

## **Fibre Information Disclosure Determination 2021**

This consolidated determination consolidates the principal determination and all amendments as of 1 May 2024.

This determination includes amendments to clauses 2.3.2 and 2.4.3 of the principal determination made under *Fibre Information Disclosure (Non-material) Amendment Determination – April 2024* [2024] NZCC 4 that apply for disclosure year 2024 and subsequent disclosure years.

The requirements that apply for clauses 2.3.2 and 2.4.3 of the principal determination for disclosure year 2023 are the requirements for those clauses that were in force prior to the making of *Fibre Information Disclosure (Non-material) Amendment Determination – April 2024* [2024] NZCC 4.

Publication date: 1<sup>st</sup> day of May 2024

COMMERCE COMMISSION

Wellington, New Zealand

<b>Determination history</b>		
<b>Determination date</b>	<b>Decision number</b>	<b>Determination name</b>
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
3 April 2024	[2024] NZCC 4	Fibre Information Disclosure (Non-material) Amendment Determination – April 2024

## Status of this consolidated determination

- We provide consolidated versions of the Commission’s determinations for your reference and convenience. Consolidations are not the official version. Official versions of Commission decisions have a decision number and are signed by a member of the Commission.
- The official version of the principal determination and the amendments incorporated into this consolidated version are available on the Commission’s website: <https://comcom.govt.nz/regulated-industries/fibre/information-disclosure-requirements-for-fibre/current-information-disclosure-requirements-for-fibre>.
- The official versions of determinations are also available for inspection at the Commission’s office at level 9, 44 The Terrace, Wellington, and printed copies may be purchased at a reasonable price.
- This determination includes amendments to clauses 2.3.2 and 2.4.3 of the principal determination made under *Fibre Information Disclosure (Non-material) Amendment Determination – April 2024* [2024] NZCC 4 that apply for disclosure year 2024 and subsequent disclosure years.
- The requirements that apply for clauses 2.3.2 and 2.4.3 of the principal determination for disclosure year 2023 are the requirements for those clauses that were in force prior to the making of *Fibre Information Disclosure (Non-material) Amendment Determination – April 2024* [2024] NZCC 4.

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

## FIBRE INFORMATION DISCLOSURE DETERMINATION 2021

<b>PART 1</b>	<b>GENERAL PROVISIONS .....</b>	<b>7</b>
1.1	TITLE .....	7
1.2	COMMENCEMENT DATE .....	7
1.3	APPLICATION .....	7
1.4	INTERPRETATION .....	7
<b>PART 2</b>	<b>INFORMATION DISCLOSURE REQUIREMENTS .....</b>	<b>27</b>
2.1	INFORMATION DISCLOSURE .....	27
2.2	APPLICABLE INPUT METHODOLOGIES .....	27
2.3	INFORMATION DISCLOSURE REQUIREMENTS FOR CHORUS .....	27
2.4	INFORMATION DISCLOSURE REQUIREMENTS FOR ID-ONLY REGULATED PROVIDERS .....	31
2.5	INFORMATION DISCLOSURE REQUIREMENTS FOR ALL ID-REGULATED PROVIDERS .....	35
2.6	EXPLANATORY NOTES TO DISCLOSED INFORMATION .....	40
2.7	ASSURANCE REPORTS.....	41
2.8	CERTIFICATES .....	45
2.9	RETENTION AND CONTINUING DISCLOSURES .....	45
2.10	EXEMPTIONS.....	46
2.11	DISCLOSURE OF ERRORS IN PREVIOUSLY DISCLOSED INFORMATION.....	46
<b>PART 3</b>	<b>SCHEDULES INCLUDED IN THIS DOCUMENT .....</b>	<b>48</b>
SCHEDULE 14:	MANDATORY EXPLANATORY NOTES (CHORUS).....	49
SCHEDULE 14 A:	MANDATORY EXPLANATORY NOTES (ID-ONLY REGULATED PROVIDER) .....	56
SCHEDULE 14B:	MANDATORY EXPLANATORY NOTES ON FORECAST INFORMATION .....	63
SCHEDULE 15:	VOLUNTARY EXPLANATORY NOTES.....	66
SCHEDULE 16:	FINANCIAL AND ASSET MANAGEMENT REPORT DEFINITIONS .....	67
SCHEDULE 17:	CERTIFICATION FOR INTRA-YEAR DISCLOSURES.....	86
SCHEDULE 18:	CERTIFICATION FOR YEAR-END DISCLOSURES.....	87
SCHEDULE 21:	END-USER CONNECTION SATISFACTION SURVEY .....	88
SCHEDULE 22:	METHODOLOGIES FOR CALCULATING PORT UTILISATION AND TRAFFIC PERFORMANCE .....	89
SCHEDULE 23:	QUALITY REPORT DEFINITIONS .....	93
SCHEDULE 26:	PRICING REPORT DEFINITIONS.....	101

### **PART 3 SCHEDULES NOT INCLUDED IN THIS DOCUMENT**

SCHEDULE 1:	REPORT ON ID FFLAS RETURN ON INVESTMENT (ID-ONLY REGULATED PROVIDER)
SCHEDULE 1a:	REPORT ON ID FFLAS RETURN ON INVESTMENT (CHORUS)
SCHEDULE 1b:	REPORT ON PQ FFLAS RETURN ON INVESTMENT (CHORUS)
SCHEDULE 1c:	REPORT ON ID-ONLY FFLAS RETURN ON INVESTMENT (CHORUS)
SCHEDULE 2:	REPORT ON REGULATORY PROFIT
SCHEDULE 3:	REPORT ON REGULATORY TAX ALLOWANCE
SCHEDULE 4:	REPORT ON VALUE OF THE ID FFLAS REGULATORY ASSET BASE ROLLED FORWARD (ID-ONLY REGULATED PROVIDER)
SCHEDULE 4a:	REPORT ON ASSET ALLOCATIONS
SCHEDULE 4b:	REPORT ON VALUE OF THE ID FFLAS REGULATORY ASSET BASE ROLLED FORWARD (CHORUS)

- SCHEDULE 4c: REPORT ON VALUE OF THE PQ FFLAS REGULATORY ASSET BASE ROLLED FORWARD (CHORUS)**
- SCHEDULE 4d: REPORT ON VALUE OF THE ID-ONLY FFLAS REGULATORY ASSET BASE ROLLED FORWARD (CHORUS)**
- SCHEDULE 5: REPORT ON OPERATING EXPENDITURE**
- SCHEDULE 5a: REPORT ON COST ALLOCATIONS**
- SCHEDULE 6: REPORT ON CAPITAL EXPENDITURE**
- SCHEDULE 7: REPORT ON COMPARISON OF FORECAST TO ACTUAL EXPENDITURE**
- SCHEDULE 8: REPORT ON CALCULATION INPUTS (ID-ONLY REGULATED PROVIDER)**
- SCHEDULE 8a: REPORT ON TERM CREDIT SPREAD DIFFERENTIAL ALLOWANCE (CHORUS)**
- SCHEDULE 8b: REPORT ON CROWN FINANCING AND NOTIONAL DEDUCTIBLE INTEREST (CHORUS)**
- SCHEDULE 9: REPORT ON RELATED PARTY TRANSACTIONS**
- SCHEDULE 10: REPORT ON ID FFLAS ASSET REGISTER (ID-ONLY REGULATED PROVIDER)**
- SCHEDULE 10a: REPORT ON PQ FFLAS ASSET REGISTER (CHORUS)**
- SCHEDULE 10b: REPORT ON ID-ONLY FFLAS ASSET REGISTER (CHORUS)**
- SCHEDULE 11: REPORT ON FORECAST CAPITAL EXPENDITURE**
- SCHEDULE 11a: REPORT ON FORECAST OPERATING EXPENDITURE**
- SCHEDULE 12: REPORT ON FORECAST CAPACITY AND UTILISATION**
- SCHEDULE 12a: REPORT ON FORECAST NETWORK DEMAND**
- SCHEDULE 13: REPORT ON ASSET MANAGEMENT CAPABILITY**
- SCHEDULE 19: REPORT ON QUALITY (CHORUS)**
- SCHEDULE 19a: TRANSITIONAL REPORT ON QUALITY (CHORUS)**
- SCHEDULE 20: REPORT ON QUALITY (ID-ONLY REGULATED PROVIDER)**
- SCHEDULE 20a: TRANSITIONAL REPORT ON QUALITY (ID-ONLY REGULATED PROVIDER)**
- SCHEDULE 24: REPORT ON PRICING (CHORUS)**
- SCHEDULE 25: REPORT ON PRICING (ID-ONLY REGULATED PROVIDER)**

*The Part 3 Schedules that are not included in this document are available as Microsoft Excel workbooks with the same titles as listed above, at:*

<https://comcom.govt.nz/regulated-industries/fibre/information-disclosure-requirements-for-fibre/current-information-disclosure-requirements-for-fibre>.

## PART 1 GENERAL PROVISIONS

### 1.1 TITLE

1.1.1 This determination is the Fibre Information Disclosure Determination 2021.

### 1.2 COMMENCEMENT DATE

1.2.1 This determination comes into force on 1 January 2022.

### 1.3 APPLICATION

1.3.1 This determination applies to **ID-regulated providers**.

### 1.4 INTERPRETATION

1.4.1 In this determination, unless the context otherwise requires—

- (1) Except where subclauses (2) and (3) apply, terms in bold type in this determination (including the main body and the schedules) have the meanings given to those terms in clause 1.4.3;
- (2) Terms that are not defined under clause 1.4.3, but which are in bold type in the reports in the schedules required under—
  - (a) clauses 2.3.1, 2.3.2, 2.4.2, and 2.4.3, are defined in Schedule 16 (Financial and Asset Management report definitions);
  - (b) clauses 2.3.3 and 2.4.4, are defined in Schedule 23 (Quality report definitions); and
  - (c) clauses 2.3.4, 2.3.5, and 2.3.6, and 2.4.5 and 2.4.6, are defined in Schedule 26 (Pricing report definitions);
- (3) If a defined term in the main body of this determination conflicts with a defined term in a schedule of this determination, the defined term in the schedule prevails;
- (4) Terms used in this determination that are defined in the **Act** but not in this determination have the same meanings as in the **Act**;
- (5) Terms used in this determination that are defined in the **IM determination** but not in this determination have the same meanings as in the **IM determination**;
- (6) A word which denotes the singular also denotes the plural and vice versa;
- (7) An obligation to do something is deemed to include an obligation to cause that thing to be done;
- (8) Financial items must be measured and disclosed in accordance with **GAAP** unless otherwise required by this determination or the **IM determination**;

- (9) Non-financial items must be measured and disclosed in accordance with standard industry practice unless otherwise required in this determination;
- (10) Guidance notes in this determination are italicised and are for guidance purposes only. Guidance notes do not form part of the determination, and in the event of a conflict between a guidance note and this determination, the determination prevails; and
- (11) Materials incorporated by reference into this determination, including standards promulgated by other bodies, are incorporated under the terms of Schedule 5 of the Commerce Act 1986 (applied by s 15(2)(e) of the **Act**).

1.4.2 For the purpose of **disclosure year 2022**, an information disclosure requirement in this determination that applies to an **ID-only regulated provider** in respect of a **disclosure year** must be interpreted and applied as if a reference to '**disclosure year**' in the particular information disclosure requirement was a reference to '**disclosure period**'.

*Guidance note: clause 1.4.2 and the definition of 'disclosure period' provide for the fact that the start of disclosure year 2022 for each ID-only regulated provider does not coincide with the commencement date of this determination. To ensure each ID-only regulated provider can apply information disclosure requirements in this determination from the commencement date to the end of disclosure year 2022 (the 'disclosure period'), it is therefore necessary to 'pro-rate' or limit those requirements, so they are interpreted and applied on the basis of a disclosure period rather than on the basis of a disclosure year;*

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

	<b>A</b>
<b>access seeker</b>	has the meaning set out in paragraph (d) of the definition of 'access seeker' in s 5 of the <b>Act</b> ;
<b>Act</b>	means the Telecommunications Act 2001;
<b>allocated works under construction</b>	means the total value of <b>unallocated works under construction</b> allocated to <b>PQ FFLAS</b> or <b>ID-only FFLAS</b> (as applicable);
<b>arm's-length transaction</b>	has the meaning given in the <b>IM determination</b> ;



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

*This definition used in the **IM determination** is identical to the definition in **ISA (NZ) 550**;*

<b>asset allocator</b>	has the meaning given in the <b>IM determination</b> ;
<b>asset value</b>	has the meaning given in the <b>IM determination</b> ;
<b>assets commissioned</b>	means, as applicable,— (a) in relation to the <b>unallocated RAB</b> or <b>unallocated works under construction</b> , as applicable, the sum of the value of <b>commissioned core fibre assets</b> as determined in a manner consistent with clause 2.2.13 of the <b>IM determination</b> ; (b) in relation to the <b>RAB</b> or <b>allocated works under construction</b> , as applicable, the value of the assets (as determined in accordance with paragraph (a)) allocated to <b>PQ FFLAS</b> or <b>ID-only FFLAS</b> (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 <b>disclosure year</b> ;
<b>audited disclosure information</b>	means information for which an <b>ID-regulated provider</b> 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(12); and (b) the <b>related party transaction</b> provisions in clauses 2.5.4 and 2.5.6;

	<b>C</b>
<b>capital expenditure</b>	means,— <ul style="list-style-type: none"><li>(a) in relation to <b>unallocated works under construction</b>, costs-<ul style="list-style-type: none"><li>(i) incurred in a <b>disclosure year</b> in acquiring or developing an asset that is, or is intended to be, <b>commissioned</b>; and</li><li>(ii) that are included or are intended to be included in the value of <b>assets commissioned</b> relating to the <b>unallocated RAB</b>;</li></ul></li><li>(b) in all other instances, costs-<ul style="list-style-type: none"><li>(i) incurred or forecast to be incurred in acquiring or developing a <b>core fibre asset</b> in the <b>disclosure year</b> that is, or is intended to be, <b>commissioned</b>; and</li><li>(ii) that are included or are intended to be included in the value of <b>assets commissioned</b> relating to the <b>RAB</b>;</li></ul></li></ul>
<b>causal relationship</b>	has the meaning given in the <b>IM determination</b> ;
<b>central office</b>	means a physical building or cabinet used to house a <b>termination point</b> of a <b>fibre network</b> ;
<b>Chorus</b>	means Chorus Limited or any subsidiary of, or successor to, that company;
<b>commencement date</b>	means the date specified in clause 1.2.1 of this determination;
<b>Commission</b>	has the meaning given in s 5 of the <b>Act</b> ;
<b>commissioned</b>	has the meaning given in the <b>IM determination</b> ;

<b>connection</b>	has the meaning given in the <b>IM determination</b> ;
<b>connection charge</b>	means an <b>ID-regulated provider's</b> one-off charge for <b>provisioning</b> an <b>ID FFLAS</b> ;
<b>contract</b>	means a contract for the provision of <b>regulated FFLAS</b> whether or not the contract, or any part of the contract, is in writing and includes- (a) a contract under which <b>regulated FFLAS</b> is being provided, although some or all of the terms and conditions in relation to the provision of the <b>regulated FFLAS</b> 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;
<b>core fibre asset</b>	has the meaning given in the <b>IM determination</b> ;
<b>cost allocator</b>	has the meaning given in the <b>IM determination</b> ;
<b>cost of financing</b>	means the cost of financing incurred by an <b>ID-regulated provider</b> in the construction phase of a project that creates a new <b>network asset</b> , determined in accordance with clause 2.2.13(4) of the <b>IM determination</b> and allocated to <b>PQ FFLAS</b> or <b>ID-only FFLAS</b> (as applicable) in accordance with clauses 2.1.1 and 2.1.2 (as applicable) of the <b>IM determination</b> ;
<b>D</b>	
<b>directly attributable</b>	has the meaning given in the <b>IM determination</b> ;
<b>director</b>	has the meaning given in the <b>IM determination</b> ;
<b>disclosure period</b>	means the period for an <b>ID-only regulated provider</b> from the <b>commencement date</b> to the end of the <b>disclosure year 2022</b> ;

<b>disclosure year</b>	<p>means—</p> <p>(a) for <b>Chorus</b>, 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 ‘<b>disclosure year 2022</b>’), the 12-month period ending on 31 December of that year;</p> <p>(b) for <b>Enable</b>, 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 ‘<b>disclosure year 2022</b>’), the 12-month period ending on 30 June of that year; and</p> <p>(c) for <b>Tuatahi</b> and <b>Northpower Fibre</b>, 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 ‘<b>disclosure year 2022</b>’), the 12-month period ending on 31 March of that year;</p>
<b>E</b>	
<b>Enable</b>	means Enable Networks Limited or any subsidiary of, or successor to, that company;
<b>end-user</b>	has the same meaning as defined in s 5 of the <b>Act</b> ;
<b>E-NNI</b>	means an external network-to-network interface;
<b>E-NNI/ co-location connection</b>	means an instance of <b>ID FFLAS</b> or <b>PQ FFLAS</b> being provided by an <b>ID-regulated provider</b> to an <b>E-NNI</b> or to a co-location at a <b>central office</b> ;
<b>equivalent non-standard contract</b>	means a <b>non-standard contract</b> for the provision of <b>regulated FFLAS</b> that is in all material respects the same as that provided under a <b>standard contract</b> ;
<b>equivalent standard contract</b>	means a <b>standard contract</b> for the provision of <b>regulated FFLAS</b> that is in all material respects the

	same as that provided under a <b>non-standard contract</b> ;
<b>error</b>	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 <b>initial RAB</b> ; or (e) an estimate has changed due to new information becoming available;
<b>extending the network</b>	means <b>capital expenditure</b> to extend the <b>fibre network</b> to new streets or developments, and to infill the network to accommodate address growth;
<b>F</b>	
<b>fibre asset</b>	has the same meaning as defined in s 177(6) of the <b>Act</b> , and is either— (a) a <b>core fibre asset</b> ; or (b) the <b>financial loss asset</b> ;
<b>fibre network</b>	has the same meaning as defined in s 5 of the <b>Act</b> ;
<b>fibre to the premise (FTTP)</b>	means <b>fibre network</b> constructed to terminate at an <b>end-user's</b> premises;
<b>financial loss asset</b>	has the meaning given in the <b>IM determination</b> ;
<b>G</b>	
<b>GAAP</b>	has the meaning given in the <b>IM determination</b> ;
<b>GST</b>	has the same meaning given in the <b>IM determination</b> ;

	<b>I</b>
<b>ID FFLAS</b>	has the meaning given in the <b>IM determination</b> ;
<b>ID-only FFLAS</b>	has the meaning given in the <b>IM determination</b> ;
<b>ID-regulated provider</b>	means a <b>person</b> who is prescribed in regulations made under s 226 of the <b>Act</b> as being subject to information disclosure regulation;
<b>ID-only regulated provider</b>	means a <b>person</b> who is prescribed in regulations made under s 226 of the <b>Act</b> as being subject to information disclosure regulation, but excludes <b>Chorus</b> ;
<b>IM determination</b>	means the <i>Fibre Input Methodologies Determination 2020</i> [2020] NZCC 21, including any amendments to that determination;
<b>incentive</b>	includes a promotion, rebate, discount, or financial incentive;
<b>incentive clawback payment</b>	means a payment made by an <b>access seeker</b> to reimburse an <b>ID-regulated provider</b> for any <b>connections</b> that received an <b>incentive</b> , but for which the <b>access seeker</b> subsequently cancelled the relevant service;
<b>independent appraiser</b>	means— <ul style="list-style-type: none"> <li>(a) an <b>independent auditor</b>; or</li> <li>(b) a <b>person</b> who-               <ul style="list-style-type: none"> <li>(i) an <b>ID-regulated provider</b> 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;</li> <li>(ii) has no relationship with, or interest in, the <b>ID-regulated provider</b> that is</li> </ul> </li> </ul>

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;

(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

(d) is not associated with nor directed by any **person** who has provided any such assistance, advice, or opinion under paragraph (c);

**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**;

<b>initial RAB</b>	has the meaning given in the <b>IM determination</b> ;
<b>installation</b>	means <b>capital expenditure</b> to establish a physical link between the <b>fibre network</b> and an <b>ONT</b> at an end point, and includes capitalised costs of associated <b>provisioning</b> and <b>incentives</b> ;
<b>ISA (NZ) 550</b>	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;
<b>ISAE (NZ) 3000 (Revised)</b>	<p>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> <p><i>Guidance note: (refer to clause 1.4.1(11) of this determination)</i> <i>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;</i></p>
<b>L</b>	
<b>layer 1</b>	has the meaning given in s 155ZS of the <b>Act</b> ;
<b>layer 2</b>	has the meaning given in s 155ZS of the <b>Act</b> ;



