

Eligible revenue submission handbook

For participating and non-participating persons using TELLER

This handbook provides information for participating and non-participating persons on how to meet eligible revenue reporting requirements for the 2025–26 eligible revenue period using the TELLER system, in accordance with the *Telecommunications (Consumer Protection and Service Standards) Act 1999* and relevant subordinate legislation.

Canberra

Level 3
40 Cameron Avenue
Belconnen ACT

PO Box 78
Belconnen ACT 2616

T +61 2 6219 5555
F +61 2 6219 5353

Melbourne

Level 32
Melbourne Central Tower
360 Elizabeth Street
Melbourne VIC

PO Box 13112
Law Courts
Melbourne VIC 8010

T +61 3 9963 6800
F +61 3 9963 6899

Sydney

Level 5
The Bay Centre
65 Pirrama Road
Pyrmont NSW

PO Box Q500
Queen Victoria Building
NSW 1230

T +61 2 9334 7700
F +61 2 9334 7799

Copyright notice

<https://creativecommons.org/licenses/by/4.0/>

Except for the Commonwealth Coat of Arms, logos, emblems, images, other third-party material or devices protected by a trademark, this content is made available under the terms of the Creative Commons Attribution 4.0 International (CC BY 4.0) licence.

All other rights are reserved.

The Australian Communications and Media Authority has undertaken reasonable enquiries to identify material owned by third parties and secure permission for its reproduction. Permission may need to be obtained from third parties to re-use their material.

We request attribution as © Commonwealth of Australia (Australian Communications and Media Authority) 2026.

Contents

Important notice	1
Further request for information	1
Release of information provided to the ACMA	1
Sharing of information	1
Enquiries	2
Terms and abbreviations	3
Introduction	6
Role of the ACMA	6
Reporting obligations	7
Who needs to lodge a return?	7
Non-compliance by a participating person	7
Non-compliance by a non-participating person	7
TELLER FAQs	8
Part A: Participating persons	9
Eligible revenue return (ERR)	10
What is an ERR?	10
When is an ERR due?	10
Financial statements to be lodged as part of an ERR	10
How do I calculate eligible revenue?	12
ERR submissions and the TIL charge – funding cycle example	13
Logging in to TELLER to submit an ERR	14
First-time users must register for a one-time token	15
Completing the Eligible Revenue Submission	17
Welcome page	17
Carrier Group page	18
Revenue Information page	18
What to do if eligible revenue is under AUD \$25 million?	18
General Information page	19
Carrier Group Financial Information page	21
Sales revenue (per financial statements)	21

Contents (Continued)

Non-telecommunications sales revenue	21
Other gross telecommunications sales revenue	22
Non-licence-holder revenue	22
Deductions	23
Deductions for overseas activities	23
Acts in Australia for services outside Australia	23
Customer equipment: rent, sell, install, insure, repair or maintain	24
Content services	24
Exempt base station	24
Infrastructure revenue	24
Inter-person input payments	25
Other input amounts	26
DRP Financial Information page	27
Information about DRPs	27
Eligible Revenue Summary Calculation page	29
Allocation page	30
Documents page	31
Declaration page	33
Finish page	34
Submission successful page	35
Log out of TELLER	Error! Bookmark not defined.
Part B: Non-participating persons	36
Eligibility	37
How does a carrier determine if it is a non-participating person?	37
Requirement 1 – revenue thresholds	37
Requirement 2 – eligible statutory declaration	37
Calculations to be made on a group basis	37
Revenue thresholds	38
Initial sales revenue of less than AUD \$25 million	38
Gross telecommunications sales revenue of less than AUD \$25 million	38
Eligible revenue of less than AUD \$25 million	38
Eligible statutory declaration (ESD)	39

Contents (Continued)

What is an ESD?	39
What happens if an ESD is not submitted by 31 October?	39
How is an ESD lodged?	39
Log in to TELLER	40
Completing the Eligible Revenue Submission	41
Welcome page	41
Revenue Information page	42
Calculation page	44
Eligible Statutory Declaration page	45
Submission successful page	46

Important notice

These instructions are not intended as legal advice, nor do they indicate how the Australian Communications and Media Authority (**ACMA**) may treat any individual claim made by a telecommunications carrier licence holder (**carrier**). They are solely intended to provide information which may help carriers meet their eligible revenue submission requirements under the [Telecommunications \(Consumer Protection and Service Standards\) Act 1999](#).¹

Carriers should familiarise themselves with the relevant provisions of the following:

- The [Telecommunications Act 1997](#) (**the Telco Act**)
- The [Telecommunications \(Consumer Protection and Service Standards\) Act 1999](#) (**the TCPSS Act**)
- The [Telecommunications \(Eligible Revenue\) Determination 2025](#) (**the ER Determination**)
- The [Telecommunications \(Consumer Protection and Service Standards\) \(Non-Participating Persons\) Determination 2025](#) (**the NPP Determination**).

Legislative changes

It is noted for the 2025-26 eligible revenue period (**ERP**) that the [Telecommunications \(Eligible Revenue\) Determination 2015](#) has been **revoked** and remade by the ER Determination, and the [Telecommunications \(Participating Persons\) Determination 2015](#) has been **revoked** and remade by the NPP Determination.

Further request for information

The ACMA may carry out inquiries it thinks necessary in order to determine whether or not a carrier's eligible revenue submission correctly states the eligible revenue for the relevant period (section 46 of the TCPSS Act).

Release of information provided to the ACMA

The ACMA may be required to release information contained in eligible revenue submissions under the [Freedom of Information Act 1982](#) or for other reasons, including for the purpose of parliamentary processes or where otherwise required by law (for example, a court subpoena). While the ACMA seeks to consult, where required, with submitters of confidential information before that information is provided to another party, it cannot guarantee that confidential information will not be released through these or other legal means.

Sharing of information

Under the [Australian Communications and Media Authority Act 2005](#), the ACMA may disclose certain information to the Minister for Minister for Communications, authorised officials of the Department of Transport, Regional Development, Communication and the Arts, Royal Commissions, and other Commonwealth authorities as required.

¹ While reasonable efforts have been made to ensure the accuracy, correctness and reliability of the material contained in this document, the ACMA does not accept responsibility for the accuracy or the completeness of the contents or any inferences, and expressly disclaims liability for any loss, however caused and whether due to negligence or otherwise, arising directly or indirectly from the use of, inferences drawn, deductions made, or acts done in reliance on, this document or the information contained in it, by any person.

Enquiries

For any enquiries on reporting requirements, please contact our [Revenue Assurance Team](#). More information is also available on [our website](#).

Terms and abbreviations

Term or abbreviation	Particulars
ACMA	Australian Communications and Media Authority.
audited financial statements	The financial information required to be used as a source to identify the telecommunications sales revenue of a participating person, or of consolidated and declared related parties, in accordance with section 14 of the ER Determination.
bundled revenue	<p>An amount of revenue is bundled revenue if the revenue comes from different sources or acts and is received in a way that does not show how much of the amount came from the individual sources or acts. Bundled revenue may also include the value of a benefit or service.</p> <p>See section 15 of the ER Determination.</p>
carrier	The holder of a carrier licence (as defined in section 7 of the Telco Act). Reporting requirements are based on whether a carrier is a participating or non-participating person.
consolidated related party	<p>In relation to a participating person, an entity that is not the participating person and whose revenue is included in the annual consolidated financial statements of the participating person's ultimate Australian parent entity.</p> <p>In relation to a non-participating person, an entity that is not the non-participating person and whose revenue is included in the annual consolidated financial statements of the participating person's ultimate Australian parent entity. See section 6 of the ER Determination.</p>
declared related party (DRP) – participating person	DRP of a participating person has the same meaning as in section 8 of the ER Determination.
declared related party (DRP) – non-participating person	DRP of a non-participating person has the same meaning as in section 97 of the ER Determination.
due date	The date for submission of an ERR, being 4 months after the eligible revenue period ends (as specified in section 42 of the ER Determination).
eligible revenue	<p>In accordance with Part 5 of the ER Determination.</p> <p>Generally, net telecommunications sales revenue (which is gross revenue less certain allowable deductions) of participating persons and related parties, unless the net revenue is zero, in which case, the eligible revenue is zero.</p> <p>See also section 39 of the ER Determination.</p>
eligible revenue return form	<p>The form approved by the ACMA under subsection 43(2) of the TCPSS Act to be used by participating persons to calculate eligible revenue for the relevant eligible revenue period.</p> <p>The TELLER system contains the ERR form for the current eligible revenue period.</p>

Term or abbreviation	Particulars
eligible revenue return (ERR)	An ERR consists of: <ul style="list-style-type: none"> • ERR form approved by the ACMA • financial statements • outline of business structure
eligible revenue period (ERP)	Under the Telecommunications (Consumer Protection and Service Standards) Act 1999 , the ERP is the Australian financial year (1 July to 30 June) and is the period for which a carrier must report its eligible revenue in order for the ACMA to calculate its levy contribution.
eligible statutory declaration (ESD)	In accordance with subsection 4(a) of the NPP Determination, a declaration made in writing and in accordance with the Statutory Declarations Act 1959 by a director or company secretary of the company/carrier, or any person authorised by the company/carrier to make the declaration.
ER Determination	Telecommunications (Eligible Revenue) Determination 2025
grouped carrier	A carrier that has the same ultimate Australian parent entity as one or more other carriers (that is, they are in the same 'group'). For the purposes of subsection 6(5) of the NPP Determination, the revenue thresholds of all carriers within the group are calculated on a group basis, accounting for revenue and deductions, on a group basis.
myID	<p>myID is a secure login that identifies you, or a representative of your business, when you use participating government online services on behalf of a business.</p> <p>You may already use a myID to access government online services, such as the Australian Taxation Office. Your existing 'myID' will enable you to access TELLER, in conjunction with a 'one-time token' to be issued by the ACMA.</p>
non-participating person	<p>Either:</p> <ul style="list-style-type: none"> • a person whose initial sales revenue, gross telecommunications sales revenue or eligible revenue is less than AUD \$25 million for an eligible revenue period, and who provides an ESD to the ACMA by the 31 October following the end of the eligible revenue period. • a person the ACMA is reasonably satisfied has initial sales revenue, gross telecommunications sales revenue or eligible revenue for the eligible revenue period of less than AUD \$25 million. <p>The thresholds are determined in accordance with the ER Determination as if the person was a participating person.</p> <p>When the person (carrier) has the same ultimate Australian parent entity as one or more other persons (carriers), the thresholds to be applied are on a group basis.</p>
NPP Determination	Telecommunications (Consumer Protection and Service Standards) (Non-Participating Persons) Determination 2025
participating person	A person who was a carrier at any time during the eligible revenue period and is not a non-participating person. See section 44 of the TCPSS Act.

