



Audited Media
Association of Australia



ABC Paid Media Audit Reporting Standards

**Audited Media Association of Australia
Limited**
ACN 163 161 402

(A public company limited by guarantee)

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1. INTRODUCTION

These are the Reporting Standards made under the Constitution and Regulations of Audited Media Association of Australia Limited (**AMAA**), and which apply to paid print Products registered with the AMAA.

In this Reporting Standard references to the Constitution are denoted as 'Rules', references to the Regulations are denoted as 'Regulations' and the rules of this Reporting Standard are denoted as 'rules'.

2. DEFINITIONS

The following definitions apply in these Reporting Standards unless otherwise indicated:

Note

Certain of these Definitions contain references to the price at which a Publication is sold. These references relate to the eligibility of these sales in Net Paid Sales and Other Sales and in no way suggest or imply how publishers should construct their sales arrangements for either wholesale or retail.

ABC is a brand of the Audited Media Association of Australia Limited.

ABC Audit Report is a report by an Auditor:

- (a) in respect of an Audit; and
- (b) which is prepared as required by the Regulations and in accordance with the Audit Guidelines and these Reporting Standards.

ABC logo is any official logo or insignia issued by AMAA in relation to its Audit Bureau of Circulations (ABC) brand.

ABC Mandatory Report is an ABC Audit Report or an ABC Publication Report.

ABC Publication Report is a statement by a Media Member:

- (a) in respect of the paid sales of a Publication or the distribution of a Newspaper Inserted Magazine;
- (b) prepared as required by the Regulations and in accordance with the Audit Guidelines and these Reporting Standards; and
- (c) which may be Audited and subject to Audit Inspection.

ABC Voluntary Report is a statement by a Media Member

- (a) in respect of the paid sales of a Publication Product or the distribution of a Newspaper Inserted Magazine;
- (b) providing additional reporting to that required in **rules 5, 6 and 7** for a Publication; and
- (c) prepared as required by these reporting standards and in accordance with the Audit Guidelines; but which is not required to be Audited, but may be subject to Audit Inspection.

Accommodation and Hotel Sale is a sale at a price of a Publication under an Arrangement by or with the publisher of the Publication to a place which provides accommodation on a commercial basis to a person, and which is not that person's usual place of residence, for distribution to that person. Any Digital Versions that meet the criteria of this definition are not eligible for inclusion in Gross Paid Digital Sales.

Adjustments means those copies of a Publication that are not eligible for inclusion in the calculation of Average Net Paid Print Sales and identified in Total Adjusted Gross Paid Print Sales as defined in **rule 14.3**; or

- (a) those Digital Version copies of a Publication that are not eligible for inclusion in the calculation of Average Net Paid Digital Sales and identified in Total Gross Paid Digital Sales as defined in **rule 16.3**; or
- (b) those Packaged Print and Digital Subscription Sale copies of a Publication that are not eligible for inclusion in the calculation of Average Net Paid Packaged Print and Digital Subscription Sales and identified in Total Gross Paid Packaged Print and Digital Subscription Sales as defined in **rule 19.3**.

Advertised Price is the price at which a subscription to a Publication is offered to either:

- (a) the public, or a class of the public, generally;
- (b) an organisation which:
 - (i) arranges for a single copy of the Publication to be distributed to named persons, or their named positions, in that organisation or any other organisation; and
 - (ii) allows the named persons, or the persons in those named positions, the choice to refuse the Publication; or

- (c) a person as a member of an association in circumstances where:
- (i) the price of the subscription is clearly, separately identified from the membership fee of the association; and
 - (ii) the member can refuse the subscription so as to result in the member not being required to pay the amount identified as the price of the subscription.

Airline Sale is a sale at a price of a Publication under an Arrangement by or with the publisher of the Publication to a company operating in the air travel industry serving passengers within or leaving from Australia for distribution to passengers in planes, terminals, lounges and gates, where for Audit purposes the sales and returns of the Publication are accounted for and documentation concerning those sales and Return Copies is retained and available for inspection by an Auditor. Any Digital Versions that meet the criteria of this definition are not eligible for inclusion in Gross Paid Digital Sales.

Agricultural Publication is a Product which is a newspaper or magazine targeted to the primary producer and other participants in the agribusiness sector.

Applicant is the publisher or issuer of a Product whose membership and registration is under consideration by the Board and who has yet to complete an Initial Audit.

Arrangement is a financial transaction where there is the payment of money for the sale of copies.

Association Subscription Sale is a sale of a Publication to a person as a member of an association in circumstances where the member receives the Publication either:

- (a) as part of the member's membership fee of the association, or
- (b) at a separately identified price;

and cannot elect to refuse to receive the Publication so as to result in the member receiving a refund of the price of the Publication.

Audit Inspector is the person appointed in accordance with **Regulation 16.1** for the purposes described in **Regulations 16.3, 16.4, and 16.5**.

Audit Periods are the reporting periods which require an Audit in accordance with **rule 5.2**, which may be varied from time to time by the Board of Directors, and which apply in respect of a Publication.

Auditor is an independent auditor who satisfies the requirements of **Regulation 5.1** and has been approved by the Board of Directors or Chief Executive Officer under **Regulation 15.5** to carry out Audits.

Auditor's Certificate is a certificate provided by an Auditor in respect of a Circulation Audit and in the form required by the Reporting Standards and Audit Guidelines.

Augmented means enriched through digital elements.

Average Issue Circulation is the average of the Net Paid Sales for a number of Issues of a Publication in its primary country of circulation for a Reporting Period.

Average Issue Circulation means the Average of the Net Paid Sales for a number of Issues of a Publication in its primary country of circulation for a Reporting Period.

Average Net Paid Digital Sales is, as defined in **rule 16.1**, the average number of sales of a Publication sold during a Reporting Period:

- (a) which are either:
 - (i) Average Net Paid Digital Enhanced Version Sales;
 - (ii) Average Net Paid Digital Replica Version Sales;
 - (iii) Average Net Paid Website Version Sales; or
- (b) Average Net Paid Digital Publication Sales.

Average Net Paid Digital Only Sales is the average number of sales of the Digital Versions of a Publication calculated in accordance with **rule 24.1**.

Average Net Paid Digital Publication Sales is the average number of sales of a Digital Publication sold during a Reporting Period calculated in accordance with **rule 16**.

Average Net Paid Print Sales are as defined in **rule 14.1**.

Average Net Paid Packaged Print and Digital Subscription Sales is the average number of sales of Packaged Print and Digital Subscriptions of a Publication sold during a Reporting Period calculated in accordance with **rules 19.1-19.4**.

Average Net Paid Print Only Sales is the average number of sales of Print Versions of a Publication calculated in accordance with **rule 23.1**.

Average Net Paid Print Sales is the average number of sales of Print Versions of a Publication sold during a Reporting Period calculated in accordance with **rules 14.1-14.7**.

Average Net Paid Sales is the average number of sales of a Publication sold during a Reporting Period which are either:

- (a) Average Net Paid Print Sales;
- (b) Average Net Paid Digital Sales; and/or
- (c) Average Total Paid Masthead Sales.

Average Other Digital Sales is the average number of Other Sales of Digital Versions of a Publication sold during a Reporting Period calculated in accordance with **rule 17.1**.

Average Other Print Sales is the average number of Other Sales of Print Versions of a Publication sold during a Reporting Period calculated in accordance with **rule 15.1**.

Average Other Sales is either of **Average Other Digital Sales** or **Average Other Print Sales**.

Average Total Paid Masthead Sales is the average number of sales of the Print Versions and Digital Versions of a Masthead sold during a Reporting Period and is calculated by the addition of:

- (a) Average Net Paid Print Only Sales in Australia; and
- (b) Average Net Paid Digital Only Sales in Australia; and
- (c) Average Net Paid Packaged Print and Digital Subscription Sales in Australia.

Banded Copies are copies of a Publication which are Out of Date Copies and which are either:

- (a) included in sample bags;
- (b) banded with a current Issue of any Publication; or
- (c) are otherwise made available to a person for a promotional purpose.

Branded Digital Product is a digital product that carries the branding of a Masthead and:

- (a) may be a brand-extension or branded aggregation publication;
- (b) draws on content which is substantially different from the Publication; and
- (c) is not the Publication.

Branded Digital Product Sale is a sale of a Branded Digital Product, which is a separately identifiable purchase.

Branded Print Product is a print Product, which is not a Newspaper Inserted Magazine, that carries the branding of a Masthead and:

- (a) may be a brand-extension or branded aggregation publication;
- (b) draws on content which is substantially different from the Publication; and
- (c) is not the Publication.

Branded Print Product Sale is a sale of a Branded Print Product which is a separately identifiable purchase.

Bundled Sale is a sale at a price of a Publication involving the bundling of the Publication (**Primary Publication**) with other consumer good(s) or service(s) under Arrangement by or with the publisher of the Publication(s) and the supplier of the items making up the Bundled Sale, where:

- (a) the offer of the Primary Publication included in the Bundled Sale with the other consumer good(s) or services(s) is communicated clearly to the purchaser;
- (b) the purchaser has the right to refuse the Primary Publication and is able to purchase the consumer good(s) or service(s) separately;
- (c) only one copy of the Primary Publication is provided to the purchaser;
- (d) the price of the bundle must exceed the Cover Price of the Primary Publication;
- (e) the other bundled consumer good(s) or services(s) may not be an Event; and
- (f) for Audit purposes for Print Versions, the sales and returns of the Primary Publication(s) are accounted for and all documentation concerning those sales and Return Copies is retained and available for inspection by an Auditor; and
- (g) any Digital Versions that meet the criteria of this definition are not eligible for inclusion in Gross Paid Digital Sales.

