

Fibre Information Disclosure (Non-material) Amendment Determination – November 2023

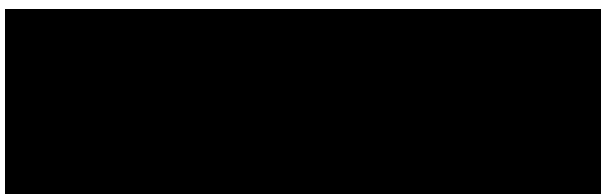
[2023] NZCC 30

The Commission:

Tristan Gilbertson
Sue Begg
Vhari McWha
Nathan Strong

Date of decision:

22 November 2023



Dated at Wellington this 22th day of November 2023

COMMERCE COMMISSION

Wellington, New Zealand

Fibre Information Disclosure (Non-material) Amendment Determination – November 2023

| Determination history | | |
|------------------------------|------------------------|---|
| Determination date | Decision number | Determination name |
| 30 November 2021 | [2021] NZCC 24 | Fibre Information Disclosure Determination 2021 |
| 28 July 2022 | [2022] NZCC 26 | Fibre Information Disclosure Amendment Determination 2022 |
| 22 November 2023 | [2023] NZCC 30 | Fibre Information Disclosure (Non-material) Amendment Determination – November 2023 |

Drafting notes:

- This amendment determination amends the Fibre Information Disclosure Determination 2021 [2021] NZCC 24 (**'principal determination'**) to make non-material amends and improve clarity.
- The included amendments are made under ss 170 and 173 of the Telecommunications Act 2001.
- Amendments to the body of the **principal determination** are marked as tracked changes in Appendix A.
- Appendix A only shows the clauses that have been amended.
- The clauses of the principal determination that have been amended by this determination are listed below.

| Clause heading | Clause reference |
|---|-------------------------|
| Interpretation | 1.4.3 |
| Information disclosure requirements for Chorus | 2.3.1 |
| Information disclosure requirements for ID-only regulated providers | 2.4.2 |

Fibre Information Disclosure (Non-material) Amendment Determination – November 2023

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Under Part 6 of the Telecommunications Act 2001, the Commerce Commission makes the following determination:

1. TITLE

- (a) This determination is the Fibre Information Disclosure (Non-material) Amendment Determination – November 2023.

2. INTERPRETATION

- (a) In this determination (excluding Appendix A), the words or phrases in bold type bear the following meanings:
- (i) **Act** has the same meaning as in the **principal determination**; and
 - (ii) **principal determination** means the Fibre Information Disclosure Determination 2021 [2021] NZCC 24.

3. DETERMINATION AMENDED

- (a) This amendment determination amends the **principal determination**.

4. COMMENCEMENT AND APPLICATION

- (a) This determination comes into force on 22 November 2023 under s 26(1) of the Legislation Act 2019.

5. PRINCIPAL DETERMINATION AMENDMENTS

- (a) The amendments to the body of the **principal determination** are the deletions, substitutions and additions to the attached copy of a consolidated version (as at 28 July 2022) of the **principal determination** that are marked as track changes in Appendix A.

Appendix A:

PART 1 GENERAL PROVISIONS

1.4 INTERPRETATION

1.4.3 In this determination the words or phrases in bold type bear the following meanings—

A

| | |
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| access seeker | has the meaning set out in paragraph (d) of the definition of ‘access seeker’ in s 5 of the Act ; |
| Act | means the Telecommunications Act 2001; |
| allocated works under construction | means the total value of unallocated works under construction allocated to PQ FFLAS or ID-only FFLAS (as applicable); |
| arm’s-length transaction | has the meaning given in the IM determination ; <i>Guidance note: (refer to clause 1.4.1(11) of this determination)</i> <i>This definition used in the IM determination is identical to the definition in ISA (NZ) 550;</i> |
| asset allocator | has the meaning given in the IM determination ; |
| asset value | has the meaning given in the IM determination ; |
| assets commissioned | means, as applicable,— (a) in relation to the unallocated RAB or unallocated works under construction , as applicable, the sum of the value of commissioned core fibre assets as determined in a manner consistent with clause 2.2.13 of the IM determination ; (b) in relation to the RAB or allocated works under construction , as applicable, the |