Term or abbreviation	Particulars
participating carriage service provider	<p>A carriage service provider (as defined in section 7 of the Telco Act) for whom a determination under subparagraph 44(1)(b)(i) of the TCPSS Act is in force.</p> <p>To date, the Minister has not made such a determination.</p>
related parties	<p>All consolidated related parties and declared related parties of participating and non-participating persons as those terms are defined in the ER Determination.</p>
revenue thresholds	<p>For a non-participating person, application of one of 3 revenue thresholds:</p> <ul style="list-style-type: none"> • Initial sales revenue for the eligible revenue period of less than AUD \$25 million. • Gross telecommunications sales revenue for the eligible revenue period of less than AUD \$25 million. • Eligible revenue for the eligible revenue period of less than AUD \$25 million. <p>For each of these categories, if the carrier has the same ultimate Australian parent entity as one or more other carriers, the eligible revenue calculation is to be performed on a group basis.</p> <p>The thresholds are calculated in accordance with the ER Determination as if the person was a participating person.</p>
TCPSS Act	<p><u>Telecommunications (Consumer Protection and Service Standards) Act 1999</u></p>
Telco Act	<p><u>Telecommunications Act 1997</u></p>
TELLER	<p>TELLER is a system that streamlines the lodgement process for eligible revenue submissions online while providing a secure environment to exchange financial information with the ACMA.</p>

Introduction

This handbook provides guidance to carriers about meeting legislative obligations in respect of eligible revenue reporting for the purposes of allowing the ACMA to calculate the telecommunication industry levy (**TIL**). It explains the process for submitting an eligible revenue return (**ERR**) for participating persons or an eligible statutory declaration (**ESD**) for non-participating persons using the ACMA's online TELLER system.

Role of the ACMA

The ACMA is responsible for the regulation of broadcasting, radiocommunications, telecommunications and the internet.

As part of its administrative responsibilities, the ACMA collects financial information from the telecommunications industry in the form of an ERR. Eligible revenue is based on the gross sales revenue of the carrier and any related entities, less a series of revenue and expense deductions.

Participating persons (carriers with eligible revenue in excess of, or equal to AUD \$25 million) and non-participating persons (carriers with eligible revenue less than AUD \$25 million) are required to lodge an ERR or ESD with the ACMA by 31 October, following the end of the eligible revenue period.

The ACMA will make a written assessment of each participating person's eligible revenue for each eligible revenue period. Each carrier's eligible revenue is then used in the calculation of the TIL and the Annual Carrier Licence Charge (**ACLC**).

Reporting obligations

Who needs to lodge a return?

Any carriers that held a licence at any time during the ERP (1 July to 30 June) must lodge an eligible revenue submission (**ERS**) with the ACMA by **31 October**, following the ERP. For example, a carrier holding a licence during 1 July 2023 and 30 June 2024 must lodge an ERS with the ACMA by 31 October 2024.

Carrier licence holders include those that:

- held a carrier licence for **all** of the ERP
- held a carrier licence for **part** of the ERP (that is, were granted or surrendered their carrier licence between 1 July and 30 June, inclusive).

Reporting requirements are based on whether a carrier is a:

- **participating person** as defined in the TCPSS Act (section 44)
- **non-participating person** as defined in the NPP Determination (section 6).

For each ERP, a carrier must make a self-assessment against the relevant revenue thresholds applied in the legislation and based on the assessment either:²

- submit an ERR to the ACMA by **31 October** as a participating person
- submit an ESD to the ACMA by **31 October** as a non-participating person.

Both participating persons and non-participating persons are strongly encouraged to submit supporting paperwork at the time of their returns, to verify their ERR or ESD submissions.

Non-compliance by a participating person

In accordance with subsection 43(1) of the TCPSS Act, all ERRs must be submitted in TELLER by the due date. Participating persons who fail to submit this documentation for the relevant ERP, or who submit an incomplete or non-compliant ERR, may face penalties and other enforcement action under the TCPSS Act or Telco Act.

Failure to provide the ACMA with an ERR in accordance with section 43 of the TCPSS Act is an offence of strict liability under subsection 69(1) of the TCPSS Act, with a maximum penalty of 50 penalty units.

The information contained in an ERR must be true and accurate. It is an offence to provide false or misleading information to the ACMA (see Part 7.4 of the Schedule – the Criminal Code, to the [Criminal Code Act 1995](#)).

Non-compliance by a non-participating person

If a carrier does not submit an ESD to the ACMA by 31 October stating that the person's initial sales, gross telecommunications, or eligible revenue for the period was less than the AUD \$25 million threshold in the NPP Determination, the ACMA must be reasonably satisfied that the carrier is a non-participating person. The ACMA will estimate the carrier's revenue for the relevant ERP using any information available. If based on its estimation, the ACMA determines the carrier is a participating person,

² An eligible revenue period is the period from 1 July to 30 June in the relevant year. A participating person may prepare an ERR form using financial information for a different 12-month period (ending prior to 30 June) in accordance with section 14 of the Telecommunications (Eligible Revenue) Determination 2025.

then the ACMA will make a written assessment of eligible revenue using this estimate, as set out under section 48 of the TCPSS Act.

TELLER FAQs

FAQs on using the TELLER system can be accessed from the [ACMA website](#).

Part A: Participating persons

Eligible revenue return (ERR)

What is an ERR?

An ERR submitted using **TELLER** must comprise of:

- financial statements on which the return is based (including the financial statements of any declared related parties)
- an outline of the carrier's business structure for the ERP – a diagram with descriptions showing the structure of the group (where applicable), and identifying all entities that earn telecommunications sales revenue, including any consolidated and declared related parties.

Information provided in the ERR and supporting documents must be:

- clearly legible
- in Australian dollars (**AUD**), except for financial statements that have been prepared using its reporting currency
- if converting into Australian dollars from another currency, it is recommended the relevant annual average [ATO exchange rate](#) is to be used
- consistently prepared as per previous eligible revenue period
- submitted using the ACMA-approved form for the current period.

Please note:

- Where financial statements are expressed in a reporting currency **other** than Australian dollars, the exchange rate applied **must** be declared in preparing the ERR form in whole AUD\$ (that is, the exchange rate of conversion applied against the reporting currency as noted in the financial statements and the basis for this exchange rate).

When is an ERR due?

A completed ERR must be received by the due date of 31 October each year.

The TCPSS Act does not allow the granting of extensions of time beyond the due date.

Financial statements to be lodged as part of an ERR

Financial statements provided to the ACMA should be prepared in accordance with relevant the [Australian Accounting Standards](#) or other accounting standards such as the [International Financial Reporting Standards](#). If the financial statements are prepared under any other reporting framework, please advise the ACMA.

Carriers who are participating persons must base their ERR on the most recent audited financial statements for itself and all subsidiaries, for a 12-month period ending on or before 30 June of the eligible revenue period. The ERR may be based on one or more sets of audited financial statements, however, these statements must support the period on which they report.

For most participating persons, these will be financial statements for the period ending 30 June. Some participating persons may need to use a different 12-month period as their eligible revenue period. Subsection 12(3) of the ER Determination allows the ACMA to consider a participating person's other financial statement period for the purposes of assessing revenue for the relevant eligible revenue period.

For example, for the 2025–26 eligible revenue period, the revenue to be reported in a participating person’s ERR has to be based on the most recent audited financial statement for the period ending within the 2025–26 eligible revenue period. Therefore, a participating person, with a financial reporting period ending 31 March, will be submitting their ERR by 31 October 2026, and will report on revenue based on financial statements for the period ending on 31 March 2026.

What financial statements are used if sales revenue is included in the consolidated financial statements of an ultimate Australian parent entity?

A participating person may make all calculations required under the ER Determination, identifying and accounting for revenue and deductions, and consolidated and declared related parties, in accordance with the ER Determination.

Alternatively, where 2 or more participating persons have the same ultimate Australian parent entity, those participating persons may choose to make all calculations required under the ER Determination, identifying and accounting for revenue and deductions, on a group basis.

How do I identify related party revenue so that I can include in my calculation of eligible revenue?