Categories are defined subsets of sales reported in accordance with **rules 7.1(b)** and **7.4(b)**.

Community Language and Indigenous Publication (Paid) is a product which:

- (a) is a publication;
- (b) is distributed to an audience that shares a cultural identity; and
- (c) may be written in a language other than English.

Company means Audited Media Association of Australia Limited.

Constitution means the Constitution of the Company as amended from time to time.

Content is editorial and/or advertorial information and material that appears in an Edition of an audited Issue of a Publication.

Contra Sales are sales of a Publication where the consideration for these sales is other than the payment of money. These cannot be counted in Net Paid Sales.

Circulation Audit is an Audit of either:

- (a) the paid sales of a Publication; or
- (b) the distribution of a Newspaper Inserted Magazine.

Consumer Magazine is a product which is a Publication which:

- (a) is a magazine;
- (b) is published less frequently than weekly; and
- (c) is made available for purchase.

Consumer Magazine (Weekly) is a Product which is:

- (a) a magazine
- (b) which generally publishes a new Issue each week; and
- (c) made available for purchase.

Country Press is a Publication which is:

- (a) a non-daily newspaper;
- (b) published other than in a capital city for local distribution; and
- (c) published on at least one day each week.

Cover Date is the date or issue identifier that appears on the Publication.

Cover Price is the price charged for a single copy of a Publication sold to the public either as displayed on the Publication or as advertised to the public.

Cover Price Sale is a sale of a Publication by a Media Member at the Cover Price direct to the public.

Dependent Transaction Sale is a sale (not being an Event Sale) at a price of a Publication under an Arrangement by or with the publisher of the Publication (**Secondary Transaction**) which is made as part of another transaction (**Primary Transaction**) where:

- (a) the Primary Transaction is not the sale of a Publication;
- (b) only one copy of the Publication is provided to the purchaser in the Secondary Transaction; and
- (c) for Audit purposes, the sales and returns of the Publication are accounted for and the documentation concerning those sales and Return Copies of a Print Version, which are excluded, is retained and available for inspection by an Auditor.

Digital Enhanced Version is a Digital Version of an audited Print Version of a Publication which:

- (a) carries the same Masthead and Underlying Identity in a different format and the same Cover Date;
- (b) must carry substantially the same publisher-originated Content;
- (c) may carry different editorial content that may be updated or customised; and
- (d) may carry different advertising.

and are not;

- (e) restricted access or unrestricted public access websites;
- (f) service or brand-extension applications;
- (g) or branded aggregation applications that draw on content which is substantially different content from the audited Print Version.

Digital Enhanced Version Sales are the sales of a Digital Version of a Publication, calculated in accordance with rule 18.1.

Digital Publication (Paid) is a Publication:

- (a) which is only accessible or distributable digitally and has no Print Version;
- (b) which has a Masthead and editorial with a unique Start Date and a defined frequency;
- (c) which may contain advertisements;
- (d) in which editorial can be updated across editions of the audited Issue; and
- (e) which must apply for membership with AMAA as required by the Constitution and Regulations of AMAA.

Digital Replica Version is a Digital Version of an audited Print Version of a Publication which:

- (a) carries the same Masthead and Underlying Identity and the same Cover Date;
- (b) must carry the same run-of-press advertising in the same layout; and
- (c) must carry the same editorial Content. The Content can be updated and Augmented but the layout of text and images must remain consistent at all times with the Underlying Identity of the audited Print Version.
- (d) the advertising can be Augmented.

Digital Replica Version Sales are the sales of a Digital Replica Version of a Publication calculated in accordance with **rule 18.1**.

Digital Versions of a Publication are any of:

- (a) Digital Enhanced Versions; or
- (b) Digital Replica Versions; or
- (c) Paid Website Versions;

and must be approved by the Board of Directors prior to Member reporting.

Edition is an edition of an Issue which is different in content to another edition as a result of either:

- (a) the intended time of its sale;
- (b) the intended place of its sale; or
- (c) both (a) and (b).

Event Sale is a sale at a price of a Publication under Arrangement by or with the publisher of the Publication to an attendee of a paid event as part of the cost of admission, where:

- (a) the offer of the Publication included in the price of admission is communicated clearly to the attendee;
- (b) the attendee has the right to refuse the Publication;
- (c) only one copy of the Publication is provided to the attendee;
- (d) the attendee pays an agreed price for the Publication as part of the admission price for the event; and
- (e) for Audit purposes the sales and returns of the Publication are accounted for and the documentation concerning those sales and Return Event Sale Copies is retained and available for inspection by an Auditor; and
- (f) Any Digital Versions that meet the criteria of this definition are not eligible for inclusion in Gross Paid Digital Sales.

Finish Date is the day prior to the Start Date of a new Issue.

Gross Paid Digital Sales are copies of a Digital Version of a Publication, which qualify as:

- (a) Regular Channel Sales;
- (b) Cover Price Sales;
- (c) Subscription Sales;
- (d) Multiple Publication Sales;
- (e) School Sales; or
- (f) Tertiary Education Subscription Sales.

Gross Paid Print Sales are copies of a Print Version of a Publication, which qualify as:

- (a) Regular Channel Sales;
- (b) Cover Price Sales;
- (c) Subscription Sales;
- (d) Accommodation and Hotel Sales;
- (e) Airline Sales;
- (f) Bundled Sales;
- (g) Multiple Publication Sales;
- (h) School Sales; or
- (i) Tertiary Education Subscription Sales.

Initial Audit is the first audit of a Product.

Inspection Audit is an audit by the Audit Inspector, or by an AMAA Staff Auditor at the Audit Inspector's direction, to check:

- (a) the records, processes, procedures and methodology being used in and for; and
- (b) a Media Member or Auditor's compliance with the provisions of the Regulations, applicable Reporting Standards, and the Audit Guidelines applying to, audits and the preparation of Reporting Statements in respect of that Media Member's product/s.

Issue is an issue of a Masthead with a publication date which remains as the current issue until superseded by the next following issue of that Publication and which for newspapers may only be counted as an Issue in the Membership Group which covers the period in which the bulk of the sales of the Issue occur.

Masthead is the name as displayed on the front of the Publication.

Media Organisation Member is a Full Member who has been admitted in respect of a product registered with AMAA in accordance with these Regulations.

Media Member means Media Organisation Member.

Member is a member of AMAA who has been admitted in accordance with **Regulations 5.1-5.13** and the Constitution.

Metropolitan Newspaper is a Publication which is:

- (a) a newspaper;
- (b) published in a capital city; and
- (c) published on any of Monday to Saturday each week.

Metropolitan Sunday Newspaper is a Publication which:

- (a) is a newspaper;
- (b) is published in a capital city; and
- (c) has the bulk of its sales on a Sunday.

Modified Domestic Copies are copies of an Edition of a Publication:

- (a) which do not contain all advertisements booked to appear for the entire run of the Issue in Australia; or
- (b) which do not contain all advertisements booked to appear only in a particular Edition of the Issue in Australia; or
- (c) both (a) and (b).

Modified Overseas Copies are copies of an Edition of a Publication sold outside Australia which do not contain all advertisements booked to appear (except in cases where an advertiser requests removal of its advertisement) in that Edition's Issue sold in Australia.

Month is a calendar month.

Multiple Publication Sale is a sale under an Arrangement by or with the publisher of a Publication (**Primary Publication**) with one or more Publication(s) (**Secondary Publication(s)**) as part of the same transaction (other than a Banded Copy) where:

- (a) only one copy of each of the Primary Publication and the Secondary Publication(s) is provided to the purchaser;
- (b) the offer of the Secondary Publication(s) has been communicated clearly to the purchaser;
- (c) the purchaser must have the right to refuse the Secondary Publication(s);
- (d) the combined price of the Primary Publication and the Secondary Publication(s) must exceed the Cover Price of the highest priced Publication;
- (e) the total number of Publications in any sale must not exceed five Publications; and
- (f) for Audit purposes for Print Versions, the sales and returns of the Primary and/or Secondary Publication(s) are accounted for and all documentation concerning those sales and Return Copies is retained and available for inspection by an Auditor.

National Newspaper is a Publication which is a newspaper sold nationally in Australia.

Net Paid Sales are the sales of a Publication calculated in accordance with 14, the Calculations for either:

- (a) Net Paid Print Sales; and/or
- (b) Net Paid Digital Sales; and/or
- (c) Net Paid Packaged Print and Digital Subscription Sales, as applicable.

Net Paid Digital Sales are the sales of the Digital Versions of a Publication calculated in accordance with **rule 16.1**.

Net Paid Print Sales are the sales of a Print Version of a Publication calculated in accordance with **rule 14.1**.

Newspaper Inserted Magazine is a Publication which is:

- (a) a magazine or in the form of a magazine; and
- (b) provided by a Media Member:
 - (i) on a regular basis;
 - (ii) at the same time; and
 - (iii) at no further chargeto a person purchasing a copy of a newspaper published by that Media Member.

Other Digital Sales are the sales of a Digital Version of a Publication which are:

- (a) Accommodation and Hotel Sales;
- (b) Airline Sales;
- (c) Association Subscriptions;
- (d) Bundled Sales;
- (e) Dependent Transaction Sales;
- (f) Event Sales;
- (g) Site Licence Digital Sales; and
- (h) any sale of a Digital Version of a Publication which is not otherwise a Net Paid Digital Sale, but excluding:
 - (i) Contra Sales;
 - (j) Out of Date Copies; and
 - (k) Banded Copies.