- value of the assets (as determined in accordance with paragraph (a)) allocated to **PQ FFLAS** or **ID-only FFLAS** (as applicable); or
- (c) in relation to forecast information, a forecast of the value of the assets (as determined in accordance with paragraph (b)) for a future **disclosure year**;
- audited disclosure information** means information for which an **ID-regulated provider** procures an assurance report under clause 2.7.1(1), and which is disclosed under (as applicable)—
- (a) clauses 2.3.1(1) to 2.3.1(16), 2.3.3(1), 2.3.3(4)(b), 2.4.4(1), 2.4.4(4)(b), 2.4.2(1) to 2.4.2(~~1142~~); and
- (b) the **related party transaction** provisions in clauses 2.5.4 and 2.5.6;
- C**
- capital expenditure** means,—
- (a) in relation to **unallocated works under construction**, costs-
- (i) incurred in a **disclosure year** in acquiring or developing an asset that is, or is intended to be, **commissioned**; and
- (ii) that are included or are intended to be included in the value of **assets commissioned** relating to the **unallocated RAB**;
- (b) in all other instances, costs-
- (i) incurred or forecast to be incurred in acquiring or developing a **core fibre asset** in the **disclosure year** that is, or is intended to be, **commissioned**; and
- (ii) that are included or are intended to be included in the value of **assets commissioned** relating to the **RAB**;

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| causal relationship | has the meaning given in the IM determination ; |
| central office | means a physical building or cabinet used to house a termination point of a fibre network ; |
| Chorus | means Chorus Limited or any subsidiary of, or successor to, that company; |
| commencement date | means the date specified in clause 1.2.1 of this determination; |
| Commission | has the meaning given in s 5 of the Act ; |
| commissioned | has the meaning given in the IM determination ; |
| connection | has the meaning given in the IM determination ; |
| connection charge | means an ID-regulated provider's one-off charge for provisioning an ID FFLAS ; |
| contract | means a contract for the provision of regulated FFLAS whether or not the contract, or any part of the contract, is in writing and includes- (a) a contract under which regulated FFLAS is being provided, although some or all of the terms and conditions in relation to the provision of the regulated FFLAS have not been settled; and (b) any operating agreement, side letter, or documentation that influences, adjusts or amends the terms and conditions of the contract; |
| core fibre asset | has the meaning given in the IM determination ; |
| cost allocator | has the meaning given in the IM determination ; |
| cost of financing | means the cost of financing incurred by an ID-regulated provider in the construction phase of a project that creates a new network asset , determined in accordance with clause 2.2.13(4) of the IM determination and |

allocated to **PQ FFLAS** or **ID-only FFLAS** (as applicable) in accordance with clauses 2.1.1 and 2.1.2 (as applicable) of the **IM determination**;

D

directly attributable

has the meaning given in the **IM determination**;

director

has the meaning given in the **IM determination**;

disclosure period

means the period for an **ID-only regulated provider** from the **commencement date** to the end of the **disclosure year 2022**;

disclosure year

means—

- (a) for **Chorus**, the 12-month period ending on 31 December of the year the disclosure relates to or, if the term ‘disclosure year’ is combined with a year (for example ‘**disclosure year 2022**’), the 12-month period ending on 31 December of that year;
- (b) for **Enable**, the 12-month period ending on 30 June of the year the disclosure relates to or, if the term ‘disclosure year’ is combined with a year (for example ‘**disclosure year 2022**’), the 12-month period ending on 30 June of that year; and
- (c) for **Tuatahi** and **Northpower Fibre**, the 12-month period ending on 31 March of the year the disclosure relates to or, if the term ‘disclosure year’ is combined with a year (for example ‘**disclosure year 2022**’), the 12-month period ending on 31 March of that year;

E

Enable

means Enable Networks Limited or any subsidiary of, or successor to, that company;