<b>level 1 category</b>	means the level of detail to which an <b>ID regulated-provider</b> must <b>publicly disclose</b> or provide information to the <b>Commission</b> (as applicable) under this determination;
<b>level 2 category</b>	means the level of detail (that is more disaggregated than <b>level 1 category</b> ) to which an <b>ID-regulated provider</b> must <b>publicly disclose</b> or provide information to the <b>Commission</b> (as applicable) under this determination;
<b>M</b>	
<b>monthly charge</b>	means an <b>ID-regulated provider's</b> recurring monthly charge for an <b>ID FFLAS</b> ;
<b>N</b>	
<b>network &amp; customer IT</b>	means <b>capital expenditure</b> on systems and platforms across information technology domains that support <b>fibre network</b> and customer activities, including product development, customer experience and optimisation, lifecycle, and compliance;
<b>network asset</b>	means a fixed <b>core fibre asset</b> employed by a <b>regulated provider</b> to provide <b>regulated FFLAS</b> ;
<b>network capacity</b>	means <b>capital expenditure</b> on network electronics and associated systems to optimise for capacity growth and lifecycle requirements;
<b>network sustain and enhance</b>	means <b>capital expenditure</b> to sustain or enhance physical <b>fibre network</b> performance, manage risk or satisfy compliance requirements, including replacing end-of-life assets, ensuring compliance with health and safety regulations, adding resilience to the <b>fibre network</b> , reducing the risk profile of the <b>fibre network</b> , and developing new products for the provision of <b>regulated FFLAS</b> ;

<b>non-standard contract</b>	means a <b>contract</b> for the provision of <b>regulated FFLAS</b> between an <b>ID-regulated provider</b> and an <b>access seeker</b> that— (a) has <b>prescribed terms and conditions</b> ; and (b) is not a <b>standard contract</b> ;
<b>non-network asset</b>	means a <b>core fibre asset</b> employed by a <b>regulated provider</b> to provide <b>regulated FFLAS</b> , but which is not a <b>network asset</b> , 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;
<b>non-network IT &amp; support</b>	means <b>capital expenditure</b> on information technology systems and corporate support;
<b>Northpower Fibre</b>	means Northpower Fibre Limited or any subsidiary of, or successor to, that company;
	<b>O</b>
<b>operating cost</b>	has the meaning given in the <b>IM determination</b> ;
<b>operating revenue</b>	means <b>total revenues</b> ;
<b>operational expenditure</b>	means <b>operating costs</b> after applying either clause 2.1.1 or clause 2.1.2 of the <b>IM determination</b> (as applicable), except in relation to the Report on Related Party Transactions in Schedule 9 where it means <b>operating costs from related party transactions</b> as determined after applying clause 2.1.1 or clause 2.1.2 of the <b>IM determination</b> (as applicable) and clause 2.5.2 of this determination;

<b>optical line terminal (OLT)</b>	means a piece of <b>PON</b> rack-mounted or terminal card network equipment that terminates many <b>layer 1</b> fibres from <b>ONUs</b> and is installed in network buildings or roadside cabinets;
<b>optical network terminal (ONT)</b>	means a device that connects an <b>end-user</b> modem to a <b>fibre network</b> ;
<b>optical network unit (ONU)</b>	means a piece of network equipment that terminates a single <b>layer 1</b> fibre and is located at the <b>end-user's</b> premises;
<b>original disclosure</b>	means a disclosure made under this determination that contains a material or non-material <b>error</b> ;
<b>other charge</b>	means any charge other than the <b>connection charge</b> and <b>monthly charge</b> set by an <b>ID-regulated provider</b> for an <b>ID FFLAS</b> (such as transaction charges);
	<b>P</b>
<b>person</b>	includes a corporation sole, a body corporate, and any association of persons whether incorporated or not;
<b>POI</b>	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 <b>Commission</b> ;
<b>POI area</b>	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 <b>Commission</b> and comprising <b>POIs</b> specified in that notice;
<b>passive optical network (PON)</b>	means a type of telecommunications network that uses a point-to-multipoint <b>FTTP</b> which uses unpowered <b>splitters</b> to enable a single feeder optical fibre to serve multiple premises;

<b>PQ FFLAS</b>	has the meaning given in the <b>IM determination</b> ;
<b>PQ determination</b>	has the meaning given in the <b>IM determination</b> ;
<b>prescribed terms and conditions</b>	means, in relation to a <b>standard contract</b> or <b>non-standard contract</b> , the terms and conditions that— <ul style="list-style-type: none"><li>(a) describe the <b>regulated FFLAS</b> to be provided;</li><li>(b) determine the quantity or amount of those <b>regulated FFLAS</b>;</li><li>(c) specify or determine—<ul style="list-style-type: none"><li>(i) the <b>price</b> at which the <b>regulated FFLAS</b> is to be provided;</li><li>(ii) the timing of payment for the <b>regulated FFLAS</b>;</li><li>(iii) any security for payment for the <b>regulated FFLAS</b>;</li><li>(iv) any guarantee(s) regarding the <b>ID-regulated provider's</b> performance or the quality at which the <b>ID-regulated provider</b> will provide the <b>regulated FFLAS</b>;</li><li>(v) any <b>incentive</b>; and</li><li>(vi) the <b>ID-regulated provider's</b> obligations and responsibilities (if any) to <b>access seekers</b> in the event the provision of the <b>regulated FFLAS</b> is impeded or interrupted;</li></ul></li><li>(d) comprise the operations manual for providing <b>regulated FFLAS</b>;</li></ul>
<b>price</b>	means an individual tariff, fee, or charge, in nominal terms exclusive of <b>GST</b> , in a <b>standard contract</b> or <b>non-standard contract</b> ;
<b>provisioning</b>	has the meaning given in the <b>IM determination</b> , and <b>provisioned</b> has the corresponding meaning;

<b>proxy asset allocator</b>	has the meaning given in the <b>IM determination</b> ;
<b>proxy cost allocator</b>	has the meaning given in the <b>IM determination</b> ;
<b>publicly disclose</b>	means to- <ul style="list-style-type: none"><li>(a) disclose information on a prominent, publicly accessible page on the <b>ID-regulated provider's</b> main website where other related information is disclosed;</li><li>(b) make copies of the information available for inspection by any <b>person</b> during ordinary office hours, at the principal office of the <b>ID-regulated provider</b>;</li><li>(c) within 10 <b>working days</b> 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</li><li>(d) within 5 <b>working days</b> after the information is disclosed to the public, provide a copy of the information to the <b>Commission</b> 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),</li></ul> and <b>public disclosure</b> and <b>publicly disclosing</b> have corresponding meanings;
<b>Q</b>	
<b>qualifying provider</b>	has the meaning specified in clause 2.4.6(2) of the <b>IM determination</b> ;
<b>quarter</b>	means a three-month period in a <b>disclosure year</b> beginning on the first, fourth, seventh or tenth month of the <b>disclosure year</b> ;

## R

<b>RAB</b>	has the meaning given in the <b>IM determination</b> ;
<b>record</b>	has the meaning given in s 4 of the Public Records Act 2005;
<b>regulated FFLAS</b>	has the meaning given in the <b>IM determination</b> ;
<b>regulatory period</b>	has the meaning given in the <b>IM determination</b> ;
<b>related party</b>	has the meaning given in the <b>IM determination</b> ;
<b>related party transaction</b>	has the meaning given in the <b>IM determination</b> ;
<b>RSP</b>	means a retail service provider;

## S

<b>SAE 3100 (Revised)</b>	<p>means <i>Standard on Assurance Engagements 3100 (Revised) – Assurance Engagements on Compliance</i>, 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</p> <p><i>Guidance note: (refer to clause 1.4.1(11) of this determination)</i></p> <p><i>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;</i></p>
<b>service description</b>	means a description of an <b>ID FFLAS</b> , such as by capacity or speed;

<b>splitter</b>	means a fibre optic splitter, which is a passive optical device that splits light into two or more fibre strands;
<b>standard contract</b>	means a <b>contract</b> for the provision of <b>regulated FFLAS</b> between an <b>ID-regulated provider</b> and an <b>access seeker</b> , and in respect of which, at least 3 other <b>access seekers</b> have the same <b>prescribed terms and conditions</b> , and none of those other <b>access seekers</b> is a <b>related party</b> of the <b>ID-regulated provider</b> , or a <b>related party</b> of any of those other <b>access seekers</b> ;
<b>T</b>	
<b>target operating revenue</b>	means an estimate of <b>total revenues</b> ;
<b>termination point</b>	means the termination of fibre on- (a) the <b>central office's</b> main distribution frame; (b) the <b>OLT</b> or ethernet switch at a <b>central office</b> ; (c) the <b>RSP's</b> equipment at the <b>central office</b> co-location site; or (d) the backhaul equipment at the <b>central office</b> ;
<b>total closing RAB value</b>	means- (a) in relation to the <b>unallocated RAB</b> , the sum of: (i) all 'unallocated closing RAB values' of <b>core fibre assets</b> determined under clause 2.2.5(2) of the <b>IM determination</b> ; and (ii) the 'closing RAB value' of the <b>financial loss asset</b> determined under clause 2.2.6(2) of the <b>IM determination</b> ; (b) in relation to the <b>RAB</b> , the sum of: (i) all 'closing RAB values' of <b>core fibre assets</b> determined under clause

	<p>2.2.5(4) of the <b>IM determination</b>; and</p> <p>(ii) the ‘closing RAB value’ of the <b>financial loss asset</b> determined under clause 2.2.6(2) of the <b>IM determination</b>;</p>
<b>total connection charges</b>	<p>means the sum of <b>connection charges</b> received for each <b>ID FFLAS</b> during a month-</p> <p>(a) in nominal terms, excluding <b>GST</b>; and</p> <p>(b) subtracting <b>incentives</b> taken up by customers, adjusted in accordance with <b>GAAP</b>;</p>
<b>total monthly charges</b>	<p>means the sum of <b>monthly charges</b> received for each <b>ID FFLAS</b> during a month-</p> <p>(a) in nominal terms, excluding <b>GST</b>; and</p> <p>(b) subtracting <b>incentives</b> taken up by customers, adjusted in accordance with <b>GAAP</b>;</p>
<b>total opening RAB value</b>	<p>means-</p> <p>(a) in relation to the <b>unallocated RAB</b>, the sum of:</p> <p>(i) all ‘unallocated opening RAB values’ of <b>core fibre assets</b> determined under clause 2.2.5(1) of the <b>IM determination</b>; and</p> <p>(ii) the ‘opening RAB value’ of the <b>financial loss asset</b> determined under clause 2.2.6(1) of the <b>IM determination</b>;</p> <p>(b) in relation to the <b>RAB</b>, the sum of:</p> <p>(i) all ‘opening RAB values’ of <b>core fibre assets</b> determined under clause 2.2.5(3) of the <b>IM determination</b>; and</p> <p>(ii) the ‘opening RAB value’ of the <b>financial loss asset</b> determined under clause 2.2.6(1) of the <b>IM determination</b>;</p>
<b>total other charges</b>	<p>means the sum of <b>other charges</b> received for each <b>ID FFLAS</b> during a month-</p> <p>(a) in nominal terms, excluding <b>GST</b>; and</p>



(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:

$a$  = **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

### 2.1 INFORMATION DISCLOSURE

2.1.1 From the **commencement date**, each **ID-regulated provider** must comply with the information disclosure requirements set out in this determination.

### 2.2 APPLICABLE INPUT METHODOLOGIES

2.2.1 Each **ID-regulated provider** must apply the requirements set out in the following subparts of the **IM determination** as applicable, when complying with this determination:

- (1) Subpart 1 of Part 2, Cost Allocation;
- (2) Subpart 2 of Part 2, Asset Valuation;
- (3) Subpart 3 of Part 2, Taxation;
- (4) Subpart 4 of Part 2, Cost of Capital; and
- (5) Subpart 5 of Part 2, Quality Dimensions.

### 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.
- 2.3.2 No later than 5 months after the end of each **disclosure year**, **Chorus** must, in respect of the relevant **disclosure year**,—
- (1) except for the information regarding the forecast cost of assets to be replaced in the next 5 **disclosure years**, complete and **publicly disclose** the Report on PQ FFLAS Asset Register set out in Schedule 10a; and
  - (2) complete and **provide** to the **Commission**:
    - (a) a copy of the Report on PQ FFLAS Asset Register set out in Schedule 10a, including the information regarding the forecast cost of assets to be replaced in the next 5 **disclosure years**; and
    - (b) the Report on ID-only FFLAS Asset Register set out in Schedule 10b.

*Chorus disclosures relating to quality*

2.3.3 **Chorus** must—

- (1) complete and **publicly disclose** no later than 5 months after the end of each **disclosure year**, a Report on Quality in Schedule 19 in respect of each month of the relevant **disclosure year**, (except in respect of the months in the first three **quarters** of **disclosure year 2022**), and must apply the Schedule 22 Methodologies for Calculating Port Utilisation and Traffic Performance;
- (2) complete and **publicly disclose** no later than 1 month after the relevant **quarter**, a Transitional Report on Quality in Schedule 19a for each month of the first three **quarters** of **disclosure year 2022**;
- (3) conduct on a **quarterly** basis, an End-User Connection Satisfaction Survey according to the requirements of Schedule 21; and
- (4) **publicly disclose** the questions for and results of each survey conducted under clause 2.3.3(3) in accordance with the following timeframes—
  - (a) in respect of surveys conducted for each of the first three **quarters** of **disclosure year 2022**, no later than 1 month after the relevant **quarter**, in Schedule 19a; and
  - (b) in all other cases, no later than 5 months after the end of the relevant **disclosure year**, in Schedule 19.

*Chorus disclosures relating to pricing*

2.3.4 Except as provided under clauses 2.3.5 and 2.3.6, **Chorus** must complete and **publicly disclose** a Report on Pricing in Schedule 24—

- (1) for each month of the first and second **quarters** of each **disclosure year** after **disclosure year 2022**, no later than 1 month after the second **quarter**; and
- (2) for each month of the third and fourth **quarters** of each **disclosure year** after **disclosure year 2022**, no later than 5 months after the fourth **quarter**.

2.3.5 Except as provided under clauses 2.3.6, **Chorus** must, for **disclosure year 2022**, complete a Report on Pricing in Schedule 24 for each month of that **disclosure year**, and **publicly disclose** those reports no later than 5 months after **disclosure year 2022**.

2.3.6 **Chorus**—

- (1) may withhold or redact from each Report on Pricing in Schedule 24 that **Chorus publicly discloses** under clauses 2.3.4 or 2.3.5, information relating to—
  - (a) numbers of **connections** and **ENNI/ co-location connections**; and
  - (b) **incentive clawback payments**; but

- (2) must, at the same time as it **publicly discloses** a Report on Pricing in Schedule 24 under clauses 2.3.4 or 2.3.5, provide to the **Commission** a copy of that report that includes the information relating to—
  - (a) numbers of **connections** and **ENNI/ co-location connections**; and
  - (b) **incentive clawback payments**.

## **2.4 INFORMATION DISCLOSURE REQUIREMENTS FOR ID-ONLY REGULATED PROVIDERS**

*Altered requirements for public disclosure of ID-only regulated provider reports for disclosure year 2022*

2.4.1 In respect of **disclosure year 2022**, each **ID-only regulated provider**—

- (1) is not required to complete and **publicly disclose** the reports required under clauses 2.4.2(9) and 2.4.2(12) to (16); and
- (2) no later than 5 months after the end of **disclosure year 2023**, must complete and **publicly disclose** the other reports required under clauses 2.4.2, 2.4.3, 2.5.4, 2.5.6 and 2.6.1.

*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.

2.4.3 Except as provided under clause 2.4.1(2) in relation to **disclosure year** 2022, no later than 5 months after the end of each **disclosure year**, each **ID-only regulated provider** must, in respect of the relevant **disclosure year**,—

- (1) except for the information regarding the forecast cost of assets to be replaced in next 5 **disclosure years**, complete and **publicly disclose** the Report on ID FFLAS Asset Register set out in Schedule 10; and
- (2) complete and provide to the **Commission**, a copy of the Report on ID FFLAS Asset Register set out in Schedule 10, including the information regarding the forecast cost of assets to be replaced in the next 5 **disclosure years**.

*ID-only regulated provider disclosures relating to quality*

2.4.4 Each **ID-only regulated provider** must—

- (1) complete and **publicly disclose** no later than 5 months after the end of the **disclosure year**, a Report on Quality in Schedule 20 in respect of each month of the relevant **disclosure year**, (except in respect of the months in the first three **quarters** of **disclosure year 2022**), and must apply the Schedule 22 Methodologies for Calculating Port Utilisation and Traffic Performance;
- (2) complete and **publicly disclose** no later than 1 month after the relevant **quarter**, a Transitional Report on Quality in Schedule 20a for each month of the **quarter**, for the first three **quarters** of **disclosure year 2022**;
- (3) conduct on a **quarterly** basis, an End-User Satisfaction Survey according to the requirements of Schedule 21; and
- (4) **publicly disclose** the questions for and results of each survey conducted under clause 2.4.4(3) in accordance with the following timeframes—
  - (a) in respect of surveys conducted for each of the first three **quarters** of **disclosure year 2022**, no later than 1 month after the relevant **quarter**, in Schedule 20a; and
  - (b) in all other cases, no later than 5 months after the end of the relevant **disclosure year**, in Schedule 20.

*ID-only regulated provider disclosures relating to pricing*

2.4.5 Except as provided under clause 2.4.6, each **ID-only regulated provider** must complete and **publicly disclose** a Report on Pricing in Schedule 25—

- (1) for each month of the first and second **quarters** of each **disclosure year**, no later than 1 month after the second **quarter**; and
- (2) for each month of the third and fourth **quarters** of each **disclosure year**, no later than 5 months after the fourth **quarter**.

2.4.6 Each **ID-only regulated provider**—

- (1) must, for **disclosure years 2022 and 2023**,—
  - (a) complete a Report on Pricing in Schedule 25 for each month of the relevant **disclosure year** and **publicly disclose** all such reports no later than 5 months after **disclosure year 2023**; and
  - (b) in each report completed and **publicly disclosed** under paragraph (a), include—
    - (i) in Schedule 25(iii), information to the most detailed level of geographical aggregation, up to and including **central office** level, the **ID-only regulated provider** is able to report on; and

- (ii) information on the level of geographical aggregation reported on (ie, which **central offices** are grouped together);
- (2) may withhold or redact from each report the **ID-only regulated provider publicly discloses** under subclause (1)(a) or clause 2.4.5, information required relating to—
  - (a) numbers of **connections** and **ENNI/ co-location connections**; and
  - (b) **incentive clawback payments**; but
- (3) must, at the same time the **ID-only regulated provider publicly discloses** a report under subclause (1)(a) or clause 2.4.5, provide to the **Commission** a copy of that report that includes information required relating to:
  - (a) numbers of **connections** and **ENNI/ co-location connections**; and
  - (b) **incentive clawback payments**.

## 2.5 INFORMATION DISCLOSURE REQUIREMENTS FOR ALL ID-REGULATED PROVIDERS

### *Allocation of assets and operating costs*

- 2.5.1 In completing the Report on Asset Allocations set out in Schedule 4a and the Report on Cost Allocations set out in Schedule 5a, each **ID-regulated provider** must **publicly disclose**, for each **asset category** in Schedule 4a and each **operational expenditure category** in Schedule 5a, which includes **asset values** or **operating costs** (as applicable) that are not **directly attributable**,—
- (1) a description of the **operating costs** and **asset values** that are not **directly attributable**;
  - (2) the **asset allocator** or **cost allocator** used (as applicable) and the rationale for using the **asset allocator** or **cost allocator**;
  - (3) whether the **asset allocators** used are based on a **causal relationship**, or are equal to a **proxy asset allocator**;
  - (4) whether the **cost allocators** used are based on a **causal relationship**, or are equal to a **proxy cost allocator**;
  - (5) where **proxy asset allocators** or **proxy cost allocators** are used, an explanation of:
    - (a) why a **causal relationship** cannot be established or why it is impractical to apply a **causal relationship**; and
    - (b) the rationale for the quantifiable measure used for each **proxy asset allocator** or **proxy cost allocator**.

