

TELLER

Quick guide – completing an online submission for a carrier with eligible revenue AUD \$25 million or above

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Logging in to TELLER

1. Our eligible revenue reporting system, TELLER, is available from the [eligible revenue portal](#) page on the ACMA website.
2. Select the '**Access ER portal**' button shown below.

Participating person

If your **revenue is AUD \$25m or above the revenue threshold** for the eligible revenue period, you are required to provide a return by completing the eligible revenue submission form in TELLER and provide the following information to the ACMA by **31 October 2025**:

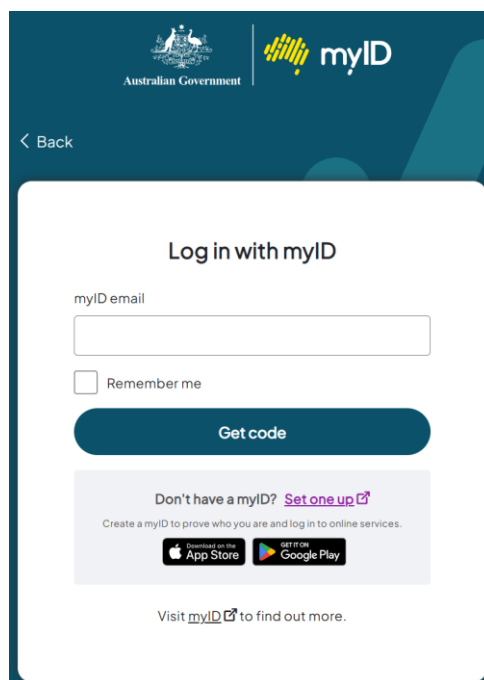
- supporting documents such as financial statements on which the return is based, including copies of the financial statements of the declared related parties
- an outline of your business structure.

The ACMA may request carriers to provide supporting evidence to substantiate claims made in an eligible revenue return.

**Access ER portal
(Revenue threshold at or above AUD \$25m)**

3. You will then be redirected to the '**Government Authentication Service**' website.

Note: To register for myID or to obtain further information, visit [myID](#) or contact 1300 287 539.



Australian Government | myID

< Back

Log in with myID

myID email

Remember me

Get code

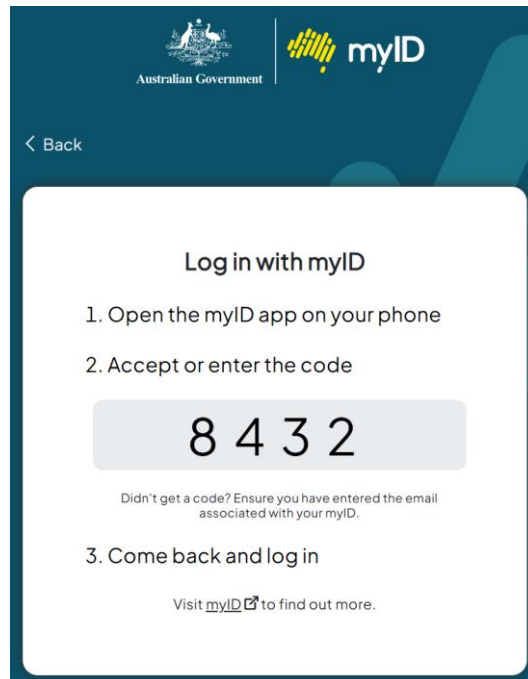
Don't have a myID? [Set one up](#)

Create a myID to prove who you are and log in to online services.

Download on the App Store | GET IT ON Google Play

Visit [myID](#) to find out more.

- Once you have been directed to the myID Authentication screen, open the myID app on your phone and accept or enter the code given.



- Select '**Continue**'. You are now logged onto the TELLER system.