Other Print Sales are the sales of a Print Version of a Publication which are:

- (a) Association Subscription Sales;
- (b) Dependent Transaction Sales; and
- (c) any sale of a Publication which is not otherwise a Net Paid Print Sale, but excluding:
 - (d) Return Copies;
 - (e) Contra Sales;
 - (f) Out of Date Copies;
 - (g) Banded Copies;
 - (h) Modified Domestic Copies; and
 - (i) Modified Overseas Copies.
 - (j) Other Sales are either of Other Digital Sales or Other Print Sales.

Out of Date Copies are copies of Issues which go off sale or out of date after a new Issue is distributed in the same Reporting Period.

Overseas Newspaper is a product which is a Publication and which is:

- (a) a newspaper;
- (b) published in an overseas city; and
- (c) published on any of Monday to Saturday each week.

Packaged Digital Subscription Sale is a Subscription Sale to a Publication in a single transaction which includes:

- (a) more than one of the following:
 - (i) a Digital Enhanced Version;
 - (ii) a Digital Replica Version; and/or
 - (iii) a Paid Website Version.
- (b) For each Issue of a Publication a Paid Packaged Digital Subscription Sale will be considered as one Gross Paid Digital Sale.

Packaged Print and Digital Subscription Sale is a Subscription Sale of a Print Version of a Publication in a single transaction and:

- (a) one or more of the following Digital Versions of that Publication:
 - (i) a Digital Enhanced Version;
 - (ii) a Digital Replica Version; and/or
 - (iii) a Paid Website Version.
- (b) For each Issue where both a Print Version and one or more Digital Versions of a Publication is provided in a packaged sale, the Packaged Print and Digital Subscription Sale will be considered as:
 - (i) one Gross Paid Packaged Print and Digital Subscription Sale; and
 - (ii) one Gross Paid Print Sale; and

- (iii) one Gross Paid Digital Sale.
- (c) For each Issue where only either a Print Version or a Digital Version of a Publication is provided, the Packaged Print and Digital Subscription Sale will be considered as:
 - (i) one Gross Paid Print Sale where only a Print Version has been provided; or
 - (ii) one Gross Paid Digital Sale where only a Digital Version has been provided.

Paid Website Version is a Digital Version of an audited Publication which carries the same Masthead and Underlying Identity of the audited Publication for display on the World Wide Web.

Paid Website Version Sales are the sales of copies of a Paid Website Version calculated in accordance with **rule 18.1**.

Print Version is a version of a Publication:

- (a) which carries the Masthead, editorial and advertising in hard copy format with a unique publication date;
- (b) which contains all advertisements booked to appear for the full run of the printed publication; and
- (c) in which editorial can be updated across editions of the same publication date.

Product is a Publication, Email Newsletter, Exhibition, Web Site, Digital Publication, as listed in **Regulation 3.3(a)**, and any other offering or service that the Board of Directors determines can be registered for audit with AMAA.

Publication is a newspaper or magazine which falls under one of the Product types in **Regulation 3.3(a)** and is published by a Media Member.

Publishing Day is:

- (a) the day; or
 - (b) each day in the period,
- (as the case may be) covered by an Issue of a Publication that is, the day or days on which an Issue of a publication is on sale prior to being superceded by a new Issue of that publication.

Publisher is a Media Member of AMAA with at least one Registered Product.

Regional Daily Newspaper is a Publication which is:

- (a) a newspaper;
- (b) published other than in a capital city; and
- (c) published on any of Monday to Saturday each week.

Regional Sunday Newspaper is a Publication which:

- (a) is a newspaper;
- (b) is published other than in a capital city; and
- (c) has the bulk of its sales on a Sunday.

Registered Product means a Product that has satisfied the Regulations of AMAA, the requirements established by the Board of Directors and undertaken an Audit or Initial Audit.

Regulations are the regulations of AMAA made and amended by the Board of Directors pursuant to **Rule 18** of the Constitution.

Regular Channel Sale is a sale:

- (a) through retailers, wholesale distributors, sellers and other channels of distribution or sale who pay a Wholesale Price for the Publication;
- (b) of a Print Version Only, a Digital Version Only, or a Paid Packaged Print and Digital Subscription Sale of a Print Version and one or more Digital Versions;
- (c) where the sales and returns in the case of a Print Version are accounted for and the documentation concerning those sales and Return Event Sale Copies is retained and available for inspection by an Auditor; and
- (d) which cannot be a Site Licence Digital Sale.

Reporting Periods are the periods stipulated in **rules 6.2, 6.3 and 6.4**, as applicable, which may be varied from time to time by the Board of Directors pursuant to **rule 26.2**, and which apply in respect of certain Publications.

Reporting Standards are the particular rules and requirements approved by the Board of Directors from time to time which are binding on members and apply to the audit or submission of all data for each Product registered with AMAA.

Reporting Statement is an ABC Audit Report, an ABC Publication Report, an ABC Voluntary Report, a CAB Audit Certificate, a CAB Audit Report or a CAB Publisher's Statement, or other form determined by the Board of Directors which a member must submit according to the rules detailed in the Reporting Standards applying to that member's Product.

Return Copies are copies of a Print Version of a Publication, which are:

- (a) either returned to the publisher of the Publication or destroyed after the provision of documentation to the publisher substantiating the number of copies destroyed for any of the following reasons:
 - (i) the copies are unsold;
 - (ii) the copies are uncollected; and/or
 - (iii) the copies are undeliverable;
- (b) and are not Return Event Sale Copies.

Return Event Sale Copies are uncollected or refused Event Sale copies of a Print Version of a Publication.

Review Audit is an audit by an AMAA Staff Auditor:

- (a) directed by the Chief Executive Officer or Board of Directors as provided in **Regulation 14**;
- (b) in respect of, relating to, or in any way arising out of:
 - (i) the preparation or content of any Reporting Statement or Auditor's Certificate;
 - (ii) a Media Member or Auditor's compliance with the provisions of the Regulations, the Reporting Standards, and the Audit Guidelines; or
 - (iii) the subject matter of a challenge lodged under the Regulations.

Start Date is the date an Issue is placed on sale or delivered to subscribers

School Sale is a sale at a price of a Publication under an Arrangement between a school or third party and the publisher of the Publication for use by students of the school.

Site Licence Digital Sales are sales of Digital Versions of a Publication or a Digital Publication through a licence arrangement between a Publisher and a Third Party for access.

Specific Issue Circulation means Net Paid Sales for an Issue of a Publication in its primary country of circulation.

Subscription Sale is a sale by way of a subscription for a term to a Publication which is offered at an Advertised Price and accepted by the offeree at that Advertised Price and which:

- (a) may take the form of a:
 - (i) digital only subscription sale;
 - (ii) print only subscription sale;
 - (iii) Packaged Digital Subscription Sale; and/or
 - (iv) Packaged Print and Digital Subscription Sale.
- (b) in the event that a single transaction involves subscriptions to more than one Publication:
 - (i) the subscriber must have the right to refuse any of the Publications and to be able to purchase each Publication separately;
 - (ii) sales that meet the requirements of these reporting standards must be separated into Subscription Sales for each Publication;

Summary of Data is a summary of the paid sales, distribution and other audited data of Publications and Products which is prepared and distributed by AMAA to Members.

Tertiary Education Subscription Sale is a sale at a price of a Publication under an Arrangement between a tertiary learning institution or Third Party and the publisher of the Publication for collection by each student who has subscribed where:

- (a) only a single copy of each issue of the Publication is provided to the student who has subscribed;
- (b) all copies sold for collection by students at a tertiary learning institution are reported in the Tertiary Education Subscription Sale Category;
- (c) for Audit purposes for Print Versions, the sales and returns of the Publication are accounted for and the documentation concerning those sales and Return Copies is retained and available for inspection by an Auditor.

Third Party is any intermediary, person or organisation that is not the publisher or the recipient of the Publication(s).

Underlying Identity is the Masthead and distinctive content characteristics of an audited Issue of a Print Version of a Publication as defined in the Audit Guidelines from time to time.

Updated means a change to the Content.

Voucher Copies are copies of a Publication which are used for checking advertisements by:

- (a) the publisher of the Publication; or
 - (b) advertising agencies, advertisers or their agents,
- or which are provided free for use for similar purposes.

Wholesale Price is a price for a Publication charged by a Publisher to retailers, wholesale distributors, sellers and other regular channels of distribution or sale.