*Related party transactions*

- 2.5.2 For the purpose of completing the reports required under clauses 2.3.1(16) and 2.4.2(11),—
- (1) the value of—
    - (a) a good or a service an **ID-regulated provider** procures in a **related party transaction** must be given a value no greater than if the transaction was an **arm's-length transaction**; and
    - (b) an asset, good, or a service an **ID-regulated provider** sells or provides in a **related party transaction** must be given a value not less than if the transaction was an **arm's-length transaction**;
  - (2) an objective and independent measure must be used in determining the terms of an **arm's-length transaction** for the purpose of subclause (1)(a) and (b).
- 2.5.3 For the purpose of clause 2.5.2(1)(a), a **related party transaction** will be treated as if it was an **arm's-length transaction** if the good or service procured from a **related party** is valued at the cost incurred by the **related party** in providing that good or service, provided that cost is—
- (1) fair and reasonable to the **ID-regulated provider**; and
  - (2) substantially the same as the cost that would be incurred by the **related party** in providing the same type of good or service to a third party.
- 2.5.4 If an **ID-regulated provider** has procured a good, a service, or a **core fibre asset** under a **related party transaction** in a **disclosure year**, then no later than 5 months after the end of the **disclosure year**, the **ID-regulated provider** must **publicly disclose** a diagram or a description showing:
- (1) the relationship between the **ID-regulated provider** and the **related party**;
  - (2) the principal activities of the **related party**; and
  - (3) the total annual expenditure incurred by the **ID-regulated provider** with the **related party**.
- 2.5.5 If in any **disclosure year**, the **ID-regulated provider's related party transactions** comprise less than 10% of the combined value of the **ID-regulated provider's capital expenditure** and **operational expenditure**, the **ID-regulated provider** is not required to comply with clause 2.5.6 and clauses 2.7.2 to 2.7.5 in that **disclosure year**.
- 2.5.6 Subject to clause 2.5.5, if an **ID-regulated provider** has procured a good, a service, or a **core fibre asset** under a **related party transaction** in a **disclosure year**, then no later than 5 months after the **disclosure year**, the **ID-regulated provider** must—
- (1) **publicly disclose**—

- (a) a summary of either of the following in effect at the time of the **related party transaction**:
    - (i) the **ID-regulated provider's** policy for procuring goods, services, or **core fibre assets** from a **related party**; or
    - (ii) the **ID-regulated provider's** alternative documentation equivalent to a policy for procuring goods, services, or **core fibre assets** from a **related party**;
  - (b) a description of at least one representative example **related party transaction** from the **disclosure year** illustrating each of the following:
    - (i) how the **ID-regulated provider** applied in practice its policy (or alternative documentation) in effect at the time of the **related party transaction** for procuring goods, services, or **core fibre assets** from a **related party**, including a description of how and when the **ID-regulated provider** last tested whether such a **related party transaction** was an **arm's-length transaction**; and
    - (ii) how the **ID-regulated provider** applied its policy (or alternative documentation) in effect at the time of the **related party transaction** for procuring goods, services, or **core fibre assets** from a **related party** in a materially different manner between expenditure categories;
  - (c) a description of any of the **ID-regulated provider's** policies or procedures that require an **access seeker** to purchase goods, services, or **core fibre assets** from a **related party** that relate to the provision of **regulated FFLAS**;
- (2) provide to the **Commission** the **ID-regulated provider's** policy (or alternative documentation) for procuring goods, services, or **core fibre assets** from a **related party**.

*Disclosure of standard contracts*

2.5.7 No later than 20 **working days** after entering into a **standard contract**, an **ID-regulated provider** must **publicly disclose** the **prescribed terms and conditions** of the **standard contract**.

2.5.8 If an **ID-regulated provider** amends any **prescribed terms and conditions** of a **standard contract** (including a **standard contract** that was entered into before the **commencement date**), the **ID-regulated provider** must, no later than 20 **working days** after the amendment takes effect, **publicly disclose**—

- (1) an amendment made to the **prescribed terms and conditions**; and
- (2) a statement identifying the **prescribed terms and conditions** amended.

*Disclosure of non-standard contracts*

2.5.9 No later than 20 **working days** after entering into a **non-standard contract**, an **ID-regulated provider** must—

- (1) **publicly disclose**—
  - (a) the **prescribed terms and conditions** of the **non-standard contract**, with the exception of any **prescribed terms and conditions** that specify or determine an **incentive** or the **price** at which the **regulated FFLAS** is to be provided; and
  - (b) a summary of how the **prescribed terms and conditions** (except those specifying or determining an **incentive** or the **price** at which the **regulated FFLAS** is to be provided) of the **non-standard contract** differ from those of the **equivalent standard contract**, if there is one;
- (2) provide to the **Commission** any **prescribed terms and conditions** of the **non-standard contract** that specify or determine an **incentive** or the **price** at which the **regulated FFLAS** is to be provided.

2.5.10 If an **ID-regulated provider** amends the **prescribed terms and conditions** of a **non-standard contract** (including a **non-standard contract** entered into before the **commencement date**), the **ID-regulated provider** must, not later than 20 **working days** after the amendment takes effect,

- (1) **publicly disclose**—
  - (a) the amendment made to the **prescribed terms and conditions**, with the exception of an amendment to the **prescribed terms and conditions** specifying or determining an **incentive** or the **price** at which the **regulated FFLAS** is to be provided;
  - (b) a statement identifying the **prescribed terms and conditions** amended; and
- (2) if the amendment is to **prescribed terms and conditions** of the **non-standard contract** that specify or determine an **incentive** or the **price** at which the **regulated FFLAS** is to be provided, provide the amendment to the **Commission**.

*Requirements relating to standard and non-standard contracts*

2.5.11 Subject to s 188(4) of the **Act** and clause 2.5.12, before the start of each **disclosure year**, each **ID-regulated provider** must—

- (1) **publicly disclose** the following:

- (a) for each **standard contract** the **ID-regulated provider** intends to use in the relevant **disclosure year**,—
    - (i) if the **standard contract** existed in the most recent **disclosure year**, the number of **access seekers** on the **standard contract** compared to the number of **access seekers** on all **equivalent non-standard contract** the **ID-regulated provider** used in that **disclosure year**; and
    - (ii) the percentage of **target operating revenue** the **ID-regulated provider** expects to collect from the provision of **regulated FFLAS** in that **disclosure year** under—
      - (A) the **standard contract**; and
      - (B) all **equivalent non-standard contracts**;
  - (b) how the **ID-regulated provider** decides whether to use a **non-standard contract**, including any criteria the **ID-regulated provider** uses to make this decision;
- (2) provide the following information to the **Commission**:
- (a) for each **standard contract** the **ID-regulated provider** intends to use in the **disclosure year**, the **target operating revenue** the **ID-regulated provider** expects to collect from the provision of **regulated FFLAS** in the **disclosure year** under the **standard contract** and all **equivalent non-standard contracts**; and
  - (b) an explanation of any criteria or factor used for determining **prices** and **incentives** for **access seekers** on **non-standard contracts**.

2.5.12 For the purpose of clause 2.5.11,—

- (1) in respect of **disclosure year** 2022,—
  - (a) **Chorus** must **publicly disclose** the information under clause 2.5.11(1) and provide to the **Commission** the information under clause 2.5.11(2), no later than 3 months after the start of **disclosure year** 2022; and
  - (b) each **ID-only regulated provider** must **publicly disclose** the information under clause 2.5.11(1), and provide to the **Commission** the information under clause 2.5.11(2), before the start of **disclosure year** 2023;
- (2) in respect of each of **disclosure years** 2022 and 2023, clause 2.5.11(1)(b) and (2)(b) does not apply if the percentage of **target operating revenue** calculated under clause 2.5.11(1)(a)(ii)(B) is less than 10%.

## 2.6 EXPLANATORY NOTES TO DISCLOSED INFORMATION

- 2.6.1 No later than 5 months after each **disclosure year**, each **ID-regulated provider** must complete and **publicly disclose** the Schedule of Mandatory Explanatory Notes in Schedule 14 or 14a, as applicable.
- 2.6.2 In relation to details of any insurance cover for the **fibre assets** used to provide **PQ FFLAS, ID FFLAS, or ID-only FFLAS** (as applicable), the explanatory notes in Schedule 14 or 14a must include-
- (1) the **ID-regulated provider's** approach and practices in regard to insuring assets, including the level of insurance; and
  - (2) in respect of any self-insurance, the level of reserves, details of how reserves are managed and invested, and details of any reinsurance.
- 2.6.3 Where an item from a report disclosed in accordance with clauses 2.3.1, 2.3.2, and 2.4.2 (as applicable) is classified differently to the most recent previous disclosure, the explanatory notes in Schedule 14 or 14a must include the-
- (1) nature of the item classified differently;
  - (2) value or volume of the item in the current **disclosure year** (or **quarter**, as applicable) and in the previous **disclosure year** (or **quarter**, as applicable);
  - (3) classification of the item in the previous **disclosure year** (or **quarter**, as applicable);
  - (4) classification of the item in the current **disclosure year** (or **quarter**, as applicable); and
  - (5) reason why the item has been classified differently.
- 2.6.4 No later than 5 months after each **disclosure year**, each **ID-regulated provider** must complete and **publicly disclose** the Mandatory Explanatory Notes on Forecast Information in Schedule 14b by inserting all relevant information relating to information disclosed in accordance with clause 2.3.1(17) to (21) or clause 2.4.2(12) to (16), (as applicable).
- 2.6.5 No later than 5 months after each **disclosure year**, each **ID-regulated provider** may **publicly disclose** any further comments on the information disclosed in accordance



with clauses 2.3.1, 2.3.2, 2.3.4, 2.3.5, 2.4.2, 2.4.3, 2.4.5, and 2.4.6(1) (as applicable) in the Voluntary Explanatory Notes in Schedule 15.

## 2.7 ASSURANCE REPORTS

2.7.1 If an **ID-regulated provider** is required to **publicly disclose** any **audited disclosure information**, the **ID-regulated provider** must—

- (1) procure an assurance report from an **independent auditor** that is:
  - (a) prepared in accordance with **SAE 3100 (Revised)** and **ISAE (NZ) 3000 (Revised)**, signed by the **independent auditor** (either in his or her own name or that of his or her firm);
  - (b) addressed to the **directors** of the **ID-regulated provider** and to the **Commission** as the intended users of the assurance report;
  - (c) states—
    - (i) that the assurance report has been prepared in accordance with **SAE 3100 (Revised)** and **ISAE (NZ) 3000 (Revised)**;
    - (ii) the work done by the **independent auditor**;
    - (iii) the scope and limitations of the assurance engagement;
    - (iv) the existence of any relationship (other than that of auditor) which the **independent auditor** has with, or any interests which the **independent auditor** has in, the **ID-regulated provider** or any of its subsidiaries;
    - (v) whether the **independent auditor** has obtained sufficient recorded evidence and explanations that he or she required from the **ID-regulated provider**, and, if not, the nature of the evidence or explanations not obtained;
    - (vi) whether, in the **independent auditor's** opinion, as far as appears from an examination, the information used in the preparation of the **audited disclosure information** has been properly extracted from the **ID-regulated provider's** accounting and other **records**, sourced from its financial and non-financial systems; and
    - (vii) whether, in the **independent auditor's** opinion, as far as appears from an examination of them, proper **records** to enable the complete and accurate compilation of the **audited disclosure information** required under this determination have been kept by the **ID-regulated provider** and, if not, the **records** not so kept;
  - (d) states whether (and, if not, in which respects), in the **independent auditor's** opinion, the **ID-regulated provider** has complied, in all

material respects, with this determination in preparing the **audited disclosure information**;

- (e) states whether, based on the **independent auditor's** examination of the evidence supporting the relevant **audited disclosure information**, anything has come to their attention that causes the **independent auditor** to believe that that evidence and the **audited disclosure information** do not provide a reasonable basis for the information **publicly disclosed** in boxes 1 to 14 of Schedule 14 or boxes 1 to 14 of Schedule 14a (as applicable); and
  - (f) states whether, in the **independent auditor's** opinion, the **ID-regulated provider's** basis for valuing **related party transactions** in the **disclosure year** has complied in all material respects with clause 2.5.2 of this determination and clauses 2.2.13(3)(g) and 2.2.15 of the **IM determination**;
- (2) without limiting the application of **SAE 3100 (Revised)** and **ISAE (NZ) 3000 (Revised)** under subclause (1), the assurance report must state any key audit matters, being those matters that-
- (a) required significant attention by the **independent auditor** in carrying out its assurance engagement;
  - (b) are selected from matters communicated with those charged with governance of the **ID-regulated provider**; and
  - (c) the **independent auditor** has identified, taking into account—
    - (i) areas of higher assessed risk of material misstatement of **audited disclosure information**;
    - (ii) significant auditor judgments relating to areas in the **audited disclosure information** that involved significant judgment of the management of the **ID-regulated provider**; and
    - (iii) the effect on the assurance engagement of any significant events or transactions by the **ID-regulated provider** that occurred in the **disclosure year**;

*Guidance note: (refer to clause 1.4.1 Part 1(11) of this determination)  
This is a similar requirement to that which applies for the audit of financial statements under International Standard on Auditing (New Zealand) 701, Communicating Key Audit Matters in the Independent Auditor's Report, issued by the New Zealand Auditing and Assurance Standards Board of the External Reporting Board in October 2015, under s 12(b) of the Financial Reporting Act 2013.*

- (3) **publicly disclose** the **independent auditor's** assurance report prepared in accordance with subclauses (1) and (2) at the same time the **ID-regulated provider publicly discloses** the **audited disclosure information**.
- 2.7.2 Subject to clauses 2.5.5, 2.7.3, and 2.7.5, at the same time an **ID-regulated provider publicly discloses audited disclosure information** for a **disclosure year**, the **ID-regulated provider** must procure and **publicly disclose** a report prepared in accordance with clause 2.7.4, if any of the following apply:
  - (1) the proportion of the **ID-regulated provider's** total **capital expenditure** accounted for by **related party transactions** involving a procurement from a **related party** exceeds 65% in the **disclosure year**;
  - (2) the proportion of the **ID-regulated provider's** total **operational expenditure** accounted for by **related party transactions** involving a procurement from a **related party** exceeds 65% in the **disclosure year**; or
  - (3) the **independent auditor** cannot conclude that the valuation or disclosures of **related party transactions** in the **disclosure year** comply, in all material respects, with clause 2.5.2 of this determination and clauses 2.2.13(3)(g) and 2.2.15 of the **IM determination**.
- 2.7.3 If clause 2.7.2 applies in respect of a **disclosure year**, but time constraints do not permit the preparation of a report for that **disclosure year**, before the **independent auditor** issues its assurance report for that **disclosure year** under clause 2.7.1, an **ID-regulated provider** must, subject to clause 2.7.5,—
  - (1) no later than 5 months after the **disclosure year**, **publicly disclose** a statement indicating that the **ID-regulated provider** will procure and **publicly disclose** a report under clause 2.7.4 for the subsequent **disclosure year**; and
  - (2) procure and **publicly disclose** a report from an **independent appraiser**, prepared in accordance with clause 2.7.4, at the same time the **ID-regulated provider publicly discloses audited disclosure information** for the subsequent **disclosure year**.
- 2.7.4 For the purpose of clauses 2.7.2 and 2.7.3, a report prepared by an **independent appraiser** must—
  - (1) be addressed to the **directors** of the **ID-regulated provider** and to the **Commission** as the intended users of the report;
  - (2) be a separate report from the **independent auditor's** assurance report prepared in accordance with clause 2.7.1;
  - (3) state—
    - (a) whether, in the **independent appraiser's** opinion based on the information obtained, a sampling of **related party transactions**, and

- analysis undertaken, the **ID-regulated provider's related party transactions** would comply, in all material respects, with clause 2.5.2 of this determination and clauses 2.2.13(3)(g) and 2.2.15 of the **IM determination**;
- (b) the grounds for the **independent appraiser's** opinion under paragraph (a); and
  - (c) if the **independent appraiser's** opinion under paragraph (a) is that the **ID-regulated provider's related party transactions** would not comply with clause 2.5.2 of this determination or clauses 2.2.13(3)(g) and 2.2.15 of the **IM determination**; the alternative terms the **independent appraiser** considers could enable the **related party transactions** to comply;
- (4) set out the **independent appraiser's** qualifications underpinning the opinion in the report;
  - (5) set out the scope and any limitations of the **ID-regulated provider's** engagement of the **independent appraiser**;
  - (6) state the **independent appraiser's** key assumptions on which the analysis in the report relies;
  - (7) describe the basis used for sampling **related party transactions** to inform the opinion in the report;
  - (8) describe the steps and analysis undertaken in preparing the report;
  - (9) summarise the steps the **ID-regulated provider** has taken to test whether **related party transactions** comply with clause 2.5.2 of this determination and clauses 2.2.13(3)(g) and 2.2.15 of the **IM determination**;
  - (10) state whether, in the opinion of the **independent appraiser**, the steps taken by the **ID-regulated provider** specified in subclause (9) are, in all material respects, reasonable in the circumstances; and
  - (11) state whether the **independent appraiser** has obtained the recorded information and explanations that they required and, if not, the nature of the information and explanations not able to be obtained.
- 2.7.5 An **ID-regulated provider** may elect not to procure and **publicly disclose** a report under clause 2.7.2 or clause 2.7.3(2) in respect of a **disclosure year** if,—
- (1) for that **disclosure year**, the proportion of either the **ID-regulated provider's** total **capital expenditure** or total **operational expenditure** accounted for by **related party transactions** involving a procurement from a **related party** has not increased by more than 5% from the **disclosure year** for which the **ID-regulated provider** most recently procured and **publicly disclosed** a report under clause 2.7.2 or clause 2.7.3(2); and

- (2) the **ID-regulated provider** has **publicly disclosed** a report for at least one of the two previous **disclosure years** under clause 2.7.2 or 2.7.3(2).

2.7.6 Subject to clause 2.7.7, if an **ID-regulated provider publicly discloses** information under clause 2.11.1 or 2.11.2 and the **ID-regulated provider** was required to procure an assurance report under clause 2.7.1(1) for the **original disclosure**, the **ID-regulated provider** must procure and **publicly disclose** an assurance report in respect of the information disclosed under clause 2.11.1 or 2.11.2 to the same standard of the assurance report procured for the **original disclosure**.

2.7.7 In applying clause 2.7.6, the assurance required for **indirectly affected data and statements** disclosures is whether the disclosed **error** has been corrected and subsequently correctly reflected in the revised **indirectly affected data and statements**.

## 2.8 CERTIFICATES

2.8.1 Each **ID-regulated provider** must **publicly disclose** a certificate in the form set out in Schedule 17, duly signed by 2 **directors** of the **ID-regulated provider**, in respect of information under clauses 2.3.4(1), 2.4.5(1), 2.5.11 and 2.5.12(1), at the time the **ID-regulated provider publicly discloses** or provides the relevant information to the **Commission** (as applicable).

2.8.2 Each **ID-regulated provider** must **publicly disclose** a certificate in the form set out in Schedule 18, duly signed by 2 **directors** of the **ID-regulated provider**, in respect of information under any of clauses 2.3.1, 2.3.2, 2.3.3(1), 2.3.3(4)(b), 2.3.4(2), 2.3.5, 2.3.6(2), 2.4.2, 2.4.3, 2.4.4(1), 2.4.4(4)(b), 2.4.5(2), 2.4.6(1), 2.4.6(3), and 2.6.1, at the time the **ID-regulated provider publicly discloses** or provides the relevant information to the **Commission** (as applicable).

2.8.3 Subject to clause 2.8.4, if an **ID-regulated provider publicly discloses** information under clause 2.11.1 or 2.11.2, the **ID-regulated provider** must **publicly disclose** a certificate under clause 2.11.1 or 2.11.2 to the standard of the certificate disclosed with the **original disclosure**.

2.8.4 In applying clause 2.8.3, the certification required for **indirectly affected data and statements** disclosures is whether the disclosed **error** has been corrected and subsequently correctly reflected in the revised **indirectly affected data and statements**.

## 2.9 RETENTION AND CONTINUING DISCLOSURES

2.9.1 An **ID-regulated provider** that is required by this determination to **publicly disclose** any information must retain, and continuously **publicly disclose**, that information for

at least 7 years from the date that information is first required to be **publicly disclosed**.

