From: svodauscontent
Cc: [redacted]; svodauscontent
Bcc: [redacted]
Subject: Updates to ACMA webpages - 23 April
Date: Wednesday, 22 April 2026 1:00:41 PM
Attachments: image001.png
image002.png
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image004.png

Good afternoon all,

I am writing to advise that a series of minor updates will be made to the ACMA's SVOD webpages on 23 April to respond to some of the queries we have received to date. This includes:

- Updates to the revenue page – to flag in bold the interaction between overdue shortfall and revenue election under section 121FZM of the Act
- Updates to the eligible programs page – including providing additional information on the treatment of documentaries and live concerts.
- Updates to the reporting to the ACMA page – to include reference to the 45-day deadline for SVOD Annual Compliance Reports.

We particularly want to draw your attention to an update that will be made on the expenditure page to address questions received about the application of cash-based accounting under section 121FZE of the Act. This update will confirm that the use of cash-based accounting is required for reporting against **qualifying expenditure**, but is not expected for calculating **total program expenditure**.

Please note that these updates are iterative, and will continue to be added to as we engage with SVODs throughout the year.

We also intend to make a series of additional updates to our expenditure page next week – which we will advise you about once the changes have been made.

Please feel free to reach out to the team if you have any questions,

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A/g Manager
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The ACMA acknowledges First Nations peoples as the Traditional Owners and Custodians of Australia. We respect and celebrate First Nations peoples as the original storytellers and content creators of the lands on which we work and honour the enduring strength and commitment of Aboriginal and Torres Strait Islander peoples to the land, waters and their communities. We pay our respects to Elders past, present, and emerging.


Read our
Reconciliation
Action Plan