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| end-user | has the same meaning as defined in s 5 of the Act ; |
| E-NNI | means an external network-to-network interface; |
| E-NNI/ co-location connection | means an instance of ID FFLAS or PQ FFLAS being provided by an ID-regulated provider to an E-NNI or to a co-location at a central office ; |
| equivalent non-standard contract | means a non-standard contract for the provision of regulated FFLAS that is in all material respects the same as that provided under a standard contract ; |
| equivalent standard contract | means a standard contract for the provision of regulated FFLAS that is in all material respects the same as that provided under a non-standard contract ; |
| error | means incorrect information disclosed under this determination in such a way that- (a) the data is incorrect; (b) a statement is incorrect; or (c) the compilation of disclosed information is inconsistent with the determination; but is not where- (d) the incorrect information concerns the initial RAB ; or (e) an estimate has changed due to new information becoming available; |
| extending the network | means capital expenditure to extend the fibre network to new streets or developments, and to infill the network to accommodate address growth; |
| | F |
| fibre asset | has the same meaning as defined in s 177(6) of the Act , and is either— (a) a core fibre asset ; or |

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| | (b) the financial loss asset ; |
| fibre network | has the same meaning as defined in s 5 of the Act ; |
| fibre to the premise (FTTP) | means fibre network constructed to terminate at an end-user's premises; |
| financial loss asset | has the meaning given in the IM determination ; |
| G | |
| GAAP | has the meaning given in the IM determination ; |
| GST | has the same meaning given in the IM determination ; |
| I | |
| ID FFLAS | has the meaning given in the IM determination ; |
| ID-only FFLAS | has the meaning given in the IM determination ; |
| ID-regulated provider | means a person who is prescribed in regulations made under s 226 of the Act as being subject to information disclosure regulation; |
| ID-only regulated provider | means a person who is prescribed in regulations made under s 226 of the Act as being subject to information disclosure regulation, but excludes Chorus ; |
| IM determination | means the <i>Fibre Input Methodologies Determination 2020</i> [2020] NZCC 21, including any amendments to that determination; |
| incentive | includes a promotion, rebate, discount, or financial incentive; |

- incentive clawback payment** means a payment made by an **access seeker** to reimburse an **ID-regulated provider** for any **connections** that received an **incentive**, but for which the **access seeker** subsequently cancelled the relevant service;
- independent appraiser** means—
- (a) an **independent auditor**; or
 - (b) a **person** who—
 - (i) an **ID-regulated provider** reasonably considers is qualified to publicly offer professional services to clients that would satisfy the requirements in clauses 2.7.3(2) and 2.7.4;
 - (ii) has no relationship with, or interest in, the **ID-regulated provider** that is likely to give rise to a conflict of interest;
 - (iii) has not assisted with the compilation of the information or provided advice or opinions (other than in relation to audit reports) on the methodologies or processes used in compiling the information the **person** proposes to review; and
 - (iv) is not associated with or directed by any **person** who has provided any assistance, advice, or opinion under subparagraph (iii);
- independent auditor** means a **person** who—
- (a) is qualified for appointment as auditor of a company under the Companies Act 1993 or, where an **ID-regulated provider** is a public entity (as defined in s 4 of the Public Audit Act 2001), is the Auditor-General;
 - (b) has no relationship with, or interest in, the **ID-regulated provider** that is likely to give rise to a conflict of interest;

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| | <p>(c) has not assisted with the compilation of the information or provided advice or opinions (other than in relation to audit reports) on the methodologies or processes used in compiling the information the person proposes to audit; and</p> <p>(d) is not associated with nor directed by any person who has provided any such assistance, advice, or opinion under paragraph (c);</p> |
| indirectly affected data and statements | means data or statements which are incorrect only because they relied on disclosed data or statements that are affected by an error ; |
| initial RAB | has the meaning given in the IM determination ; |
| installation | means capital expenditure to establish a physical link between the fibre network and an ONT at an end point, and includes capitalised costs of associated provisioning and incentives ; |
| ISA (NZ) 550 | means <i>International Standard on Auditing (New Zealand) 550, Related Parties</i> , issued by the New Zealand Auditing and Assurance Standards Board of the External Reporting Board in July 2011 and amended effective 15 December 2016, under s 24(1)(b) of the Financial Reporting Act 1993; |
| ISAE (NZ) 3000 (Revised) | means <i>International Standard on Assurance Engagements (New Zealand) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information</i> , issued by the New Zealand Auditing and Assurance Standards Board of the External Reporting Board in July 2014 under s 12(b) of the Financial Reporting Act 2013, and incorporating any amendments up to and including June 2020, as incorporated by reference into this determination. |
| | <p><i>Guidance note: (refer to clause 1.4.1(11) of this determination)</i></p> |