## 2.10 EXEMPTIONS

2.10.1 The **Commission** may by written notice to an **ID-regulated provider**—

- (1) exempt the **ID-regulated provider** from any requirement of this determination, for a period and on such terms and conditions as the **Commission** specifies in the notice; and
- (2) amend or revoke any such exemption.

## 2.11 DISCLOSURE OF ERRORS IN PREVIOUSLY DISCLOSED INFORMATION

2.11.1 No later than 7 months after identifying a material **error**, an **ID-regulated provider** must:

- (1) **publicly disclose**—
  - (a) a description of the **error** including the quantum of the **error** and a summary of the disclosures, data, and statements affected by the **error**;
  - (b) the reason(s) for the **error**;
  - (c) the data and statements from the **original disclosure** affected by the **error**;
  - (d) in a manner consistent with this determination, including any amendments in effect at the time of the **original disclosure**, correct revised data or statements affected by the **error**;
  - (e) a certificate in accordance with clause 2.8.3; and
  - (f) where applicable, an assurance report in accordance with clause 2.7.6;
- (2) disclose the information outlined in subclause (1) when **publicly disclosing** the **original disclosure** in accordance with clause 2.9.1.

2.11.2 If an **ID-regulated provider** identifies a non-material **error**, the **ID-regulated provider** may, within 7 months of identifying the non-material **error**, **publicly disclose** it in accordance with clause 2.11.1.

2.11.3 Information disclosed in accordance with this determination that refers to or relies on information contained in a previous disclosure must be consistent with the

previous disclosure, unless an **error** disclosure related to that information has been made in accordance with clause 2.11.1 or 2.11.2.

2.11.4 Information disclosed after an **error** disclosure is made in accordance with clause 2.11.1 or 2.11.2 must be consistent with the **error** disclosure made in accordance with clause 2.11.1 or 2.11.2 (as applicable).

## **PART 3 SCHEDULES INCLUDED IN THIS DOCUMENT**

<b>SCHEDULE 14: MANDATORY EXPLANATORY NOTES (CHORUS)</b> .....	<b>49</b>
<b>SCHEDULE 14A MANDATORY EXPLANATORY NOTES (ID-ONLY REGULATED PROVIDER)</b> .....	<b>56</b>
<b>SCHEDULE 14B:MANDATORY EXPLANATORY NOTES ON FORECAST INFORMATION</b> .....	<b>63</b>
<b>SCHEDULE 15: VOLUNTARY EXPLANATORY NOTES</b> .....	<b>66</b>
<b>SCHEDULE 16: FINANCIAL AND ASSET MANAGEMENT REPORT DEFINITIONS</b> .....	<b>67</b>
<b>SCHEDULE 17: CERTIFICATION FOR INTRA-YEAR DISCLOSURES</b> .....	<b>86</b>
<b>SCHEDULE 18: CERTIFICATION FOR YEAR-END DISCLOSURES</b> .....	<b>87</b>
<b>SCHEDULE 21: END-USER CONNECTION SATISFACTION SURVEY</b> .....	<b>88</b>
<b>SCHEDULE 22: METHODOLOGIES FOR CALCULATING PORT UTILISATION AND TRAFFIC PERFORMANCE</b> .....	<b>89</b>
<b>SCHEDULE 23: QUALITY REPORT DEFINITIONS</b> .....	<b>93</b>
<b>SCHEDULE 26: PRICING REPORT DEFINITIONS</b> .....	<b>101</b>

[For Schedules 1-13, 19 -20a, and 24-25 not included in this document, see the Microsoft Excel workbooks at: <https://comcom.govt.nz/regulated-industries/fibre/information-disclosure-requirements-for-fibre/current-information-disclosure-requirements-for-fibre>.



## Schedule 14: Mandatory Explanatory Notes (Chorus)

Company name: \_\_\_\_\_

For disclosure year ended: \_\_\_\_\_

*In this Schedule, clause references are to clauses in the body of the Fibre Information Disclosure Determination 2021.*

1. This Schedule requires **Chorus** to provide explanatory notes to information provided in accordance with clauses 2.3.1, 2.6.2, and 2.6.3.
2. This Schedule is mandatory: **Chorus** must provide the explanatory comments specified below, in accordance with clause 2.6.1.
3. Schedule 15 (Voluntary Explanatory Notes to Schedules) provides for **Chorus** to give additional explanation of disclosed information if it wishes.

*Return on Investment (Schedule 1, 1a, 1b)*

4. In the box below, comment on **ROI** as disclosed in Schedule 1. This comment must include information on reclassified items in accordance with clause 2.6.3.

**Box 1: Explanatory comment on ROI**

[Insert text here]

*Regulatory Profit (Schedule 2)*

5. In the box below, comment on regulatory profit for the **disclosure year** as disclosed in Schedule 2. This comment must include-
  - 5.1 a description of material items included in **other regulated income (other than gains / (losses) on asset disposals)**, as disclosed in row 2(i) of Schedule 2; and
  - 5.2 information on reclassified items in accordance with clause 2.6.3.

**Box 2: Explanatory comment on regulatory profit**

[Insert text here]

*Merger and acquisition expenses (2(iii) of Schedule 2)*

6. If **Chorus** incurred **merger and acquisitions expenditure** during the **disclosure year**, provide the following information in the box below-
- 6.1 information on reclassified items in accordance with clause 2.6.3; and
  - 6.2 any other commentary on the benefits of the **merger and acquisition expenditure** to **Chorus**.

**Box 3: Explanatory comment on merger and acquisition expenditure**

[Insert text here]

*Value of the Regulatory Asset Base (Schedule 4, 4b, 4c)*

7. In the box below, comment on the value of the regulatory asset base (rolled forward) in Schedule 4. This comment must include information on reclassified items in accordance with clause 2.6.3.
8. Describe any alternative method of depreciation adopted by **Chorus**, and the reason(s) for adopting the alternative method.
9. Describe the methodology used for the allocation of **works under construction**.

**Box 4: Explanatory comment on the value of the regulatory asset base (rolled forward)**

[Insert text here]

*Regulatory tax allowance: disclosure of permanent differences (3a(i) of Schedule 3)*

10. In the box below, provide descriptions and workings of the material permanent differences included in the following items, as recorded in the asterisked categories in 3a(i) of Schedule 3:
- 10.1 **income not included in regulatory profit / (loss) before tax but taxable;**

- 10.2 **expenditure or loss in regulatory profit / (loss) before tax but not deductible;**
- 10.3 **income included in regulatory profit / (loss) before tax but not taxable; and**
- 10.4 **expenditure or loss deductible but not in regulatory profit / (loss) before tax.**

**Box 5: Regulatory tax allowance: permanent differences**

[Insert text here]

*Regulatory tax allowance: disclosure of temporary differences (3a(i) of Schedule 3)*

- 11. In the box below, provide descriptions and workings of the material temporary differences included in the following items, as recorded in the asterisked categories in 3a(i) of Schedule 3:
  - 11.1 **income not included in regulatory profit / (loss) before tax but taxable;**
  - 11.2 **expenditure or loss in regulatory profit / (loss) before tax but not deductible;**
  - 11.3 **income included in regulatory profit / (loss) before tax but not taxable; and**
  - 11.4 **expenditure or loss deductible but not in regulatory profit / (loss) before tax.**

**Box 6: Temporary differences**

[Insert text here]

*Cost allocation (Schedule 5a)*

- 12. In the box below, comment on cost allocation as disclosed in Schedule 5a. This comment must include information on reclassified items in accordance with clause 2.6.3.

**Box 7: Cost allocation**

[Insert text here]

*Asset allocation (Schedule 4a)*

13. In the box below, comment on asset allocation as disclosed in Schedule 4a. This comment must include information on reclassified items in accordance with clause 2.6.3.

**Box 8: Commentary on asset allocation**

[Insert text here]

*Operating Expenditure (Schedule 5)*

14. In the boxes below, comment on **operational expenditure** for the **disclosure year**, as disclosed in Schedule 5. This comment must include-
- 14.1 commentary on assets replaced or renewed with **network opex**, as reported in 5(i) of Schedule 5;
  - 14.2 information on reclassified items in accordance with clause 2.6.3;
  - 14.3 commentary on any material atypical expenditure included in **operational expenditure** disclosed in Schedule 5, including the value of the expenditure, the purpose of the expenditure, and the categories the **operational expenditure** relates to; and
  - 14.4 innovations made with **research and development** that have deferred the need for asset replacement.
15. Details of any insurance cover for the assets used to provide **FFLAS**, including-
- 15.1 **Chorus's** approaches and practices in regard to the insurance of assets used to provide **FFLAS**, including the level of insurance; and
  - 15.2 in respect of any self-insurance, the level of reserves, details of how reserves are managed and invested, and details of any reinsurance.

**Box 9: Explanation of operational expenditure for the disclosure year**

[Insert text here]

**Box 10: Explanation of insurance cover**

[Insert text here]

*Capital Expenditure (Schedule 6)*

16. In the box below, comment on **capital expenditure** for the **disclosure year**, as disclosed in Schedule 6. This comment must include-
- 16.1 information on reclassified items in accordance with clause 2.6.3;
  - 16.2 information on how the **capital expenditure** has tracked to plan;
  - 16.3 descriptions of strategies to correct course in areas where delivery is not going to plan;
  - 16.4 information on the link between the **capital expenditure**, **operating costs**, and **fibre network** quality performance (availability and **port utilisation**); and—
  - 16.5 a description of innovations made with **capital expenditure** in the **disclosure year** that have deferred the need for asset replacement.

**Box 11: Explanation of capital expenditure for the disclosure year**

[Insert text here]

*Variance between forecast and actual expenditure (Schedule 7)*

17. In the box below, comment on variance in actual to forecast expenditure for the **disclosure year**, as reported in Schedule 7. This comment must include information on reclassified items in accordance with clause 2.6.3.

**Box 12: Explanatory comment on variance in actual to forecast expenditure**

[Insert text here]

18. In the boxes below provide-
- 18.1 an explanatory comment on the reason(s) for any material differences between **target operating revenue** and total actual **operating revenue**; and

- 18.2 an explanatory comment on the reason(s) for any material differences between target **connection** volumes and actual **connection** volumes

**Box 13: Explanatory comment relating to variances between target and actual operating revenue for the disclosure year**  
[Insert text here]

**Box 14: Explanatory comment relating to variances between target and actual connection volumes for the disclosure year**  
[Insert text here]

*Regulated FFLAS and regulated FFLAS provided with an incentive (Schedule 24)*

19. In the boxes below, comment on any changes from month to month or between **disclosure years** in the list of **regulated FFLAS**, as reported in Schedule 24(i) and (iii), and **regulated FFLAS** provided with an **incentive**, as reported in Schedule 24(ii). These comments must include:
- 19.1 any changes to the names and/or **service descriptions**;
  - 19.2 any changes to the aggregation at which services are reported – eg, a service being reported separately that was previously grouped with other services or a service being moved to a different group;
  - 19.3 any new services that are being reported for the first time, including whether they are grouped with other services when completing Schedule 24; and
  - 19.4 any services that have been discontinued and are no longer reported.
20. For each of the above changes:
- 20.1 detail the month and calendar year in which the relevant change took place; and
  - 20.2 include sufficient details to enable names and/or **service descriptions** and aggregations to be tracked from month to month. This could take the form of attaching a change schedule showing the current names and/or **service descriptions** and aggregations mapped to previous names and/or **service descriptions** and aggregations, including all the information required under paragraph 19.

**Box 15: Explanatory comment relating to the list of regulated FFLAS**

[Insert text here]

**Box 16: Explanatory comment relating to the list of regulated FFLAS provided with an incentive**

[Insert text here]

*Amendments to previously disclosed information*

21. In the box below, provide information about amendments to information disclosed in accordance with clause 2.11.1 in the last 7 years, including:

21.1 a description of each error; and

21.2 for each error, reference to the web address where the disclosure made in accordance with clause 2.11.1 is **publicly disclosed**.

**Box 17: Disclosure of amendment to previously disclosed information**

[Insert text here]

## Schedule 14a: Mandatory Explanatory Notes (ID-only regulated provider)

Company name: \_\_\_\_\_

For disclosure year ended: \_\_\_\_\_

*In this Schedule, clause references are to clauses in the body of the Fibre Information Disclosure Determination 2021.*

1. This Schedule requires each **ID-only regulated provider** to provide explanatory notes to information provided in accordance with clauses 2.4.2, 2.6.1, 2.6.2, and 2.6.3.
2. This Schedule is mandatory: each **ID-only regulated provider** must provide the explanatory comments specified below, in accordance with clause 2.6.1.
3. Schedule 15 (Voluntary Explanatory Notes to Schedules) provides for **ID-only regulated providers** to give additional explanation of disclosed information if they wish.

### *Return on Investment (Schedule 1)*

4. In the box below, comment on **ROI** as disclosed in Schedule 1. This comment must include information on reclassified items in accordance with clause 2.6.3.

**Box 1: Explanatory comment on return on investment**

[Insert text here]

### *Regulatory Profit (Schedule 2)*

5. In the box below, comment on regulatory profit for the **disclosure year** as disclosed in Schedule 2. This comment must include-
  - 5.1 a description of material items included in **other regulated income (other than gains / (losses) on asset disposals)**, as disclosed in 2(i) of Schedule 2; and
  - 5.2 information on reclassified items in accordance with clause 2.6.3.

**Box 2: Explanatory comment on regulatory profit**

[Insert text here]



*Merger and acquisition expenses (2(iii) of Schedule 2)*

6. If the regulated provider incurred **merger and acquisitions expenditure** during the **disclosure year**, provide the following information in the box below-
  - 6.1 information on reclassified items in accordance with clause 2.6.3; and
  - 6.2 any other commentary on the benefits of the **merger and acquisition expenditure** to the **ID-only regulated provider**.

**Box 3: Explanatory comment on merger and acquisition expenditure**

[Insert text here]

*Value of the Regulatory Asset Base (Schedule 4)*

7. In the box below, comment on the value of the regulatory asset base (rolled forward) in Schedule 4. This comment must include information on reclassified items in accordance with clause 2.6.3.
8. Describe any alternative method of depreciation adopted by the **ID-only regulated provider**, and the reason(s) for adopting alternative method.
9. Describe the methodology used for the allocation of **works under construction**.

**Box 4: Explanatory comment on the value of the regulatory asset base (rolled forward)**

[Insert text here]

*Regulatory tax allowance: disclosure of permanent differences (3a(i) of Schedule 3)*

10. In the box below, provide descriptions and workings of the material permanent differences included in the following items, as recorded in the asterisked categories in paragraph 3a(i) of Schedule 3:
  - 10.1 **income not included in regulatory profit / (loss) before tax but taxable;**
  - 10.2 **expenditure or loss in regulatory profit / (loss) before tax but not deductible;**
  - 10.3 **income included in regulatory profit / (loss) before tax but not taxable;** and
  - 10.4 **expenditure or loss deductible but not in regulatory profit / (loss) before tax.**

**Box 5: Regulatory tax allowance: permanent differences**

[Insert text here]

*Regulatory tax allowance: disclosure of temporary differences (3a(i) of Schedule 3)*

11. In the box below, provide descriptions and workings of the material temporary differences included in the following items, as recorded in the asterisked categories in 3a(i) of Schedule 3:
- 11.1 **income not included in regulatory profit / (loss) before tax but taxable;**
  - 11.2 **expenditure or loss in regulatory profit / (loss) before tax but not deductible;**
  - 11.3 **income included in regulatory profit / (loss) before tax but not taxable; and**
  - 11.4 **expenditure or loss deductible but not in regulatory profit / (loss) before tax.**

**Box 6: Temporary differences**

[Insert text here]

*Cost allocation (Schedule 5a)*

12. In the box below, comment on cost allocation as disclosed in Schedule 5a. This comment must include information on reclassified items in accordance with clause 2.6.3.

**Box 7: Cost allocation**

[Insert text here]

*Asset allocation (Schedule 4a)*

13. In the box below, comment on asset allocation as disclosed in Schedule 4a. This comment must include information on reclassified items in accordance with clause 2.6.3.

**Box 8: Commentary on asset allocation**

[Insert text here]

*Operating Expenditure (Schedule 5)*

14. In the boxes below, comment on **operational expenditure** for the **disclosure year**, as disclosed in Schedule 5. This comment must include-

- 14.1 commentary on assets replaced or renewed with **network opex**, as reported in 5(i) of Schedule 5;
- 14.2 information on reclassified items in accordance with clause 2.6.3;
- 14.3 commentary on any material atypical expenditure included in **operational expenditure** disclosed in Schedule 5, including the value and the purpose of the expenditure, and the categories the **operational expenditure** relates to;
- 14.4 innovations made with **research and development** that have deferred the need for asset replacement;
- 14.5 details of any insurance cover for the assets used to provide **FFLAS**, including-
  - 14.5.1 the **ID-only regulated provider's** approaches and practices in regard to the insurance of assets used to provide **FFLAS**, including the level of insurance; and
  - 14.5.2 in respect of any self-insurance, the level of reserves, details of how reserves are managed and invested, and details of any reinsurance.

**Box 9: Explanation of operational expenditure for the disclosure year**

[Insert text here]

**Box 10: Explanation of insurance cover**

[Insert text here]

*Capital Expenditure (Schedule 6)*

15. In the box below, comment on **capital expenditure** for the **disclosure year**, as disclosed in Schedule 6. This comment must include-
- 15.1 information on reclassified items in accordance with clause 2.6.3;
  - 15.2 information on how the **capital expenditure** has tracked to plan;
  - 15.3 descriptions of strategies to correct course in areas where delivery is not going to plan;
  - 15.4 information on the link between the **capital expenditure**, **operating costs**, and **fibre network** quality performance (availability and **port utilisation**); and
  - 15.5 a description of innovations made with **capital expenditure** in the **disclosure year** that have deferred the need for asset replacement.

**Box 11: Explanation of capital expenditure for the disclosure year**

[Insert text here]

*Variance between forecast and actual expenditure (Schedule 7)*

16. In the box below, comment on variance in actual to forecast expenditure for the **disclosure year**, as reported in Schedule 7. This comment must include information on reclassified items in accordance with clause 2.6.3.

**Box 12: Explanatory comment on variance in actual to forecast expenditure**

[Insert text here]

17. In the boxes below provide-
- 17.1 an explanatory comment on the reason(s) for any material differences between **target operating revenue** and total actual **operating revenue**; and

- 17.2 an explanatory comment on the reason(s) for any material differences between target connection volumes and actual connection volumes.

**Box 13: Explanatory comment relating to variances between target and actual operating revenue for the disclosure year**  
[Insert text here]

**Box 14: Explanatory comment relating to variances between target and actual connection volumes for the disclosure year**  
[Insert text here]

*Regulated FFLAS and regulated FFLAS provided with an incentive (Schedule 25)*

18. In the boxes below, comment on any changes from month to month or between **disclosure years** in the list of **regulated FFLAS**, as reported in Schedule 25(i) and (iii) and **regulated FFLAS** provided with an **incentive**, as reported in Schedule 25(ii). These comments must include:
- 18.1 any changes to the names and/or **service descriptions**;
  - 18.2 any changes to the aggregation at which services are reported – eg, a service being reported separately that was previously grouped with other services or a service being moved to a different group;
  - 18.3 any new services that are being reported for the first time, including whether they are grouped with other services when completing Schedule 25; and
  - 18.4 any services that have been discontinued and are no longer reported.
19. For each of the above changes:
- 19.1 detail the month and calendar year in which the relevant change took place; and
  - 19.2 include sufficient details to enable names and/or **service descriptions** and aggregations to be tracked from month to month. This could take the form of attaching a change schedule showing the current names and/or **service descriptions** and aggregations mapped to previous names and/or **service descriptions** and aggregations, including all the information required under paragraph 18.

**Box 15: Explanatory comment relating to the list of regulated FFLAS**

[Insert text here]

**Box 16: Explanatory comment relating to the list of regulated FFLAS provided with an incentive**

[Insert text here]

20. In respect of **disclosure year 2023** only, comment in the box below on progress achieved, work planned, and outstanding steps to be taken to enable the **ID-only regulated provider** to complete and **publicly disclose** Schedule 25(iii) to an individual-**central office** level of geographical aggregation by **disclosure year 2024**.

**Box 17: Disclosure on progress towards reporting of service availability on an individual-central office level**

[Insert text here]

*Amendments to previously disclosed information*

21. In the box below, provide information about amendments to previously disclosed information disclosed in accordance with clause 2.11.1 in the last 7 years, including:
- 21.1 a description of each error; and
  - 21.2 for each error, reference to the web address where the disclosure made in accordance with clause 2.11.1 is **publicly disclosed**.