3. APPLICATION OF THE REPORTING STANDARD AND MEMBERSHIP

- 3.1 Pursuant to the Regulations of AMAA, the Board of Directors has determined that these ABC Paid Media Audit Reporting Standards (Reporting Standards) apply to Media Members of AMAA in respect of the Product types listed in 3.3.
- 3.2 These Reporting Standards are effective from 8 April 2013.
- 3.3 These Reporting Standards apply to Media Members in respect of the following Registered Products:
- (a) Metropolitan Newspapers;
 - (b) Metropolitan Sunday Newspapers;
 - (c) Overseas Newspapers;
 - (d) National Newspapers;
 - (e) Newspaper Inserted Magazines;
 - (f) Regional Newspapers;
 - (g) Regional Sunday Newspapers;
 - (h) Agricultural Publications;
 - (i) Country Press;
 - (j) Consumer Magazines;
 - (k) Consumer Magazines (Weekly);
 - (l) Community Language & Indigenous Publications (Paid); and
 - (m) Digital Publications (Paid).
- 3.4 **Admission as a Media Member**
- (a) Pursuant to the Regulations of AMAA, an Applicant will be accepted as a Full Member for an ABC Paid Media Audit on condition that, in addition to the requirements specified in the Regulations, an Audit or Initial Audit of each Product which the Applicant has registered with AMAA is:
 - (i) conducted by the Auditor appointed by the Chief Executive Officer under the Regulations, in accordance with the Regulations and these Reporting Standards;
 - (ii) subject to the Regulations, for the Audit Period nominated by the Chief Executive Officer; and
 - (iii) submitted to AMAA within a time which the Chief Executive Officer considers reasonable.
- 3.5 **Initial Audit Requirements for newly registered Products**
- (a) A Product newly registered with AMAA must complete as a minimum an audit for a defined Reporting Period, which will be called an Initial Audit.
 - (b) To complete an Initial Audit, a Product must have published at least one issue in the Product's applicable Reporting Period:
 - (c) A Product can complete an Audit for the previous applicable Reporting Period.
- 3.6 **Deregistration of a Member's Product**
- (a) A Media Member's Product may be deregistered at any time by the Board of Directors if:
 - (i) the Media Member's records and information presented to the Auditor appointed for a Product they have registered under the Regulations for the purposes of an Audit are not in that Auditor's opinion suitable to be audited; and
 - (ii) the Media Member does not provide the records and information required to be maintained by the Media Member under the Regulations as the Chief Executive Officer requires in respect of a Product the Member has registered within fourteen days after written notice by the Audit Inspector to do so;
 - (b) the Media Member does not submit to AMAA by the due date a Reporting Statement as required by the relevant Reporting Standards for its Product in accordance with these Regulations; or

- (c) (except where the product is a Newspaper Inserted Magazine) the Media Member fails to maintain the product with a paid circulation at least 51% of which qualifies as "Average Net Paid Sales" as defined in the applicable Reporting Standard.

4. AUDITS

4.1 The types of audits applicable to Products registered to audit and report for this Reporting Standard are:

- (a) Circulation Audits which include:
 - (i) Initial Audits;
 - (ii) Inspection Audits; and
 - (iii) Review Audits; and
- (b) any other type of audit determined by the Board of Directors.

4.2 What an ABC Audit Report must contain

An ABC Audit Report must contain:

- (a) the title of the Product;
- (b) must be signed by someone duly appointed to sign for the legal entity;
- (c) the distribution or sales data required under these Reporting Standards for the reporting periods applicable;
- (d) must cover the reporting periods required by these Reporting Standards; and
- (e) data for the applicable calculations.

5. REPORTING PERIODS AND REPORTING REQUIREMENTS

The following mandatory reporting applies to Products registered with AMAA under these Reporting Standards:

ABC MANDATORY REPORTS

5.1 MEDIA MEMBER TO PREPARE AND SUBMIT ABC MANDATORY REPORTS

A Media Member must submit an ABC Mandatory Report for all Reporting Periods which apply to any or all of its Publications for which it is a Member, in accordance with the latest version of these Reporting Standards and Audit Guidelines.

5.2 AUDIT PERIODS AND REPORTS RELATING TO MANDATORY REPORTING

ABC Audit Reports must be submitted for Media Members required to report under;

- (a) **rule 6.2**; or
- (b) **rule 6.3**.

5.3 Media Members must submit:

- (a) one ABC Audit Report and one ABC Publication Report, or two ABC Audit Reports per calendar year; and
- (b) may elect to submit ABC Audit Reports for the periods defined in **rule 6.2**.

5.4 FORM OF ABC MANDATORY REPORT DETERMINED BY BOARD OF DIRECTORS

The Board of Directors from time to time may determine in writing:

- (a) the form or forms in which ABC Mandatory Reports are to be submitted to the AMAA; and
- (b) the information to be contained in ABC Mandatory Reports and the procedures to be adopted in preparing them; and
- (c) the frequency that an ABC Mandatory Report can be submitted to the AMAA, and reported.

- 5.5 All determinations of the Board of Directors under 5.4 must be consistent with the Regulations.
- 5.6 A Media Member must ensure that they use the form of ABC Mandatory Report which is current from time to time.
- 5.7 Mandatory reporting requirements, reporting periods and types of reports are defined in rules 6.1-6.6 and rules 7.1-7.13.
- 5.8 **Records Must be Kept**
- A Media Member must keep all records and documents which are relevant to supporting the circulation claims made in an ABC Mandatory Report for not less than 24 months after the date of the ABC Mandatory Report.

6. REPORTING PERIODS

6.1 Reporting Periods

The Reporting Periods for ABC Mandatory Reports for the purposes of this audit service under these Reporting Standards are as required in 6.2.

6.2 For Media Members publishing:

- (a) National Newspapers;
- (b) Metropolitan Newspapers;
- (c) Metropolitan Sunday Newspapers;
- (d) Regional Newspapers with an Average Issue Circulation of 25,000 copies or more;
- (e) Regional Sunday Newspapers with an Average Issue Circulation of 25,000 copies or more;
- (f) Country Press with an Average Issue Circulation of 25,000 copies or more;
- (g) Newspaper Inserted Magazines provided with a newspaper nominated in rule 6.2(a) to (f);
- (h) Consumer Magazines (Weekly) with an Average Issue Circulation of 25,000 copies or more; or
- (i) Digital Publications with a frequency of weekly or more frequently;

the reporting periods for the submission of ABC Audit Reports are:

- (j) 1 January to 31 March;
- (k) 1 April to 30 June;
- (l) 1 July to 30 September; and
- (m) 1 October to 31 December,

all periods including their start and finish dates, or

- (n) thirteen weeks in each period of three months nearest the periods in rule 6.2(j), (k), (l) and (m), and where necessary to accommodate accumulated odd days a period may cover fourteen weeks.

6.3 For Media Members publishing magazines (not being Consumer Magazines (Weekly)) with an Average Issue Circulation of 25,000 copies or more, the periods are:

- (a) 1 January to 30 June; and
- (b) 1 July to 31 December,

both periods including their start and finish dates, or

- (c) twenty-six weeks in each period of six months nearest the periods in **6.3(a)** and **(b)**, and where necessary to accommodate accumulated odd days a period may cover twenty-seven weeks.

6.4 For Media Members publishing:

- (a) Regional Newspapers with an Average Issue Circulation less than 25,000 copies;
- (b) Regional Sunday Newspapers with an Average Issue Circulation less than 25,000 copies;

- (c) Country Press with an Average Issue Circulation less than 25,000 copies;
- (d) Newspaper Inserted Magazines provided with a newspaper nominated in **6.4(a), (b) or (c)**;
- (e) Magazines with an Average Issue Circulation less than 25,000 copies; and
- (f) Digital Publications that are published less frequently than weekly;

the periods are:

- (g) 1 January to 30 June; and
 - (h) 1 July to 31 December,
- both periods including their start and finish dates, or
- (i) twenty-six weeks in one period of six months nearest either of the periods in **rule 6.4(g) and (h)**, and where necessary to accommodate accumulated odd days a period may cover twenty-seven weeks.

6.5 Digital Versions

- (a) A Media Member may elect to report the sales of one or more Digital Versions of a Publication.
- (b) Where a Media Member elects to report sales of Digital Versions they must do so in accordance with the Mandatory and Voluntary reporting rules relevant to that Publication.

6.6 Variation of Reporting Periods

Notwithstanding any other provision of these Reporting Standards, the Board of Directors may vary a Reporting Period in respect of a Publication:

- (a) on written application to the Board of Directors by the Media Member who publishes the Publication;
- (b) where that Media Member has provided documentation in support of their application; and
- (c) the Board of Directors considers the variation is warranted because of the occurrence of an event outside the control of the Media Member which would result in the circulation data for the relevant Publication being misleading, deceptive or unreliable if the variation was not made.

7. MANDATORY REPORTING REQUIREMENTS

Mandatory Reporting Requirements for Print Versions of a Publication

- 7.1 For every Reporting Period defined under **rule 6.2** a Reporting Statement for Print Versions of a Publication must be prepared and show:
 - (a) the number for Average Net Paid Print Sales in Australia; and
 - (b) as separate Categories, the number of Average Net Paid Print Sales in Australia, which comprise each of the following:
 - (i) Accommodation and Hotel Sales;
 - (ii) Airline Sales;
 - (iii) Bundled Sales;
 - (iv) Event Sales;
 - (v) Multiple Publication Sales
 - (vi) School Sales; and
 - (vii) Tertiary Education Subscription Sales.
- 7.2 Publications which are any of:
 - (a) National Newspapers;
 - (b) Metropolitan Newspapers;
 - (c) Metropolitan Sunday Newspapers; or
 - (d) Regional Newspapers;

must report separately Average Net Paid Print Sales for:

- (i) Monday-Friday;
- (ii) Saturday; (where applicable) and
- (iii) Sunday (where applicable)

Reporting Requirements for Digital Versions of a Publication and Digital Publications

7.3 Once a Media Member elects to commence the reporting of Average Net Paid Digital Sales, they must continue to report those sales for every Reporting Period defined under **rule 6.2** while they are a Member of the AMAA.