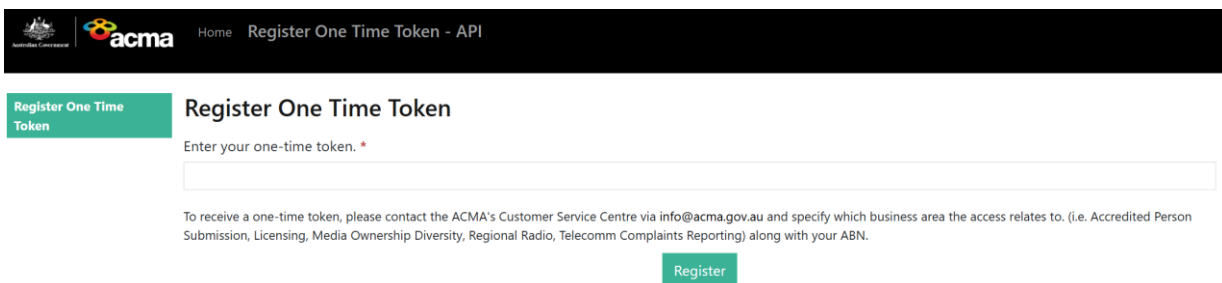
First time users must register for a one-time token

To access the eligible revenue submission form for the first time, you will be required to register for a one-time token. To do this, email the [Revenue Assurance Team](#).

1. Once you have been issued a one-time token, select the **'Register One Time Token'** link.



2. A **'Register One Time Token'** page will appear advising you to enter your one-time token.



3. Enter your one-time token and select **'Register'**. Once you have access, you will be able to view the **'Eligible Revenue Submission'** form.




Completing the Eligible Revenue Submission form as an Eligible Revenue Return (ERR)

Welcome Page


1. On the **'Welcome'** page, check that your name and email address details are correct.
2. If any details are incorrect, you need to complete an [Authorised Contact Registration Form](#) and submit with the Revenue Assurance team [by email](#).

The screenshot shows the 'Welcome' page of the ACMA Eligible Revenue Submission portal. The page header includes the ACMA logo and navigation links for 'Home' and 'Eligible Revenue Submission'. The main content area is titled 'Welcome' and includes a 'Carrier Group' dropdown menu. The page contains several paragraphs of text providing instructions on how to complete the form, including information about the 2024-25 eligible revenue period and the ACMA website. There are two 'Next' buttons: one in the top right corner and one in the bottom right corner.

3. Select the next button  to navigate to the **'Carrier Group'** page.

The screenshot shows the 'Carrier Group' page of the ACMA Eligible Revenue Submission portal. The page header includes the ACMA logo and navigation links for 'Home' and 'Eligible Revenue Submission'. The main content area is titled 'Carrier Group' and includes a 'Carrier Group' dropdown menu. The page contains several sections: 'Select Carrier Group *' with a dropdown menu showing '5G Network Operations Pty Ltd'; 'Ultimate Australian parent entity'; 'Submit for a different period' with a checkbox; and a table of carrier licences. There is a 'Next' button in the top right corner and a 'Back' button in the bottom right corner.

Carrier	ACN	Licence
5G NETWORK OPERATIONS PTY LTD	620305393	462

4. Please check the information is correct. Once the check box is selected, please click the next button  to navigate to the **'Revenue Information'** page.

Revenue Information Page

5. On the 'Revenue Information' page, select the 'No' radio icon under the question 'Would you like to undertake a calculation of revenue?'.
6. Then select the 'Eligible Revenue is AUD \$25 million or above for the eligible revenue period' radio icon.

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Carrier Group Financial Information

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Revenue Information

Initial Sales Revenue Gross Telecommunications Sales Revenue Eligible Revenue

Preview Save Back Next

Initial Sales Revenue

Initial sales revenue for the eligible revenue period is to be calculated in accordance with the Telecommunications (Eligible Revenue) Determination 2025 (Eligible Revenue Determination).

- If the carrier has the same ultimate Australian parent entity as one or more other carriers, this calculation is to be performed on a group basis.
- Sources of initial sales revenue of a licensed telecommunications carrier should be based on the financial statements of the consolidated group as well as the financial statements of any declared related parties (DRPs) or any other sources as referred to in section 14 of the Eligible Revenue Determination.
- All revenue earned by the carrier group, regardless of the industry the revenue was generated in, is to be included in the initial sales revenue amount.
- Revenue of DRPs and consolidated related parties are to be included in your calculation of initial sales revenue.