Commerce Commission “Input methodologies review final decision – Related party transactions – Final decision and determinations guidance” (21 December 2017), Attachment D notes the process by which materials are incorporated by reference in this determination;

L

layer 1 has the meaning given in s 155ZS of the **Act**;

layer 2 has the meaning given in s 155ZS of the **Act**;

level 1 category means the level of detail to which an **ID regulated-provider** must **publicly disclose** or provide information to the **Commission** (as applicable) under this determination;

level 2 category means the level of detail (that is more disaggregated than **level 1 category**) to which an **ID-regulated provider** must **publicly disclose** or provide information to the **Commission** (as applicable) under this determination;

M

monthly charge means an **ID-regulated provider’s** recurring monthly charge for an **ID FFLAS**;

N

network & customer IT means **capital expenditure** on systems and platforms across information technology domains that support **fibre network** and customer activities, including product development, customer experience and optimisation, lifecycle, and compliance;

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| network asset | means a fixed core fibre asset employed by a regulated provider to provide regulated FFLAS ; |
| network capacity | means capital expenditure on network electronics and associated systems to optimise for capacity growth and lifecycle requirements; |
| network sustain and enhance | means capital expenditure to sustain or enhance physical fibre network performance, manage risk or satisfy compliance requirements, including replacing end-of-life assets, ensuring compliance with health and safety regulations, adding resilience to the fibre network , reducing the risk profile of the fibre network , and developing new products for the provision of regulated FFLAS ; |
| non-standard contract | means a contract for the provision of regulated FFLAS between an ID-regulated provider and an access seeker that— (a) has prescribed terms and conditions ; and (b) is not a standard contract ; |
| non-network asset | means a core fibre asset employed by a regulated provider to provide regulated FFLAS , but which is not a network asset , and includes- (a) information and technology systems; (b) asset management systems; (c) office buildings, depots and workshops; (d) office furniture and equipment; (e) motor vehicles; and (f) tools, plant and machinery; |
| non-network IT & support | means capital expenditure on information technology systems and corporate support; |
| Northpower Fibre | means Northpower Fibre Limited or any subsidiary of, or successor to, that company; |

O

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| operating cost | has the meaning given in the IM determination ; |
| operating revenue | means total revenues ; |
| operational expenditure | means operating costs after applying either clause 2.1.1 or clause 2.1.2 of the IM determination (as applicable), except in relation to the Report on Related Party Transactions in Schedule 9 where it means operating costs from related party transactions as determined after applying clause 2.1.1 or clause 2.1.2 of the IM determination (as applicable) and clause 2.5.2 of this determination; |
| optical line terminal (OLT) | means a piece of PON rack-mounted or terminal card network equipment that terminates many layer 1 fibres from ONUs and is installed in network buildings or roadside cabinets; |
| optical network terminal (ONT) | means a device that connects an end-user modem to a fibre network ; |
| optical network unit (ONU) | means a piece of network equipment that terminates a single layer 1 fibre and is located at the end-user's premises; |
| original disclosure | means a disclosure made under this determination that contains a material or non-material error ; |
| other charge | means any charge other than the connection charge and monthly charge set by an ID-regulated provider for an ID FFLAS (such as transaction charges); |

P

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| person | includes a corporation sole, a body corporate, and any association of persons whether incorporated or not; |
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| POI | means a specified point of interconnection listed in the most recent notice of points of interconnection under section 231 of the Telecommunications Act 2001 issued by the Commission ; |
| POI area | means a ‘UFB geographic area’ listed in the most recent notice of points of interconnection under section 231 of the Telecommunications Act 2001 issued by the Commission and comprising POIs specified in that notice; |
| passive optical network (PON) | means a type of telecommunications network that uses a point-to-multipoint FTTP which uses unpowered splitters to enable a single feeder optical fibre to serve multiple premises; |
| PQ FFLAS | has the meaning given in the IM determination ; |
| PQ determination | has the meaning given in the IM determination ; |
| prescribed terms and conditions | means, in relation to a standard contract or non-standard contract , the terms and conditions that— <ul style="list-style-type: none">(b) describe the regulated FFLAS to be provided;(c) determine the quantity or amount of those regulated FFLAS;(d) specify or determine—<ul style="list-style-type: none">(i) the price at which the regulated FFLAS is to be provided;(ii) the timing of payment for the regulated FFLAS;(iii) any security for payment for the regulated FFLAS;(iv) any guarantee(s) regarding the ID-regulated provider’s performance or the quality at which the ID-regulated provider will provide the regulated FFLAS; |