There are 2 types of related party revenue that carriers need to be aware of and include within their ERR:

1. Consolidated related party

- (a) revenue of an entity that is not the participating person but whose revenue is included in the annual consolidated financial statements of the participating person’s ultimate Australian parent entity.

2. Declared related party (DRP):

- (b) revenue of an entity who is not a participating person or a consolidated related party but was owned (having greater than 49% company interests) at any time during the eligible revenue period by a body that also owns a participating or non-participating person at any time during the relevant period.

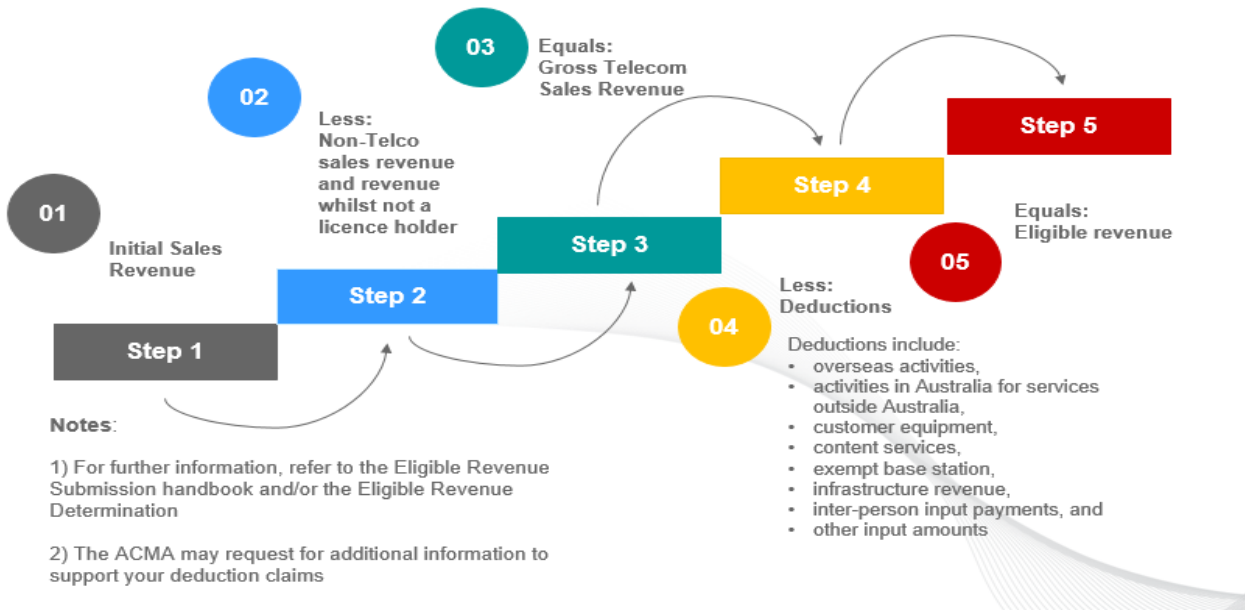
More information about related parties can be found at the following link: [Related parties for eligible revenue reporting](#).

What financial statements are used if the participating person is not part of a consolidated group or the ultimate parent entity is not an Australian company?

If the participating person is not part of a consolidated group, or the parent entity is not an Australian company, the participating person’s ERR information must be based on the most recent audited financial statements for the eligible revenue period.

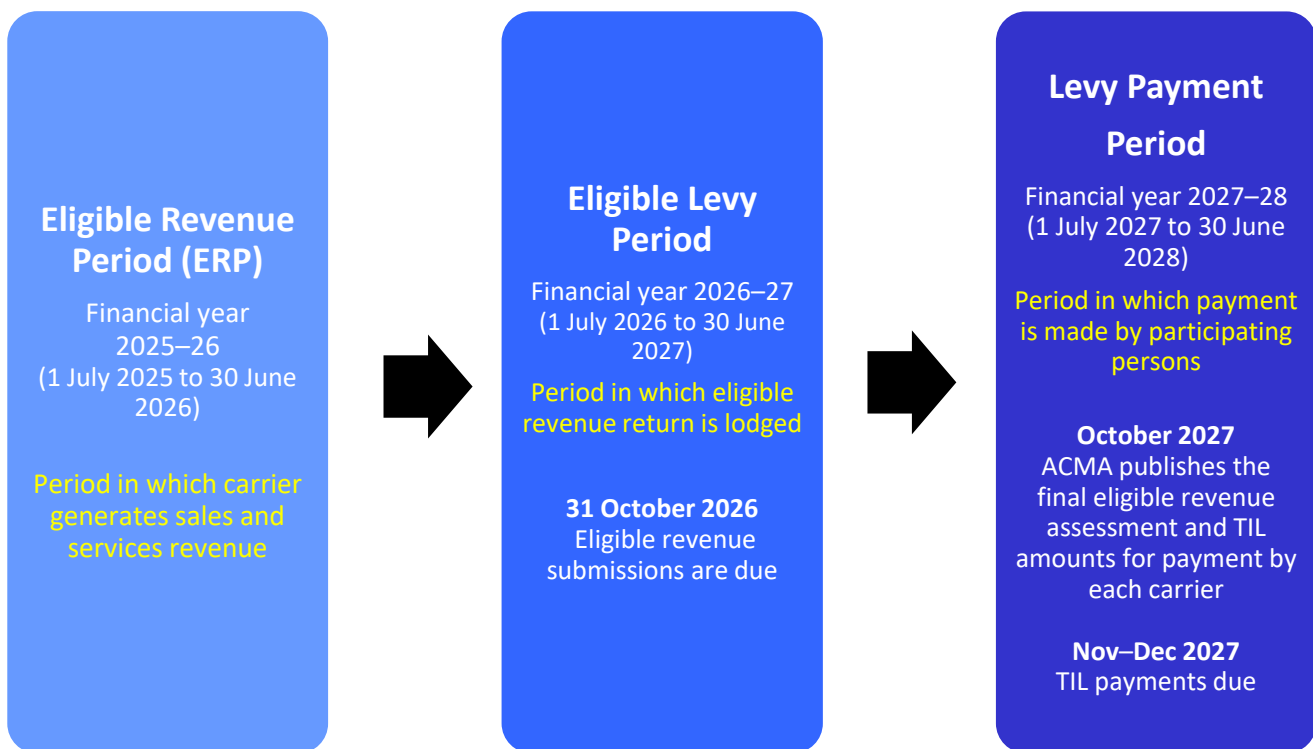
If the financial statement reporting period of the carrier differs from the 1 July to 30 June period reporting period, the information submitted through the ERR must be based on the most recent audited financial statements for a period ending before the end of 30 June within the current eligible revenue period.

How do I calculate eligible revenue?



ERR submissions and the TIL charge – funding cycle example

- The TIL is based on a 3-year cycle with the first year being the year in which carrier has earned revenue – the Eligible Revenue Period (**ERP**) which is currently based on financial years (1 July to 30 June).
- Four months following the end of the ERP (31 October) carriers submit their ERR or ESD to the ACMA to ensure the compliance of reporting against legislation. This is the Eligible Levy Period (**ELP**).
- The next part of the cycle occurs during the following financial year. The ACMA will make the written ‘Eligible Revenue Assessment’, publish on the ACMA website and then send to all participating persons. After the ‘**Overall Levy Target Amount**’ is determined, the ACMA will calculate the TIL amount payable by participating persons.



Logging in to TELLER to submit an ERR

Prior to making an eligible revenue submission in TELLER, ensure that you have a myID and access to the TELLER. You will be unable to access TELLER for participating persons unless you have a myID.

1. Access TELLER from the [eligible revenue portal](#) on the ACMA website.
2. Select the 'Access ER portal' button.

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 2023:

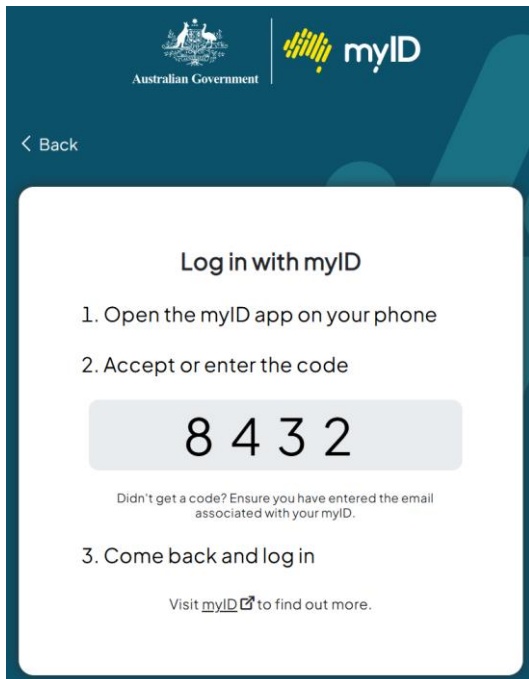
- a copy of the financial statements on which the return is based, including copies of the financial statements of the declared related parties
- an outline of your business structure.

The ACMA may request carriers to provide supporting evidence to substantiate claims made in a return.

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

3. You will then be redirected to the 'Government Authentication Service' website. To register for myID or to obtain further information, visit the [myID website](#) or phone 1300 287 539.

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



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

First-time users must register for a one-time token

To access the TELLER system for the first time, you will be required to register for a one-time token by [emailing the ACMA Revenue Assurance Team](#).