**Box 18: Disclosure of amendment to previously disclosed information**

[Insert text here]

## Schedule 14b: Mandatory Explanatory Notes on Forecast Information

Company name: \_\_\_\_\_

For disclosure year ended: \_\_\_\_\_

In this Schedule, clause references are to the Fibre Information Disclosure Determination 2021.

1. This Schedule requires each **ID-regulated provider** to provide explanatory notes on reports prepared in accordance with clause 2.6.4.
2. This Schedule is mandatory: each **ID-regulated provider** must provide the explanatory comment specified below, in accordance with clause 2.6.4.

*Commentary on difference between nominal and constant price capital expenditure forecasts (Schedule 11a)*

3. In the box below, comment on the difference between nominal and constant price **capital expenditure** for the current **disclosure year** and applicable planning period, as disclosed in Schedule 11a.

**Box 1: Commentary on difference between nominal and constant price capital expenditure forecasts**  
[Insert text here]

*Commentary on difference between nominal and constant price operational expenditure forecasts (Schedule 11b)*

4. In the box below, comment on the difference between nominal and constant price **operational expenditure** for the current **disclosure year** and applicable planning period, as disclosed in Schedule 11b.

**Box 2: Commentary on difference between nominal and constant price operational expenditure forecasts**  
[Insert text here]

5. In the boxes below provide information on the link between the forecast expenditure in Schedule 11a and—
  - 5.1. forecast **operational expenditure** in Schedule 11b, and;
  - 5.2. network quality performance (availability and **port utilisation**).

**Box 3a: Commentary on link between the forecast expenditure in Schedule 11a and forecast operational expenditure in Schedule 11b**

[Insert text here]

**Box 3b: Commentary on link between the forecast expenditure in Schedule 11a and network quality performance**

[Insert text here]

6. In the box below, provide information on the extent to which forecast expenditure is in respect of innovations that will improve efficiencies within the **fibre network**.

**Box 4: Commentary on the extent to which forecast expenditure is in respect of innovations that will improve efficiencies within the network**

[Insert text here]

7. In the boxes below, provide information on the forecasting methodology used for each of **disclosure years** 2022 to 2024, and the progress in developing capability to do 5-year forecasting for,—

7.1 in the case of each **ID-only regulated provider**,—

- (a) the Report on Forecast Capital Expenditure set out in Schedule 11;
- (b) the Report on Forecast Operating Expenditure set out in Schedule 11a;
- (c) the Report on Forecast Capacity and Utilisation set out in Schedule 12;  
and
- (d) the Report on Forecast Network Demand set out in Schedule 12a;

7.2 in the case of **Chorus**,—

- (a) the Report on Forecast Capacity and Utilisation set out in Schedule 12;  
and
- (b) the Report on Forecast Network Demand set out in Schedule 12a.



**Box 5a: Methodology used and commentary on progress in developing 5-year forecasting capability for capex and opex**

[Insert text here]

**Box 5b: Methodology used and commentary on progress in developing 5-year forecasting capability for capacity and utilisation**

[Insert text here]

**Box 5c: Methodology used and commentary on progress in developing 5-year forecasting capability for demand**

[Insert text here]

8. In the boxes below, each **ID-only regulated provider** must provide information for each of **disclosure years** 2022 to 2024 on **ID-only regulated provider's** progress in developing capability to report historical expenditure and forecast expenditure at **level 2 category** for each of the following reports:
- 8.1 the Report on Operating Expenditure set out in Schedule 5;
  - 8.2 the Report on Cost Allocations set out in Schedule 5a;
  - 8.3 the Report on Capital Expenditure set out in Schedule 6;
  - 8.4 the Report on Comparison of Forecast to Actual Expenditure set out in Schedule 7; and
  - 8.5 the Report on Related Party Transactions set out in Schedule 9.

**Box 6: Commentary on progress in developing level 2 category reporting of historical and forecast expenditure**

[Insert text here]

## Schedule 15: Voluntary Explanatory Notes

Company name: \_\_\_\_\_

For disclosure year ended: \_\_\_\_\_

*In this Schedule, clause references are to clauses in the body of the Fibre Information Disclosure Determination 2021.*

1. Under clause 2.6.5, this Schedule enables **ID-regulated providers** to provide, should they wish to,—
  - 1.1 additional explanatory comment to the reports required under clauses 2.3.1, 2.3.2, 2.3.4, 2.3.5, 2.4.2, 2.4.3, 2.4.5, and 2.4.6 (as applicable); and
  - 1.2 information on any substantial changes to information disclosed in relation to a prior **disclosure year**, as a result of **wash-ups amounts**.
2. Provide additional explanatory comment in the box below.

**Box 1: Voluntary explanatory comment on disclosed information**

[Insert text below]

**Schedule 16: Financial and Asset Management Report Definitions**

<b>Term</b>	<b>Definition</b>
<b>% forecast to be replaced in next 5 years</b>	means the percentage of an asset class by unit for which replacement expenditure has been forecast in the Report on Forecast Capital Expenditure set out in Schedule 11a;
<b>% variance</b>	<p>means:</p> $q = \frac{a - b}{b} \times 100$ <p>where:  <i>a</i> = actual expenditure  <i>b</i> = forecast expenditure;</p>
<b>access</b>	means relating to <b>access network</b> activities;
<b>access network</b>	means a network that enables <b>end-user</b> connections to the <b>fibre network</b> and includes <b>ONTs, OLTs</b> , and 'Element Management Platform' software which manages network configuration and alarms;
<b>active forecast connections</b>	means all <b>PON</b> and <b>P2P connections</b> ;
<b>actual allowable revenue</b>	has the meaning given in the <b>IM determination</b> ;
<b>adjusted depreciation</b>	means <b>total depreciation</b> for all assets calculated as if no amount of revaluation had been included in the calculation of any <b>opening RAB value</b> following the determination of the <b>initial RAB</b> , where any <b>remaining asset lives</b> used in the calculation must be consistent with the <b>remaining asset lives</b> used for calculating <b>total depreciation</b> ;
<b>adjustment resulting from asset allocation</b>	<p>means:</p> <p>(a) in relation to <b>works under construction</b>, the change in <b>works under construction</b> resulting from a change in asset allocation assumptions for assets included in <b>works under construction</b>, where increases in the value of <b>works under construction</b> are positive and decreases are negative;</p> <p>(b) in relation to the regulatory tax asset base, the change in sum of <b>regulatory tax asset values</b> resulting from a change in asset allocation assumptions for assets included in the sum of <b>regulatory tax asset values</b>, where increases in the value of the sum of <b>regulatory tax asset values</b> are positive and decreases are negative; and</p>

	<p>(c) in all other instances, the value of <math>q</math> calculated using the following formula:</p> $q = a - (b - c + d + e - f - g)$ <p>where:</p> <p><math>a</math> = total closing RAB value  <math>b</math> = total opening RAB value  <math>c</math> = total depreciation  <math>d</math> = total revaluations  <math>e</math> = assets commissioned  <math>f</math> = asset disposals  <math>g</math> = adjustment to financial loss asset due to deregulation, if applicable.</p> <p>The formula must be calculated using component values that relate to the <b>RAB</b>. These component values are the values that result from the application of clause 2.1.1 or 2.1.2 (as applicable) of the <b>IM determination</b>;</p>
<b>adjustment to financial loss asset due to deregulation</b>	has the meaning given to ‘deregulation adjustment’ under the <b>IM determination</b> ;
<b>aggregate coincident maximum peak demand across all ports by POI area</b>	means the sum of maximum peak demand across all ports by <b>POI area</b> measured in respect of each <b>POI area</b> on the busiest 5 minutes of the relevant <b>disclosure year</b> ;
<b>aggregation</b>	means relating to <b>aggregation network</b> activities;
<b>aggregation network</b>	means a network that links <b>access networks</b> to <b>RSP POI</b> , and consists of switches (rack-mounted equipment with interface cards) and the links between them;
<b>annual benefit of crown financing</b>	means in respect of- (a) forecast <b>annual benefit of Crown financing</b> , the result of applying clause 3.5.11 in the <b>IM determination</b> ; and (b) actual <b>annual benefit of Crown financing</b> , the result of applying clause 2.4.10 or 2.4.11 (as applicable) in the <b>IM determination</b> ;
<b>annual benefit of crown financing wash-up accrual</b>	means the forecast <b>annual benefit of Crown financing</b> less the actual <b>annual benefit of Crown financing</b> ;
<b>asset allocation adjustment</b>	means an adjustment arising from the <b>asset value</b> allocation process specified in clause 2.1.1 or 2.1.2 (as applicable) of the <b>IM determination</b> ;

<b>asset category for assets with changes to depreciation</b>	means a description of an asset or a group of assets for which- (a) the <b>regulated provider</b> has changed the asset's <b>depreciation</b> profile; (b) the asset was commissioned during the relevant <b>disclosure year</b> , and the asset's <b>depreciation</b> profile was changed or set in accordance with a <b>PQ determination</b> ; or (c) the asset is a composite asset and at least one of the paragraphs (a) to (b) applies to one of its constituent assets;
<b>asset category transfer</b>	means the value of an asset transferred between asset categories;
<b>asset condition at start of planning period (percentage of units by grade)</b>	means the proportion of assets in each asset class assessed against the asset condition categories ( <b>H1 to H5</b> ) reflecting the likelihood of short, medium or longer-term intervention, applying criteria for intervention developed by each <b>regulated provider</b> ;
<b>asset disposals</b>	means- (a) in relation to the <b>unallocated RAB</b> , the sum of unallocated <b>opening RAB value</b> less <b>depreciation</b> of disposed assets, as determined under clause 3.3.1 of the <b>IM determination</b> ; and (b) in relation to the <b>RAB</b> , the value (as determined in accordance with paragraph (a)) allocated to <b>regulated FFLAS</b> in accordance with clause 2.1.1 or 2.1.2 (as applicable) of the <b>IM determination</b> ;
<b>asset management</b>	means activities such as strategic planning, investment management and technology operations for the <b>fibre network</b> and supporting IT systems, and activities such as programme management, contract management, property operations, consent acquisition, network scoping, health, safety and environment, and process optimisation;
<b>asset stranding allowance</b>	is the amount calculated for a <b>disclosure year</b> using the formula under clause 3.3.5(2) of the <b>IM determination</b> , adjusted to reflect the <b>operating revenue</b> cash flow date specified in the definition of <b>ROI – comparable to a vanilla WACC</b> ;
<b>asset value</b>	has the meaning given in the <b>IM determination</b> ;
<b>assets acquired from a regulated provider</b>	means- (a) in relation to the <b>unallocated RAB</b> , the sum of <b>asset values</b> acquired from another <b>regulated provider</b> as determined in accordance with clause 2.2.13(3)(e) of the <b>IM determination</b> ; and (b) in relation to the <b>RAB</b> , the <b>asset values</b> (as determined in accordance with paragraph (a)) allocated to <b>regulated FFLAS</b> in accordance with clause 2.1.1 or 2.1.2 (as applicable) of the <b>IM determination</b> ;
<b>assets acquired from a related party</b>	means-

	<p>(a) in relation to the <b>unallocated RAB</b>, the sum of <b>asset values</b> acquired from a <b>related party</b> as determined in accordance with clauses 2.2.15 of the <b>IM determination</b>; and</p> <p>(b) in relation to the <b>RAB</b>, the sum of <b>asset values</b> (as determined in accordance with paragraph (a)) allocated to <b>regulated FFLAS</b> in accordance with clause 2.1.1 or 2.1.2 (as applicable) of the <b>IM determination</b>;</p>
<b>assets commissioned</b>	means assets (other than <b>assets acquired from a regulated provider</b> or <b>assets acquired from a related party</b> ) that have been <b>commissioned</b> ;
<b>attribution rate</b>	<p>means: <math>q = \frac{a \times b}{c}</math></p> <p>where:</p> <p><b>a</b> = average opening and closing RAB value</p> <p><b>b</b> = a leverage rate of 42%</p> <p><b>C</b> = total book value of interest-bearing debt;</p>
<b>atypical expenditure</b>	means expenditure on a <b>non-network asset</b> that is ‘one-off’ or ‘exceptional’;
<b>augmentation</b>	means creating a new address within the existing footprint of a network (infill) and extension work to extend coverage to communities outside the <b>UFB contracts</b> ;
<b>average demand by poi area (gigabits per second)</b>	means the average of peak demand measurements in gigabits per second for each <b>POI area</b> for the busiest day of the <b>disclosure year</b> ;
<b>average opening and closing RAB values</b>	<p>means;</p> $q = \frac{a+b}{2}$ <p>where:</p> <p><b>a</b> = total opening RAB value</p> <p><b>b</b> = total closing RAB value;</p>
<b>average speed (bits per second)</b>	means the sum of connection speeds divided by the number of <b>connections</b> ;
<b>average throughput per user (bits per second)</b>	means the system peak throughput divided by the number of <b>connections</b> ;
<b>book value</b>	<p>means-</p> <p>(a) in relation to the issue date, the book value in New Zealand dollars of a <b>qualifying debt</b> or <b>non-qualifying debt</b> on the issue date; and</p> <p>(b) in relation to the date of financial statements, the book value in New Zealand dollars of a <b>qualifying debt</b> or <b>non-qualifying</b></p>

	<b>debt</b> as at the end of the period of the <b>regulated provider's</b> latest general-purpose financial statements;
<b>business IT</b>	means systems and applications across IT domains that support business activities;
<b>capital contribution</b>	has the meaning given in the <b>IM determination</b> ;
<b>capital expenditure</b>	means- (a) in relation to the unallocated <b>works under construction</b> , costs- (i) incurred in the acquisition or development of an asset during the <b>disclosure year</b> that it is, or is intended to be, <b>commissioned</b> ; and (ii) that are included or are intended to be included in the value of <b>assets commissioned</b> relating to the <b>unallocated RAB</b> ; (b) in relation to the Report on <b>related party transactions</b> , costs- (i) incurred in the acquisition or development of an asset during the <b>disclosure year</b> that is, or is intended to be, <b>commissioned</b> ; and (ii) that are included or are intended to be included in the value of <b>assets commissioned</b> relating to the <b>RAB</b> ; and (iii) that result from one or more <b>related party transactions</b> ; (c) in all other instances, has the meaning given to 'capital expenditure' in the <b>IM determination</b> ;
<b>catastrophic event</b>	has the meaning given in the <b>IM determination</b> ;
<b>catastrophic event allowance</b>	means an allowance in relation to a <b>catastrophic event</b> ;
<b>change in asset value allocation</b>	means change in <b>asset value</b> due to a change in <b>allocator value</b> ;
<b>change in cost allocation</b>	means change in cost value due to a change in <b>allocator value</b> ;
<b>closing RAB value</b>	has the meaning given in the <b>IM determination</b> ;
<b>closing sum of regulatory tax asset values</b>	means the sum of <b>regulatory tax asset values</b> for assets that have a value included in <b>total closing RAB value</b> plus the <b>regulatory tax asset values</b> of assets referred to in clause 2.3.2(4)(b) of the <b>IM determination</b> ;
<b>closing tax losses</b>	has the meaning given in clause 2.3.3(4) of the <b>IM determination</b> ;
<b>company - GAAP</b>	means the sum of <b>total regulated FFLAS-GAAP</b> and <b>unregulated activities - GAAP</b> ;
<b>complex installation</b>	means the design and build of an installation for specific business requirements;
<b>connection capex variable adjustment</b>	has the meaning given in the <b>IM determination</b> ;

<b>connection revenue</b>	means the one-off amounts payable by an <b>RSP</b> to an <b>ID-regulated provider</b> for the <b>provisioning</b> of <b>regulated FFLAS</b> ;
<b>connection volumes – opening</b>	means the number of revenue-generating <b>regulated FFLAS connections</b> at the beginning of a <b>disclosure year</b> ;
<b>connections volumes – closing</b>	means the number of revenue-generating <b>regulated FFLAS connections</b> at the end of a <b>disclosure year</b> ;
<b>corporate capex</b>	means sundry business <b>capital expenditure</b> in relation to corporate functional units;
<b>corporate opex</b>	means sundry business <b>operating expenditure</b> in relation to corporate functional units including accommodation, insurance, and professional services;
<b>corporate tax rate</b>	has the meaning given in the <b>IM determination</b> ;
<b>cost of debt assumption</b>	means the sum of the risk-free rate, average debt premium estimates, and debt issuance costs, as determined by the <b>Commission</b> in accordance with clause 2.4.1 of the <b>IM determination</b> for each <b>disclosure year</b> ;
<b>cost of financing</b>	means the borrowing costs under <b>GAAP</b> incurred by an <b>ID-regulated provider</b> accumulated during the construction phase of a project that creates a new <b>network asset</b> , determined in accordance with clause 2.2.13(4) of the <b>IM determination</b> and allocated to <b>regulated FFLAS</b> in accordance with clause 2.1.1 or 2.1.2 (as applicable) of the <b>IM determination</b> ;
<b>coupon rate (%)</b>	means- (a) where the information is available publicly, the nominal coupon rate of interest of a <b>qualifying debt</b> on the issue date; and (b) where the nominal coupon rate of interest of a <b>qualifying debt</b> on the issue date is not available publicly, either the nominal coupon rate of interest or the basis for determining the nominal coupon rate of interest of a <b>qualifying debt</b> on the issue date;
<b>CPI<sub>T</sub></b>	has the meaning given in clause 2.2.11(4) to (6) (as applicable) of the <b>IM determination</b> ;
<b>CPI<sub>T-1</sub></b>	has the meaning given in clause 2.2.11(4) to (6) (as applicable) of the <b>IM determination</b> ;
<b>customer operations opex</b>	means <b>operating expenditure</b> in relation to the teams that connect consumers by managing installations and <b>provisioning</b> network services including higher-volume demand-driven activity (such as call centres), lower-volume demand driven activity (such as coordinating complex installations and multi-unit extensions) and project work (such as managed migrations programmes);
<b>data accuracy</b>	is an <b>ID-regulated provider’s</b> numerical estimate from 1 to 4 of the quality of data underpinning a disclosure relating to assets, where—



	<p>1 – means that good quality data is only available for less than or equal to 20% of the assets in the relevant category and estimates are likely to contain significant error;</p> <p>2 – means that good quality data is available for less than or equal to 50% of assets but not for the others and the data provided includes estimates of uncounted assets within the relevant category;</p> <p>3 – means that good quality data is available for 85% of assets but includes a level of estimation where there is understood to be some poor quality data for the remainder of the assets within the relevant category; and</p> <p>4 – means that good quality data is available for all of the assets in the relevant category;</p>
<b>debt issue cost re-adjustment</b>	has the meaning in 2.4.8(4) of the <b>IM determination</b> ;
<b>depreciation</b>	has the meaning given in the <b>IM determination</b> ;
<b>depreciation - alternative method</b>	<p>means-</p> <p>(a) in relation to the <b>unallocated RAB</b>, the sum of <b>unallocated depreciation</b> calculated under any other method in accordance with clause 2.2.7 or 2.2.8 (as applicable) of the <b>IM determination</b>; and</p> <p>(b) in relation to the <b>RAB</b>, <b>depreciation</b> calculated under any other method in accordance with clause 2.2.7 or 2.2.8 (as applicable) of the <b>IM determination</b>;</p>
<b>depreciation temporary differences</b>	means <b>adjusted depreciation</b> less <b>tax depreciation</b> ;
<b>dispute resolution scheme levy</b>	has the meaning in clause 3.1.2(1)(d) of the <b>IM determination</b> ;
<b>excluding revenue earned from wash-ups</b>	means excluding revenue from any <b>wash-up accrual</b> ;
<b>expenditure</b>	means <b>operating expenditure</b> plus <b>pass-through costs</b> ;
<b>expenditure on assets</b>	means the expenditure relating to costs included, or expected to be included, in a <b>closing RAB value</b> and is equal to <b>capital expenditure</b> plus value of <b>capital contributions</b> less <b>cost of financing</b> , where <b>capital expenditure</b> has either the meaning under paragraph (c), or, in respect of <b>related party transactions</b> , the meaning under paragraph (b), as defined above for the purpose of the relevant Schedules of this determination;
<b>expenditure or loss deductible but not in regulatory profit / (loss) before tax</b>	means <b>expenditure</b> or loss deductible under <b>tax rules</b> , but not as <b>regulatory profit / (loss) before tax</b> ;

