Australian Government | acma Australian Communications and Media Authority

Authority Member

2 February 2026

[redacted]
Netflix
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ACMA file reference: ACMA2026/29

Dear [redacted]

Australian Content Requirement on Subscription Video on Demand (SVOD) Services

I am writing about Netflix's new obligations under Part 8C of the *Broadcasting Services Act 1992* (the BSA) introduced into the BSA by the *Communications Legislation Amendment (Australian Content Requirement for Subscription Video on Demand (Streaming) Services) Act 2025* (the Act).

Major SVOD services with at least 1 million paying subscribers in Australia, and that provide audiovisual content that includes eligible programs must invest at least 10% of total program expenditure for Australia (or 7.5% of Australian revenue, if that method is elected) on new Australian commissions or first-release acquisitions of eligible programs.

Based on our engagement with Netflix in late 2025, we understand that it will be a major SVOD service for the purpose of these obligations and will have an Australian content expenditure requirement that must be acquitted.

Netflix's obligations

Annual notification

A first step will be for Netflix to provide its initial annual notification to the ACMA. The initial annual notification must be completed by **2 March 2026**. The electronic form can be downloaded from the ACMA's website and submitted by emailing it to svodauscontent@acma.gov.au.

In forward years, Netflix's annual notification will always be due 60 days from 1 January– the start of the SVOD reporting year (if the submission date falls on a weekend or observed public holiday, the due date will be the next business day). A change of circumstances form has also been uploaded on the ACMA's website, which can be used to inform us about relevant changes to the service that occurs during the SVOD reporting year.

Compliance reporting

The ACMA is required to assess compliance with the obligation to acquit the Australian content expenditure requirement on a calendar year basis. The ACMA will assess compliance with this obligation based on expenditure incurred from 1 January 2026.

Netflix must submit its first annual compliance report to the ACMA on **15 February 2027** (the next business day following the statutory 45 day period from the end of the SVOD reporting year). Ahead of that date, the ACMA will provide further guidance to assist Netflix to meet its reporting obligations.

Flexibility on the election of a preferred method to acquit the requirement

When providing annual compliance reports to the ACMA, Netflix will need to report on its acquittal of the Australian content expenditure requirement against either the default expenditure method (10% of total program expenditure for Australia) or the voluntary revenue method (7.5% of Australian revenue).

Section 121FZM of the BSA sets out a prescribed timeframe to make an election of the revenue method to the ACMA.

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I trust that this flexibility – which is being provided for the 2026 SVOD reporting year only while the scheme is being implemented– will provide Netflix with sufficient time to undertake the necessary internal consultation to make an informed decision about how Netflix wishes to acquit the obligation for this initial three-year period.

I ask that Netflix engage early with the ACMA as it settles which method to acquit the requirement against.

Voluntary reporting

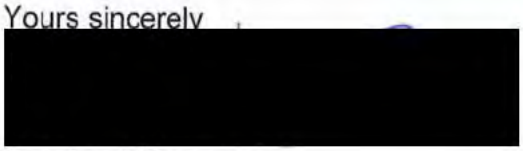
In previous years Netflix has voluntarily reported to the ACMA on its investments in Australian content. I would like to thank Netflix for its efforts under this voluntary process. With the introduction of the mandatory Australian content requirement for SVOD services, the ACMA will no longer produce an aggregated report on spending on Australian programs by SVOD providers on the basis of voluntary data provided to us.

We will engage SVOD services to establish the types of data that will be provided to us as part of annual compliance reports.

If you have any questions about the information outlined above, please reach out to the team at svodauscontent@acma.gov.au.

I look forward to engaging with you throughout the year ahead as implementation activities progress.

Yours sincerely



Carolyn Lidgerwood

ACMA Authority Member