

List of Qualifying Liable Persons for the 2016/17 Telecommunications Development Levy

1. The Commerce Commission (Commission) has identified those telecommunications service providers (TSPs) that are qualifying liable persons (QLPs) for the purposes of the 2016/17 Telecommunications Development Levy (TDL) in a list outlined in Tables 1 and 2 below. This means that these TSPs are required to provide the Commission with specified information in accordance with section 83 of the Telecommunications Act 2001 (Act), which the Commission will use to identify the portion of the TDL each QLP is required to pay.
2. The list of QLPs for the 2016/17 TDL year is based on information provided to date and is available on our website. The list is not final and may be reviewed and updated if required.¹
3. In addition to this list, the Commission has also separately provided instructions for preparing the specified information required under section 83, templates for preparing the specified information, and a document containing relevant statutory references. These materials can also be found on our [website](#).

Meeting the criteria

4. The TSPs identified in Tables 1 and 2 meet the criteria for “liable person” as defined in section 5 of the Act. They have also met the minimum telecommunications threshold as set out in sections 80 and 81 of the Act (meaning they earned more than \$10 million in gross telecommunications revenue in the year preceding year A, which in this case is the 2015/16 financial year) and are accordingly QLPs.²
5. Some of the QLPs and their interconnected bodies corporate (as listed in Table 1) are treated as a single entity as required by section 79 of the Act.³ This means that they are connected by way of a significant level of shareholding, common ownership/control by a third person, or the ability to exert a substantial degree of influence over the other (as identified in section 79 of the Act), and the Commission is required to treat them as a single entity for the purposes of the TDL.

Listing the QLPs

6. The Commission has identified two categories of QLPs: TSPs that are considered to be a single QLP entity under section 79 of the Act (identified in Table 1), and TSPs that are independent QLPs (identified in Table 2).

¹ It is important to note that TSPs must self-report that they are QLPs no later than 60 working days before the end of the TDL year and provide financial statements for the preceding TDL year, along with any other information we require to verify that they are a QLP. We can also, at any time, seek financial or other information from a TSP to assist us to verify whether or not they are a QLP.

² Under section 5 of the Act, liable person means a person who provides a telecommunications service in New Zealand by means of some component of a public telecommunications network that is operated by that person.

³ The QLP group may include one or more QLPs and any interconnected bodies corporate that earned telecommunications revenue in the 2016/17 financial year.

Explaining the reporting requirements

7. QLPs that include interconnected bodies corporate that are captured by section 79 of the Act (Table 1), can provide the specified information in a consolidated report or separate reports. Independent QLPs (Table 2) are required to provide the specified information in a report specific to their company.

Table 1

<p>QLPs that include interconnected bodies corporate under section 79 of the Act</p>	<p><u>Chorus group:</u></p> <ul style="list-style-type: none"> • Chorus Ltd; and • Chorus New Zealand Ltd. <p><u>Crown companies group:</u></p> <ul style="list-style-type: none"> • Kordia Ltd; • REANNZ (Research & Education Advanced Network New Zealand Ltd); • Transpower New Zealand Ltd; and • Whangarei Local Fibre Company Ltd (trading as Northpower Fibre). <p><u>Enable group:</u></p> <ul style="list-style-type: none"> • Enable Networks Ltd; and • Enable Services Ltd. <p><u>Spark group:</u></p> <ul style="list-style-type: none"> • Spark New Zealand Ltd (formerly Telecom Corporation of New Zealand Ltd); • Spark New Zealand Trading Ltd (formerly Telecom New Zealand Ltd); and • Now New Zealand Limited (from 30 November 2015). <p><u>Teamtalk group:</u></p> <ul style="list-style-type: none"> • Teamtalk Ltd; • Araneo Ltd; • Bay City Communications Ltd; and • Citylink Ltd. <p><u>Two Degrees group</u></p> <ul style="list-style-type: none"> • Two Degrees Mobile Ltd; and • Snap Ltd. <p><u>Vocus group</u></p> <ul style="list-style-type: none"> • Vocus (New Zealand) Ltd; • Vocus Data Centres (New Zealand) Ltd; • M2 NZ Ltd; • FX Networks Ltd; • CallPlus Ltd;
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	<ul style="list-style-type: none"> • CallPlus Services Ltd; • 2Talk Ltd; • Flip Services Ltd; and • Orcon Ltd. <p><u>Vodafone group</u></p> <ul style="list-style-type: none"> • Vodafone New Zealand Ltd; and • Vodafone Next Generation Services Ltd.
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Table 2

Independent QLPs	<ul style="list-style-type: none"> • Compass Communications Ltd. • Trustpower (Kinect) Ltd. • Vector Communications Ltd. • Ultrafast Fibre Ltd.
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