<b>expenditure or loss in regulatory profit / (loss) before tax but not deductible</b>	means <b>expenditure</b> or loss in <b>regulatory profit / (loss) before tax</b> , but not deductible under <b>tax rules</b> ;
<b>fibre flexibility point (FFP)</b>	means an enclosure which provides a connectivity point between the feeder fibres from the <b>central office</b> to the distribution fibre to premises;
<b>fibre to the node (FTTN)</b>	means <b>fibre network</b> constructed to terminate at an active cabinet;
<b>field sustain</b>	means <b>capital expenditure</b> on physical <b>network assets</b> outside of network sites, such as poles, fibre, and terminators;
<b>finance lease</b>	has the meaning given in the <b>IM determination</b> ;
<b>forecast cost of assets to be replaced in next 5 years \$000</b>	means the value of forecast replacement expenditure for asset class included in a Report on Forecast Capital Expenditure;
<b>gains / (losses) on asset disposals</b>	<p>means, in relation to-</p> <p>(a) an <b>asset disposal</b> to a <b>regulated supplier</b>, nil;</p> <p>(b) an <b>asset disposal</b> to a <b>related party</b>,</p> $q = a - b$ <p>where:</p> <p><math>a</math> = total sale price of the assets being no less than the value determined under the <b>related party</b> provisions of this determination</p> <p><math>b</math> = <b>asset disposals</b>; and</p> <p>(c) any other <b>asset disposal</b>, means-</p> $q = a - b$ <p>where:</p> <p><math>a</math> = total sale price of the assets</p> <p><math>b</math> = <b>asset disposals</b>;</p>
<b>gross term credit spread differential</b>	means the sum of <b>term credit spread difference</b> and <b>debt issue cost readjustment for qualifying debt</b> ;
<b>H1</b>	is an as-new asset condition rating – only normal maintenance required;
<b>H2</b>	is an asset condition rating where the asset has minor defects only, is serviceable, and only requires minor maintenance (5%);
<b>H3</b>	is an asset condition rating where significant maintenance (10-20%) is required to return the asset to an accepted level of service;
<b>H4</b>	is an asset condition rating where renewal is required – significant renewal/upgrade required (20-40%);
<b>H5</b>	is an asset condition rating where the asset is unserviceable – over 50% of asset requires replacement;

<b>handover site</b>	means a site of handover data traffic to <b>RSPs</b> , which occurs in a building with a core or mesh function;
<b>highest rate of capitalised finance applied</b>	means the highest rate of finance used as the cost of financing capitalised in <b>works under construction</b> ;
<b>ID FFLAS-GAAP</b>	means the value of <b>ID FFLAS</b> transactions calculated under <b>GAAP</b> ;
<b>identifiable non-monetary asset</b>	has the meaning given in the <b>IM determination</b> ;
<b>ID-only FFLAS-GAAP</b>	means the value of <b>ID-only FFLAS</b> transactions calculated under <b>GAAP</b> ;
<b>impact of wash-up accruals and other adjustments on the ROI to a vanilla WACC</b>	means- $a - b$ where: $a = \text{ROI} - \text{comparable to a vanilla WACC}$ $b = \text{ROI} - \text{comparable to a vanilla WACC} - \text{excluding wash-up accruals and other adjustments};$
<b>income</b>	has the same meaning as under <b>GAAP</b> ;
<b>income included in regulatory profit / (loss) before tax but not taxable</b>	means <b>income</b> that is included in <b>regulatory profit / (loss) before tax</b> , but which is not taxable under <b>tax rules</b> ;
<b>income not included in regulatory profit / (loss) before tax but taxable</b>	means <b>income</b> that is not included in <b>regulatory profit / (loss) before tax</b> , but which is taxable under <b>tax rules</b> ;
<b>installation expenditure</b>	means <b>capital expenditure</b> in relation to <b>standard installations</b> and <b>complex installations</b> ;
<b>insurance expenditure</b>	means expenditure in relation to a 'contract of insurance' as defined in the Insurance (Prudential Supervision) Act 2010;
<b>issue date</b>	means the day on which a <b>qualifying debt</b> or <b>non-qualifying debt</b> is issued;
<b>issuing party</b>	means the party issuing the <b>qualifying debt</b> or <b>non-qualifying debt</b> ;
<b>leverage</b>	has the meaning given in the <b>IM determination</b> ;
<b>maintenance</b>	means network <b>operating expenditure</b> relating to reactive work (work to address an issue identified through a fault, alarm or inspection); recoverable work (work for which all or part of the cost can be recovered from another party); and preventative work (routine inspection works, including testing and survey);
<b>market value of asset disposals</b>	means the market value of disposed assets sold or transferred to a <b>related party</b> ;
<b>merger and acquisition expenditure</b>	means expenditure related to merger or acquisition activities irrespective of the outcome of the merger or acquisition, but

	proportionate to the extent the benefits of the merger or acquisition would relate to <b>regulated FFLAS</b> ;
<b>mid-point estimate of post-tax WACC</b>	means the 'mid-point estimate of post-tax WACC' for the <b>regulatory period</b> commencing on the first day of the <b>disclosure year</b> determined by the <b>Commission</b> in accordance with clause 2.4.1(2) of the <b>IM determination</b> ;
<b>mid-point estimate of vanilla WACC</b>	means the 'mid-point estimate of vanilla WACC' for the <b>regulatory period</b> commencing on the first day of the <b>disclosure year</b> determined by the <b>Commission</b> in accordance with clause 2.4.1(1) of the <b>IM determination</b> ;
<b>mid-year net cash outflows</b>	means expenditure plus <b>assets commissioned</b> less <b>asset disposals</b> plus tax payments less <b>other regulated income</b> ;
<b>monthly access revenue</b>	means recurring amounts payable by an <b>RSP</b> to a <b>regulated provider</b> for a service under a <b>UFB contract</b> ;
<b>net additional volume</b>	means the additional units added to a <b>layer 1</b> asset class or <b>layer 2</b> asset class during the <b>disclosure year</b> ;
<b>net income</b>	means the <b>total regulatory income</b> of the <b>ID-regulated provider</b> ;
<b>network &amp; customer IT less capital contributions</b>	means <b>network &amp; customer IT</b> expenditure less <b>capital contributions</b> ;
<b>network expenditure</b>	means <b>operating expenditure</b> on outsourced physical network maintenance activities, physical network operating costs (such as power and leases), and outsourced costs of network and security operating centres;
<b>network land and buildings</b>	means a <b>network asset</b> that is land or a building;
<b>network operating costs</b>	means costs arising from leases, electricity, security operations, and fire protection and building compliance;
<b>network operations</b>	means <b>operating expenditure</b> in respect of network operations and associated support resources, including management of network electronics alarms, technical support and configuration services, and provision of network electronics equipment repair and return;
<b>network opex</b>	means the sum of <b>operating expenditure</b> relating to customer operations, product, sales and marketing, maintenance, network operations, operating costs, and other network costs;
<b>network spares</b>	has the meaning given in the <b>IM determination</b> ;
<b>new allocation</b>	means the <b>operating expenditure</b> or <b>asset values</b> allocated to <b>regulated FFLAS</b> in accordance with a new allocator or line item for each of the relevant <b>disclosure years</b> ;
<b>new property developments</b>	means <b>capital expenditure</b> on work with developers to extend the <b>fibre network</b> into new developments, such as residential subdivisions or office parks;

<b>non-network opex</b>	means the sum of <b>operating expenditure</b> relating to asset management, corporate, and technology costs;
<b>non-qualifying debt</b>	means interest-bearing debt that is not a <b>qualifying debt</b> ;
<b>notional deductible interest</b>	has the meaning given in clauses 2.3.1(7) to 2.3.1(9) (as applicable) of the <b>IM determination</b> ;
<b>number of cabinets with regulated FFLAS fibre connections</b>	means the number of cabinets in a <b>POI area</b> that are used to connect <b>regulated FFLAS</b> ;
<b>number of PON end-users from CO</b>	means the number of <b>PON end-users</b> in a <b>POI area</b> that are connected directly to the <b>central office</b> (ie, not via a cabinet);
<b>opening RAB value</b>	has the meaning given in the <b>IM determination</b> ;
<b>opening sum of regulatory tax asset values</b>	means the sum of <b>regulatory tax asset values</b> of assets included in the total opening RAB value plus the <b>regulatory tax asset values</b> of assets referred to in clause 2.3.2(4)(b) of the <b>IM determination</b> ;
<b>opening tax losses</b>	has the meaning given in clause 2.3.3(3) of the <b>IM determination</b> ;
<b>opening value of fully depreciated and disposed assets</b>	means- (a) in relation to the <b>unallocated RAB</b> ; the sum of <b>unallocated RAB</b> included in the <b>total opening RAB values, asset values</b> that are fully depreciated during the <b>disclosure year</b> , and <b>asset disposals</b> ; and (b) in relation to the <b>RAB</b> ; the sum of <b>asset values</b> included in the <b>total opening RAB values</b> that are fully depreciated during the <b>disclosure year</b> , and <b>asset disposals</b> ;
<b>operating surplus / (deficit)</b>	means <b>total regulatory income</b> less <b>operating expenditure</b> less <b>pass-through costs</b> ;
<b>optical fibre distribution frame (OFDF)</b>	means an optical fibre distribution frame installed in the <b>central office</b> to provide connectivity between the <b>regulated provider's</b> active transmission equipment and outside plant network;
<b>original allocation</b>	means the <b>operating expenditure</b> or <b>asset values</b> allocated to <b>regulated FFLAS</b> in accordance with the allocations and line items made in the previous <b>disclosure year</b> ;
<b>original tenor</b>	means- (a) where the <b>qualifying debt</b> or <b>non-qualifying debt</b> is not issued to a related party, the term of a <b>qualifying debt</b> or <b>non-qualifying debt</b> at the issue date; (b) where the <b>qualifying debt</b> or <b>non-qualifying debt</b> is issued to a <b>related party</b> , the shorter of the- (i) the tenor of the <b>qualifying debt</b> ; or (ii) the period from the <b>qualifying debt's</b> issue date to the earliest date on which its repayment is or may be required;

<b>OSI model</b>	has the meaning given in s 155ZS of the Act;
<b>other adjustments to the RAB tax value</b>	<p>means:</p> $q = a - (b + c - d - e + f)$ <p>where:</p> <p><i>a</i> = closing sum of <b>regulatory tax asset values</b></p> <p><i>b</i> = opening sum of <b>regulatory tax asset values</b></p> <p><i>C</i> = <b>regulatory tax asset value</b> of assets commissioned</p> <p><i>d</i> = <b>regulatory tax asset value</b> of asset disposals</p> <p><i>e</i> = <b>tax depreciation</b></p> <p><i>f</i> = <b>adjustment resulting from asset allocation</b></p>
<b>other network asset</b>	means, in respect of Schedules 4, 4a and 4b of this determination, a <b>network asset</b> used by the <b>regulated provider</b> to provide <b>regulated FFLAS</b> that is not a <b>layer 1</b> asset, a <b>layer 2</b> asset, or <b>network land and buildings</b> ;
<b>other network costs</b>	means costs that relate to <b>network opex</b> which are not included in: <ul style="list-style-type: none"> <li>(a) <b>customer operations</b>;</li> <li>(b) <b>product, sales &amp; marketing</b>;</li> <li>(c) <b>maintenance</b>;</li> <li>(d) <b>network operations</b>; and</li> <li>(e) <b>network operating costs</b>;</li> </ul>
<b>other non-network asset</b>	means an asset that is necessary for the operation of the <b>fibre network</b> but which is not a <b>layer 1</b> asset, <b>layer 2</b> asset, or a <b>network land and building</b> ;
<b>other product-specific revenue</b>	means any other revenues relating to a specific <b>regulated FFLAS</b> not captured in the connection revenue and monthly access revenue categories;
<b>other regulated income</b>	means income associated with the provision of <b>regulated FFLAS</b> , including gains and losses on disposed assets, but excluding- <ul style="list-style-type: none"> <li>(a) <b>operating revenue</b>;</li> <li>(b) investment-related income; and</li> <li>(c) <b>vested assets</b>.</li> </ul>
<b>other regulated income (other than gains / (losses) on asset disposals)</b>	means <b>other regulated income</b> excluding <b>gains / (losses) on asset disposals</b> ;
<b>other related party transactions</b>	means the value of <b>related party transactions</b> that are not disclosed as <b>total regulatory income</b> , <b>operating expenditure</b> , <b>capital expenditure</b> , or <b>market value of asset disposals</b> ;
<b>other reopener event-allowance</b>	means a reopener event allowance specified in a <b>PQ determination</b> other than a <b>catastrophic event allowance</b> ;

<b>other wash-up accrual</b>	means any ‘wash-up amount’ specified by the <b>Commission</b> in a <b>PQ determination</b> that is not listed in the definition of ‘ <b>wash-up accruals and other adjustments</b> ’ below;
<b>P2P</b>	means a point-to-point <b>connection</b> between two communication endpoints or nodes;
<b>pass-through costs</b>	has the meaning specified in clause 3.1.2 of the <b>IM determination</b> ;
<b>permanent differences</b>	means the sum of- (a) income- (i) treated as taxable if tax rules were applied to determine income tax payable in respect of the <b>regulated provider's</b> provision of <b>regulated FFLAS</b> ; and (ii) not included as amounts of income in determining <b>regulatory profit / (loss) before tax</b> ; and (b) expenditure or loss- (i) included as amounts of expenditure or loss in determining <b>regulatory profit / (loss) before tax</b> ; and (ii) not treated as deductions were the <b>tax rules</b> applied to determine income tax payable in respect of the <b>regulated provider’s</b> provision of <b>regulated FFLAS</b> ;
<b>PQ determination</b>	means a price-quality path determination under s 170 of the <b>Act</b> ;
<b>PQ FFLAS-GAAP</b>	means the value of <b>PQ FFLAS</b> transactions calculated under <b>GAAP</b> ;
<b>premises passed</b>	means when a <b>fibre network</b> bypasses a premises with communal infrastructure and is capable of connection from the nearest point to the private boundary or nearest pole;
<b>price</b>	means a fee or charge, in nominal terms exclusive of <b>GST</b> , for the provision of <b>regulated FFLAS</b> , <b>incentives</b> taken up by <b>access seekers</b> , adjusted in accordance with <b>GAAP</b> ;
<b>pricing date</b>	means the day on which a <b>qualifying debt</b> is priced;
<b>primary driver</b>	means the primary reason for a decision to incur a cost in the year the cost was incurred or forecast to be incurred. Where there is more than one driver for a cost, and the cost is a significant proportion of <b>operational expenditure</b> or <b>expenditure on assets</b> , expenditure may be apportioned between expenditure categories according to the relative importance of each driver to the decision, or the project divided into cost categories;
<b>product, sale &amp; marketing</b>	means <b>operating expenditure</b> directed at attracting and retaining <b>access seekers</b> , managing <b>RSP</b> relationships, and evolving the <b>regulated provider’s</b> product suite;
<b>property, plant, and equipment</b>	means- (a) in respect of <b>ID FFLAS-GAAP</b> , the <b>closing RAB value</b> of assets classified as ‘property, plant, and equipment’ under this determination;

	<p>(b) in respect of <b>PQ FFLAS-GAAP</b>, the <b>closing RAB value</b> of assets used to provide <b>regulated FFLAS</b> classified as ‘property, plant, and equipment’ under <b>GAAP</b>, but excluding <b>works under construction</b>; and</p> <p>(c) for <b>company-GAAP</b>, the value of the <b>regulated provider’s</b> property, plant, and equipment determined in accordance with <b>GAAP</b>, but excluding <b>works under construction</b>;</p>
<b>qualifying debt</b>	has the meaning given in paragraph (a) of the defined term in clause 1.1.4(2) of the <b>IM determination</b> ;
<b>rates</b>	means a cost specified in clause 3.1.2(2)(a) of the <b>IM determination</b> ;
<b>rationale for change</b>	means the rationale for changing the allocator or line items, including whether the change occurred because of a change in circumstance or another reason;
<b>regulated service</b>	means <b>regulated FFLAS</b> ;
<b>regulatory net taxable income</b>	has the meaning given in the <b>IM determination</b> ;
<b>regulatory profit / (loss) before tax</b>	<p>means the value of <math>q</math> calculated using the following formula:</p> $q = a - b + c$ <p>where:</p> <p><math>a</math> = <b>operating surplus / (deficit)</b></p> <p><math>b</math> = <b>total depreciation</b></p> <p><math>c</math> = <b>total revaluations</b></p>
<b>regulatory profit/(loss)</b>	has the meaning given in the <b>IM determination</b> ;
<b>regulatory tax allowance</b>	has the meaning given in clause 2.3.1 of the <b>IM determination</b> ;
<b>regulatory tax asset value</b>	has the meaning given in the <b>IM determination</b> ;
<b>regulatory tax asset value of asset disposals</b>	means the sum of <b>regulatory tax asset values</b> for assets that have a value in <b>asset disposals</b> ;
<b>regulatory tax asset value of assets commissioned</b>	means the sum of <b>regulatory tax asset values</b> for assets that have a value in <b>assets commissioned</b> ;
<b>regulatory taxable income</b>	has the meaning given to in clause 2.3.1(3) of the <b>IM determination</b> ;
<b>regulatory/GAAP adjustment</b>	means the difference between the values of <b>ID FFLAS</b> and <b>regulated FFLAS - GAAP</b> ;
<b>relocations</b>	means <b>capital expenditure</b> in relation to relocation of <b>network assets</b> arising from roading authority work programmes, undergrounding (overhead to underground programmes), and third-party requests;



<b>remaining asset life</b>	has the meaning given in the <b>IM determination</b> ;
<b>research and development</b>	means, in relation to expenditure, <b>expenditure on assets</b> , or <b>operating expenditure</b> where the <b>primary driver</b> for the expenditure relates to increasing the efficient provision of <b>regulated FFLAS</b> through-  (a) implementing an original and planned investigation undertaken with the prospect of gaining new scientific or technical knowledge or understanding; or  (b) applying research findings or other knowledge to a plan or design for the production of new or substantially improved materials, devices, products, processes, systems or services before the start of commercial production or use;
<b>resilience</b>	means the ability to keep the network running through adverse events (diversity, robustness or contingency);
<b>revaluation rate</b>	has the meaning given in the <b>IM determination</b> ;
<b>revaluations</b>	has the meaning given in the <b>IM determination</b> ;
<b>ROI</b>	means return on investment;
<b>ROI – before benefit of crown financing</b>	means <b>ROI – comparable to a vanilla WACC</b> adjusted by adding back the <b>annual benefit of crown financing</b> treated as a <b>mid-year net cash outflow</b> ;
<b>ROI – comparable to a post-tax WACC</b>	means- (a) in relation to the ‘ROI – comparable to a post-tax WACC’ reflecting all revenue earned, $q = a - (d \times e \times f \times g)$ (b) in relation to the ‘ROI – comparable to a post-tax WACC’ excluding revenue earned from financial <b>incentives</b> and <b>wash-up accruals</b> , $q = b - (d \times e \times f \times g)$ where:  $a$ = <b>ROI – comparable to a vanilla WACC</b> reflecting all revenue earned $b$ = <b>ROI – comparable to a vanilla WACC</b> excluding revenue earned from <b>wash-up accruals and other adjustments</b> $d$ = <b>cost of debt assumption</b> $e$ = <b>leverage</b> $f$ = <b>corporate tax rate</b> $g$ = proportion of the <b>RAB</b> that is subject to the calculation of <b>notional deductible interest</b> ;
<b>ROI – comparable to a vanilla WACC</b>	means the internal rate of return for a schedule of cash flows that occur according to a schedule of dates where the schedules of cash flows and dates-