- 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.

The screenshot shows the top navigation bar with the ACMA logo and the text 'Home Register One Time Token - API'. Below this is a green header with 'Register One Time Token'. The main content area has the title 'Register One Time Token' and a text input field with the placeholder 'Enter your one-time token.' and a red asterisk. Below the input field is a paragraph of instructions: 'To receive a one-time token, please contact the ACMA's Customer Service Centre via info@acma.gov.au and specify which business area the access relates to. (i.e. Accredited Person Submission, Licensing, Media Ownership Diversity, Regional Radio, Telecomm Complaints Reporting) along with your ABN.' At the bottom of the form is a green 'Register' button.

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

The screenshot shows the top navigation bar with the ACMA logo and the text 'Eligible'. Below this is a green header with 'Begin a New Form' and an upward arrow icon. Below the header is a dark grey bar with 'Teller Forms'. Underneath is a list of forms with a checkbox next to 'Eligible Revenue Submission'.

Completing the Eligible Revenue Submission

This section provides instructions to help participating persons to complete a compliant eligible revenue submission form in the TELLER system. If you are unable to make an eligible revenue submission to the ACMA via TELLER please contact the Revenue Assurance Team.

Welcome page

1. On the 'Welcome' page, check the name and email address details are correct. If any details are incorrect, an [authorised contact form](#) must be completed and [submitted to the ACMA by email](#).
2. An acknowledgement email will be sent to the authorised contact email address once an eligible revenue submission has been lodged.

acma Home Eligible Revenue Submission

Welcome

Carrier Group

Olivia,

This form will take you through the process of submitting an Eligible Revenue Submission for the 2024-25 eligible revenue period.

For more information on the Eligible Revenue Submission process (including the associated legislation and documentation) please visit the Eligible Revenue portal, on the ACMA website, located here.

The questions you will be asked on this form will vary based on your answers. Any questions marked with a red * are mandatory and must be answered.

Additional information about certain questions can be viewed by clicking the blue "help" bubble.


How do I obtain further information?

If you need further information, please check the ACMA website here or contact the ACMA's Revenue Assurance Team via email at TIL@acma.gov.au

Estimate

I would like to complete this form as an Estimate

Next

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

acma Home Eligible Revenue Submission

Welcome

Carrier Group

Select Carrier Group *

5G Network Operations Pty Ltd

Ultimate Australian parent entity

Submit for a different period

I would like to manually select the Reporting Period

Carrier	ACN	Licence
5G NETWORK OPERATIONS PTY LTD	620305393	462


I confirm the carrier licences displayed above are the only carrier licences within the 5G Network Operations Pty Ltd and no carrier licences have been omitted.

If this information is not correct, please contact Revenue Assurance Team via email at TIL@acma.gov.au before processing.

Next

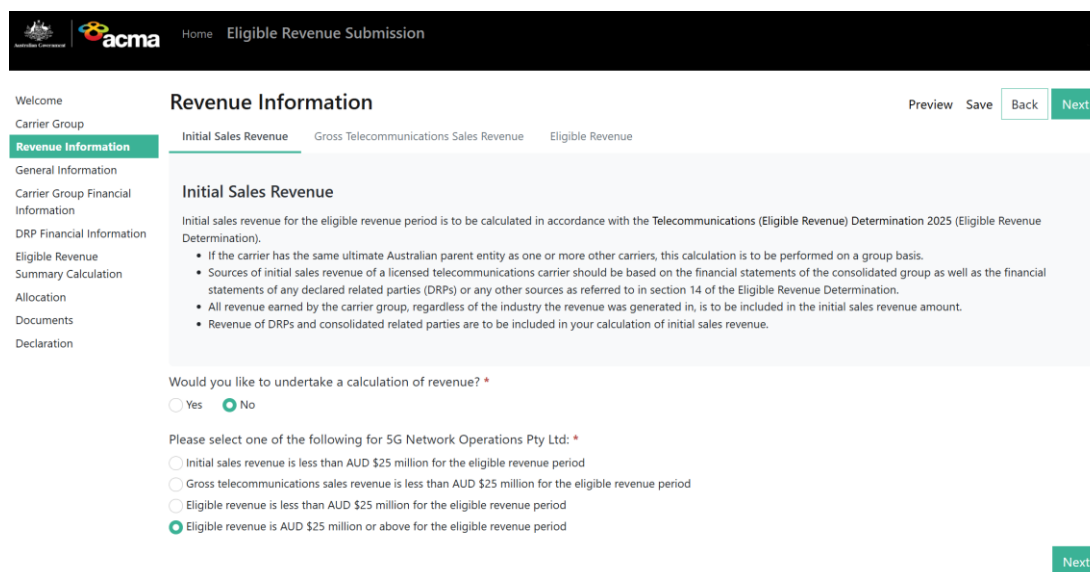
Carrier Group page


The 'Carrier Group' page should include:

- Carrier Group name
 - each participating person's name
 - each carrier licence number
 - each entity's Australian Company Number (**ACN**) or, if not applicable, Australian Business Number (**ABN**).
1. Select the check box if the information as displayed is correct, then select the next button  to navigate to the 'Revenue Information' page.
 2. If the information listed on the 'Carrier Group' page is incorrect, please contact our [Revenue Assurance Team](#).

Revenue Information page

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



Welcome  Home Eligible Revenue Submission

Revenue Information Preview Save Back Next

Carrier Group Initial Sales Revenue Gross Telecommunications Sales Revenue Eligible Revenue

Revenue Information

General Information
Carrier Group Financial Information
DRP Financial Information
Eligible Revenue
Summary Calculation
Allocation
Documents
Declaration

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

3. Select the next button  to navigate to the next page.
4. 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.

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


If the carrier group's initial sales revenue, gross telecommunications sales revenue or eligible revenue is less than AUD \$25 million for the ERP, please refer to [Part B: Non-participating persons](#) of this handbook.

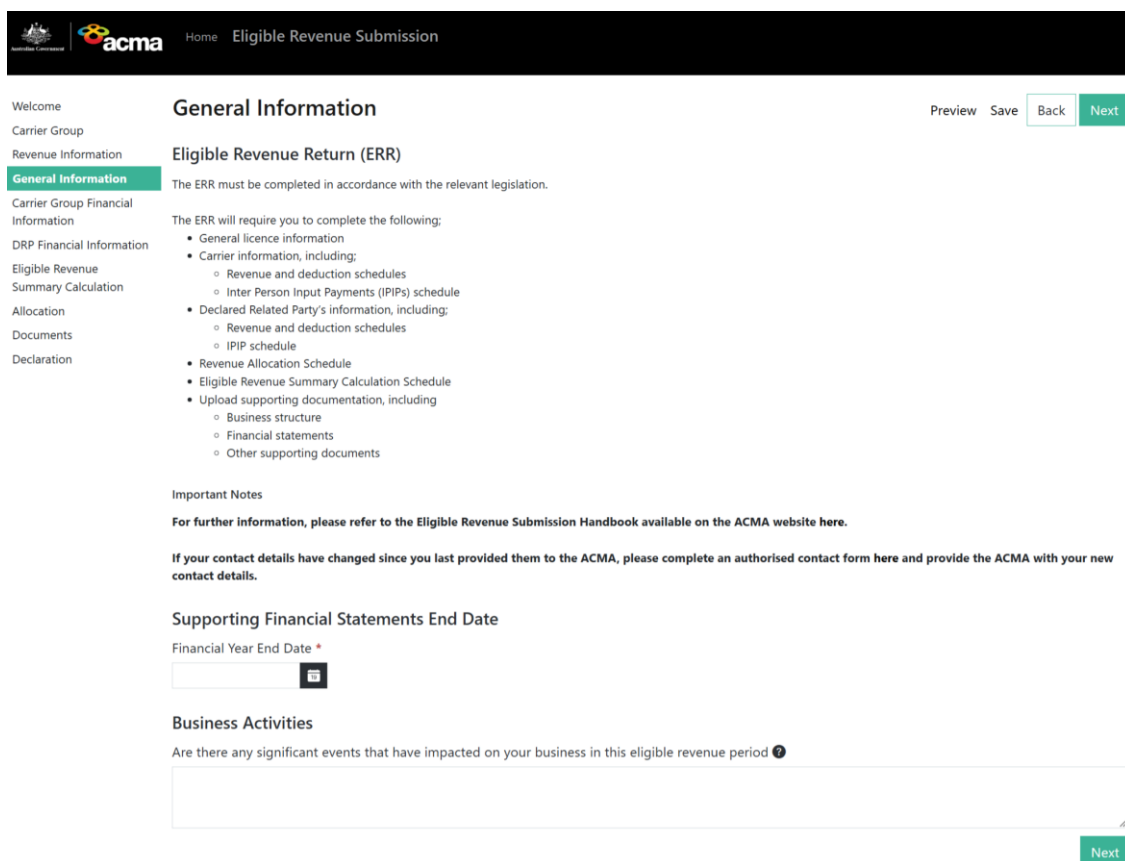
General Information page

On the 'General Information' page, provide the following information:

- reporting period end date for financial statements – participating persons are to enter the financial year end date of the financial statements used to complete this ERR form (including any DRP financial statements)
- the current legal status of the participating person(s). For example, 'in external administration'
- nominated carrier details if applicable
- any business changes that are likely to have had a major impact on the carrier's revenue and deductions and therefore affect how the ACMA reviews the return. For example, a new product line has increased revenue significantly or telecommunications business operations have been divested.