- (v) any **incentive**; and
 - (vi) the **ID-regulated provider's** obligations and responsibilities (if any) to **access seekers** in the event the provision of the **regulated FFLAS** is impeded or interrupted;
 - (e) comprise the operations manual for providing **regulated FFLAS**;
- price** means an individual tariff, fee, or charge, in nominal terms exclusive of **GST**, in a **standard contract** or **non-standard contract**;
- provisioning** has the meaning given in the **IM determination**, and **provisioned** has the corresponding meaning;
- proxy asset allocator** has the meaning given in the **IM determination**;
- proxy cost allocator** has the meaning given in the **IM determination**;
- publicly disclose** means to-
- (a) disclose information on a prominent, publicly accessible page on the **ID-regulated provider's** main website where other related information is disclosed;
 - (b) make copies of the information available for inspection by any **person** during ordinary office hours, at the principal office of the **ID-regulated provider**;
 - (c) within 10 **working days** of being requested to do so by any person, provide that person with a copy of the information, either by post or for collection (during ordinary office hours) from that principal office, whichever the person prefers; and
 - (d) within 5 **working days** after the information is disclosed to the public, provide a copy of the information to the **Commission** in the form that it is disclosed to the public and in an electronic format

that is compatible with Microsoft Excel or Microsoft Word (as applicable),

and **public disclosure** and **publicly disclosing** have corresponding meanings;

Q

qualifying provider

has the meaning specified in clause 2.4.6(2) of the **IM determination**;

quarter

means a three-month period in a **disclosure year** beginning on the first, fourth, seventh or tenth month of the **disclosure year**;

R

RAB

has the meaning given in the **IM determination**;

record

has the meaning given in s 4 of the Public Records Act 2005;

regulated FFLAS

has the meaning given in the **IM determination**;

regulatory period

has the meaning given in the **IM determination**;

related party

has the meaning given in the **IM determination**;

related party transaction

has the meaning given in the **IM determination**;

RSP

means a retail service provider;

S

SAE 3100 (Revised)

means *Standard on Assurance Engagements 3100 (Revised) – Assurance Engagements on Compliance*, issued by the New Zealand Auditing and Assurance Standards Board of the External Reporting Board in March 2017, under s 12(b) of the Financial Reporting Act

2013, and incorporating any amendments up to and including June 2020, as incorporated by reference into this determination

Guidance note: (refer to clause 1.4.1(11) of this determination)

Commerce Commission “Input methodologies review final decision – Related party transactions – Final decision and determinations guidance” (21 December 2017), Attachment D notes the process by which materials are incorporated by reference in this determination;

| | |
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| service description | means a description of an ID FFLAS , such as by capacity or speed; |
| splitter | means a fibre optic splitter, which is a passive optical device that splits light into two or more fibre strands; |
| standard contract | means a contract for the provision of regulated FFLAS between an ID-regulated provider and an access seeker , and in respect of which, at least 3 other access seekers have the same prescribed terms and conditions , and none of those other access seekers is a related party of the ID-regulated provider , or a related party of any of those other access seekers ; |
| T | |
| target operating revenue | means an estimate of total revenues ; |
| termination point | means the termination of fibre on- (a) the central office’s main distribution frame; (b) the OLT or ethernet switch at a central office ; (c) the RSP’s equipment at the central office co-location site; or (d) the backhaul equipment at the central office ; |

