From: [redacted]
To: svodauscontent; O[redacted]
Cc: [redacted]
Subject: RE: Now published: Update on guidance materials [SEC=OFFICIAL]
Date: Wednesday, 10 June 2026 6:07:15 PM
Attachments: image001.png
image002.png
image003.png
image004.png
image006.png

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Thanks - this is clear and very helpful.

Kind regards
[redacted]

OFFICIAL

From: svodauscontent <svodauscontent@acma.gov.au>
Sent: Wednesday, June 10, 2026 4:03 PM
To: [redacted]@wbd.com>; [redacted]@wbd.com>; [redacted]@wbdcontractor.com>
Cc: svodauscontent <svodauscontent@acma.gov.au>; D[redacted]@acma.gov.au>
Subject: RE: Now published: Update on guidance materials [SEC=OFFICIAL]

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Hi [redacted]

Thank you for sending through the query below. I trust the below information will be of some assistance.

Part 8C of the *Broadcasting Services Act 1992* (BSA) establishes that:

- qualifying expenditure must be incurred before the program is made available to the public in Australia on any service or location other than a cinema.
- once a program has been shown anywhere other than a cinema, it can no longer have qualifying expenditure claimed against it.

At the point in time that an eligible Australian program is made available to the public by, for example, being made available for purchase via electronic sale/TVOD no further expenditure spent against the program can be counted towards meeting an SVODs expenditure requirement.

Please note that the above does not constitute or replace legal advice on HBO Max's obligations under Part 8C of the BSA.

Kind regards,

[redacted]

[redacted]
A/g Manager
Content Reporting and Bargaining

Australian Communications and Media Authority
[redacted]@acma.gov.au
acma.gov.au

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OFFICIAL

From: [redacted]@wbd.com>
Sent: Tuesday, 9 June 2026 4:57 PM
To: svodauscontent <svodauscontent@acma.gov.au>; [redacted]@wbd.com>; [redacted]@wbdcontractor.com>
Subject: RE: Now published: Update on guidance materials [SEC=OFFICIAL]

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Hi again [redacted]

In addition to the question surrounding pre-production expenses (which we note you will be providing further guidance on at the 22 June meeting), s 47, s 47G [redacted]

s 47. s 47G [redacted]

s 47. s 47G [redacted]

Thanks for your consideration.

Kind regards
[redacted]

OFFICIAL

From: svodauscontent <svodauscontent@acma.gov.au>
Sent: Tuesday, June 2, 2026 11:57 AM
To: [redacted]@wbd.com>; [redacted]@wbd.com>; [redacted]@wbdcontractor.com>
Cc: svodauscontent <svodauscontent@acma.gov.au>
Subject: RE: Now published: Update on guidance materials [SEC=OFFICIAL]

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Good morning [redacted]

No worries at all, we are always happy to answer questions.

As you know, the Australian Content Requirement sets out a three-year acquittal cycle. This cycle is intended to account for the nature of production cycles – where pre-production, production and post-production may occur over multiple SVOD reporting years.

How the ACMA plans to treat pre-production expenditure (incl. development expenditure) on programs that have not yet been greenlit will be discussed at our 22 June meeting with SVODs. We will provide more details in that meeting about the types of information that must be reported to us at pre-production stage of a program's development in order for expenditure on the program to be counted as qualifying expenditure.

Cheers,

[redacted]

OFFICIAL

From: [redacted]@wbd.com>
Sent: Monday, 1 June 2026 6:11 PM
To: svodauscontent <svodauscontent@acma.gov.au>; [redacted]@wbd.com>; [redacted]@wbdcontractor.com>
Subject: RE: Now published: Update on guidance materials [SEC=OFFICIAL]

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Dear [redacted]

We have yet another question on the determination of qualifying expenditure.

Can we assume that initial development costs incurred before a program is greenlit can also be included as pre-production expenditure, assuming of course that the program being developed would otherwise be an Eligible Australian Program which is intended to be exhibited in Australia and that the costs themselves would otherwise qualify (i.e. initial development costs paid to Australian writers and producers)? We assume this is the intention as this pre-greenlight development stage is a critical part of the creative production process, but would be grateful if you could please confirm.

Thanks and kind regards

[redacted]

OFFICIAL

From: [redacted])
Sent: Saturday, May 30, 2026 4:09 PM
To: svodauscontent <svodauscontent@acma.gov.au>; [redacted]@wbd.com>; [redacted]@wbdcontractor.com>
Subject: RE: Now published: Update on guidance materials [SEC=OFFICIAL]

Thanks very much

Kind regards
[redacted]

From: svodauscontent <svodauscontent@acma.gov.au>
Sent: Thursday, May 28, 2026 11:36 AM
To: [redacted]@wbd.com>; svodauscontent <svodauscontent@acma.gov.au>; [redacted]@wbd.com>; [redacted]@wbdcontractor.com>
Cc: svodauscontent <svodauscontent@acma.gov.au>
Subject: RE: Now published: Update on guidance materials [SEC=OFFICIAL]

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Good morning [redacted] all,

Thank you for these questions and apologies for the slight delay in a response.

To answer question 1:
Yes, an SVOD is able to acquire international rights to eligible Australian programs and count that expense towards acquitting their expenditure requirement (assuming the expenditure is incurred before the program is shown to the public in Australia anywhere other than a cinema).

To answer question 2:
Yes, in a scenario where an SVOD service acquires a program from a CTV licensee before it was broadcast (e.g., expenses are incurred after the program is produced but before it is shown to the public in Australia), this is qualifying expenditure that can be used to acquit the SVOD's expenditure requirement.