1. On the 'General Information' page, enter details under the 'Supporting Financial Year End Date' and 'Business Activities'.

2. Select the next button  to save your eligible revenue submission. Please ensure that you save frequently to prevent the loss of your information.




The screenshot shows the ACMA website interface for the 'Eligible Revenue Submission' page. The page title is 'General Information' and it includes a navigation menu on the left with options like 'Welcome', 'Carrier Group', 'Revenue Information', 'General Information' (highlighted), 'Carrier Group Financial Information', 'DRP Financial Information', 'Eligible Revenue', 'Summary Calculation', 'Allocation', 'Documents', and 'Declaration'. The main content area is titled 'Eligible Revenue Return (ERR)' and contains a list of required information: General licence information, Carrier information (Revenue and deduction schedules, Inter Person Input Payments (IPIPs) schedule), Declared Related Party's information (Revenue and deduction schedules, IPIP schedule), Revenue Allocation Schedule, Eligible Revenue Summary Calculation Schedule, and Upload supporting documentation (Business structure, Financial statements, Other supporting documents). Below this is an 'Important Notes' section with links to the handbook and contact details. The 'Supporting Financial Statements End Date' section has a 'Financial Year End Date' input field with a calendar icon. The 'Business Activities' section has a text area for significant events. At the top right, there are 'Preview', 'Save', 'Back', and 'Next' buttons. A 'Next' button is also visible at the bottom right of the text area.

3. Select the save button to save your eligible revenue submission. Ensure that you save frequently to prevent the loss of your information.


4. When a submission is saved, a copy is available under 'Forms Assigned to Me', located under the home button.

Forms Assigned To Me

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

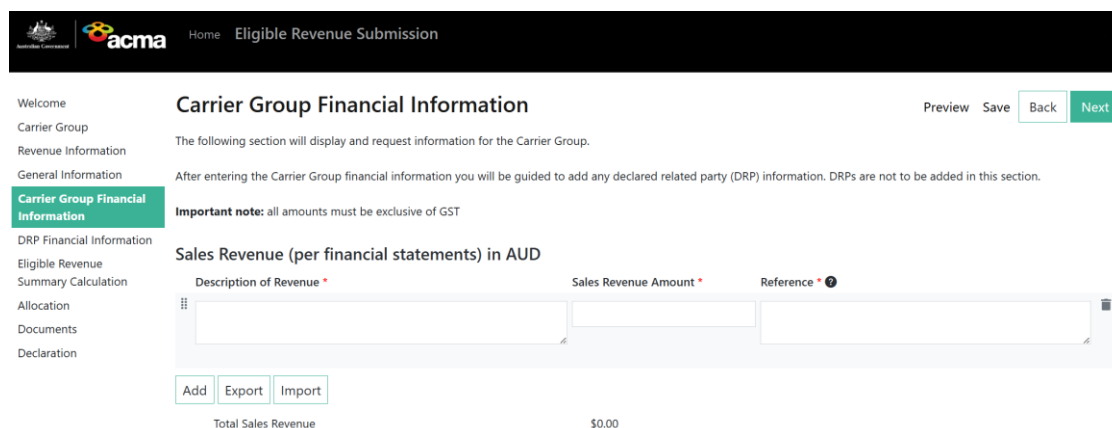
- 5. You can download your eligible revenue submission at any stage of your submission by selecting the preview button.
- 6. Select the next button  to navigate to the **'Carrier Group Financial Information'** page.

Carrier Group Financial Information page

1. On the '**Carrier Group Financial Information**' page, enter your revenue and deductions information. Declared related party (**DRP**) financial information should not be entered on this page but should be entered on the '**DRP Financial Information**' page.
2. To export or import revenue and deduction items within the submission select 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.
3. Click on the next button  to navigate to the '**DRP Financial Information**' page.

Sales revenue (per financial statements)

- Enter the initial sales revenue of the participating person and, if applicable, its consolidated related parties in the '**Sales Revenue**' on the '**Carrier Group Financial Information**' page.
- Please note that sales revenue is not based on whether a carrier licence is required to earn that revenue. All sales revenue (including consolidated related party and declared related party revenue) must be reported in the eligible revenue submission.



The screenshot shows the ACMA Eligible Revenue Submission interface. The page title is "Carrier Group Financial Information". The left sidebar contains a navigation menu with items: Welcome, Carrier Group, Revenue Information, General Information, Carrier Group Financial Information (highlighted), DRP Financial Information, Eligible Revenue, Summary Calculation, Allocation, Documents, and Declaration. The main content area includes a "Preview Save Back Next" button set. Below this, there is a section for "Sales Revenue (per financial statements) in AUD". An "Important note" states: "all amounts must be exclusive of GST". A table with three columns is shown: "Description of Revenue", "Sales Revenue Amount", and "Reference". The table is currently empty. Below the table are "Add", "Export", and "Import" buttons. At the bottom of the table area, it shows "Total Sales Revenue" as "\$0.00".

Non-telecommunications sales revenue

Enter the details of any portion of sales revenue that is earned from an activity outside the telecommunications industry (see the definition of 'non-telecommunications sales revenue' in section 11 of the [ER Determination](#)).

Section 7 of the [Telecommunications Act 1997](#) defines 'telecommunications industry' as including an industry that involves either:

- carrying on business as a carrier
- carrying on business as a carriage service provider
- supplying goods or services for use in connection with the supply of a listed carriage service
- supplying a content service using a listed carriage service
- manufacturing or importing customer equipment or customer cabling

- installing, maintaining, operating or providing access to a telecommunications network or a facility used to supply a listed carriage service.

Examples of revenue earned from the following activities may be considered telecommunications sales revenue. (Please note that this list is not exhaustive):

- telecommunications services for which a carrier licence is not required. For example, the provision of carriage services by carriage service providers who have been determined to be participating persons (paragraph 44(1)(b) of the TCPSS Act)
- the sale of customer telecommunications equipment
- internet service provider services
- pay TV and content services.

Non-Telecommunications Sales Revenue (Deduction) in AUD

I have Non-Telecommunications Sales Revenue

Description of Revenue *	Non-Telecommunications Sales Revenue Amount *	Reference * ?

Add Export Import

Total Non-Telecommunications Sales Revenue \$0.00

Other gross telecommunications sales revenue

Revenue that has not been included in 'Sales revenue' and that would reasonably be described as telecommunications sales revenue must be included in the 'Other gross telecommunications sales revenue' part of the page. This may include amounts that have not been described as sales revenue in the financial statements but fall within the definition of telecommunications sales revenue in the ER Determination.

Other Telecommunications Sales Revenue (Addition) in AUD

I have Other Telecommunications Sales Revenue

Description of Revenue *	Other Telecommunication Sales Revenue Amount * ?	Reference * ?

Add Export Import

Total Other Telecommunication Sales Revenue \$0.00

Non-licence-holder revenue

This refers to revenue earned before a participating person becomes a carrier or participating carriage service provider, and revenue earned after a participating person ceases to be a carrier or participating carriage service provider.

Participating persons are entitled to deduct any revenue earned while they did not hold a carrier licence or while they were not a participating carriage service provider (if applicable), subject to the conditions set out in sections 20 and 21 of the ER Determination.

The ACMA will accept a pro-rata calculation of this deduction based on the number of days the licence was not held.

Alternatively, financial reports should be uploaded showing the revenue earned during the period where a carrier licence was not held – these should reconcile to the financial statements. Please include any information in the explanatory notes field that may help the ACMA analyse the return.

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

Description of Revenue *	Non-licence Holder Revenue Amount * ?	Reference * ?

Total Non-licence holder revenue in AUD \$0.00

Deductions

Allowable deductions are specified in the ER Determination. Participating persons must provide sufficient details/evidence to support the deductions claimed, as the ACMA may reject deductions that are not supported by sufficient and appropriate information.

The deductions schedule permits participating persons to choose the deduction type by using a drop-down menu based on the categories of deductions provided in the ER Determination. Once this has been done, enter information to support the deduction claim, the entity claiming it and the deductible amount. All amounts should be entered as gross value excluding GST.

For it to be a deductible revenue, the revenue must be included in total **'Sales revenue'** or **'Other gross telecommunications sales revenue'** and must not have been deducted elsewhere.

Some streams of revenue allowed as deductions may have been 'bundled' with other revenue to meet financial reporting requirements. If an item contains deductible revenue bundled together with non-deductible revenue, these amounts must be 'unbundled' to be claimed as a deduction. This means the amount of deductible revenue included in this figure must be clearly explained and identified along with any methodology used to calculate the deductible portion of this figure. Any additional documentation to support the bundled revenue should be uploaded to provide verification of the deductions.

Deductions for overseas activities

Under section 25 of the ER Determination, a participating person may claim a deduction for revenue earned from 'overseas' activities. These activities must take place entirely outside Australia and are defined in subsection 25(4) of the ER Determination.

For example, if a carriage service originates or terminates in Australia, the activity has an Australian connection and is not deductible under section 25 of the ER Determination.

Acts in Australia for services outside Australia

Under section 26 of the ER Determination, revenue earned from acts performed in Australia solely for the supply of carriage services that originate and terminate outside Australia may be deductible. Revenue earned from providing services in Australia (for example, management, switching or transit carriage services) for a carriage service

originating and terminating outside Australia could be claimed as a deduction. However, a deduction would not be allowed if the supply of the carriage service either originated or terminated in Australia.

