

## List of Specified Information and Assurance Report required under Section 83 of the Telecommunications Act 2001

### List of specified information and assurance report required under section 83 of the Telecommunications Act 2001 to identify a qualifying liable person's qualified revenue for the purposes of the Telecommunications Development Levy (TDL)

1. This document lists the specified information and report prepared by an auditor (assurance report) required from each TDL qualifying liable person (QLP) under section 83 of the Telecommunications Act 2001 (Act) for the 2016/17 TDL year.
2. The Commerce Commission (Commission) requires each QLP to provide the information set out in the 2016/17 TDL specified information templates. These templates (and the corresponding instructions) are available for download from the Commission's [website](#).
  - 2.1 Template 1 requires the disclosure of:
    - 2.1.1 information about whether the disclosure is a consolidated return that applies to more than one QLP and/or includes bodies corporate that earned qualified revenue and were connected to the QLP via section 79; and
    - 2.1.2 information about the calculation of qualified revenue, including details about the QLP's revenue and several items that reduce the QLP's estimate of its qualified revenue.
  - 2.2 Template 2 requires the disclosure of the payments made to other QLPs that the QLP has claimed as deductions in template 1. The QLP is required to name the party, types of services provided and the value of the deduction related to the services provided.
  - 2.3 Template 3 requires the disclosure of information about payments the QLP is claiming as deductions for services purchased from non-QLPs (for services the non-QLP originally purchased from a QLP). The QLP is required to detail the non-QLP from whom it purchased the services, the QLP that the non-QLP purchased the services from originally, the type of services provided, and the value of the deduction.
  - 2.4 Template 4 requires the disclosure of information about bodies corporate that earned qualified revenue and were connected to the QLP via section 79.
3. To support the information provided in the templates, the Commission requires each QLP to provide further information where appropriate as detailed below.

- 3.1 To support the information disclosed in template 1, the Commission requires all financial statements that the QLP is required to register under the Financial Reporting Act 2013 or is required to send to shareholders under the Companies Act 1993 (if any), for the 1 July 2016 to 30 June 2017 period or relating to part of it.
- 3.2 To support the deductions claimed in template 3, the Commission requires documentation capable of demonstrating that the particular service sold to your QLP was initially purchased by a reseller from an upstream QLP (eg, bills of sale and invoices that show both the type and timing of the service to show that it fits within the parameters of the deduction).
- 3.3 To provide assurance regarding the information disclosed by the QLP under section 83, the Commission requires a report prepared by an independent and qualified auditor. The requirements for this report are provided in the separate specified information and assurance report instructions located on the Commission's website.