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| total closing RAB value | <p>means-</p> <ul style="list-style-type: none">(a) in relation to the unallocated RAB, the sum of:<ul style="list-style-type: none">(i) all ‘unallocated closing RAB values’ of core fibre assets determined under clause 2.2.5(2) of the IM determination; and(ii) the ‘closing RAB value’ of the financial loss asset determined under clause 2.2.6(2) of the IM determination;(b) in relation to the RAB, the sum of:<ul style="list-style-type: none">(i) all ‘closing RAB values’ of core fibre assets determined under clause 2.2.5(4) of the IM determination; and(ii) the ‘closing RAB value’ of the financial loss asset determined under clause 2.2.6(2) of the IM determination; |
| total connection charges | <p>means the sum of connection charges received for each ID FFLAS during a month-</p> <ul style="list-style-type: none">(a) in nominal terms, excluding GST; and(b) subtracting incentives taken up by customers, adjusted in accordance with GAAP; |
| total monthly charges | <p>means the sum of monthly charges received for each ID FFLAS during a month-</p> <ul style="list-style-type: none">(a) in nominal terms, excluding GST; and(b) subtracting incentives taken up by customers, adjusted in accordance with GAAP; |
| total opening RAB value | <p>means-</p> <ul style="list-style-type: none">(a) in relation to the unallocated RAB, the sum of:<ul style="list-style-type: none">(i) all ‘unallocated opening RAB values’ of core fibre assets determined under clause 2.2.5(1) of the IM determination; and(ii) the ‘opening RAB value’ of the financial loss asset determined under |

| | |
|---|---|
| | clause 2.2.6(1) of the IM determination ; |
| | (b) in relation to the RAB , the sum of: <ul style="list-style-type: none">(i) all ‘opening RAB values’ of core fibre assets determined under clause 2.2.5(3) of the IM determination; and(ii) the ‘opening RAB value’ of the financial loss asset determined under clause 2.2.6(1) of the IM determination; |
| total other charges | means the sum of other charges received for each ID FFLAS during a month- <ul style="list-style-type: none">(a) in nominal terms, excluding GST; and(b) subtracting incentives taken up by customers, adjusted in accordance with GAAP; |
| total revenues | means the sum of total connection charges , total monthly charges , and total other charges ; |
| Tuatahi | means Tuatahi First Fibre Limited or any subsidiary of, or successor to, that company; |
| U | |
| unallocated RAB | means a RAB before clause 2.1.1 or clause 2.1.2 (as applicable) of the IM determination is applied; |
| unallocated works under construction | means the total value of works under construction before allocation to PQ FFLAS or ID-only FFLAS (as applicable), and is the value of q calculated using the following formula: $q = a + b - c$ where: <ul style="list-style-type: none">a = works under construction (for the preceding disclosure year) before allocation to PQ FFLAS or ID-only FFLAS, which, for disclosure year 2022, is works under construction |

under **GAAP** as at the end of 31 December 2021;

b = **capital expenditure**; and

c = **assets commissioned**;

V

value of capital contributions

means the value of capital contributions received or expected to be received by an **ID-regulated provider** in respect of the costs accumulated in the construction phase of a project that creates a new **network asset**, and is determined in accordance with clause 2.2.13(2)(h) of the **IM determination** and allocated to **regulated FFLAS** in accordance with clause 2.1.1 or clause 2.1.2 (as applicable) of the **IM determination**;

W

working day

has the same meaning as defined in s 5 of the **Act**; and

works under construction

has the meaning given in the **IM determination**.

PART 2 INFORMATION DISCLOSURE REQUIREMENTS

2.3 INFORMATION DISCLOSURE REQUIREMENTS FOR CHORUS

Chorus disclosures relating to historical financial information, forecast capex and forecast opex, and asset management

2.3.1 No later than 5 months after the end of each **disclosure year**, **Chorus** must complete and **publicly disclose** each of the following reports in respect of the relevant **disclosure year**:

- (1) the Report on ID FFLAS Return on Investment set out in Schedule 1a;
- (2) the Report on PQ FFLAS Return on Investment set out in Schedule 1b;
- (3) the Report on ID-only FFLAS Return on Investment set out in Schedule 1c;
- (4) the Report on Regulatory Profit set out in Schedule 2;
- (5) the Report on Regulatory Tax Allowance set out in Schedule 3;
- (6) the Report on Value of the ID FFLAS Regulatory Asset Base (Rolled Forward) set out in Schedule 4b;
- (7) the Report on Asset Allocations set out in Schedule 4a;
- (8) the Report on Value of the PQ FFLAS Regulatory Asset Base (Rolled Forward) set out in Schedule 4c;
- (9) the Report on Value of the ID-only FFLAS Regulatory Asset Base (Rolled Forward) set out in Schedule 4d;
- (10) the Report on Operating Expenditure set out in Schedule 5, for **level 1 category** and **level 2 category**;
- (11) the Report on Cost Allocations set out in Schedule 5a;
- (12) the Report on Capital Expenditure set out in Schedule 6, for **level 1 category** and **level 2 category**;
- (13) the Report on Comparison of Forecast to Actual Expenditure set out in Schedule 7, for **level 1 category** and **level 2 category**;
- (14) if **Chorus** is a **qualifying provider**, the Report on Term Credit Spread Differential Allowance set out in Schedule 8a, **except that**:
 - (a) **section 8a(i) of Schedule 8a (qualifying debt) may be provided to the Commission only;**
- (15) the Report on Crown Financing and Notional Deductible Interest in Schedule 8b;

- (16) the Report on Related Party Transactions set out in Schedule 9, for **level 1 category** and **level 2 category**;
- (17) the Report on Forecast Capital Expenditure set out in Schedule 11, for **level 1 category** and **level 2 category**, except that—
 - (a) **Chorus** is not required to complete and **publicly disclose** this report in respect of a **disclosure year** in which—
 - (i) **Chorus** submits an expenditure proposal to the **Commission** for the purposes of the **Commission** making a **PQ determination** for the next **regulatory period**; or
 - (ii) the **Commission** makes a **PQ determination**;
 - (b) for each of **disclosure years** 2022, 2023, and 2024, the information on ‘CY+4’ and ‘CY+5’ in this report is not required to be **publicly disclosed**, but must be provided to the **Commission**;
- (18) the Report on Forecast Operating Expenditure set out in Schedule 11a, for **level 1 category** and **level 2 category**, except that—
 - (a) **Chorus** is not required to complete and **publicly disclose** this report in respect of a **disclosure year** in which—
 - (i) **Chorus** submits an expenditure proposal to the **Commission** for the purposes of the **Commission** making a **PQ determination** for the next **regulatory period**; or
 - (ii) the **Commission** makes a **PQ determination**; and
 - (b) for each of **disclosure years** 2022, 2023, and 2024, the information on ‘CY+4’ and ‘CY+5’ in this report is not required to be **publicly disclosed**, but must be provided to the **Commission**;
- (19) the Report on Forecast Capacity and Utilisation set out in Schedule 12, except that—
 - (a) for each of **disclosure years** 2022, 2023, and 2024, **Chorus** is only required to complete and **publicly disclose** ‘current year’ information and ‘3-year forecast’ information from this report; and
 - (b) for each **disclosure year** after **disclosure year** 2024, **Chorus** is only required to complete and **publicly disclose** ‘current year’ information and ‘5-year forecast’ information from this report;
- (20) the Report on Forecast Network Demand set out in Schedule 12a, except that—
 - (a) for each of **disclosure years** 2022, 2023, and 2024, **Chorus** is only required to complete and **publicly disclose** ‘current year’ information and ‘3-year forecast’ information from this report;

- (b) for each **disclosure year** after **disclosure year 2024**, **Chorus** is only required to complete and **publicly disclose** ‘current year’ information and ‘5-year forecast’ information from this report; and
 - (c) for each **disclosure year**, the following information in this report is not required to be **publicly disclosed**, but must be provided to the **Commission**:
 - (i) **PON connections** by **service description** in section 12a(i); and
 - (ii) demand by **POI area** in section 12a(ii);
- (21) the Report on Asset Management Capability set out in Schedule 13.