Cheers,

[redacted]

[redacted]
A/g Manager
Content Reporting and Bargaining

Australian Communications and Media Authority
[redacted]@acma.gov.au
acma.gov.au

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From: [redacted]@wbd.com>
Sent: Friday, 22 May 2026 6:38 PM
To: svodauscontent <svodauscontent@acma.gov.au>; [redacted]@wbd.com>; [redacted]@wbdcontractor.com>

Cc: [redacted]@acma.gov.au>
Subject: RE: Now published: Update on guidance materials [SEC=OFFICIAL]

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Dear [redacted]

Our team has worked through the additional guidance and has 2 follow-up questions:

1. In the second example on "qualifying expenditure on international rights" you mention SVOD A and SVOD B are co-commissioners. In a scenario where SVOD B has completed production on an eligible Australian program and then sells the international rights to SVOD A, would SVOD A be able to count the expense towards their obligation? Assuming the sale of the rights was before SVOD B premieres the title in Australia?

2. In "Scenario 3" of the "SVOD requirements and CTV obligations" section, would SVOD A be able to claim the expenditure if they acquired the program before it was broadcast. I.e. the expense is incurred after the program is produced, but before it was broadcast on CTV Licensee?

Illustrative timeline

Date	Jan '26	Jan '27	Feb '27	Jun '27	Jul '27
Question 1	SVOD B commissions program	Program production complete	SVOD A acquires international rights	SVOD B premieres program	SVOD A premieres program
Question 2	CTV Licensee B commissions program	Program production complete	SVOD A acquires AU SVOD rights	CTV Licensee B premieres program	SVOD A premieres program

Any further guidance you could provide would be greatly appreciated.

Thanks and kind regards
[redacted]

[redacted]

M: [redacted]
hbomax.com

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From: svodauscontent <svodauscontent@acma.gov.au>
Sent: Thursday, May 21, 2026 9:39 AM
To: [redacted]@wbd.com>; [redacted]@wbd.com>; [redacted]@wbdcontractor.com>
Cc: [redacted]@acma.gov.au>; svodauscontent <svodauscontent@acma.gov.au>
Subject: Now published: Update on guidance materials [SEC=OFFICIAL]

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Good morning [redacted], [redacted] and [redacted]

I am writing to let you know that updates have now been made to the ACMA's guidance materials on our SVOD webpages (see the expenditure, revenue and eligible programs pages).

I would particularly like to draw your attention to the expenditure page, this page contains:

- information about post-production expenditure that answers your question about localisation costs
- examples about international rights that confirm that both scenarios that HBO Max raised with the ACMA would be examples of qualifying expenditure.
- examples about the interaction between the SVOD Australian content requirement and obligations on commercial broadcasters. I understand this may answer your query about simultaneous broadcast – but please do reach out if you would like further clarification.

I note your query about what information the ACMA will ask for in order to be satisfied about the qualification of programs. This is a matter we are aiming to brief SVODs on later in June.

Please do reach out if you have any questions.

Cheers,

[redacted]

[redacted]
A/g Manager
Content Reporting and Bargaining

Australian Communications and Media Authority
[redacted]@acma.gov.au
acma.gov.au

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From: [redacted]@wbd.com>
Sent: Monday, 18 May 2026 1:12 PM
To: svodauscontent <svodauscontent@acma.gov.au>
Cc: [redacted]@acma.gov.au>; [redacted]@acma.gov.au>; [redacted]@wbd.com>; [redacted]@wbd.com>; [redacted]@wbdcontractor.com>
Subject: RE: Update on guidance materials [SEC=OFFICIAL]

OFFICIAL

[redacted]

From: svodauscontent <svodauscontent@acma.gov.au>
Sent: Wednesday, 13 May, 2026 12:55 PM
Cc: svodauscontent <svodauscontent@acma.gov.au>; [redacted]@acma.gov.au>; [redacted]@acma.gov.au>
Subject: Update on guidance materials [SEC=OFFICIAL]

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Good morning,

Update on guidance materials

In late April, a series of updates were made to the ACMA's webpages explaining the operation of the Australian Content Requirement for Subscription Video on Demand Services (contained in Part 8C of the *Broadcasting Services Act 1992*). At the time we flagged that additional changes would be made to our expenditure webpage.

Rather than providing minor updates, the team has elected to provide more comprehensive changes to respond more fully to stakeholder queries. This has shifted the timeline of this advice slightly. Given this, we wanted to write to confirm our planned release of upcoming guidance.

In the week of 18 May

Next week, a series of webpage updates are planned that respond to queries that we have received. These updates will include:

- clarifications about the treatment of international rights taken as part of commissions and co-commissions.
- more detailed examples to explain the interaction between the SVOD Australian Content Requirement and obligations on commercial broadcasters.
- information about what SVODs should have regard to when considering whether expenditure is post-production expenditure on an eligible Australian program.
- an update on what is meant by a 'material contribution' for commissioned eligible Australian programs.
- our position on the circumstances where an award ceremony may be considered an arts programs.
- an additional clarification about how revenue received by third-parties (e.g., money that a third party takes as part of a transaction that is not received by an SVOD) should be treated.

In the week of 25 May

In the week of 25 May, a new webpage will be inserted to our existing materials that explain how SVODs can acquit their requirements over a rolling three-year acquittal cycle. The webpage will provide eight worked examples for how carry-forward expenditure and shortfalls may be treated across multiple reporting years. This guidance will also explain the interaction between overdue shortfalls and an SVODs ability to elect the revenue method for a three-year period.

Thank you for your patience while we prepare these materials for release. We will notify you again via this email when the updates have been made.

[redacted]

[redacted]
A/g Manager
Content Reporting and Bargaining

Australian Communications and Media Authority
[redacted]@acma.gov.au
acma.gov.au

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