7.4 If a Media Member elects to report Average Net Paid Digital Sales under **rule 7.3**, for every Reporting Period defined under **rule 6.2**, a Reporting Statement for Digital Versions of a Publication and Digital Publications must be prepared and show:

- (a) the number for Average Net Paid Digital Sales in Australia; and
- (b) as separate Categories, the number of Average Net Paid Digital Sales in Australia, which comprise each of the following:
 - (i) Multiple Publication Sales;
 - (ii) School Sales; and
 - (iii) Tertiary Education Subscription Sales.
- (c) the number of Average Net Paid Digital Sales in Australia, reported separately, which comprise each of the following:
 - (i) Digital Enhanced Versions;
 - (ii) Digital Replica Versions; and/or
 - (iii) Paid Website Versions.

7.5 Publications which are any of:

- (a) National Newspapers;
- (b) Metropolitan Newspapers;
- (c) Metropolitan Sunday Newspapers; or
- (d) Regional Newspapers; or
- (e) Digital Publications with a frequency greater than weekly

must report separately Average Net Paid Digital Sales for:

- (i) Monday-Friday;
- (ii) Saturday (where applicable); and
- (iii) Sunday (where applicable).

7.6 Reporting Requirements for Masthead Sales of a Publication

Where a Member reports Digital Version Sales for a Publication, for every Reporting Period defined under **rule 6.2** a Reporting Statement for Total Paid Masthead Sales of a Publication must be prepared and show:

- (a) separately, the number of:
 - (i) Average Net Paid Print Only Sales in Australia;
 - (ii) Average Net Paid Digital Only Sales in Australia; and
 - (iii) Average Net Paid Packaged Print and Digital Subscription Sales in Australia; and
- (b) the number for Average Total Paid Masthead Sales in Australia.

7.7 Day of Week Reporting

Publications which are:

- (a) National Newspapers;
- (b) Metropolitan Newspapers; or
- (c) Regional Newspapers with an Average Issue Circulation of 25,000 copies or more; or
- (d) Digital Publications with a daily frequency;

must report Average Issue Net Paid Print Sales, and Average Issue Net Paid Digital Sales, without the requirement of separate Category reporting under **rules 7.1(b)** and **7.4(b)** for each of:

- (i) Monday;
- (ii) Tuesday;
- (iii) Wednesday;
- (iv) Thursday;
- (v) Friday;
- (vi) Saturday (where applicable); and
- (vii) Sunday (where applicable).

7.8 Regional Daily Newspapers with an Average Issue Circulation of less than 25,000 copies may elect to report under **rule 7.7**.

7.9 Reporting Statement May Show Separately Average Other Sales in Australia

A Reporting Statement may show the number of Average Other Sales for a Publication in Australia separate from the number of Average Net Paid Sales in Australia.

7.10 Reporting Statement Must Show Separately Average Net Paid Print Sales Outside Australia

A Reporting Statement must show each of the numbers for:

- (a) Average Net Paid Print Sales for a Publication in New Zealand; and
- (b) Average Net Paid Print Sales for a Publication in countries other than Australia and New Zealand, separate from any other number in the Reporting Statement.

7.11 Reporting Statement May Show Explanation of Modified Overseas Copies.

A Media Member of AMAA may show the number of Modified Overseas Copies of a Publication referred to in **rule 14.3(b)(vi)** which will be explained in the paragraph in a Reporting Statement set aside for general explanations.

7.12 Publication May Show Lower Figures

- (a) A Publication may submit and show a lower than actual figure for Average Net Paid Sales (for a Reporting Period and which will be reported with an annotation (in a format to be determined by the Board).
- (b) Publications may show additional reporting – ie Metro, Regional and Country Press may report Monday to Saturday averages

7.13 REPORTING PERIODS FOR VOLUNTARY REPORTING

The Reporting Periods for voluntary reporting (Voluntary Reporting) for the purposes of these Reporting Standards are as determined by the Board of Directors from time to time.

8. VOLUNTARY REPORTING REQUIREMENTS

8.1 Voluntary Reporting Accepted by AMAA

AMAA will accept ABC Voluntary Reports from a Media Member in respect of a Publication relating to:

- (a) specific additional data;
- (b) specific Issue reporting; or
- (c) the frequency of reporting of Average Net Paid Sales.

8.2 Media Members May Elect to Report Additional Data

Media Members may elect to report specific additional data (**Voluntary Reporting**) for a Publication in the form of separate reporting of Individual Subscription Sales.

8.3 Additional data reported by a Media Member for a Publication will be:

- (a) submitted as an ABC Voluntary Report;
- (b) reported in the form determined by the Board of Directors; and
- (c) must be provided with auditor's verification or the Media Member must make available to AMAA relevant substantive documentation.

8.4 Media Members May Elect to Report Specific Issue Data

Media Members may elect to report specific Issue data (**Voluntary Reporting**) for a Publication in the form of Specific Issue Circulation for any Publication (provided without the requirement of separate Category reporting under **rules 7.1(b)** and **7.4(b)**).

8.5 Specific Issue data reported by a Media Member for a Publication will be:

- (a) submitted as an ABC Voluntary Report;
- (b) reported in the form determined by the Board of Directors;
- (c) must have accounted for Return Copies for Print Versions of a Publication from at least 75% of that Issue's distribution; and
- (d) must be provided with auditor's verification or the Media Member must make available to AMAA relevant substantive documentation.

8.6 Media Members May Elect to Increase Frequency of Reporting of Average Net Paid Sales

Media Members may elect to provide ABC Voluntary Reports for a Publication on a greater frequency than as required by these Reporting Standards.

8.7 ABC Voluntary Reports by a Media Member for a Publication must:

- (a) be submitted as an ABC Voluntary Report;
- (b) be reported in the form determined by the Board of Directors and in accordance with these Reporting Standards and the Audit Guidelines;
- (c) fall within an established Reporting Period; and
- (d) be for a minimum of 12 continuous months.

8.8 Cessation of Voluntary Reporting

If a Media Member elects to cease Voluntary Reporting they can only do so at the end of a Reporting Period.

8.9 Updating ABC Voluntary Report Data

Data submitted as an ABC Voluntary Report can be updated where there has been a variation between an estimate made at the time of data release and subsequent actual sales data being finalised.

8.10 All Voluntary Reporting Data is Subject to Audit Inspection

- (a) All data submitted as an ABC Voluntary Report may be subject to an Inspection Audit in accordance with the Regulations.

- (b) Any variances discovered in an Inspection Audit will be dealt with by the Board of Directors in the same manner as a Query in accordance with Regulation 24 of the Regulations of AMAA.

8.11 Application to submit an ABC Voluntary Report

Any Media Member wishing to submit an ABC Voluntary Report must apply in writing to the Chief Executive Officer for approval, specifying:

- (a) the type of additional data to be provided; and
- (b) the nominated frequency of reporting.

All ABC Voluntary Reports must be submitted in accordance with **rules 8.3, 8.5, and 8.7**, as applicable.

8.12 The Chief Executive Officer may accept or refuse an application from a Media Member applying for Voluntary Reporting and will advise the Member of the acceptance or refusal of the application.

8.13 If the application is accepted, the Chief Executive Officer will notify the Media Member in writing of:

- (a) the data to be submitted; and
- (b) the frequency of reporting.

9. SUBMITTING ABC PUBLICATION REPORTS

9.1 Media Member Responsible for Content of an ABC Publication Report

Each ABC Publication Report submitted by a Media Member to AMAA must be signed:

- (a) where the Media Member is an individual, by that individual;
- (b) where the Media Member is a partnership, by the partner designated as the senior or managing partner or similar; or
- (c) where the Media Member is a corporation, by the Media Member's chief executive officer or another officer reporting directly to the chief executive officer who is duly authorised by the Media Member to sign ABC Audit Reports.

9.2 For the purposes of these Reporting Standards, a Media Member is solely responsible for the accuracy of an ABC Publication Report in respect of that Member's Masthead and the signing of an ABC Publication Report by or on behalf of the Media Member in accordance with **rule 27.1.1** will be deemed to be a representation to AMAA that the Media Member verifies the accuracy of the ABC Audit Report.

9.3 Submission of an ABC Publication Report

An ABC Publication Report must be submitted by a Media Member to AMAA not more than thirty days after the end of the Reporting Period to which the ABC Audit Report relates.

9.4 Fee for Late Submission

If a Media Member submits an ABC Audit Report after the time stipulated in **rule 9.3**, the Media Member must pay to AMAA a late submission fee determined from time to time by the Board of Directors.

9.5 The fee for late submission of an ABC Audit Report must accompany the ABC Audit Report when it is submitted and in those circumstances, if AMAA accepts the ABC Audit Report under **rule 9.7**, the AMAA will only be obliged to include the content of the ABC Audit Report in the relevant Summary of Data if that inclusion will not otherwise delay the publication of that Summary.

9.6 If a Media Member fails to pay a late submission fee required under **rule 9.4** within ninety days after the end of the Reporting Period for the ABC Audit Report to which the late submission fee applies, the Board of Directors will regard that failure to be a failure to pay a fee for the purposes of the termination of registration and expulsion provisions of the Regulations.

Acceptance of ABC Publication Report by AMAA

9.7 AMAA will only include in a relevant Summary of Data the content of an ABC Publication Report accepted by AMAA.

9.8 AMAA's acceptance of an ABC Publication Report will be deemed to have occurred immediately before the content of the ABC Publication Report is published in the relevant Summary of Data or on AMAA's website.

9.9 If AMAA accepts an ABC Publication Report, that acceptance does not constitute a representation by AMAA that the content of that ABC Publication Report is correct.

