data available from which to estimate the overall number of businesses in scope. However, data from NCMEC on reports by providers in 2022, including user-to-user providers, suggests that

smaller providers report less than the bigger providers. The cost to smaller providers to report is therefore likely to be low on average, as they are likely to identify fewer instances of CSEA content to report to the NCA.

10. Monitoring and review

What is the approach to monitoring and reviewing this legislation?

10.1 The approach to monitoring this legislation is for this instrument to be monitored and reviewed in-line with linked legislations, policies, and procedures to ensure the instrument continues to be relevant, appropriate, and proportionate. This instrument has been informed by law enforcement needs, the technical capabilities of the NCA's reporting system and relevant wider legislation, including the UK GDPR and Data Protection Act 2018.

10.2 The instrument does not include a statutory review clause.

Part Three: Statements and Matters of Particular Interest to Parliament

11. Matters of special interest to Parliament

11.1 A previous iteration of this instrument was laid in March 2025 (The Online Safety (CSEA Content Reporting by Regulated User-to-User Service Providers) Regulations 2025), however subsequently revoked in November 2025 due to operational delays to the DRB at the NCA. This instrument contains revisions from the previous instrument.

11.2 This instrument is being laid in parallel with commencing section 66, and section 69, offence in relation to CSEA reporting of the OSA (The Online Safety Act 2023 (Commencement No. 7) Regulations 2026). These provisions are not subject to parliamentary procedure.

12. European Convention on Human Rights

12.1 As the instrument is subject to negative resolution procedure and does not amend primary legislation, no statement is required.

13. The Relevant European Union Acts

13.1 This instrument does not relate to withdrawal from the European Union.