

Guidelines for the identification of telecommunications services revenues subject to RTR financing contribution requirements

I. General information

1. In this document, RTR aims to provide guidance on the identification of those revenues from telecommunications services which are to be used as a basis for the calculation of RTR financing contributions.

Thus, the document lists revenues which must be reported as well as examples of such revenues and revenue types. Service providers are also required to report revenues generated by the provision of comparable services which are not explicitly mentioned below. Please assign these revenues to the most similar category of services in each case (cf. Section II, Revenue categories). In cases of doubt, please report figures as “Revenues from other public communications services”.

2. Each revenue figure is included only once in the calculation of financing contributions. Therefore, in cases where revenues from services can be assigned to more than one of the categories listed in Section II, please report the figure only once in the category you consider most suitable. In cases of doubt, please report figures as “Revenues from other public communications services”.

3. Please enter all figures as net revenues, i.e. not including value-added tax.

4. Please also report “within-group revenues” to RTR if they can be assigned to one of the categories listed. “Within-group revenues” refer to revenues from services provided between legally independent but affiliated entities or units, for example within a corporate group. Please calculate these revenues in a manner analogous to the calculation of revenues subject to value-added tax.

II. Revenue categories

1. Revenues from public telephone services, specifically:

- a) Fixed-link telephone services
- b) Mobile telephone services
- c) Services related to or accompanying a) or b).

2. Revenues from public Internet communications services

3. Revenues from public leased line services

4. Revenues from other public communications services

In all revenue categories, please enter revenues at the retail as well as the wholesale level.

Additional details and examples of these revenue categories can be found in Section III (Details and examples of revenue categories).

III. Details and examples of revenue categories

The following revenues from **public telephone services** (retail and wholesale level) [Item 1.1 in the enclosed spreadsheet] are subject to the financing contribution requirement in any case:

Please indicate total revenues. If not all of the revenues in this section arise entirely or predominantly from the provision of communications services (the transmission of signals via communications networks as defined in Art. 3 No. 9 TKG 2003), then please indicate the portions of revenues to which this does not apply and include a justification of these circumstances.

Telephone services at fixed locations

- Revenues from basic monthly fees for public voice telephony
- Revenues from the setup of subscriber lines
- Revenues from carrier charges (including online services and revenues from public pay telephones)
- Revenues from Voice over IP telephone services
- Revenues from call shops
- Retail and resale revenues from calling cards (except for sales by non-telecommunications service providers such as tobacco shops or petrol stations)
- Revenues from the resale of minutes
- Revenues from wholesale line rental
- Revenues from origination, termination and transit
- Revenues from additional services and other charges (telephone equipment rentals, etc.)

Mobile telephone services

- Revenues from activation charges, monthly base fees and carrier charges for voice and data services (including SMS, MMS, roaming)
- Revenues from the resale of minutes
- Revenues from origination, termination and transit
- Revenues from national roaming, international roaming and the sale of airtime
- Revenues from additional services and other charges (voice mailbox, call waiting, SLA [VIP troubleshooting support], etc.)

The following revenues from **public Internet communications services** (Item 1.2 in the enclosed spreadsheet) are subject to the financing contribution requirement in any case:

- Revenues from the provision of Internet access, regardless of the technology used, including roaming charges
- Revenues from the transmission and transfer of data, regardless of the technology used, including roaming charges
- Revenues from the provision of transmission and transfer capacity, regardless of the technology used, including roaming charges
- Revenues from the provision of facilities in order to transmit and transfer data, including roaming charges

Examples of services not subject to the financing contribution requirement in this category: revenues from the provision of storage capacity for web sites, charges for software which is not directly related to the transmission of data.

The following revenues from **public leased-line services** (retail and wholesale level) [Item 1.3 in the enclosed spreadsheet] are subject to the financing contribution requirement in any case:

- Revenues from setup charges, ongoing fees and other fees for national leased lines on the retail market or the wholesale markets for terminating and trunk segments
- Revenues from international leased lines (on the retail market or the wholesale markets for terminating and trunk segments) as long as one end is located in Austria

In addition, revenues from **other public communications services** (wholesale and retail level) [Item 1.4 in the enclosed spreadsheet] are also subject to the financing contribution requirement.

Examples include revenues from the provision of transmission capacity at the wholesale level which cannot be classified as public leased-line services or public Internet communications services (e.g., point to multi-point links, certain Ethernet products, etc.).

Clarification: **Examples of revenues not subject to the financing contribution requirement**

This section provides a number of examples of revenues which are currently not subject to RTR's financing contribution requirement.

Example: Value-added component of value-added services

This revenue component is defined as that part of the fee paid by the retail customer which can be attributed to the content provided. This portion of the fee is paid out to the information service provider. The remainder of the fee paid by the retail customer is divided among all of the communications service providers involved and covers the service of transmission, which is subject to the financing contribution requirement. Setup charges for the relevant telephone number are also subject to the financing contribution requirement.

Similarly, in the case of directory assistance services, only that part of origination, setup in another network, termination and any call routing services – but not the content provided – is subject to the financing contribution requirement.

Other services not subject to the financing contribution requirement:

Examples:

- Provision of IT backup services
- Consulting and marketing services, preparation of statistics
- Payment solutions
- Telecommunications services in airplanes
- Wireless LAN services provided from a hotel as an ancillary service