Customer equipment: rent, sell, install, insure, repair or maintain

Under section 27 of the ER Determination, a participating person may claim a deduction for revenue earned by the person or a consolidated related party of the participating person from renting, selling, installing, insuring, repairing or maintaining customer equipment which is part of the participating person's gross telecommunications sales revenue. Customer equipment is defined in section 21 of the Telco Act and does **not** include a line.

Content services

Under section 28 of the ER Determination, a participating person may claim a deduction for revenue earned by the person or a consolidated related party of the participating person for the 'content' of a content service. For example, programs, including a program broadcast on a subscription broadcast service or a message on a '190' telephone service. Revenue from the carriage of the 'content' cannot be claimed as a deduction.

Exempt base station

Under section 29 of the ER Determination, a participating person may claim a deduction for revenue earned by the person or a consolidated related party of the participating person from the use of an exempt base station during the eligible revenue period.

A base station is an exempt base station if the sole use of the base station is by a broadcaster to either:

- supply broadcasting services to the public
- supply a secondary carriage service by means of the main carrier signal of a primary broadcasting service.

Infrastructure revenue

Under section 30 of the ER Determination, a participating person may claim a deduction for revenue earned by the person or a consolidated related party of the participating person from the construction, installation or maintenance of the infrastructure of a telecommunications network, as well as management of construction, installation and maintenance of the infrastructure. A deduction may only be claimed for revenue from activities relating to the construction, installation or maintenance of telecommunications infrastructure on the network side of the boundary (not on the customer side of the network boundary) of the telecommunications network.

Deductions

I have Deductions

Carrier	Deduction Type *	Deduction amount *	Justification for claim *	Reference * ?
Add		Export	Import	
Overseas Activities		\$0.00		
Acts in Australia for services outside Australia		\$0.00		
Customer equipmentrent, sell, install, insure, repair, maintain		\$0.00		
Content services		\$0.00		
Exempt base station		\$0.00		
Infrastructure revenue		\$0.00		
Total Deductions		\$0.00		

Inter-person input payments

Under section 31 of the ER Determination, a participating person may claim a deduction for inter-person input payments (**IPIP**) – payments which a participating person (the first person), or its consolidated or declared related party (**DRP**), has made, or is liable to make, to another licensed carrier (the second person).³ The second person can be a participating or non-participating person, or a consolidated or declared related party of a participating or non-participating person. To be an IPIP, the payment must be for an act done by the second person that allows the first person (or its consolidated related party or DRP) to provide a listed carriage service.

Enter any IPIP paid or payable by the first person and, if applicable, IPIP paid or payable by consolidated related parties of the first person in the IPIP schedule of under the '**Carrier Group Financial Information**' page.

Any IPIP paid or payable by DRPs (multiplied by the DRP factor) of the first person should be recorded in the IPIP of the '**DRP**' page.

Deduction of IPIP is to prevent double recording of revenue. If the first person makes an IPIP to the second person (for example, if they purchase a service from the second person), the second person **must** show that revenue as part of its gross telecommunications sales revenue and not claim a deduction for that revenue received, in order for the first person to be able to claim the payment as a deduction. If the second person is a non-participating person, the requirement is that the payment would have been included as part of their gross telecommunications sales revenue if they were a participating person.

The ACMA may not accept a deduction unless the person to whom the payment was made (that is, the second person or its consolidated or declared related party) has been identified as part of its IPIP. IPIPs are only deductible if the payments were made while both the first and second persons held carrier licences. Supporting evidence may be requested to substantiate any deductions claimed, for example, creditor reports.

A deduction cannot be claimed for payments made between entities that have been consolidated into the same financial statements as the participating person. This is

³ Section 10 of the Eligible Revenue Determination defines 'inter-person input payments'.

because the associated revenue and expenses would have been eliminated in the consolidated financial statements.

Inter-person input payments

I have inter-person input payments

Other carrier, consolidated related party or DRP	Other DRP Factor	Claimed Deduction Amount *	Carrier Portion	Description *	Reference *
	100		\$0.00		
Total Inter-Person Input Payment amount claimed as deductions			\$0.00		

Other input amounts

Under section 32 of the ER Determination, the ACMA may, in writing, declare that a specified amount paid or payable by a participating person, or a consolidated related party or declared related party of the participating person, is an input amount. The ACMA may only do so if the payment was to allow the participating person to provide a telecommunications good or service (other than an inter-person input payment).

The ACMA has not declared any amounts as other input amounts to date.

Other input amounts

I have other input amounts

I have consulted with the ACMA in relation to deductions for other input amount, prior to it being claimed.

Other carrier, consolidated related party or DRP	Other DRP Factor	Claimed Deduction Amount *	Carrier Portion	Description *	Reference *
	100		\$0.00		
Total Other input amount claimed as deductions			\$0.00		
Total of All Deductions			\$0.00		
Eligible Revenue			\$1.00		

DRP Financial Information page

1. Enter Declared Related Party (DRP) – information on the ‘**DRP Financial Information**’ page. Further information relating to DRPs is available below and in the ‘**Related parties for eligible revenue reporting fact sheet**’ from the [eligible revenue portal](#) on our website.

The screenshot shows the ACMA Eligible Revenue Submission portal. The page title is 'DRP Financial Information'. The main content area contains the following text:

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

Buttons: 'Next' (top right), 'Next' (bottom right), 'Add page' (bottom of form).

2. Select the check box, if you have one or more DRP, and then select the next button **Next** to enter DRP financial information. If there are no DRPs, select the next button **Next** to navigate to the ‘**Eligible Revenue Summary Calculation**’ page.
3. To add another DRP, select the add page button **Add page** at the bottom of the form. Otherwise, you can select the next button **Next** to go to the ‘**Eligible Revenue Summary Calculation**’ page.

Information about DRPs

A DRP of a participating person and of a non-participating person for the whole, or any part, of an eligible revenue period is defined in sections 8 and 9 of the ER Determination, respectively.

Generally, a DRP is an entity that is not a carrier, a consolidated related party of a participating person, a non-participating person or a participating carriage service provider for the period for which the return is being completed, and the entity:

- is owned by a body which has company interests of more than 49% at any time during the eligible revenue period (which the body also has greater than 49% company interests in the participating or non-participating person or a participating carriage service provider).
- has telecommunications sales revenue in Australia during the eligible revenue period.

Welcome
DRPs
Preview Save Back Next

Carrier Group

Revenue Information

General Information

Carrier Group Financial Information

DRP Financial Information

DRPs

(1) DRPs

Eligible Revenue

Summary Calculation

Allocation

Documents

Declaration

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) *

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

DRP Factor 0.0000%

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.

Important note: all amounts must be exclusive of GST

Sales Revenue (per financial statements) in AUD

Description of Revenue *	Total Revenue *	Carrier/Group Portion	Reference *
		\$0.00	
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

Next

The following information should be included on the **DRPs** page:

- all names of DRPs of each participating person
- the proportion of each participating person owned by the body (meaning the body has company interests of more than 49%) that also owns the DRP
- the proportion of the DRP owned by the body that also owns the participating person.

Revenue and deductions claimed by the participating person in relation to a DRP of the person should be dealt with in accordance with the ER Determination. See the **'Carrier Group Financial Information'** above for further information regarding claiming deductions.

This data will be used to calculate the DRP factor (defined in section 10 of the ER Determination). The DRP factor is used to determine what proportion of the DRP's revenue and deductions are attributable to the participating person (and its group).

The consolidated financial statements of the ultimate Australian parent entity must be used as well as financial statements of any DRPs to determine the amount of sales revenue, unless the participating person does not produce financial statements for an ultimate Australian parent entity. In these circumstances, the financial statements that include the participating person *must* be used as the source.

Calculating the percentage share of the declared related parties' revenue, to be included in an ERR form

In accordance with section 10 of the ER Determination, the formula for calculating the percentage of the DRP's revenue is either:

- Participating person interest multiplied by the party interest.
- Non-participating person interest multiplied by the party interest.

Eligible Revenue Summary Calculation page

The eligible revenue summary calculation provides a summary of the eligible revenue calculation. This schedule is automatically calculated based on information entered in the preceding pages of the form. No input of data is required here.

Welcome

Carrier Group

Revenue Information

General Information

Carrier Group Financial Information

DRP Financial Information

DRPs

|| (1) Entity A

Eligible Revenue Summary Calculation

Allocation

Documents

Declaration

Eligible Revenue Summary Calculation

Preview Save Back Next

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

1. Check that the information on the '**Eligible Revenue Summary Calculation**' page is correct. To drilldown on a specific Revenue or Deduction total, select the **check box** for the items to be shown.

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

Allocation page

If 2 or more participating persons with the same ultimate Australian parent entity submit a grouped return in accordance with section 13 of the ER Determination, the return must indicate the amount of net telecommunications sales revenue and the amount of eligible revenue that is attributable to each participating person in the group in the **revenue allocation** schedule.

The total amount of eligible revenue earned by the group and its DRPs must be attributed to participating persons in the group. Until this occurs, the amount not yet attributed will show as **'unallocated'** and will be shaded red, indicating the allocation has not been completed.

acma Home Eligible Revenue Submission

Welcome **Allocation** Preview Save Back Next

Carrier Group
Revenue Information
General Information
Carrier Group Financial Information
DRP Financial Information
DRPs
(1) Entity A
Eligible Revenue
Summary Calculation
Allocation
Documents
Declaration

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

1. Allocate the **'Net Telecommunications Sales Revenue'** and the **'Eligible Revenue'** against the carriers within the carrier group. Enter an explanation if further information is required to explain the allocation.
2. Once complete, select the next button **Next** to navigate to the **'Documents'** page.

