

# TELLER

Quick guide – completing an online submission for a carrier with revenue less than AUD \$25 million

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# Log in to TELLER

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

## Non-participating person

If your **revenue is below the AUD \$25m revenue threshold** for the eligible revenue period, you are required to lodge an eligible revenue submission form in TELLER and provide an eligible statutory declaration (**ESD**) to the ACMA by **31 October 2025**.

Please download and complete the [ESD template](#) prior to submitting it in TELLER.

Please note, as part of the [Telecommunications monitoring framework for non-participating persons](#), we may request carriers to provide supporting evidence to substantiate the claim made on the ESD to ensure that there is a fair assessment of a carrier's revenue. Therefore, carriers are encouraged to complete the revenue calculation either in TELLER or alternatively upload supporting documents onto TELLER together with their ESD.

**Access ER portal  
(Revenue threshold below AUD \$25m)**

# Completing the Eligible Revenue Submission form as an Eligible Statutory Declaration (ESD)

1. On the **'Welcome'** page, enter your **'Carrier Group Name'** and your **'Contact Details'**. If you are not part of a carrier group enter your individual carrier name.

**Welcome**  
Revenue Information

**Welcome** Next

NOTE:

- If your eligible revenue is less than AUD\$25 million for the current eligible revenue period, you will be required to complete an eligible statutory declaration (ESD). To obtain a copy of the ESD template please refer to the ACMA website in the link here.
- If your eligible revenue is AUD\$25 million or more for the current eligible revenue period, you will be required to have a myID. For further information on myID, please visit the myID website.

Please enter the full carrier group name.

Carrier Group Name \*

Contact Details

First Name \*

Surname \*

Email \*

Phone number \*

Next

2. Once you have entered your details on the **'Welcome'** page, select the next button Next to navigate to the **'Revenue Information'** page.

**Welcome**  
**Revenue Information**

**Revenue Information** Back

Initial Sales Revenue Gross Telecommunications Sales Revenue Eligible Revenue

**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.

Please select one of the following for Test : \*

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 an eligible revenue period

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

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

Would you like to undertake a calculation of revenue? \*

**The information in your calculation may be used to substantiate your claim**

Yes  No

3. Select the 'Initial Sales Revenue', 'Gross Telecommunications Sales Revenue' or 'Eligible Revenue' tabs to read and determine the revenue type that matches your circumstances.

## Revenue Information

Initial Sales Revenue    Gross Telecommunications Sales Revenue    Eligible Revenue

4. Once you have determined the relevant revenue type for the carrier/carrier group, please select the revenue threshold that is applicable to your carrier/carrier group on the page.

Please select one of the following for Test : \*

- 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 an eligible revenue period
- Eligible revenue is less than AUD \$25 million for an eligible revenue period
- Eligible revenue is AUD \$25 million or above for an eligible revenue period

5. Depending on the revenue threshold selected on the 'Revenue Information' page, you'll be directed to the 'Eligible Statutory Declaration' page, or you will be notified to complete an eligible revenue return.
6. If you have indicated that your eligible revenue is over AUD \$25 million for the current eligible revenue period, you will be notified to lodge a full eligible revenue return (return) on the 'Revenue Information' page.

Welcome Back

**Revenue Information**

Initial Sales Revenue    Gross Telecommunications Sales Revenue    Eligible Revenue

**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.

Please select one of the following for Test : \*

- 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 an eligible revenue period
- Eligible revenue is less than AUD \$25 million for an eligible revenue period
- Eligible revenue is AUD \$25 million or above for an eligible revenue period

Please be advised that you have indicated that your eligible revenue is over \$25 million for the current eligible revenue period and therefore you will be required to lodge a full eligible revenue return (return). For more information on how you can lodge a return, please refer to the ACMA eligible revenue portal [here](#).

Please note, you will be required to obtain or have an AUSkey prior to submitting your return.

For more information on the ERR process and how to lodge an ERR, please refer to the 'TELLER Quick guide – Completing an online submission for a carrier with eligible revenue AUD \$25 million or above' on our [website](#).

7. If you are unsure which revenue threshold would apply, you may undertake a 'calculation of revenue' to assist in your consideration.
8. Select 'Yes' if you would like to undertake a calculation of revenue.