	<p>(a) in relation to the ‘ROI – comparable to a vanilla WACC’ reflecting all revenue earned, are-</p> <table border="0" data-bbox="555 315 1377 904"> <thead> <tr> <th data-bbox="555 315 1066 349"><u>Cash flows</u></th> <th data-bbox="1091 315 1377 349"><u>Dates</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="555 356 1066 389">- opening RAB value</td> <td data-bbox="1091 356 1377 474">365 days before the end of the <b>disclosure year</b></td> </tr> <tr> <td data-bbox="555 481 1066 515">- mid-year net cash outflows</td> <td data-bbox="1091 481 1377 600">182 days before the end of the <b>disclosure year</b></td> </tr> <tr> <td data-bbox="555 607 1066 640">- operating revenue</td> <td data-bbox="1091 607 1377 725">148 days before the end of the <b>disclosure year</b></td> </tr> <tr> <td data-bbox="555 732 1066 810">- term credit spread differential allowance</td> <td data-bbox="1091 732 1377 810">at the end of the <b>disclosure year</b></td> </tr> <tr> <td data-bbox="555 817 1066 851">- closing RAB value</td> <td data-bbox="1091 817 1377 904">at the end of the <b>disclosure year</b></td> </tr> </tbody> </table> <p>(b) in relation to the ‘ROI – comparable to a vanilla WACC’ excluding revenue earned from financial <b>incentives</b> and <b>wash-up accruals</b>, are-</p> <table border="0" data-bbox="555 1077 1377 1711"> <thead> <tr> <th data-bbox="555 1077 1066 1111"><u>Cash flows</u></th> <th data-bbox="1091 1077 1377 1111"><u>Dates</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="555 1117 1066 1151">- opening RAB value</td> <td data-bbox="1091 1117 1377 1236">365 days before the end of the <b>disclosure year</b>;</td> </tr> <tr> <td data-bbox="555 1243 1066 1411">- (mid-year net cash outflows less (wash-up accruals and other adjustments multiplied by the corporate tax rate))</td> <td data-bbox="1091 1243 1377 1361">182 days before the end of the <b>disclosure year</b>;</td> </tr> <tr> <td data-bbox="555 1417 1066 1496">- operating revenue less wash-up accruals and other adjustments</td> <td data-bbox="1091 1417 1377 1536">148 days before the end of the <b>disclosure year</b>;</td> </tr> <tr> <td data-bbox="555 1547 1066 1626">- term credit spread differential allowance</td> <td data-bbox="1091 1547 1377 1626">at the end of the <b>disclosure year</b>;</td> </tr> <tr> <td data-bbox="555 1632 1066 1666">- closing RAB value</td> <td data-bbox="1091 1632 1377 1711">at the end of the <b>disclosure year</b>;</td> </tr> </tbody> </table>	<u>Cash flows</u>	<u>Dates</u>	- opening RAB value	365 days before the end of the <b>disclosure year</b>	- mid-year net cash outflows	182 days before the end of the <b>disclosure year</b>	- operating revenue	148 days before the end of the <b>disclosure year</b>	- term credit spread differential allowance	at the end of the <b>disclosure year</b>	- closing RAB value	at the end of the <b>disclosure year</b>	<u>Cash flows</u>	<u>Dates</u>	- opening RAB value	365 days before the end of the <b>disclosure year</b> ;	- (mid-year net cash outflows less (wash-up accruals and other adjustments multiplied by the corporate tax rate))	182 days before the end of the <b>disclosure year</b> ;	- operating revenue less wash-up accruals and other adjustments	148 days before the end of the <b>disclosure year</b> ;	- term credit spread differential allowance	at the end of the <b>disclosure year</b> ;	- closing RAB value	at the end of the <b>disclosure year</b> ;
<u>Cash flows</u>	<u>Dates</u>																								
- opening RAB value	365 days before the end of the <b>disclosure year</b>																								
- mid-year net cash outflows	182 days before the end of the <b>disclosure year</b>																								
- operating revenue	148 days before the end of the <b>disclosure year</b>																								
- term credit spread differential allowance	at the end of the <b>disclosure year</b>																								
- closing RAB value	at the end of the <b>disclosure year</b>																								
<u>Cash flows</u>	<u>Dates</u>																								
- opening RAB value	365 days before the end of the <b>disclosure year</b> ;																								
- (mid-year net cash outflows less (wash-up accruals and other adjustments multiplied by the corporate tax rate))	182 days before the end of the <b>disclosure year</b> ;																								
- operating revenue less wash-up accruals and other adjustments	148 days before the end of the <b>disclosure year</b> ;																								
- term credit spread differential allowance	at the end of the <b>disclosure year</b> ;																								
- closing RAB value	at the end of the <b>disclosure year</b> ;																								
<b>routine expenditure</b>	means expenditure on a <b>non-network asset</b> that is not <b>atypical expenditure</b> ;																								
<b>self-insurance allowance</b>	means any allowance for self-insurance allowed by the <b>Commission</b> under a <b>PQ determination</b> ;																								
<b>site sustain</b>	means <b>capital expenditure</b> in relation to network buildings and their power, cooling, and management services;																								
<b>standard error</b>	has the meaning given in the <b>IM determination</b> ;																								

<b>standard installations</b>	means installations that are not <b>complex installations</b> , and associated investment in <b>incentives</b> ;
<b>sum of connection speeds (bits per second)</b>	means theoretical demand on the network if every connection downloaded its maximum plan speed at the same time;
<b>switch</b>	means a device used for optical switching;
<b>system peak (maximum observed peak in gigabits per second)</b>	means the maximum peak demand measurement on the busiest day of the <b>disclosure year</b> ;
<b>tax depreciation</b>	means <b>depreciation</b> determined using <b>tax depreciation rules</b> ;
<b>tax depreciation rules</b>	has the meaning given the <b>IM determination</b> ;
<b>tax opening RAB value</b>	means the sum of <b>opening tax asset values</b> ;
<b>tax payable</b>	means the income tax payable determined using the <b>tax depreciation rules</b> ;
<b>tax payments</b>	<b>means regulatory tax allowance</b> ;
<b>technology</b>	means the non-capitalised costs of operating <b>business IT</b> and <b>network &amp; customer IT</b> systems, including licences, support and maintenance;
<b>Telecommunications Act levies</b>	means the levies under clause 3.1.2(1)(a) and (b) of the <b>IM determination</b> ;
<b>term credit spread difference</b>	has the meaning given in the <b>IM determination</b> ;
<b>term credit spread differential allowance</b>	has the meaning given in the <b>IM determination</b> ;
<b>total attributable to regulated service</b>	means the sum of <b>directly attributable operating costs</b> or <b>asset values</b> and <b>operating costs</b> or <b>asset values</b> that are not <b>directly attributable</b> (but are attributable) to <b>regulated FFLAS</b> ;
<b>total book value of interest-bearing debt</b>	means the sum of book value of <b>qualifying debt</b> and <b>non-qualifying debt</b> at the date of the latest general-purpose financial statements;
<b>total depreciation</b>	means- (a) in relation to the <b>unallocated RAB</b> , the sum of <b>unallocated depreciation</b> as determined in accordance with the <b>IM determination</b> ; and (b) in relation to the <b>RAB</b> or <b>regulatory profit</b> , the sum of <b>depreciation</b> as determined in accordance with the <b>IM determination</b> ;

<b>total opening RAB value subject to revaluation</b>	means the <b>RAB</b> value to which clause 2.2.11 of the <b>IM determination</b> applies;
<b>total regulated FFLAS-GAAP</b>	means the value of all <b>regulated FFLAS</b> transactions calculated under <b>GAAP</b> ;
<b>total regulatory income</b>	means- (a) for the purposes of the Report on Regulatory Profit set out in Schedule 2 of this determination, the sum of <b>operating revenue, gains / losses on asset disposals, and other regulated income</b> ; and (b) for the purposes of the Report on Related Party Transactions set out in Schedule 9 of this determination, the income from <b>related party transactions</b> after applying clause 2.5.2 of this determination;
<b>total regulatory income</b>	means the sum of: (a) <b>operating revenue</b> ; (b) <b>gains / losses on asset disposals</b> ; and (c) <b>other regulated income</b> ;
<b>total revaluations</b>	means- (a) in relation to the <b>unallocated RAB</b> , the sum of unallocated revaluation as determined in accordance with the <b>IM determination</b> ; and (b) in relation to the <b>RAB</b> or <b>regulatory profit</b> , the sum of revaluations as determined in accordance with the <b>IM determination</b> ;
<b>total value of transactions</b>	means the total value of <b>related party transactions</b> , as determined in accordance with clause 2.3.6 of this determination and clauses 2.2.13(3)(g) and 2.2.15 of the <b>IM determination</b> ;
<b>transport</b>	means <b>capital expenditure</b> on the <b>transport network</b> ;
<b>transport network</b>	means the <b>fibre network</b> , or part of the <b>fibre network</b> , which provides high-capacity connectivity over long distances between <b>aggregation</b> nodes and <b>OLT</b> , consisting of equipment supporting transmission links over core, transport and access cables;
<b>UFB communal</b>	means an <b>ID-regulated provider's</b> contracted commitments with the government under the <b>UFB initiative</b> ;
<b>UFB contract</b>	has the meaning given in clause 7 of Schedule 1AA of the <b>Act</b> ;
<b>UFB initiative</b>	has the same meaning as defined in s 5 of the <b>Act</b> ;
<b>unallocated depreciation</b>	has the meaning given in the <b>IM determination</b> ;
<b>unallocated RAB</b>	means the sum of <b>asset values</b> included in the <b>RAB</b> ;
<b>unregulated activities - GAAP</b>	means the value of transactions measured under <b>GAAP</b> that are not in relation to <b>regulated FFLAS</b> ;

<b>utilised tax losses</b>	has the meaning given in paragraph (a) of the defined term in the <b>IM determination</b> ;
<b>value of vested assets</b>	means the consideration incurred or expected to be incurred by an <b>ID-regulated provider</b> in respect of <b>vested assets</b> that are or are expected to be accumulated during the construction phase of a project that creates a new <b>network asset</b> , and is determined in accordance with clause 2.2.13 of the <b>IM determination</b> and allocated to <b>regulated FFLAS</b> in accordance with clause 2.1.1 or 2.1.2 (as applicable) of the <b>IM determination</b> ;
<b>vested assets</b>	has the meaning given in the <b>IM determination</b> ;
<b>volumes for new fibre investment</b>	means the number of asset units employed in the provision of <b>regulated FFLAS</b> ;
<b>WACC rate used to set regulatory price path</b>	means- (a) in relation to an <b>ID-regulated provider</b> subject to a <b>PQ determination</b> , the WACC estimate determined in accordance with clause 2.4.1 of the <b>IM determination</b> for the <b>regulatory period</b> the <b>disclosure year</b> falls within; and (b) in relation to a <b>regulated provider</b> not subject to a <b>PQ determination</b> , 'n/a';
<b>wash-up accrual</b>	has the meaning given in the <b>IM determination</b> ;
<b>wash-up accruals and other adjustments</b>	means the sum of- (a) <b>annual benefit of Crown financing wash-up accrual</b> ; (b) <b>other wash-up accruals</b> ; and (c) <b>connection capex variable adjustment</b> ;
<b>weighted average expected total life</b>	means the weighted average expected total asset life of assets calculated using the <b>total opening RAB values</b> as weights; and
<b>weighted average remaining asset life</b>	means the weighted average <b>remaining asset life</b> of assets calculated using the <b>total opening RAB values</b> as weights.

## **Schedule 17: Certification for Intra-Year Disclosures**

### Clause 2.8.1

We, [insert full names], being directors of [name of **ID-regulated provider**] certify that, having made all reasonable enquiry, to the best of our knowledge, the following attached information of [name of **ID-regulated provider**] prepared for the purposes of clauses 2.3.4(1), 2.4.5(1), 2.5.11 and 2.5.12(1) of the Fibre Information Disclosure Determination 2021 complies in all material respects with that determination.

[Signatures of 2 directors]

[Date]

## **Schedule 18: Certification for Year-end Disclosures**

### Clause 2.8.2

We, [insert full names], being directors of [name of **ID-regulated provider**] certify that, having made all reasonable enquiry, to the best of our knowledge-

- a) the information prepared for the purposes of clauses 2.3.1, 2.3.2, 2.3.3(1), 2.3.3(4)(b), 2.3.4(2), 2.3.5, 2.3.6(2), 2.4.2, 2.4.3, 2.4.4(1), 2.4.4(4)(b), 2.4.5(2), 2.4.6(1), 2.4.6(3), and 2.6.1 of the Fibre Information Disclosure Determination 2021 complies in all material respects with that determination;
- b) the historical information used in the preparation of the attached information has been properly extracted from the [name of **ID-regulated provider**]'s accounting and other records sourced from its financial and non-financial systems, and that sufficient appropriate records have been retained [and if not, what records and systems were used]; and
- c) the forecasts in Schedules [11, 11a, 12 and 12a] are based on objective and reasonable assumptions which both align with [name of **ID-regulated provider**]'s corporate vision and strategy and are documented in retained records.
- d) \*[In respect of information concerning assets, goods, and services valued or disclosed in accordance with clause 2.5.2 of the Fibre Information Disclosure Determination 2021 and clauses 2.2.13(3)(g) and 2.2.15 of the Fibre Input Methodologies Determination 2020, we are satisfied that-
  - i. the costs and values of any assets, goods, and services acquired from a **related party** comply, in all material respects, with clauses 2.5.2(1)(a) and 2.5.2(2) of the Fibre Information Disclosure Determination 2021 and clauses 2.2.13(3)(g) and 2.2.15 of the Fibre Input Methodologies Determination 2020; and
  - ii. the value of any assets, goods, and services sold or supplied to a **related party** comply, in all material respects, with clauses 2.5.2(b) and 2.5.2(2) (b) of Fibre Information Disclosure Determination 2021.]

\* Delete if inapplicable

[Signatures of 2 directors]

[Date]

## Schedule 21: End-User Connection Satisfaction Survey

- 1) For the purpose of clauses 2.3.3(3) and 2.4.4(3) (as applicable) of the body of this determination, each **ID-regulated provider** must conduct an End-User Connection Satisfaction Survey by—
  - a) developing a question for each matter under paragraphs 2), 3), and 4) below;
  - b) surveying no fewer than 30 **end-users** by asking each **end-user** the questions developed for the matters under paragraphs 2), 3), and 4); and
  - c) document the questions used in each **quarter** and the responses from each **end-user**.
- 2) **Installation quality satisfaction:** A question asking how satisfied the **end-user** was with the job the **ID-regulated provider** did in installing the **end-user's FFLAS connection**, to which an **end-user** gives a response out of 10, where '1' means strongly dissatisfied, '10' means strongly satisfied;
- 3) **Installation process satisfaction:** A question asking how satisfied the **end-user** was with the process of getting their **FFLAS connection** installed, to which an **end-user** gives a response out of 10, where '1' means strongly dissatisfied, '10' means strongly satisfied; and
- 4) **Fibre broadband performance satisfaction:** A question asking how satisfied the **end-user** is with the performance of their fibre broadband since installation of their **FFLAS connection**, to which an **end-user** gives a response out of 10, where '1' meaning strongly dissatisfied, and '10' means strongly satisfied.



## Schedule 22: Methodologies for Calculating Port Utilisation and Traffic Performance

### Methodology for calculating port utilisation

- 1) Each **ID-regulated provider** must calculate and record **port utilisation** for all **ports** on their **fibre network** as a percentage figure by applying the following formula:

$$\frac{octets \times 8}{5 \times 60 \text{ seconds} \times PS} \times 100$$

where:

*octets*

means the number of **octets** at a **port**, being the greater of the **inOctets** or the **outOctets**, measured over a five-minute interval in accordance with **RFC 2863**, and includes framing characters, but excludes Ethernet preamble, start frame delimiter, and interpacket gaps; and

*PS*

means **port speed** and is measured in **bps**.

- 2) Using its calculations under paragraph 1), each **ID-regulated provider** must record the **percentage of ports** each month for each of the **port utilisation** thresholds defined in Schedule 23.

### Methodology for calculating traffic performance

- 3) Each **ID-regulated provider** must calculate and record traffic performance of their **fibre network** according to the following requirements:

#### *Reference network*

- a) A **reference network** must be used to collect traffic performance information for **frame delay, frame delay variation, frame loss ratio for high-priority traffic**, and for **frame loss ratio for low-priority traffic**;

#### *Reference probes*

- b) **Reference probes** used must comply with **ITU standards G.8013/Y.1731 (08/2015) End-Point**;
- c) **Reference probes** may be software-based or hardware-based and may be external to the **ONT** or **POI switch**;
- d) Hardware-based **OLT reference probes** must terminate on a **UNI** with no **ID FFLAS provisioned**;
- e) **OLT reference probes** will be located on a **test ONT**, or will be a separate device connected to a **test ONT**;
- f) The **test ONT** must connect to the **OLT** via a **production splitter**;

*Requirements for POI reference probes*

- g) **POI reference probes** must terminate on a **POI switch**;
- h) There must be a minimum of one **POI reference probe** for each **EAS** that hosts **E-NNI** at the **POI**;
- i) The **POI reference probe**-
  - (i) may be a virtual probe hosted in the **EAS** or an external device; and
  - (ii) must, together with any links to the **probe**, be dimensioned to carry the test traffic without introducing any congestion;

*Number of OLT reference probes*

- j) The number of **OLT reference probes** must be one per OLT chassis up to 96 probes, and where there are more than 96 OLT chassis, a minimum of 96 probes distributed randomly across all OLT chassis.

*Distribution of OLT reference probes*

- k) **OLT reference probes** are to be distributed randomly with:
  - (i) no more than one **probe** per **OLT chassis**, and
  - (ii) a minimum number of **probes** per **POI** according to Table 1 (this ensures a minimum number of **POI probes** in each **POI** that forms part of a **POI area**).

**Table 1: Minimum number of OLT reference probes per POI**

Area size in terms of active connections	Minimum number of <b>OLT reference probes</b>
1 - 50,000	1
50,000 - 100,000	2
100,000 – 200,000	3
200,000 – 400,000	4
More than 400,000	5

*Probe connectivity*

- l) Each **OLT reference probe** must be configured with a dedicated **test OVC** terminating on a **POI reference probe**;
- m) The **test OVC** and the **synthetic test traffic** it carries must not be prioritised or otherwise treated differently from any other drop-ineligible traffic within the **fibre network**;
- n) The **reference probes** and **test OVC** must be configured using an anchor service bitstream profile under clause 3.7 of Schedule 2 of the Telecommunications (Regulated Fibre Services) Regulations 2021 of 100Mbps downstream, 20Mbps

upstream, and 2.5Mbps CIR in each direction, tagged to treat **high-priority traffic** and **low-priority traffic** appropriately;

*Measurements required*

- o) The **reference probes** will be used to measure-
  - (i) for **high-priority traffic**,-
    - (A) **frame delay**;
    - (B) **frame delay variation**; and
    - (C) **frame loss ratio**;
  - (ii) for **low-priority traffic, frame loss ratio**;
- p) The measurements under subparagraph o) must be recorded against the following thresholds in Table 2:

**Table 2: Traffic thresholds**

	<b>Frame delay</b>	<b>Frame delay variation</b>	<b>Frame loss ratio</b>
<b>High-priority traffic</b>	≤ 5 ms	≤ 3 ms	≤ 0.1%
<b>Low-priority traffic</b>	Not currently measured	Not currently measured	≤ 2%

*Synthetic test traffic*

- q) The performance monitoring functions required for **reference probes** are defined in the **ITU** standards G.8013 and Y.1731 (08/2015):
  - (i) for Single-Ended Synthetic Loss – One-Way **SLR (ETH-SLM)**; and
  - (ii) for Single-Ended Delay:
    - (A) one-way **frame delay/ frame delay variation (ETH-DM)**; or
    - (B) two-way **frame delay/ frame delay variation (ETH-DM)**; and
- r) **synthetic test traffic** must be generated by the **POI probe** and must be:
  - (i) injected continuously at a minimum rate of 10 frames per second (ie, a minimum of 3,000 frames per five-minute measurement interval) for each **synthetic test traffic** frame type;
  - (ii) marked as drop-ineligible, as per **ITU** standards G.8013 and Y.1731;

(iii) marked as **high-priority traffic** or **low-priority traffic**, as required by the measurement; and

(iv) treated by the **fibre network** elements in the same way that service frames are treated;

*Traffic performance reporting*

s) Traffic performance reporting must be based on the number of **synthetic test traffic samples** that experience a **traffic performance exceedance**;

t) All **reference probes** must function continuously to generate **synthetic test traffic samples** from back-to-back five-minute measurement intervals;

u) The number and percentage of **traffic performance exceedance** must be reported on a monthly basis under the templates in Schedule 19 or Schedule 20 (as applicable); and

v) The reports under Schedule 19 and Schedule 20 (as applicable) must also include:

(i) the number of **OLT reference probes** active during the relevant month;

(ii) the number of **synthetic test traffic samples** collected during the reporting period for each measurement type (i.e., **FD**, **FDV**, and **FLR**); and

(iii) information on any **fibre network** events or **reference probe** failures that may have affected the quality of the data collected or be material in interpreting any data that is **publicly disclosed**.