Documents page

The 'Documents' page allows the participating person to upload the following documents:

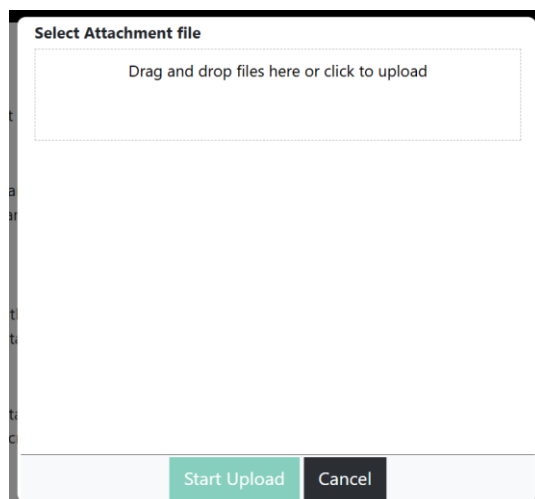
- financial statements on which the return is based (including the financial statements of any declared related parties)
- outline of the business structure for the current period – a diagram and description showing the structure of the group of companies (if applicable) and other entities, identifying all entities that earn telecommunications sales revenue including the participating person(s) and any consolidated and declared related parties
- supporting documentation to support the revenue and deductions made in the eligible revenue submission.

The screenshot shows the ACMA Eligible Revenue Submission interface. The top navigation bar includes the ACMA logo and the text 'Home Eligible Revenue Submission'. A left-hand navigation menu lists various sections, with 'Documents' currently selected and highlighted in green. The main content area is titled 'Documents' and contains the following information:

- Company Structure:** A text box with an 'Upload' button. A red asterisk indicates it is a required field.
- Financial Statements:** A text box with an 'Upload' button. A red asterisk indicates it is a required field.
- Supporting Documentation:** A section with a checkbox labeled 'I wish to include supporting documentation'.

At the top right of the main content area, there are buttons for 'Preview', 'Save', 'Back', and 'Next'. A 'Next' button is also located at the bottom right of the page.

1. On the 'Documents' page, upload the 'Company Structure' and 'Financial Statements' information by selecting 'Upload'
2. 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'.



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

The screenshot shows the ACMA Eligible Revenue Submission portal. The left sidebar contains a navigation menu with items: Welcome, Carrier Group, Revenue Information, General Information, Carrier Group Financial Information, DRP Financial Information, DRPs, (1) Entity A, Eligible Revenue, Summary Calculation, Allocation, **Documents**, and Declaration. The main content area is titled 'Documents' and includes instructions: 'The following list is the documents that are required:'. It lists 'Company Structure' (with instructions to upload an outline of the group structure), 'Financial Statements' (with instructions to upload statements for related parties/DRPs), and 'Supporting Documentation' (with instructions to upload additional documentation). Two files are shown as uploaded: 'Company Structure.pdf' and 'Financial Statements.pdf'. Below the 'Supporting Documentation' section, there is a checkbox labeled 'I wish to include supporting documentation' which is currently unchecked. At the top right of the main content area, there are buttons for 'Preview', 'Save', 'Back', and 'Next'. A 'Next' button is also located at the bottom right of the main content area.

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

The screenshot shows the 'Supporting Documentation' section. It features a checked checkbox labeled 'I wish to include supporting documentation'. Below this, there is a 'Document' section with a list containing one item: 'Upload'. An 'Add' button is located below the list.

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


Declaration page

An authorised officer is required to declare that the information that has been entered into the TELLER system as the eligible revenue return of the carrier group is:

- true and correct to the best of their knowledge and belief
- that the methodologies used to prepare the ERR have been fully disclosed
- that the ERR has been prepared in accordance with the requirements of the TCPSS Act
- that the ERR includes all revenue earned by the carrier's consolidated related party and declared related party
- the person understands that giving false or misleading information is a serious offence.

Authorised officers include the Chief Financial Officer, Chief Executive Officer and company secretary and any officer listed as an authorised contact with the ACMA.

The screenshot shows the ACMA Eligible Revenue Submission Declaration page. The page has a dark header with the ACMA logo and the text 'Home Eligible Revenue Submission'. On the left is a navigation menu with items: Welcome, Carrier Group, Revenue Information, General Information, Carrier Group Financial Information, DRP Financial Information, DRPs, (1) Entity A, Eligible Revenue Summary Calculation, Allocation, Documents, Declaration (highlighted in green), and Finish. The main content area is titled 'Declaration' and contains the following text: 'I declare' followed by a bulleted list of three points: '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;', and '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'. The second point is indented. Below this is 'I understand that giving false or misleading information is a serious offence.' and a 'Note' section with two lines of text: 'Section 137.1 of the Criminal Code Act 1995 imposes penalties for giving false or misleading information to the ACMA' and 'Section 137.2 of the Criminal Code Act 1995 imposes penalties for producing false or misleading documents to the ACMA'. There is a checkbox labeled 'Signature of declarant' which is checked. Below this are two text input fields: 'Full name of declarant *' and 'Job title of declarant *'. At the bottom left of the form area, it says 'acting for and on behalf of 5G Network Operations Pty Ltd'. On the right side, there are buttons for 'Preview', 'Save', 'Back', and 'Next' (highlighted in green).

1. Read the declaration and select the '**Signature of declarant**' box to make the declaration. A drop-down box will appear for the declarant to enter their '**full name**' and '**job title**'.
2. Select the next button  to navigate to the '**Finish**' page.

Finish page

On the **'Finish'** page, you are given the option to save your submission in TELLER for your records, prior to submitting it to the ACMA.

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 steps: Welcome, Carrier Group, Revenue Information, General Information, Carrier Group Financial Information, DRP Financial Information, DRPs, (1) Entity A, Eligible Revenue, Summary Calculation, Allocation, Documents, Declaration, and Finish (highlighted in green). The main content area is titled 'Finish' and includes a 'Back' button. Below the title is a question: 'Save your answers to re-use later?' with radio buttons for 'Yes' (selected) and 'No'. Underneath is a text input field labeled 'Answer File Name' containing the text 'Eligible Revenue Submission'. A green 'Submit' button is positioned below the input field.

1. From this page, you can save a copy of your submission for your records. If you would like to save a copy, select the **'Yes'** check box. This will save your answers to re-use later and enter a description for the answer file.
2. Select the **'Submit'** button.
3. A notification email will be sent to the email address as displayed on the **'Welcome'** page and a **'Submission successful'** page will appear with your accompanying reference number.

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.

Part B: Non-participating persons

Eligibility

How does a carrier determine if it is a non-participating person?

Under the NPP Determination, there are 2 requirements that must both be met for a carrier to be a non-participating person.

Requirement 1 – revenue thresholds

A carrier must meet one of the following criteria:

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

For carriers that have the same ultimate Australian parent entity as one or more other carriers, the threshold is to be calculated on a group basis.

Requirement 2 – eligible statutory declaration

If a carrier meets Requirement 1, it is a non-participating person if either:

- the carrier provides to the ACMA by 31 October each year an eligible statutory declaration (**ESD**) stating that the carrier's initial sales revenue, gross telecommunications sales revenue or eligible revenue (as applicable) for the eligible revenue period was less than AUD \$25 million
- the ACMA is otherwise reasonably satisfied that the person's initial sales revenue, gross telecommunications sales revenue or eligible revenue was less than AUD \$25 million for an eligible revenue period.

Under section 521 of the *Telecommunications Act 1997* and Section 46 of the *Telecommunications (Consumer Protections and Services Standards) Act 1999*, the ACMA has the power to seek further information from carriers for reasonable assurance into the correctness of reported revenue.

Calculations to be made on a group basis

Subsection 6(5) of the Participating Persons Determination specifies that if a person has the same ultimate Australian parent entity as one or more other carriers, then the carrier must calculate:

- initial sales revenue for the group
- gross telecommunications sales revenue for the group
- eligible revenue for the group.

If any of these amounts as calculated for the group is below AUD \$25 million, the carriers within the group may each be considered a non-participating person.

Revenue thresholds

Initial sales revenue of less than AUD \$25 million

Section 14 of the ER Determination sets out how the sales revenue of a carrier, consolidated related party of the carrier or declared related party of the carrier is to be calculated, including the sources that are to be used.

Gross telecommunications sales revenue of less than AUD \$25 million

Part 3 of the ER Determination sets out how the gross telecommunications sales revenue of a carrier, consolidated related party of the carrier or declared related party of a carrier is to be calculated.

In summary, gross telecommunications sales revenue is calculated as follows:

- initial sales revenue for the eligible revenue period
- 'less' non-telecommunications sales revenue
- 'plus' other telecommunications sales revenue
- 'less' revenue earned while not the holder of a carrier licence.

Eligible revenue of less than AUD \$25 million

Part 5 of the ER Determination sets out how the eligible revenue of a carrier is to be calculated.

Eligible statutory declaration (ESD)

What is an ESD?

If a carrier or carrier group meets the requirements referred to above, it will be a non-participating person if it provides to the ACMA by 31 October each year an ESD stating that its initial sales revenue, gross telecommunications sales revenue or eligible revenue (as applicable) for the eligible revenue period was less than AUD \$25 million.