Would you like to undertake a calculation of revenue? \*

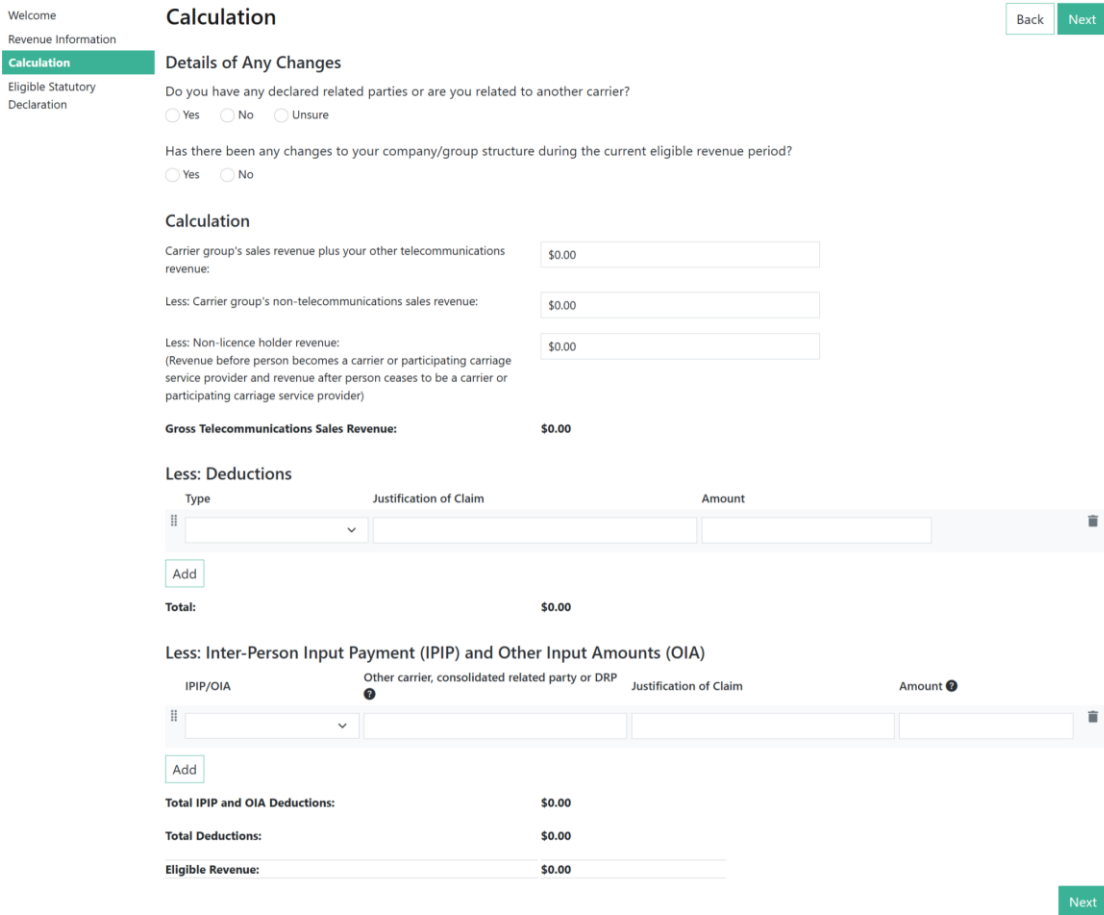
The information in your calculation may be used to substantiate your claim

- Yes
- No

**Carriers are encouraged to undertake a calculation of revenue to reduce any subsequent requests by the ACMA for documentation in support of the claim made in your ESD.**

9. Select the next button  to navigate to the next page.

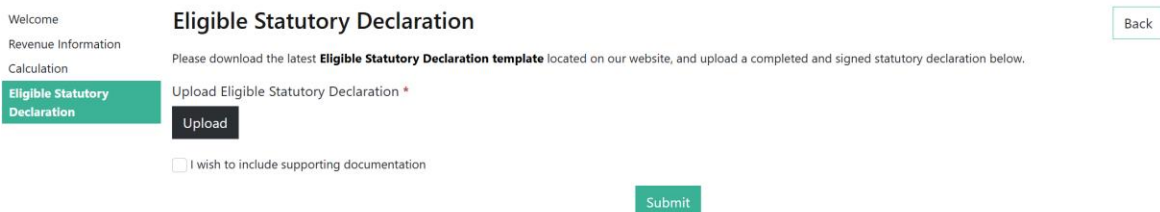
10. If you selected 'Yes' (that you would like to undertake a calculation of revenue), you will be directed to the 'Calculation' page.