Would you like to undertake a calculation of revenue? *

Yes No

Please select one of the following for 5G Network Operations Pty Ltd: *

Initial sales revenue is less than AUD \$25 million for the eligible revenue period

Gross telecommunications sales revenue is less than AUD \$25 million for the eligible revenue period

Eligible revenue is less than AUD \$25 million for the eligible revenue period


Eligible revenue is AUD \$25 million or above for the eligible revenue period

Next


What to do if eligible revenue is under AUD \$25 million?

If, for the eligible revenue period, the carrier group's initial sales revenue, gross telecommunications sales revenue or eligible revenue is **less than AUD \$25 million**, you can still make a submission in this page by selecting one of the following thresholds:

- > initial sales revenue is less than AUD \$25 million for the eligible revenue period
- > gross telecommunications sales revenue is less than AUD \$25 million for the eligible revenue period
- > eligible revenue is less than AUD \$25 million for the eligible revenue period.

Select the next button  to navigate to the next page. To complete your submission, please refer to page 5 of the 'TELLER quick guide – completing an online submission for a carrier with revenues less than AUD \$25 million' available on our [website](#).

7. If you have selected the threshold to indicate your 'Eligible Revenue is AUD \$25 million or above' you will be directed to the 'General Information' page.

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Eligible Revenue Return (ERR)

The ERR must be completed in accordance with the relevant legislation.

The ERR will require you to complete the following:

- General licence information
- Carrier information, including:
 - Revenue and deduction schedules
 - Inter Person Input Payments (IPIPs) schedule
- Declared Related Party's information, including:
 - Revenue and deduction schedules
 - IPIP schedule
- Revenue Allocation Schedule
- Eligible Revenue Summary Calculation Schedule
- Upload supporting documentation, including
 - Business structure
 - Financial statements
 - Other supporting documents


Important Notes

For further information, please refer to the Eligible Revenue Submission Handbook available on the ACMA website here.

If your contact details have changed since you last provided them to the ACMA, please complete an authorised contact form here and provide the ACMA with your new contact details.

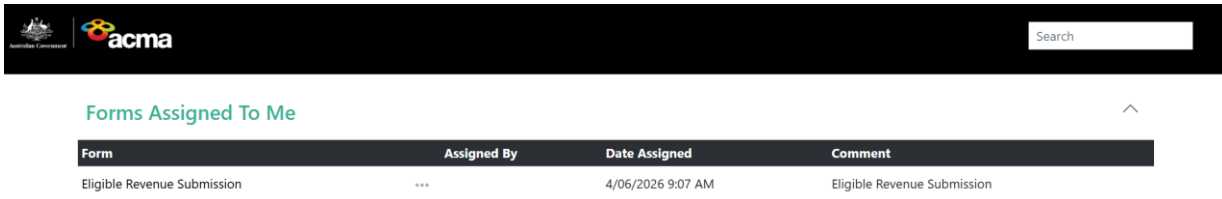
Supporting Financial Statements End Date

Financial Year End Date *




General Information Page

- On the 'General Information' page, enter the 'Supporting Financial Year End Date' and details under the 'Business Activities Information', if applicable.
- Select the save button to save your eligible revenue submission. Ensure that you save frequently to prevent the loss of your information.
- When a submission is saved, a copy is available under 'Forms Assigned to Me'.



The screenshot shows the ACMA portal header with the logo and a search bar. Below the header, the section 'Forms Assigned To Me' is displayed. A table lists the assigned forms:

Form	Assigned By	Date Assigned	Comment
Eligible Revenue Submission	***	4/06/2026 9:07 AM	Eligible Revenue Submission

- You can **download** your eligible revenue submission at any stage of your submission by selecting the preview icon.
- Select the next button  to navigate to the 'Carrier Group Financial Information' page.

Carrier Group Financial Information Page

13. On the 'Carrier Group Financial Information' page, enter your revenue and deductions information.

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Carrier Group Financial Information

Preview Save Back Next

The following section will display and request information for the Carrier Group.

After entering the Carrier Group financial information you will be guided to add any declared related party (DRP) information. DRPs are not to be added in this section.