9.10 Subject to **rule 9.11**, AMAA will accept an ABC Publication Report for the purposes of this:

- (a) subject to the result of any Inspection Audit or Review Audit directed by the Board of Directors in respect of the ABC Publication Report or its content; and
- (b) if AMAA has no reason to believe that the ABC Publication Report and its submission does not comply with the requirements of these Reporting Standards.

9.11 AMAA will not accept an ABC Publication Report if:

- (a) the Board of Directors considers that the content of the ABC Publication Report has not been calculated, prepared or certified in accordance with these Reporting Standards;
- (b) the ABC Publication Report has not been submitted within the time stipulated in **rule 9.3** and the required fee for late submission has not been paid;
- (c) the Audit Inspector has:

- (i) advised the Board of Directors that there is a concern relating to the reliability of the content of the ABC Publication Report; and
 - (ii) provided the Board of Directors with reasons for that concern which the Board considers are such that the ABC Publication Report should not be accepted by AMAA; or
- (d) AMAA has exercised its discretion not to accept the ABC Publication Report under **rule 9.12**.

9.12 AMAA May Request Amendment of ABC Publication Report

AMAA may request a Media Member to amend an ABC Publication Report in accordance with **rule 12.6**

9.13 Voluntary Reporting

A Media Member may report voluntary data in accordance with **rules 8.1-8.13**.

10. ABC AUDIT REPORT MAY BE REQUIRED

- 10.1 If a Media Member ascertains that the Average Net Paid Sales in Australia for a Publication for a Reporting Period (**Current Reporting Period**) has increased by more than 10% over that shown in the ABC Publication Report for the equivalent Reporting Period in the previous year, the Media Member must ensure an ABC Audit Report is submitted instead of an ABC Publication Report for the Current Reporting Period.
- 10.2 If **rule 10.1** applies, the Current Reporting Period will be deemed to be an Audit Period for that Publication for the purposes of these Reporting Standards.
- Media Member May Elect to Ensure an ABC Audit Report is Submitted
- 10.3 A Media Member may elect to ensure an ABC Audit Report is submitted for a Publication instead of an ABC Publication Report for a Reporting Period.
- 10.4 If a Media Member elects to ensure an ABC Audit Report is submitted for a Reporting Period under **rule 10.3**, that Reporting Period will be deemed to be an Audit Period for that Publication for the purposes of these Reporting Standards.

11. ABC AUDIT REPORTS

Auditor must submit ABC Audit Report

- 11.1 A Media Member must arrange for their Auditor to submit an ABC Audit Report for the required Reporting Periods in these Reporting Standards.
- 11.2 A Media Member must arrange for their Auditor to submit an ABC Audit Report for the required Reporting Periods relevant to any or all of its Publications for which it is a Member.
- 11.3 All ABC Audit Reports must be prepared and submitted in accordance with the latest version of these Reporting Standards, the Regulations, and Audit Guidelines.
- 11.4 **ABC Audit Report Must be Audited by Appointed Auditor**

All ABC Audit Reports submitted to AMAA in respect of Circulation Audits for a Publication must be audited by the Auditor appointed by the Board of Directors under **the Regulations**.

Media Member Must Provide Information and Access to Auditor

- 11.5 A Media Member must make available to an Auditor carrying out an Audit of that Media Member's Publication for the purposes of these Reporting Standards all records, documents, information and explanations which the Auditor considers necessary and reasonable to enable the Auditor to prepare an accurate ABC Audit Report.
- 11.6 If a Media Member refuses to make available any of the matters referred to in **rule 11.5**, the Auditor must issue a written demand on that Media Member for access to, or the provision of, the necessary records, documents, information or explanations.
- 11.7 If the Auditor's written demand is refused or not fully complied with by the Media Member within seven days of the demand being made, the Auditor must immediately advise the Audit Inspector.

Media Member Responsible for Content of ABC Audit Report

- 11.8 Each ABC Audit Report submitted by a Media Member to AMAA must be signed:
- (a) where the Media Member is an individual, by that individual;
 - (b) where the Media Member is a partnership, by the partner designated as the senior or managing partner or similar; or
 - (c) where the Media Member is a corporation, by the Member's chief executive officer or another officer reporting directly to the chief executive officer who is duly authorised by the Member to sign ABC Audit Reports.
- 11.9 For the purposes of these Reporting Standards, a Media Member is solely responsible for the accuracy of an ABC Audit Report in respect of that Member's Publication and the signing of an ABC Audit Report by or on behalf of the Media Member in accordance with **rule 11.8** will be deemed to be a representation to AMAA that the Media Member verifies the accuracy of the ABC Audit Report.
- 11.10 **Auditor's Certificate**
- Each ABC Audit Report submitted by a Media Member must be accompanied by an Auditor's Certificate.
- 11.11 **Submission of ABC Audit Report**
- An ABC Audit Report must be submitted by an Auditor to AMAA not more than thirty days after the end of the Audit Period to which the ABC Audit Report relates.
- Fee for Late Submission**
- 11.12 If an ABC Audit Report is submitted after the time stipulated in **rule 11.11**, the Media Member must pay to AMAA a late submission fee determined from time to time by the Board of Directors.
- 11.13 The fee for late submission of an ABC Audit Report must accompany the ABC Audit Report when it is submitted and in those circumstances, if AMAA accepts the ABC Audit Report under **rule 12.1**, AMAA will only be obliged to include the content of the ABC Audit Report in the relevant Summary of Data if that inclusion will not otherwise delay the publication of that Summary.
- 11.14 If a Media Member fails to pay a late submission fee required under **rule 11.12** within twenty days after the end of the Audit Period for the ABC Audit Report to which the late submission fee applies, the Board of Directors will regard that failure to be a failure to pay a fee for the purposes of **Regulation 6.5**.

12. ACCEPTANCE OF ABC AUDIT REPORT BY AMAA

- 12.1 AMAA will only include in a relevant Summary of Data the content of an ABC Audit Report accepted by AMAA.
- 12.2 AMAA's acceptance of an ABC Audit Report will be deemed to have occurred immediately before the content of the ABC Audit Report is published in the relevant Summary of Data or on AMAA's website.
- 12.3 If AMAA accepts an ABC Audit Report, that acceptance does not constitute a representation by AMAA that the content of that ABC Audit Report is correct.
- 12.4 Subject to **rule 12.5**, AMAA will accept an ABC Audit Report for the purposes of **rule 12.4**:
- (a) subject to inspection by the Audit Inspector of the ABC Audit Report and the Auditor's Certificate and the right of the Audit Inspector to:
 - (i) inspect all records, documents and information which the Auditor used to form the view expressed in the Auditor's Certificate; and
 - (ii) have access to any other information held by the Media Member or the Auditor which the Audit Inspector reasonably considers is necessary to interpret or verify the content of the ABC Audit Report;
 - (b) subject to the result of any Inspection Audit or Review Audit directed by the Board of Directors, the Chief Executive Officer, or the Audit Inspector (as the case may be) in accordance with the Regulations and these Reporting Standards in respect of the ABC Audit Report or its content; and

- (c) if AMAA has no reason to believe that the ABC Audit Report and its submission does not comply with the requirements of the Regulations, these Reporting Standards or the Audit Guidelines.

12.5 AMAA will not accept an ABC Audit Report if:

- (a) the Auditor's Certificate in respect of the ABC Audit Report contains a qualification;
- (b) the Board of Directors considers that the content of the ABC Audit Report has not been verified in accordance with the Regulations, these Reporting Standards, or the Audit Guidelines;
- (c) the ABC Audit Report has not been submitted within the time stipulated in **rule 11.11** and the required fee for late submission has not been paid;
- (d) the Audit Inspector has:
 - (i) advised the Board of Directors that there is a concern relating to the reliability of the content of the ABC Audit Report; and
 - (ii) provided the Board of Directors with reasons for that concern which the Board considers are such that the ABC Audit Report should not be accepted by AMAA; or
- (e) AMAA has exercised its discretion not to accept the ABC Audit Report under **rule 12.6**.

12.6 **AMAA May Request Amendment of ABC Audit Report**

If the AMAA considers that a Reporting Statement (or its content) lodged by a Publisher Member does not comply with these rules (or the Audit Guidelines if applicable):

- (a) the AMAA may return the Reporting Statement to the Publisher Member with a written request for amendment; and
- (b) the Publisher Member must:
 - (i) amend the Reporting Statement as requested by the AMAA; and
 - (ii) return the amended Reporting Statement to the AMAA,

not more than seven days after the date on which the Publisher receives the AMAA's written request under **rule 12.6**.

13. EXCLUSIONS

13.1 ABC Mandatory Report Must Include Every Publishing Day

Subject to the remaining provisions of this rule, an ABC Mandatory Report for a Reporting Period must include every Publishing Day in respect of the Publication to which it relates subsequent to the immediately previous Reporting Period for that Publication.

13.2 Media Members publishing a:

- (a) National Newspaper;
- (b) Metropolitan Newspaper;
- (c) Metropolitan Sunday Newspaper;
- (d) Regional Newspaper;
- (e) Regional Sunday Newspaper;
- (f) Country Press; or
- (g) Newspaper Inserted Magazine provided with a newspaper nominated in **rules 13.2 (a) to (f)**,
may elect to omit from an ABC Mandatory Report for the Print Versions and Digital Versions of that newspaper or Newspaper Inserted Magazine those Issues published on:
 - (i) officially gazetted public holidays in the state or territory of publication; and
 - (ii) where that newspaper or Newspaper Inserted Magazine is published nationally, which are held on the same or different dates in the various states and territories of publication; and
 - (iii) other days nominated by the Board of Directors from time to time and advised to affected Members and in this respect the Board must nominate relevant days relating to the Christmas, New Year and Easter holiday periods each year.

