



Vodafone New Zealand Limited  
20 Viaduct Harbour Avenue  
Private Bag 92161  
Auckland, New Zealand

Reception +64-9-355 2000  
Facsimile +64-9-355 2006

Neville Lord  
Chief Adviser  
Regulation Branch  
Commerce Commission

By email: [telco@comcom.govt.nz](mailto:telco@comcom.govt.nz)

9 May 2014

Dear Neville

## **Submission on Revised draft liability allocation determination for the Telecommunications Development Levy**

Vodafone New Zealand welcomes the opportunity to comment on the Commerce Commission's (**Commission**) revised draft liability allocation determination for the Telecommunications Development Levy (TDL) for 1 July 2012 to 30 June 2013.

We agree with the Commission's revised liability allocation, and the reasons provided for those changes.

We also support the general "anti-avoidance" approach adopted by the Commission in relation to inter-connected body corporates, and consider that the Commission's efforts in its compliance review have been appropriate.

Finally, we thank the Commission for providing regular and timely updates to its expected process. This supports qualifying liable persons in managing for any liability due under the TDL regime.

Yours sincerely

**Mitchell Cooper**  
Senior Public Policy Analyst  
Vodafone New Zealand