Important note: all amounts must be exclusive of GST

Sales Revenue (per financial statements) in AUD

Description of Revenue *	Sales Revenue Amount *	Reference * ?

Add Export Import

Total Sales Revenue \$0.00

Non-Telecommunications Sales Revenue (Deduction) in AUD

I have Non-Telecommunications Sales Revenue

Other Telecommunications Sales Revenue (Addition) in AUD

I have Other Telecommunications Sales Revenue

Non-licence holder revenue in AUD

I have Revenue before person becomes a carrier or participating carriage service provider and revenue after a person ceases to be a carrier or participating carriage service provider for entity

Gross Telecommunications Sales Revenue	\$0.00
Total of All Deductions	\$0.00
Eligible Revenue	\$0.00

Next


14. To export or import revenue and deduction items within the submission, select on the:

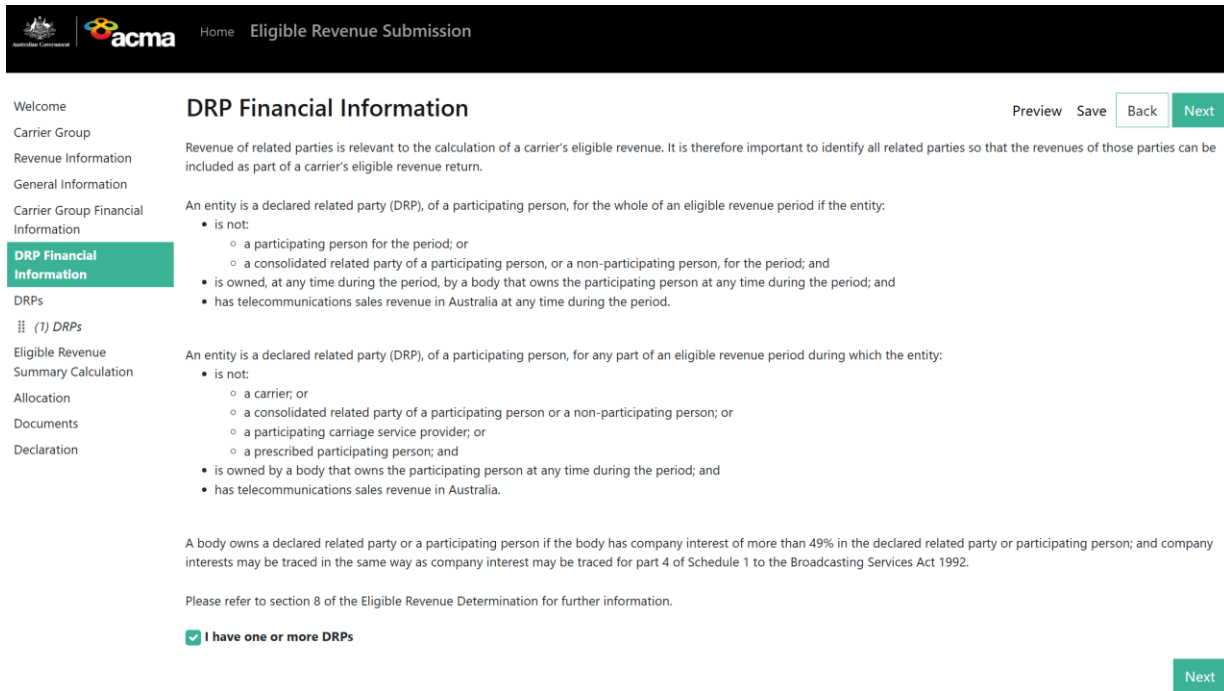
- > export button from the submission, then select either 'open', 'save' or 'cancel'
 - > import button from the submission, then select 'browse' to select your CSV file to import.
- Note: CSV field names in the data file need to match the column names in the submission.

15. Click on the next button  to navigate to the 'DRP Financial Information' page.

DRP Financial Information Page

16. If there are no DRPs click on the next button  to go to the 'Eligible Revenue Summary Calculation' page.

17. Tick the **check box**, if you have one or more declared related parties (**DRP**) and click on the next button  to enter DRP financial information.