13.3 Media Members publishing a Consumer Magazine (Weekly) may elect to omit from an ABC Mandatory Report for the Print Versions and Digital Versions of that magazine those Issues published on:

- (a) officially gazetted public holidays:
 - (i) in the state or territory of publication; or
 - (ii) where that magazine is published nationally, which are held on the same or different dates in the various states and territories of publication; and
- (b) other days nominated by the Board of Directors from time to time and advised to affected Members, and in this respect the Board of Directors must nominate relevant days relating to the Christmas, New Year and Easter holiday periods each year.

13.4 The Board of Directors may omit days from a Reporting Period:

- (a) in respect of a Publication if:
 - (i) the Media Member for that Publication makes a written application to the Board of Directors requesting that omission;
 - (ii) the reason for the Media Member's request for omission of days relates to an event beyond the control of the Member (**Event**);
 - (iii) the Media Member provides evidence satisfactory to the Board which substantiates that the Event occurred; and
 - (iv) the Board considers that the Event would result in the circulation data for the Publication for the relevant Reporting Period being misleading, deceptive or unreliable if days were not omitted from the Reporting Period that Publication; or
- (b) if the Board of Directors on its own initiative considers that the omission of days is reasonable in respect of a certain class of Publication in all the circumstances and the omission applies to all Media Members who publish that class of Publication.

- 13.5 Media Members publishing a:
- (a) National Newspaper;
 - (b) Metropolitan Newspaper;
 - (c) Metropolitan Sunday Newspaper;
 - (d) Regional Daily Newspaper;
 - (e) Regional Sunday Newspaper;
 - (f) Country Press; or
 - (g) Newspaper Inserted Magazine provided with a newspaper nominated in **rule 13.5 (a) to (f)**, may elect not to publish an Issue of the Publication on a regular Publishing Day which is either:
 - (h) an officially gazetted public holiday in the state or territory in which the Publication is published;
 - (i) a day nominated by the Board of Directors and advised to affected Members pursuant to **rule 13.2(f)**; or
 - (j) a day which immediately precedes or immediately follows a day mentioned in **rule 13.5(g) or (h)**, and instead may:
 - (k) publish a single Issue across a period which comprises only days referred to in **rule 13.5 (g) to (i)** or any combination of them (**Occasion**); and
 - (l) for the purposes of an ABC Mandatory Report, elect to regard all sales of that single Issue made across the Occasion as being made on a day nominated by the Media Member and which falls in the Occasion,
- but only in respect of:
- (m) for a National Newspaper or a Newspaper Inserted Magazine provided with a National Newspaper, not more than five Occasions each year; and
 - (n) for any other newspaper or a Newspaper Inserted Magazine provided with that other newspaper referred to in **rule 13.5 (b) to (g)** not more than four Occasions each year,
- where a Media Member includes an Occasion (or more than one Occasion) in a Reporting Period for a Publication, the Member must advise that fact to AMAA. In that case, AMAA must note in any relevant Summary of Data covering the Reporting Period that the number of Issues for that Publication for the Reporting Period includes the relevant number of 'Bumper Issues'.
- 13.6 If a Media Member elects to omit gazetted public holidays or other days in accordance with **rules 13.2 or 13.3** or accepts an omission allowed by the Board of Directors under **rule 13.4** (or where the Media Member is entitled to do so, omits days in accordance with both of those rules), the Member must apply these exemptions to all versions of the Publication.
- 13.7 If a Media Member elects to omit gazetted public holidays or other days in accordance with **rules 13.2 or 13.3** or accepts an omission allowed by the Board of Directors under **rule 13.4** (or where the Media Member is entitled to do so, omits days in accordance with both of those rules), the Media Member must submit an ABC Mandatory Report for the Reporting Period with days omitted as provided in (or where the Media Member is entitled to do so, as provided in more than one of those rules), as the case may be.

14. CALCULATION OF AVERAGE NET PAID PRINT SALES FOR A PUBLICATION

The following calculations are applicable to products registered for audit with AMAA under these Reporting Standards:

- 14.1 Average Net Paid Print Sales must be calculated as follows:
- 14.2 Add the total number of copies comprising Gross Paid Print Sales of each Issue of the Publication made in the Reporting Period (Total Gross Paid Print Sales).
- 14.3 From Total Gross Paid Print Sales:
 - (a) Adjust for the number (if any) of copies of the Publication comprising the difference between the estimated number of Return Copies of the previous Reporting Period and the actual number of Return Copies of the same Reporting Period.
 - (b) Then, deduct the number (if any) of copies of the Publication which are any of the following and which are included in Total Gross Paid Print Sales:
 - (i) Return Copies;
 - (ii) Contra Copies;
 - (iii) Out of Date Copies;
 - (iv) Banded Copies;
 - (v) Modified Domestic Copies; and
 - (vi) Modified Overseas Copies.

(Total Adjusted Gross Paid Print Sales).
- 14.4 Determine the number of Total Adjusted Gross Paid Print Sales in Australia of the Publication and add to that number the number of Event Sales of the Publication in Australia up to a maximum of 2% of the Total Adjusted Gross Paid Print Sales in Australia, to obtain the number for Net Paid Print Sales in Australia.
- 14.5 Divide the number of Net Paid Print Sales of the Publication in Australia by the number of Issues released during the Reporting Period to obtain the number for Average Net Paid Print Sales in Australia.
- 14.6 Determine the number of Total Adjusted Gross Paid Print Sales for each of:
 - (a) New Zealand; and
 - (b) countries other than Australia and New Zealand,which will be the numbers for, respectively:
 - (c) Net Paid Print Sales in New Zealand; and
 - (d) Net Paid Print Sales in countries other than Australia and New Zealand.
- 14.7 Divide each of the numbers for Net Paid Print Sales in New Zealand and Net Paid Print Sales in other countries by the number of Issues during the Reporting Period to obtain the numbers for, respectively:
 - (a) Average Net Paid Print Sales in New Zealand; and
 - (b) Average Net Paid Print Sales in countries other than Australia and New Zealand.

15. CALCULATION OF AVERAGE OTHER PRINT SALES OF A PUBLICATION IN AUSTRALIA

- 15.1 If a Media Member elects to show in a Reporting Statement the number for Average Other Print Sales for a Publication in Australia pursuant to **rule 7.9**, Average Other Print Sales in Australia must be calculated as follows:

Divide the number of Other Print Sales in Australia by the number of Issues during the Reporting Period to obtain the number for Average Other Print Sales in Australia.
- 15.2 All sales for a Publication must be reported in accordance with these reporting standards.

15.3 CALCULATION OF DAY OF WEEK AVERAGE NET PAID PRINT SALES OF A PUBLICATION IN AUSTRALIA

Day of Week Reporting will be calculated using the same process delineated in **rules 14.2-14.6** with the algorithm being applied separately to the Total Gross Paid Print Sales for the Publication for each day of the week, resulting in a separate Average Net Paid Print Sales figure for each day of the week.

16. CALCULATION OF AVERAGE NET PAID DIGITAL SALES OF A PUBLICATION

- 16.1 For Digital Publications and Digital Versions of a Publication, Average Net Paid Digital Sales must be calculated as follows:
- 16.2 Add the total number of copies comprising Gross Paid Digital Sales of each Issue of the Publication made in the Reporting Period (**Total Gross Paid Digital Sales**).
- 16.3 From Total Gross Paid Digital Sales;
- (a) Adjust for the number (if any) of Digital Version copies of the Publication comprising the difference between the estimated number of sales of the previous Reporting Period and the actual number of sales of the same Reporting Period.
 - (b) Then, deduct the number (if any) of Digital Version copies of the Publication which are any of the following and which are included in Total Gross Paid Digital Sales:
 - (i) Banded Copies;
 - (ii) Contra Copies;
 - (iii) Modified Domestic Copies;
 - (iv) Modified Overseas Copies; and
 - (v) Out of Date Copies.(Total Net Paid Digital Sales).
- 16.4 Divide the number of Total Net Paid Digital Sales in Australia by the number of Issues of the Publication during the Reporting Period to obtain the number for Average Net Paid Digital Sales in Australia.

17. CALCULATION OF AVERAGE OTHER DIGITAL SALES OF A PUBLICATION IN AUSTRALIA

- 17.1 If a Media Member elects to show in a Reporting Statement the number for Average Other Digital Sales in Australia, pursuant to **rule 7.9**, Average Other Digital Sales in Australia must be calculated as follows:
- (a) Divide the number of Other Digital Sales in Australia by the number of Issues during the Reporting Period to obtain the number for Average Other Digital Sales in Australia.
- 17.2 All sales for a Publication must be reported in accordance with these reporting standards.

18. CALCULATION OF COMPONENT SALES AVERAGES OF DIGITAL VERSIONS OF A PUBLICATION IN AUSTRALIA

- 18.1 Averages for the component sales of Digital Versions of a Publication will be calculated using the same process delineated in **rules 16.2 to 16.4** with the algorithm being applied separately to the Total Gross Paid Digital Sales for each component Digital Version, resulting in a separate Average Net Paid Digital Sales figure for each of:
- (a) Digital Enhanced Versions;
 - (b) Digital Replica Versions; and
 - (c) Paid Website Versions.