An ESD must:

- be in accordance with the [Statutory Declarations Act 1959](#)
- be made by a director or company secretary or any person authorised in writing by the company to make the declaration (if the person is a company), or by a natural person (if the declarant is a natural person)
- declare which of the 3 revenue thresholds the carrier or carrier group falls below
- specify the eligible revenue period for which the carrier or carrier group is a non-participating person
- be scanned and submitted to the ACMA by 31 October following the end of the eligible revenue period.

All information submitted must be:

- clearly legible
- in English
- in Australian dollars (AUD\$).

It is an offence under section 11 of the *Statutory Declarations Act 1959* to intentionally make a false statement in a statutory declaration.

What happens if an ESD is not submitted by 31 October?

If a carrier does not submit an ESD to the ACMA by 31 October as required, the ACMA must be reasonably satisfied that the carrier is a non-participating person.

The ACMA will estimate the carrier/carrier group's revenue for the eligible revenue period using any information available to determine the initial sales revenue, gross telecommunications sales revenue or eligible revenue is less than AUD \$25 million.

If the ACMA determines the carrier is a participating person based on this estimation, then the ACMA will make a written assessment of eligible revenue, as set out under section 48 of the *Telecommunications (Consumer Protection and Service Standards) Act 1999*.

A carrier that is determined a participating person based on the estimation will also be liable to all levies and charges associated with being a participating person.

How is an ESD lodged?

A carrier or carrier group can make their eligible revenue submission of an ESD by using the TELLER system. The following pages identifies how to submit the ESD online using the TELLER system.

Log in to TELLER

Non-participating persons can access the TELLER system from the [eligible revenue portal](#) on our website.

Select the 'Access ER portal' button as shown below, ensuring that you select the button for the revenue threshold below AUD \$25m.

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

This section provides instructions to help non-participating persons complete the Eligible Revenue Submission form using ESD in TELLER that must be submitted as part of each non-participating person's reporting requirements for each period.

If you are unable to make an ESD submission to the ACMA via TELLER, please contact the Revenue Assurance Team.

Welcome page

1. On the **'Welcome'** page, enter your **'Carrier Group Name'** and **'Contact Details'**.

Welcome Revenue Information 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, select the next button Next to navigate to the **'Revenue Information'** page.

Revenue Information page

1. The **'Revenue Information'** page is used to select your **'Initial Sales Revenue'**, **'Gross Telecommunications Sales Revenue'** or **'Eligible Revenue'** threshold.

Welcome

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

2. Select the **'Initial Sales Revenue'**, **'Gross Telecommunications Sales Revenue'** and **'Eligible Revenue'** tabs to read and determine your revenue threshold.

Revenue Information

Initial Sales Revenue Gross Telecommunications Sales Revenue Eligible Revenue

3. Once you have determined your revenue for the carrier group, select one of the following revenue thresholds that is applicable to your carrier/carrier group on any of the revenue tab pages.

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

4. 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.
5. 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. For further information on how you can lodge a return, please refer to the 'Part A: Participating persons' section of this handbook.

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.

- If you are unsure which threshold you meet, you may undertake a **'calculation of revenue'** to assist you in determining the revenue threshold to select.
- 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 made by the ACMA for supporting evidence of the claim made in your ESD.
- Select the next button  to navigate to the next page.
- If you selected **'Yes'** (that you would like to undertake a calculation of revenue), you will be directed to the **'Calculation'** page.

Calculation page

The 'Calculation' page is used to calculate your 'Initial Sales Revenue', 'Gross Telecommunications Sales Revenue' and/or 'Eligible Revenue'.

Welcome
Revenue Information

Calculation

Eligible Statutory Declaration

Calculation

Details of Any Changes

Do you have any declared related parties or are you related to another carrier?
 Yes No Unsure

Has there been any changes to your company/group structure during the current eligible revenue period?
 Yes No

Calculation

Carrier group's sales revenue plus your other telecommunications revenue:

Less: Carrier group's non-telecommunications sales revenue:

Less: Non-licence holder revenue:
(Revenue before person becomes a carrier or participating carriage service provider and revenue after person ceases to be a carrier or participating carriage service provider)

Gross Telecommunications Sales Revenue: \$0.00

Less: Deductions

Type	Justification of Claim	Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>

Total: \$0.00

Less: Inter-Person Input Payment (IPIP) and Other Input Amounts (OIA)

IPIP/OIA	Other carrier, consolidated related party or DRP	Justification of Claim	Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total IPIP and OIA Deductions: \$0.00

Total Deductions: \$0.00

Eligible Revenue: \$0.00

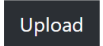
1. Complete the information on the 'Calculation' page by entering your revenue and deductions.
2. To add another deduction line, select the add button at the bottom of the form.
3. Select the next button to navigate to the 'Eligible Statutory Declaration' page.

Eligible Statutory Declaration page

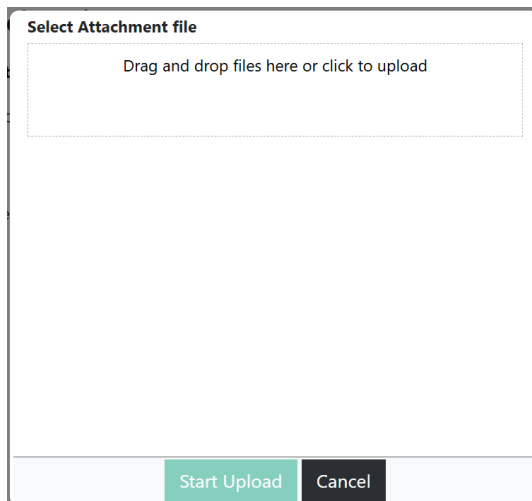
The 'Eligible Statutory Declaration' page allows you to upload your completed and signed ESD, and to upload supporting documentation.

The screenshot shows the 'Eligible Statutory Declaration' page. On the left, there is a navigation menu with 'Eligible Statutory Declaration' highlighted. The main content area has the title 'Eligible Statutory Declaration' and a sub-header 'Upload Eligible Statutory Declaration *'. Below this is an 'Upload' button. A checkbox labeled 'I wish to include supporting documentation' is present and unchecked. A 'Submit' button is located at the bottom right. A 'Back' button is in the top right corner.

1. Upload your completed and signed ESD by selecting the Upload button



2. 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'.



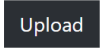
3. The uploaded document will be displayed on the 'Eligible Statutory Declaration' page.

The screenshot shows the 'Eligible Statutory Declaration' page after a document has been uploaded. The 'Upload Eligible Statutory Declaration *' section now displays a file named 'Eligible Statutory Declaration.pdf' with a download icon and a trash icon. The 'I wish to include supporting documentation' checkbox is still unchecked. The 'Submit' button is at the bottom right. The 'Back' button is in the top right corner.

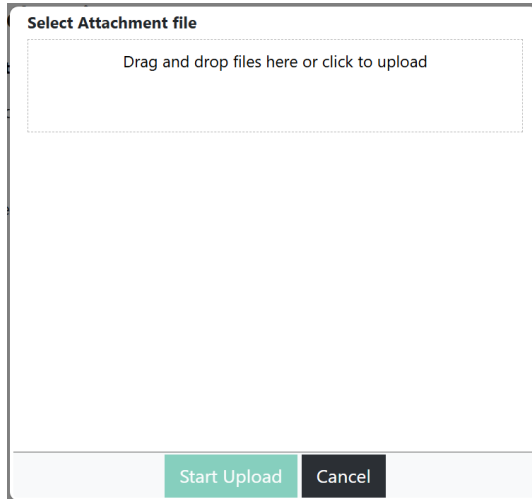
4. To include supporting documentation to substantiate your claim made on your ESD, select the 'I wish to include supporting documentation' check box, after which a drop-down box will appear. To upload a file, select the 'Upload New' button.

The screenshot shows the 'Eligible Statutory Declaration' page with the 'I wish to include supporting documentation' checkbox checked. Below the checkbox, a 'Document *' section is visible, containing an 'Upload' button. An 'Add' button is located at the bottom left.

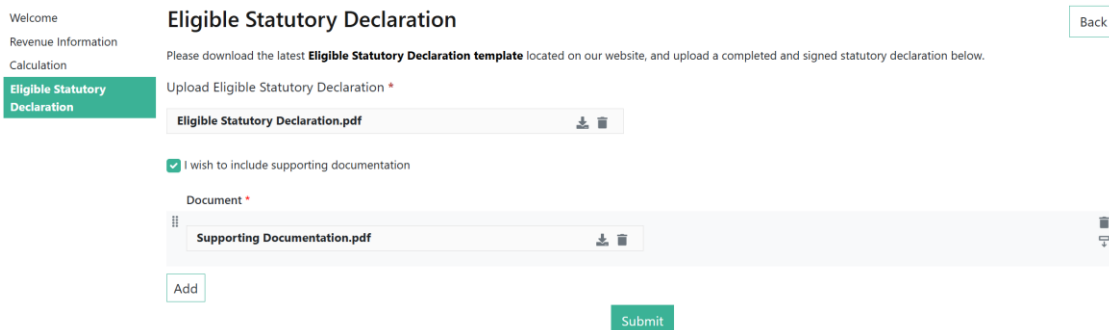
5. Upload your supporting documentation by selecting the Upload button






6. 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'.



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



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

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

Submission successful page

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