Welcome Preview Save

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DRPs

(1) DRPs

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DRP Financial Information

Revenue of related parties is relevant to the calculation of a carrier's eligible revenue. It is therefore important to identify all related parties so that the revenues of those parties can be included as part of a carrier's eligible revenue return.

An entity is a declared related party (DRP), of a participating person, for the whole of an eligible revenue period if the entity:

- is not:
 - a participating person for the period; or
 - a consolidated related party of a participating person, or a non-participating person, for the period; and
- is owned, at any time during the period, by a body that owns the participating person at any time during the period; and
- has telecommunications sales revenue in Australia at any time during the period.

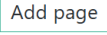

An entity is a declared related party (DRP), of a participating person, for any part of an eligible revenue period during which the entity:

- is not:
 - a carrier; or
 - a consolidated related party of a participating person or a non-participating person; or
 - a participating carriage service provider; or
 - a prescribed participating person; and
- is owned by a body that owns the participating person at any time during the period; and
- has telecommunications sales revenue in Australia.

A body owns a declared related party or a participating person if the body has company interest of more than 49% in the declared related party or participating person; and company interests may be traced in the same way as company interest may be traced for part 4 of Schedule 1 to the Broadcasting Services Act 1992.

Please refer to section 8 of the Eligible Revenue Determination for further information.

I have one or more DRPs

18. To add another DRP, select the add page button  at the bottom of the form. Otherwise, you can select the next button  to go to the 'Eligible Revenue Summary Calculation' page.



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- Carrier Group
- Revenue Information
- General Information
- Carrier Group Financial Information
- DRP Financial Information
- DRPs
- (1) DRPs**
- Eligible Revenue
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DRPs

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Name *

Proportion of carrier owned by body with the greatest interest in the carrier and which owns the DRP greater than 49% (participating person interest) *

DRPs

Proportion of DRP owned by body with greatest interest in the DRP and the owner of the participating person greater than 49% (party interest) *

(1) DRPs

Eligible Revenue

DRP Factor 0.0000%

Summary Calculation

NOTE: In accordance with subsection 8(3) of the Eligible Revenue Determination, a body owns a DRP or a participating person if the body has company interest of more than 49% in the DRP or participating person.

Allocation

Important note: all amounts must be exclusive of GST

Documents

Sales Revenue (per financial statements) in AUD

Description of Revenue *	Total Revenue *	Carrier/Group Portion	Reference * ?
<input type="text"/>	<input type="text"/>	\$0.00	<input type="text"/>

Add Export Import

Total Sales Revenue \$0.00

Non-Telecommunications Sales Revenue (Deduction) in AUD

I have Non-Telecommunications Sales Revenue

Other Telecommunications Sales Revenue (Addition) in AUD

I have Other Telecommunications Sales Revenue

Non-licence holder revenue AUD

I have Revenue before person becomes a carrier or participating carriage service provider and revenue after a person ceases to be a carrier or participating carriage service provider for entity

Gross Telecommunications Sales Revenue	\$0.00
Total of All Deductions	\$0.00
Eligible Revenue	\$0.00

Add page

Next

Eligible Revenue Summary Calculation Page

19. Please enter DRP information on the 'DRPs' page. Further information relating to DRPs is available on the '**Related parties for eligible revenue reporting**' document on our [eligible revenue portal page](#).
20. Check that the information on the '**Eligible Revenue Summary Calculation**' page is correct. To drilldown into a specific revenue or deduction, select the relevant **check box** for the items to be shown.

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(1) Entity A

Eligible Revenue Summary Calculation

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Eligible Revenue Summary Calculation

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Please review the below summary calculations. If incorrect, please navigate to the Carrier Group Financial Information page or the DRP Financial Information page to adjust information. Once information is correct please proceed.