19. AVERAGE NET PAID PACKAGED PRINT AND DIGITAL SUBSCRIPTION SALES

19.1 Calculation of Average Net Paid Packaged Print and Digital Subscription Sales of a Publication

Average Net Paid Packaged Print and Digital Subscription Sales of a Publication must be calculated as follows:

19.2 Add the total number of copies comprising Gross Paid Packaged Print and Digital Subscription Sales of each Issue of the Publication made in the Reporting Period (**Total Gross Paid Packaged Print and Digital Subscription Sales**).

19.3 From Total Gross Paid Packaged Print and Digital Subscription Sales;

(a) Adjust for the number (if any) of copies of the Publication comprising the difference between the estimated number of Return Copies of the Print Version for the previous Reporting Period and the actual number of Return Copies of the Print Version of the same Reporting Period.

(b) Adjust for the number (if any) of copies of the Publication comprising the difference between the estimated number of sales of the Digital Versions of the previous Reporting Period and the actual number of sales of the Digital Versions of the same Reporting Period.

(c) Then, deduct the number (if any) of copies of the Publication which are any of the following and which are included in Total Gross Paid Packaged Print and Digital Subscription Sales:

- (i) Return Copies;
- (ii) Contra Copies;
- (iii) Out of Date Copies;
- (iv) Banded Copies;
- (v) Modified Domestic Copies; and
- (vi) Modified Overseas Copies.

(Total Net Paid Packaged Print and Digital Subscription Sales).

19.4 Divide the number of Total Net Paid Packaged Print and Digital Subscription Sales in Australia by the number of Issues during the Reporting Period to obtain the number for **Average Net Paid Packaged Print and Digital Subscription Sales** in Australia.

20. VOUCHER COPIES

20.1 Voucher Copies must not be included in any number in a Reporting Statement.

21. PUBLICATION SUBSCRIPTIONS IN ARREARS

21.1 An individual continuous subscription to a Publication which:

- (a) being a Regional Newspaper or a Country Press, is more than six months in arrears; or
 - (b) being any other type of Publication, is more than four months in arrears,
- must not be included in the calculation of any class of Net Paid Sales.

22. NEWSPAPER INSERTED MAGAZINES

22.1 The provisions of these reporting standards concerning the calculation of the numbers of Average Net Paid Sales of a Publication (and their classes and Categories) and Average Other Sales in Australia allowed to be shown in a Reporting Statement apply, with the necessary changes being made, to the calculation of the respective numbers for the average distribution of Newspaper Inserted Magazines allowed to be shown in a Reporting Statement prepared for that purpose.

23. CALCULATION OF AVERAGE NET PAID PRINT ONLY SALES

23.1 To calculate **Average Net Paid Print Only Sales**, subtract the number of Average Net Paid Packaged Print and Digital Subscription Sales from the number of Average Net Paid Print Sales of a Publication for the same Reporting Period.

24. CALCULATION OF AVERAGE NET PAID DIGITAL ONLY SALES

24.1 To calculate Average Net Paid Digital Only Sales, subtract the number of Average Net Paid Packaged Print and Digital Subscription Sales from the number of Average Net Paid Digital Sales of a Publication for the same Reporting Period.

25. CALCULATION OF AVERAGE TOTAL PAID MASTHEAD SALES

25.1 For Australia, the Average Total Paid Masthead Sales is the total of:

- (a) Average Net Paid Print Only Sales in Australia; and
- (b) Average Net Paid Digital Only Sales in Australia; and
- (c) Average Net Paid Packaged Print and Digital Subscription Sales in Australia.

26. PUBLICITY

In addition to the Regulations, the following publicity rules apply to the products registered with AMAA under these Reporting Standards:

Principles for Reporting ABC Paid Media Audit Data

- 26.1. The reporting of ABC data must be clear and transparent.
- 26.2. Any comparison of ABC data must be made on a like-for-like basis.
- 26.3. ABC data must not be manipulated to create figures that have not been released by the AMAA.
- 26.4. ABC data must not be manipulated to create a false or inaccurate impression.
- 26.5. Current relevant headline numbers, ie Average Net Paid Print Sales (ANPPS), Average Net Paid Digital Sales (ANPDS) and/or Average Total Paid Masthead Sales (ATPMS) must also be reported when reporting Categories and/or historical ABC data.
- 26.6. ABC data must not be compared to data from other sources so as to create a false impression.
- 26.7. Where a Member makes any statement concerning the circulation data for a Product and involving any figures sourced to AMAA or AMAA's Summaries of Data, that statement:
 - (a) must acknowledge AMAA as the source of the figures; and
 - (b) must include the figures appearing in their most recent AMAA Mandatory Report; and
 - (c) must state the Reporting Period to which the figures relate; and
 - (d) must clearly indicate the actual number of Average Net Paid Print Sales or Average Net Paid Digital Sales in the Categories stipulated in **rules 7.1(b) and 7.4(b)**, where eighty per cent or more of the Average Net Paid Print Sales or Average Net Paid Digital Sales in Australia are attributable to one of those Categories.
- 26.8. Any AMAA, ABC or CAB data must not be manipulated to create figures that have not been released by AMAA. For example, no accumulations can be made across categories and products that have not been accumulated by AMAA in its own Summaries of Data.
- 26.9. Members must not accumulate or calculate figures across:
 - (a) Average Net Paid Print Sales and Average Other Print Sales and must not refer to Average Other Print Sales without also referring to Average Net Paid Print Sales and explaining the difference between them;
 - (b) Average Net Paid Digital Sales and Average Other Digital Sales and must not refer to Average Other Digital Sales without also referring to Average Net Paid Digital Sales and explaining the difference between them;
 - (c) Average Net Paid Print Sales in Australia, New Zealand and other countries;
 - (d) the Average Net Paid Print Sales and Average Net Paid Digital Sales of a Publication;
 - (e) Reporting Periods unless approved by the Board of Directors;
 - (f) any combination of Average Net Paid Print Sales, Average Net Paid Digital Sales or Average Total Paid Masthead Sales;
 - (g) equivalent Categories across Average Net Paid Print Sales and Average Net Paid Digital Sales; or
 - (h) any combination of:
 - (i) Average Net Paid Print Sales;
 - (ii) Average Net Paid Digital Sales;
 - (iii) Average Net Paid Digital Enhanced Version Sales;
 - (iv) Average Net Paid Digital Replica Version Sales;
 - (v) Average Net Paid Website Version Sales;
 - (vi) Average Net Paid Print Only Sales in Australia;

- (vii) Average Net Paid Digital Only Sales in Australia;
- (viii) Average Net Paid Packaged Print and Digital Subscription Sales in Australia; or
- (ix) Average Total Paid Masthead Sales in Australia,

to create other figures which do not appear in any Circulation Summary or which relate to periods which are not Reporting Periods for the Publication.

26.10 **Statements in relation to Digital Versions or Digital Publication Sales**

Members must not refer to Average Net Paid Digital Sales for any Product(s) without also referring to any of:

- (a) Average Net Paid Digital Enhanced Version Sales;
- (b) Average Net Paid Digital Replica Version Sales; and/or
- (c) Average Net Paid Website Version Sales,

which have contributed to that Average Net Paid Digital Sales figure.

26.11 **Reporting of Average Total Paid Masthead Sales**

A Member must not refer to Average Total Paid Masthead Sales for any Publication without also referring to:

- (a) Average Net Paid Print Only Sales;
- (b) Average Net Paid Digital Only Sales; and
- (c) Average Net Paid Packaged Print and Digital Subscription Sales,

for the corresponding Reporting Period.

26.12 Members may report and compare:

- (a) the Categories of Average Net Paid Print Sales for a Publication(s) but must include the current Average Net Paid Print Sales figure.
- (b) the Categories and Digital Formats of Average Net Paid Digital Sales for a Publication(s) but must include the current Average Net Paid Digital Sales figure.
- (c) the Categories and Digital Formats of sales of Print and Digital Versions, where a Publication(s) reports Average Net Paid Print Sales and Average Net Paid Digital Sales, and must include both the current Average Net Paid Print Sales and Average Net Paid Digital Sales figures.

26.13 **Board of Directors to approve Voluntary Reporting Publicity Requirements**

All publicity requirements relating to AMAA Voluntary Reports will be determined by the Board of Directors. The Board will be guided by the following:

- (a) A Media Member can only make like for like comparisons with other data from the same Publication, not comparisons with other Publications.
- (b) Additional Data must be reported with the relevant Average Net Paid Print Sales figure, Average Net Paid Digital Sales figure or corresponding Specific Issue Net Paid Print Sales figure or Specific Issue Net Paid Digital Sales figure.
- (c) For Specific Issue Reporting only the Net Paid Print Sales figure can be reported but the Average Net Paid Print Sales figure must be reported for the Reporting Period in which the Issue appeared or the prior Reporting Period in the event that the Specific Issue Reporting is before the close of a period.

27. TRANSITIONAL PROVISIONS

27.1 Provision concerning application to Board

AMAA Media Members can submit subscription or sales arrangement details to the Board of Directors for determination of their qualification for inclusion in Gross Paid Sales.

27.2 Provision concerning application of these Reporting Standards

Media Members who wish to report their Digital Version Sales may do so in accordance with these Reporting Standards, for the Reporting Period(s) commencing January 1, 2012.

27.3 Provision concerning application of reporting requirements for Digital Versions of a Publication and Digital Publications.

For the period from the commencement of these Reporting Standards until July 1, 2013 a Media Member may elect not to report Digital Enhanced Version Sales, Digital Replica Version Sales and or Paid Website Version Sales, however where any Net Paid Digital Sales are reported those sales must be reported in accordance with **rule 16.1**.