**Schedule 23: Quality Report Definitions**

<b>Term</b>	<b>Definition</b>
<b>≥90% threshold</b>	means the percentage of <b>ports</b> with <b>port utilisation</b> equal to or greater than 90%;
<b>≥95% threshold</b>	means the percentage of <b>ports</b> with <b>port utilisation</b> equal to or greater than 95%;
<b>≤70% threshold</b>	means the percentage of <b>ports</b> with <b>port utilisation</b> equal to or less than 70%;
<b>average number of connections</b>	means the sum of the <b>connections</b> on the first day of the calendar month, and the <b>connections</b> on the last day of the calendar month, divided by two;
<b>average unplanned downtime</b>	means <b>unplanned downtime</b> divided by the <b>average number of connections</b> ;
<b>average unplanned downtime excluding force majeure events</b>	means the <b>unplanned downtime</b> (excluding <b>unplanned downtime</b> attributable to <b>force majeure events</b> ) divided by the <b>average number of connections</b> ;
<b>bitstream PON service</b>	means single or multi-class <b>ID FFLAS</b> provided by a <b>PON</b> , including, anchor services, bitstream services, bitstream 2, 3, and 3A, bitstream accelerate services, 10-gigabits-per-second PON services, <b>network NG PON</b> services, and multicast services);
<b>bps</b>	means bits per second, and is a measure of the speed of network data transmission;
<b>business service</b>	means an <b>ID FFLAS</b> intended by the <b>ID-regulated provider</b> as being a business service;
<b>complex new connection</b>	means a <b>connection</b> - (a) that is the first <b>connection</b> to an address on a <b>ROW</b> at which a <b>communal fibre network</b> is not fully installed; (b) that is the first <b>connection</b> to an address within an <b>MDU</b> at which horizontal reticulation is not fully installed; (c) that either- (i) meets any one or more of the following requirements: (A) the <b>connection</b> requires consent to proceed; (B) the <b>connection</b> requires a quote to proceed; (C) the <b>connection</b> is to an <b>NBAP</b> ; (D) the <b>connection</b> requires diversity;

Term	Definition
	<p>(E) the <b>connection</b> is to an address with an aerial lead-in and the third-party pole needs replacement;</p> <p>(F) the <b>connection</b> is part of a bulk request to <b>provision FFLAS</b>; and</p> <p>(G) the <b>connection</b> is for a <b>P2P FFLAS connection</b>; or</p> <p>(ii) is not a <b>simple new connection</b>;</p>
<b>communal fibre network</b>	has the meaning given in the <b>IM determination</b> ;
<b>EAS</b>	means an Ethernet Aggregation Switch;
<b>ETH-DM</b>	means ethernet delay measurement function, as defined in the <b>ITU standards G.8013/Y.1731 (08/2015)</b> ;
<b>ETH-SLM</b>	means ethernet synthetic loss measurement, as defined in the <b>ITU standards G.8013/Y.1731 (08/2015)</b> ;
<b>expected restore date</b>	means the date an <b>ID-regulated provider</b> notifies to an <b>access seeker</b> by the end of which the <b>ID-regulated provider</b> expects a <b>fault</b> to be remedied, or another date as agreed by the <b>ID-regulated provider</b> and the <b>access seeker</b> ;
<b>fault</b>	<p>means—</p> <p>(a) for the purposes of Schedules 19(ii): Faults, and 20(ii): Faults, has the meaning given in paragraph (a)(i) of the definition of ‘fault’ in the <b>IM determination</b>; and</p> <p>(b) for the purposes of Schedules 19(iii): Availability, and 20(iii): Availability,-</p> <p>(i) has the meaning given in paragraph (a)(i) of the definition of ‘fault’ in the <b>IM determination</b>; and</p> <p>(ii) has the meaning given in paragraph (a)(ii) of the definition of ‘fault’ in the <b>IM determination</b>, and for the purposes of that paragraph, means a <b>port utilisation</b> of equal to or greater than 95%;</p>
<b>fault cause</b>	means a <b>fault</b> caused at either <b>layer 1, layer 2</b> , an <b>ONT</b> , or by an <b>end-user</b> or an <b>access seeker</b> , or where no <b>fault</b> is found;
<b>faults per 100 connections</b>	means the <b>number of faults</b> divided by the <b>average number of connections</b> in the calendar month divided by 100;
<b>force majeure event</b>	<p>means an event or circumstance beyond the <b>ID-regulated provider’s</b> control which makes it impossible or illegal to provide <b>ID FFLAS</b>, including:</p> <p>(a) fire, floods, storms, earthquake, or other act of God;</p> <p>(b) any act of a public enemy, war, riot, or act of civil or military authority;</p>

Term	Definition
	<p>(c) nuclear, chemical or biological contamination; and</p> <p>(d) any act of a third party (not being an employee, agent or subcontractor of that party) engaged in subversive or terrorist activity or sabotage;</p> <p>but does not include an event to the extent that the effect of that event could have been substantially prevented, avoided, overcome or mitigated by:</p> <p>(e) implementation of any contracted business continuity or disaster recovery service, or any contingency plans agreed between the <b>ID-regulated provider</b> and the <b>Commission</b> or which <b>ID-regulated provider</b> has represented it has in place;</p> <p>(f) exercising a reasonable standard of care; or</p> <p>(g) using information provided by the <b>Commission</b> or which is available in the public domain;</p>
<b>frame delay</b>	has the meaning set out in the <b>IM determination</b> ;
<b>frame delay variation</b>	has the meaning set out in the <b>IM determination</b> ;
<b>frame loss ratio</b>	means the percentage of frames that are lost between the ingress interface and the egress interface of the <b>PON fibre network</b> ;
<b>high-priority traffic</b>	means traffic tagged with a PCP = 5 that is expected to meet <b>frame delay</b> , <b>frame delay variation</b> , and <b>frame loss ratio</b> standards;
<b>inOctets</b>	means the number of <b>octets</b> received by a <b>port</b> ;
<b>intact (remote activation)</b>	means a context in which <b>ID FFLAS</b> is not currently being, but has been previously, provided to an address, and <b>ID FFLAS</b> to that address can be activated remotely;
<b>intact (truck roll required)</b>	means a context in which <b>ID FFLAS</b> is not currently being, but has been previously, provided to an address, and an installer is required to attend the address to activate <b>ID FFLAS</b> ;
<b>ITU</b>	means the International Telecommunications Union, being the United Nations specialized agency, which deals with issues concerning information and communication technologies;
<b>layer 1 service</b>	has the meaning set out in the <b>IM determination</b> ;
<b>layer 2 service</b>	has the meaning set out in the <b>IM determination</b> ;
<b>low-priority traffic</b>	means traffic tagged with a PCP = 0 that is only expected to meet standards for <b>frame loss ratio</b> ;

Term	Definition
<b>median provisioning time</b>	means the median <b>provisioning time</b> from all of an <b>ID-regulated provider's</b> provisioning times in calendar days over a month;
<b>multi-dwelling unit (MDU)</b>	means a premises containing within its boundaries more than one residential occupancy or business occupancy (or both);
<b>no fault found</b>	means a situation in which a <b>fault</b> is reported to a <b>regulated provider</b> , but the <b>regulated provider</b> is not responsible for the <b>fault</b> ;
<b>non-building access point (NBAP)</b>	means a location (other than the premises of an <b>end user</b> , an <b>ID-regulated provider</b> , or an <b>access seeker</b> ) which may not have a physical address, and at which an <b>ID-regulated provider</b> has <b>provisioned FFLAS</b> ;
<b>number met agreed date</b>	means the number of <b>connections provisioned</b> that were <b>provisioned</b> on or before the date agreed with an <b>access seeker</b> and/or <b>end-user</b> ;
<b>number of faults</b>	means the number of <b>faults</b> that are attributable to each <b>fault cause</b> ;
<b>number of provisioning appointments</b>	means the total number of <b>provisioning</b> appointments for the calendar month;
<b>number of provisioning appointments missed</b>	means the number of scheduled <b>provisioning</b> appointments missed by an installer, or rescheduled by the installer or the <b>ID-regulated provider</b> ; but does not include scheduled <b>provisioning</b> appointments that an <b>end-user</b> reschedules or in respect of which the <b>end-user</b> is not present when the installer attends at the appointed time;
<b>number of traffic performance exceedances</b>	means the number of times a <b>traffic performance exceedance</b> has occurred;
<b>number surveyed</b>	means the number of <b>end-users</b> surveyed for each survey question in Schedule 21 in a calendar month;
<b>octet</b>	means a unit of digital information consisting of eight bits;
<b>outOctets</b>	means the number of <b>octets</b> sent by a <b>port</b> ;
<b>OLT chassis</b>	means the physical chassis for an <b>OLT</b> ;
<b>OLT probe</b>	means an <b>ITU</b> standards G.8013/Y.1731-compliant probe connected to an <b>OLT</b> via a <b>production splitter</b> that measures <b>layer 2</b> traffic between it and the <b>POI probe</b> and provides the Y.1731 reflector. The probe may be a virtual probe within a dedicated <b>ONT</b> or a physical device connected to a dedicated <b>ONT</b> ;
<b>OLT reference probe</b>	means a <b>reference probe</b> that is an <b>OLT probe</b> ;



Term	Definition
<b>OVC</b>	means operator virtual connection;
<b>percentage met agreed date</b>	means the number of <b>connections provisioned</b> that were <b>provisioned</b> on or before the date agreed with the <b>access seeker</b> and/or <b>end-user</b> , divided by the <b>total connections provisioned</b> ;
<b>percentage of complex new connection orders that took ≥ 120 calendar days</b>	means the percentage of <b>complex new connections</b> that were <b>provisioned</b> in 120 calendar days or more;
<b>percentage of notified planned outages</b>	means the sum (expressed as a percentage) of the number of <b>planned outages</b> that an <b>ID-regulated provider</b> notifies to <b>access seekers</b> 6 or more calendar days before the <b>planned outage</b> occurs, divided by the total number of <b>planned outages</b> ;
<b>percentage of notified unplanned outages</b>	means the sum (expressed as a percentage) of the number of <b>unplanned outages</b> that an <b>ID-regulated provider</b> notifies to <b>access seekers</b> within 2 hours of the <b>unplanned outage</b> occurring, divided by the total number of <b>unplanned outages</b> ;
<b>percentage of ports</b>	means the percentage of <b>ports utilised</b> within each <b>POI area</b> up to (and including) or down to (and including) (as applicable) the specified threshold, divided by the total number of <b>ports</b> in that <b>POI area</b> ;
<b>percentage of regulated provider faults not restored within 2 calendar days</b>	means the <b>number of faults</b> an <b>ID-regulated provider</b> fails to remedy within 48 hours of being notified of the <b>faults</b> by <b>access seekers</b> , divided by the total <b>number of faults</b> ;
<b>percentage of regulated provider faults that met expected restore date</b>	means the <b>number of faults</b> remedied by the <b>expected restore date</b> , divided by the total <b>number of faults</b> ;
<b>percentage of simple new connection orders that took ≥ 50 calendar days</b>	means the percentage of <b>simple new connections</b> that were <b>provisioned</b> in 50 calendar days or more;
<b>percentage of traffic performance exceedances</b>	means the <b>number of traffic performance exceedances</b> x 100 / total number of <b>synthetic test traffic samples</b> ;

Term	Definition
<b>planned downtime (minutes)</b>	has the meaning given in the <b>IM determination</b> , expressed in minutes;
<b>planned outage</b>	has the meaning given in the <b>IM determination</b> ;
<b>POI probe</b>	means an <b>ITU standards G.8013/Y.1731-compliant probe</b> located at a <b>POI</b> and connected to a handover switch that measures <b>layer 2</b> traffic, and generates <b>synthetic test traffic</b> between it and an <b>OLT probe</b> ;
<b>POI reference probe</b>	means a <b>reference probe</b> that is a <b>POI probe</b> or an <b>OLT probe</b> ;
<b>POI switch</b>	means the Ethernet switch at the <b>POI</b> that hosts <b>E-NNI</b> ;
<b>PON port</b>	means a single <b>OLT port</b> on an <b>OLT line card</b> ;
<b>port</b>	means all physical, virtual and sub-interfaces for the exchange of traffic on a <b>fibre network</b> , excluding <b>UNI, E-NNI and PON ports</b> ;
<b>port utilisation</b>	has the meaning given in the <b>IM determination</b> , and is the amount calculated in accordance with the relevant methodology under Schedule 22;
<b>production splitter</b>	means a <b>PON splitter</b> carrying <b>FFLAS</b> traffic that is managed by normal capacity management rules;
<b>provisioning time</b>	means the time from when an <b>ID-regulated provider</b> receives a request for the <b>provisioning</b> of <b>ID FFLAS</b> to when the <b>ID FFLAS</b> is <b>provisioned</b> ;
<b>reference network</b>	means a network of <b>OVCs</b> between <b>OLT probes</b> and <b>POI probes</b> selected to provide a statistically significant sample of traffic paths for the purposes of ensuring the <b>fibre network</b> is correctly managed to deliver acceptable traffic performance;
<b>reference probe</b>	means an <b>OLT probe</b> or a <b>POI probe</b> used in a <b>reference network</b> ;
<b>residential service</b>	means an <b>ID FFLAS</b> categorised by the <b>ID-regulated provider</b> as being for a residential <b>end-user</b> ;
<b>RFC 2863</b>	means <i>The Interfaces Group MIB</i> Internet Official Protocol Standard, issued by the ETF Interfaces MIB Working Group in June 2000;
<b>ROW</b>	means a private road, right of way, driveway, laneway, service lane or alleyway, the entrance of which adjoins a public road, and which has between two to 10 premises located down it which are accessed by such private road, right of way, driveway, laneway, service lane or alleyway, but excludes a private road, right of way, driveway, laneway, service lane or alleyway forming part of a property;

Term	Definition
<b>simple new connection</b>	means- (a) the first <b>connection</b> to an address for an <b>SDU</b> at which a <b>communal fibre network</b> is installed; (b) a subsequent <b>connection</b> to an address on a <b>ROW</b> at which a <b>communal fibre network</b> is installed; and (c) a subsequent <b>connection</b> to an address within an <b>MDU</b> at which a <b>communal fibre network</b> is installed; or (d) a <b>connection</b> to an address on a <b>ROW</b> , or within an <b>MDU</b> , that can be installed as if it were a <b>connection</b> to an address for an <b>SDU</b> ;
<b>single-dwelling unit (SDU)</b>	means a premises containing within its boundaries only one residential occupancy or business occupancy;
<b>SLR</b>	means synthetic loss reply;
<b>synthetic test traffic</b>	means test traffic injected into the <b>fibre network</b> solely for the purposes of testing <b>fibre network</b> performance;
<b>synthetic test traffic samples</b>	means a summary of <b>synthetic test traffic</b> results from a single five-minute interval on a single reference <b>OVC</b> consisting of a minimum of 3,000 frames transmitted at regular intervals of 100msec or less;
<b>test ONT</b>	means the <b>ONT</b> to which a test probe is connected or within which it is housed, and which connects to the <b>OLT</b> through a <b>production splitter</b> ;
<b>test OVC</b>	means an <b>OVC</b> that connects a <b>POI probe</b> with an <b>OLT probe</b> as part of the <b>reference network</b> ;
<b>total connections provisioned</b>	means the total number of <b>connections provisioned</b> ;
<b>traffic performance exceedance</b>	means, for <b>bitstream PON services</b> ,- (a) <b>frame delay</b> and <b>frame delay variation</b> measurements in which less than 99% of the frames in a five-minute <b>synthetic test traffic</b> sample meet the applicable target; and (b) <b>frame loss ratio</b> measurements in which a five-minute <b>synthetic test traffic</b> sample fails to meet the applicable <b>frame loss ratio</b> under Schedule 22, table 2, traffic thresholds;
<b>transition average unplanned downtime</b>	means, for the purpose of the Transitional Report on Quality under Schedule 19a and 20a (as applicable), the <b>average unplanned downtime</b> for a calendar month, calculated on a rolling basis by adding together the <b>average unplanned downtime</b> for last 12 calendar months and dividing that figure by 12;

Term	Definition
transport services	means a <b>layer 1</b> , or managed throughput, <b>ID FFLAS</b> to transport voice and data traffic between <b>central offices</b> , including <b>central offices</b> that are also <b>POIs</b> ;
UNI	has the meaning given in the <b>IM determination</b> ;
unplanned downtime	has the meaning given in the <b>IM determination</b> ;
unplanned downtime (minutes)	means <b>unplanned downtime</b> , as expressed in minutes;
unplanned downtime attributable to force majeure events	means <b>unplanned downtime</b> that is attributable to a <b>force majeure event</b> ; and
unplanned outage	has the meaning given in the <b>IM determination</b> .

**Schedule 26: Pricing Report Definitions**

Term	Definition
<b>ARPU connection charge</b>	means the <b>total connection charges</b> received for each <b>ID FFLAS</b> during a month divided by the difference between <b>the number of connections (closing)</b> and the <b>number of connections (opening)</b> during the same month;
<b>ARPU monthly charge</b>	means the <b>total monthly charges</b> received for each <b>ID FFLAS</b> during a month divided by the <b>average number of connections</b> during the same month;
<b>average number of connections</b>	means half of the sum of the <b>number of connections (opening)</b> and the <b>number of connections (closing)</b> ;
<b>incentive description</b>	means a short description of the <b>incentive</b> for each <b>regulated FFLAS</b> provided with an <b>incentive</b> , including any conditions linked to the availability of the <b>incentive</b> ;
<b>layer 1 FFLAS</b>	means <b>regulated FFLAS</b> an <b>ID-regulated provider</b> provides that operates at <b>layer 1</b> ;
<b>layer 2 FFLAS</b>	means <b>regulated FFLAS</b> an <b>ID-regulated provider</b> provides that operates at <b>layer 2</b> ;
<b>list connection charge</b>	means the <b>connection charge per connection</b> or <b>E-NNI/ co-location connection</b> listed in a <b>standard contract</b> between an <b>ID-regulated provider</b> and an <b>access seeker</b> , before any <b>incentive</b> is applied;
<b>list monthly charge</b>	means the <b>monthly charge per connection</b> or <b>E-NNI/ co-location connection</b> listed in a <b>standard contract</b> between an <b>ID-regulated provider</b> and the <b>access seeker</b> , before any <b>incentive</b> is applied;
<b>monthly incentive</b>	means the value of a recurring monthly <b>incentive</b> per <b>connection</b> or <b>E-NNI/ co-location connection</b> for each <b>regulated FFLAS</b> provided with an <b>incentive</b> ;
<b>number of connections (closing)</b>	means the number of <b>connections</b> and <b>E-NNI/ co-location connections</b> for each <b>ID FFLAS</b> that the <b>ID-regulated provider</b> has on the last day of each month;
<b>number of connections (opening)</b>	means the number of <b>connections</b> and <b>E-NNI/ co-location connections</b> for each <b>ID FFLAS</b> that the

	<b>ID-regulated provider</b> has on the first day of each month;
<b>one-off incentive</b>	means the value of a one-off <b>incentive</b> per <b>connection</b> or <b>E-NNI/ co-location connection</b> for each <b>regulated FFLAS</b> provided with an <b>incentive</b> ;
<b>other FFLAS</b>	means <b>regulated FFLAS</b> an <b>ID-regulated provider</b> provides that is not <b>layer 1 FFLAS</b> or <b>layer 2 FFLAS</b> ;
<b>reporting area</b>	means each distinct geographical <b>PQ FFLAS</b> area or <b>ID-only FFLAS</b> area determined from applying regulations made under section 226 of the <b>Act</b> ;
<b>total monthly incentive</b>	means the total value of a recurring <b>monthly incentive</b> over a month for each <b>regulated FFLAS</b> provided with an <b>incentive</b> ;
<b>total one-off incentive</b>	means the total value of a <b>one-off incentive</b> over a month for each <b>regulated FFLAS</b> provided with an <b>incentive</b> ;
<b>total receiving monthly incentive</b>	means the number of <b>connections</b> and <b>E-NNI/ co-location connections</b> that received a <b>monthly incentive</b> for each <b>regulated FFLAS</b> provided with an <b>incentive</b> in a month;
<b>total receiving one-off incentive</b>	means the number of <b>connections</b> and <b>E-NNI/ co-location connections</b> that received a <b>one-off incentive</b> for each <b>regulated FFLAS</b> provided with an <b>incentive</b> in a month; and