Revenue

<input type="checkbox"/>	Sales Revenue per annual (consolidated) financial statements	\$2.00
<input type="checkbox"/>	Less: Non-Telecommunications Sales Revenue	\$0.00
<input type="checkbox"/>	Plus: Other Telecommunication Sales Revenue	\$0.00
<input type="checkbox"/>	Less: Non-licence holder revenue	\$0.00
<input type="checkbox"/>	Gross Telecommunications Sales Revenue	\$2.00


Deductions

<input type="checkbox"/>	Overseas activities	\$0.00
<input type="checkbox"/>	Acts in Australia for services outside Australia	\$0.00
<input type="checkbox"/>	Customer equipment: rent, sell, install, insure, repair, maintain	\$0.00
<input type="checkbox"/>	Content services	\$0.00
<input type="checkbox"/>	Exempt base station	\$0.00
<input type="checkbox"/>	Infrastructure revenue	\$0.00
<input type="checkbox"/>	Inter-person Input Payments	\$0.00
<input type="checkbox"/>	Other input amounts	\$0.00
<input type="checkbox"/>	Total deductions claimed	\$0.00

Totals


<input type="checkbox"/>	Net Telecommunications Sales Revenue	\$2.00
<input type="checkbox"/>	Eligible Revenue	\$2.00

Next

21. Select the next button  to navigate to the '**Allocation**' page.

Allocation page

22. Allocate **Net Telecommunications Sales Revenue** and **Eligible Revenue** against the carriers within the carrier group. Enter an explanation if further information is required to explain the allocation.

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(1) Entity A

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Net telecommunications sales revenue for the eligible revenue is the result of deducting any amounts identified under section 25 to 32, and 35 of the Eligible Revenue Determination, from the carrier's gross telecommunications revenue. After you have worked out the carrier's net telecommunications sales revenue for an eligible revenue period, you must work out the carrier's eligible revenue for the eligible revenue period.

If the net telecommunications sales revenue of two or more carriers has been accounted for on a group basis, identify from the accounts that were prepared on a group basis how much of the net telecommunications sales revenue to which those accounts relate is the carrier's and other carrier's net telecommunication sales revenue.

The total of the amount of net telecommunications sales revenue identified for each carrier must equal the net telecommunications sales revenue of the group.

If the carrier's net telecommunications sales revenue is zero or more, the carrier's eligible revenue is equal to the carrier's net telecommunications sales revenue. If the carrier's net telecommunications sales revenue is less than zero then the carrier's eligible revenue will be zero.

Please allocate your net telecommunications sales revenue to the licensed carriers within your group and note that this allocation will be used as a basis to calculate and invoice your levies and charges.

Important note: all amounts must be exclusive of GST

	Net Telecommunications Sales Revenue *	Eligible Revenue *
5G NETWORK OPERATIONS PTY LTD	<input type="text"/>	<input type="text"/>
Unallocated	\$2.00	\$2.00
Total Allocated (All Carriers)	\$0.00	\$0.00

Explanatory Notes

Next

23. Once completed, select the next button  to navigate to the 'Documents' page.

Documents Page

24. On the 'Documents' page, upload the **Company Structure** and **Financial Statements** information by selecting 'Upload'.

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Entity A

Eligible Revenue

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Documents

The following list is the documents that are required:

Company Structure
Please upload an outline of your company structure - either as a diagram or description which explains the structure of the group and identifies all entities that are within the group including consolidated related parties and declared related parties. This should include all entities in your group structure whether they operate in the telecommunications industry or not.

Financial Statements
Please upload the financial statements that have been used to complete the eligible revenue return, including the financial statements of any related parties/DRPs that have not included in the consolidated financial statements of the participating person.

Supporting Documentation
Please upload any additional documentation to support the revenue or deductions made within the eligible revenue return. This may include but is not limited to; account reconciliations, copies of IPIP invoices, creditors ledger, trial balance, managements accounts, or notes.

Documents

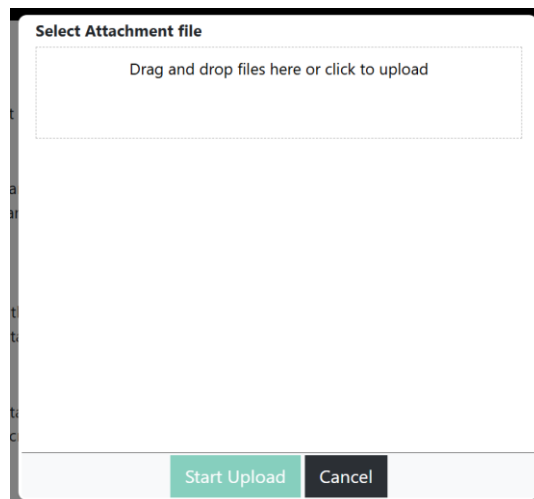
Company Structure

Financial Statements

Supporting Documentation

I wish to include supporting documentation Next

25. A pop-up window will appear to allow you to locate your file from your computer. Once you have located your file, select 'Start upload'.