2.4 INFORMATION DISCLOSURE REQUIREMENTS FOR ID-ONLY REGULATED PROVIDERS

ID-only regulated provider disclosures relating to historical financial information, forecast capex and forecast opex, and asset management for disclosure years following disclosure year 2022

2.4.2 Except as provided under clause 2.4.1 in relation to **disclosure year 2022**, no later than 5 months after the end of each **disclosure year**, each **ID-only regulated provider** must complete and **publicly disclose** each of the following reports in respect of the relevant **disclosure year**:

- (1) the Report on ID FFLAS Report on Investment set out in Schedule 1;
- (2) the Report on Regulatory Profit set out in Schedule 2;
- (3) the Report on Regulatory Tax Allowance set out in Schedule 3;
- (4) the Report on Value of the ID FFLAS Regulatory Asset Base (Rolled Forward) set out in Schedule 4;
- (5) the Report on Asset Allocations set out in Schedule 4a;
- (6) the Report on Operating Expenditure set out in Schedule 5,—
 - (a) in respect of **disclosure years 2022, 2023, and 2024**, only for **level 1 category**; and
 - (b) for each **disclosure year** after **disclosure year 2024**, for **level 1 category** and **level 2 category**;
- (7) the Report on Cost Allocations set out in Schedule 5a—
 - (a) in respect of **disclosure years 2022, 2023, and 2024**, only for **level 1 category**; and
 - (b) for each **disclosure year** after **disclosure year 2024**, for **level 1 category** and **level 2 category**;
- (8) the Report on Capital Expenditure set out in Schedule 6,—

- (a) in respect of **disclosure years** 2022, 2023, and 2024, only for **level 1 category**; and
 - (b) for each **disclosure year** after **disclosure year** 2024, for **level 1 category** and **level 2 category**;
- (9) the Report on Comparison of Forecast to Actual Expenditure set out in Schedule 7, except that—
 - (a) in respect of **disclosure year** 2022, only section 7(i) of this report must be **publicly disclosed**;
 - (b) in respect of **disclosure years** 2023 and 2024, for **level 1 category**; and
 - (c) for each **disclosure year** after **disclosure year** 2024, for **level 1 category** and **level 2 category**;
- (10) the Report on the Calculation Inputs set out in Schedule 8, including, if the **ID-only regulated provider** is a **qualifying provider**, sections 8(i) and 8(ii), **except that:**
 - (a) **section 8(i) of Schedule 8 (qualifying debt) may be provided to the Commission only.**
- (11) the Report on Related Party Transactions set out in Schedule 9,—
 - (a) in respect of **disclosure years** 2022, 2023, and 2024, only for **level 1 category**; and
 - (b) for each **disclosure year** after **disclosure year** 2024, for **level 1 category** and **level 2 category**;
- (12) the Report on Forecast Capital Expenditure set out in Schedule 11,—
 - (a) in respect of **disclosure years** 2023, and 2024, only for **level 1 category**; and
 - (b) for each **disclosure year** after **disclosure year** 2024, for **level 1 category** and **level 2 category**;
- (13) the Report on Forecast Operating Expenditure set out in Schedule 11a,—
 - (a) in respect of **disclosure years** 2023, and 2024, only for **level 1 category**; and
 - (b) for each **disclosure year** after **disclosure year** 2024, for **level 1 category** and **level 2 category**;
- (14) the Report on Forecast Capacity and Utilisation set out in Schedule 12, except that—

- (a) for each of **disclosure years** 2023, and 2024, the **ID-only regulated provider** is only required to complete and **publicly disclose** ‘current year’ information and ‘3-year forecast’ information in this report; and
 - (b) for each **disclosure year** after **disclosure year** 2024, the **ID-only regulated provider** is only required to complete and **publicly disclose** ‘current year’ information and ‘5-year forecast’ information in this report;
- (15) the Report on Forecast Network Demand set out in Schedule 12a, except that—
 - (a) for each of **disclosure years** 2023, and 2024, the **ID-only regulated provider** is only required to complete and **publicly disclose** information in this report for the relevant **disclosure year**, and three years after that **disclosure year**;
 - (b) for each **disclosure year** after **disclosure year** 2024, the **ID-only regulated provider** must complete and **publicly disclose** information in this report for the relevant **disclosure year** and five years after that **disclosure year**; and
 - (c) for each **disclosure year**, the following information in the Report on Forecast Network Demand set out in Schedule 12a is not required to be **publicly disclosed**, but must be provided to the **Commission**:
 - (i) **PON connections** by **service description** in section 12a(i); and
 - (ii) demand by **POI area** in section 12a(ii);
- (16) the Report on Asset Management Capability set out in Schedule 13.