11. Complete the information on the 'Calculation' page by entering your revenue and deductions. For further information, please refer to the 'Eligible Revenue Submission Handbook' that is available on our [website](#).

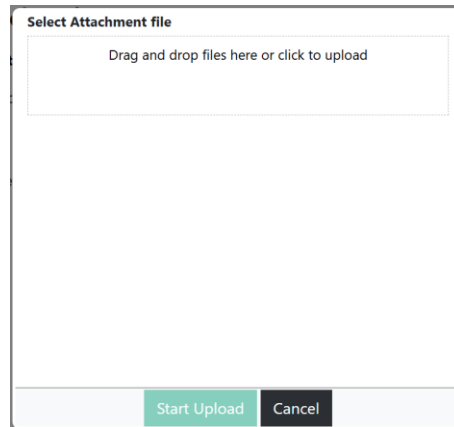
12. Select the next button  to navigate to the next page.

13. If a revenue threshold that is less than AUD \$25 million is selected, you will be directed to the 'Eligible Statutory Declaration' page:

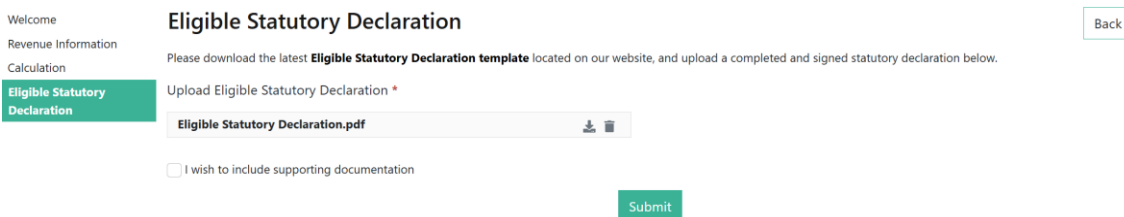


14. Please upload your completed and signed ESD by selecting the 'Upload' button .

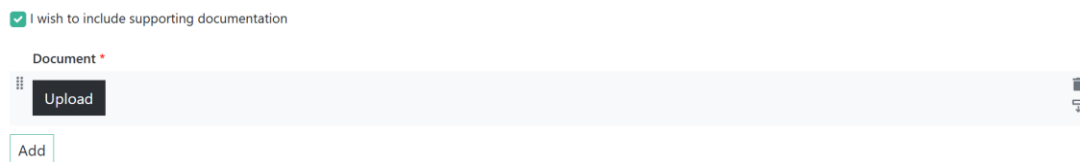
15. A pop-up window will appear to allow you to locate your file from your computer. Once you have located your file, select 'Start upload'.




16. The uploaded document will be displayed on the 'Eligible Statutory Declaration' page.

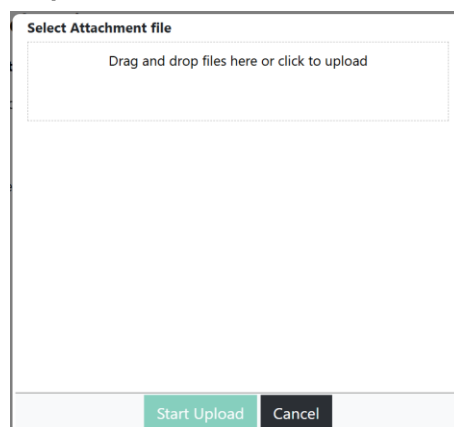


17. To include supporting documentation to substantiate the claim made on your ESD, select the 'I wish to include supporting documentation' check box, after which a drop-down box will appear. To upload a file, select the 'Upload New' button.



18. Upload your supporting documentation by selecting the 'Upload' button .

19. 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'.



20. The uploaded document will be displayed on the 'Eligible Statutory Declaration' page.

Welcome  
Revenue Information  
Calculation  
Eligible Statutory Declaration

## Eligible Statutory Declaration

Back

Please download the latest **Eligible Statutory Declaration template** located on our website, and upload a completed and signed statutory declaration below.

Upload Eligible Statutory Declaration \*

Eligible Statutory Declaration.pdf

I wish to include supporting documentation


Document \*

Supporting Documentation.pdf

Add

Submit

21. To add documents, select the add button , or to remove documents, select the bin icon .

22. Once you have uploaded your ESD and supporting documentation, select the 'Submit' button .

If your submission has been successful, a confirmation screen will appear with a submission reference number.

23. To log out of TELLER, please close your browser.