26. Once the documents have been uploaded, the name of the uploaded files should appear under 'Documents'.

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Carrier Group Financial Information

DRP Financial Information

DRPs

(1) Entity A

Eligible Revenue

Summary Calculation

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Preview Save Back **Next**

The following list is the documents that are required:

Company Structure

Please upload an outline of your company structure - either as a diagram or description which explains the structure of the group and identifies all entities that are within the group including consolidated related parties and declared related parties. This should include all entities in your group structure whether they operate in the telecommunications industry or not.



Financial Statements



Please upload the financial statements that have been used to complete the eligible revenue return, including the financial statements of any related parties/DRPs that have not included in the consolidated financial statements of the participating person.

Supporting Documentation

Please upload any additional documentation to support the revenue or deductions made within the eligible revenue return. This may include but is not limited to; account reconciliations, copies of IPIP invoices, creditors ledger, trial balance, managements accounts, or notes.

Documents

Company Structure **Company Structure.pdf**  

Financial Statements **Financial Statements.pdf**  

Supporting Documentation


I wish to include supporting documentation


Next

27. To upload additional supporting documentation, select the **'I wish to include supporting documentation'** check box.

Supporting Documentation

I wish to include supporting documentation

Document **Document** 

 **Upload**

Add

28. Select the next button **Next** to navigate to the **'Declaration'** page.

Declaration Page

29. Ensure you read the declaration and check the **'Signature of declarant'** box to finalise the declaration. A drop-down box will then appear for the declarant to enter their full name and position.

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⌵ (1) Entity A

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Declaration

I declare

- that the information I have entered into the TELLER system as the Eligible Revenue Return (ERR) of 5G Network Operations Pty Ltd group is true and correct to the best of my knowledge and belief;
- that the methodologies used to prepare this ERR have been fully disclosed;
- that this ERR has been prepared in accordance with the requirements of the Telecommunications (Consumer Protection and Service Standards) Act 1999 and the Telecommunications (Eligible Revenue) Determination 2025; and
- that this ERR includes all revenue earned by the carrier/s, consolidated related party and declared related party

I understand that giving false or misleading information is a serious offence.

Note

Section 137.1 of the Criminal Code Act 1995 imposes penalties for giving false or misleading information to the ACMA
Section 137.2 of the Criminal Code Act 1995 imposes penalties for producing false or misleading documents to the ACMA

Signature of declarant

Full name of declarant *

Job title of declarant *

acting for and on behalf of **5G Network Operations Pty Ltd**

Next

30. Select the next button  to navigate to the **'Finish'** page.

Finish Page

31. From this page, you can save a copy of your submission for historical reference. If you would like to save a copy, select the **'Yes'** check box and enter a description of the file.

The screenshot shows the ACMA 'Finish' page for an 'Eligible Revenue Submission'. The page has a dark header with the ACMA logo and navigation links. A left-hand menu lists various sections, with 'Finish' highlighted in green. The main content area includes a 'Back' button, a 'Save your answers to re-use later?' section with 'Yes' selected, and an 'Answer File Name' field containing 'Eligible Revenue Submission' with a 'Submit' button.

Welcome **Finish** Back

Carrier Group

Revenue Information

General Information Yes No

Carrier Group Financial Information

DRP Financial Information

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(1) Entity A

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Answer File Name

Eligible Revenue Submission Submit

32. Select the **'Submit'** button.

Submission Successful Page

Once you have successfully submitted your eligible revenue submission. A confirmation will be displayed, and an email acknowledgement will be sent to the submitter.

1. A PDF copy of your submission can be printed from the files displayed on the '**Submission successful**' page.
2. A copy of the submitted return can also be found under '**Documents**' on the top menu bar.