



**FEE FILING INSTRUCTIONS
(Effective December 1, 2016)**

Please note that these instructions may be amended by further General Determination.

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SECTION 1: INTRODUCTION

These Fee Filing Instructions are necessary to identify and describe the fee filing requirements for the ICOL holders. It is meant to provide convenient filing instructions for electronic communications services that are subject to a fee. The instructions contain sections of the application form that relate to, fee amounts, payment information, and the general filing instructions/ requirements.

These Fee Filing Instructions replace all other guidance previously issued by the Regulatory Authority regarding the calculation and payment of required fees and the filing requirements, this includes but is not limited to the Fees and Payment Directive.

These instructions are the first set of instructions to be issued regarding the Annual Declaration process, which was established by the Regulatory Authority in order to provide greater clarity and flexibility on the deductions of revenues not generated by or otherwise attributable to the provision of electronic communications referred to as Exempted Revenues, allowed when calculating relevant turnover by ICOL holders.

If further information is required that cannot be answered by these instructions, please consult the Regulatory Authority through a formal written request to the attention of the Finance Department, Mail Address, 1st Floor, Craig Appin House, 8 Wesley Street, Hamilton, HM 11, Bermuda, Telephone (441) 474-6015 or email finance@rab.bm. Additional copies of these instructions may be obtained without charge on the [Regulatory Authority's website](#). All fees are subject to modification as established by the Minister, in accordance with section 44 of the Regulatory Authority Act 2011.

SECTION 2: DEFINITIONS

“Authority” means the Regulatory Authority established under the Regulatory Authority Act 2011.

“COL” means a communications operating licence granted under section 16(1) of the ECA and, for the avoidance of doubt, includes an ICOL.

“ECA” means the Electronic Communications Act 2011.

“electronic communications” means electronic communications networks or electronic communications services, or both, as the context requires.

“electronic communications network” means a transmission system and, where applicable, switching or routing equipment and other resources, including network elements that are not active, which permit the conveyance of signals by wire, radio, optical or other electromagnetic means, irrespective of the type of information conveyed, including—

- a) satellite networks;
- b) fixed (circuit and packet-switched, including Internet Protocol) and mobile networks;
- c) electricity cable systems to the extent used for the purpose of transmitting signals;
- d) wireless networks operating outside the band allocated for broadcasting and wireline circuits used for the purpose of transmitting programming or other content to, or for the reception of the same by, a broadcasting station; and
- e) networks used for the distribution of subscription audiovisual services.

“electronic communications service” means a service normally provided for remuneration which consists wholly or mainly of the conveyance of signals by means of electronic communications networks, including the distribution and subscription audiovisual services.

“exempted revenues” are revenues reviewed by the Authority during the Annual Revenue Declaration process and deemed by the Authority as revenues which are not generated by or otherwise attributable to the provision of electronic communications as defined in the ECA and therefore are not considered to be relevant turnover.

“GAF” means the Government Authorization Fees payable to the Bermuda Government.

“gross revenue” means all revenues generated by an ICOL holder, regardless of source.

“License Fees” mean the combined GAF and RAF fees.

“ICOL” means an integrated communications operating licence described in section 18(1) of the ECA.

“RAA” means the Regulatory Authority Act 2011.

“RAF” means the Regulatory Authority Fees payable to the Regulatory Authority.

“relevant turnover” means, for the purposes of calculating applicable fees under the ECA, the portion of a licence holder’s total turnover minus payments to other COL holders, as specified by the Authority.

“relevant turnover form” means the quarterly turnover form required to accompany each payment made by an ICOL holder.

“total turnover” means all revenue generated by or otherwise attributable to the provision of any and all electronic communications under a licence holder’s COL, which either originate or terminate in Bermuda, or both, regardless of where the agreement for the provision of such services is executed or remuneration for the provision of such services is paid.

SECTION 3: GENERAL INFORMATION

3.1. MAILING

Paper applications must be submitted to: Regulatory Authority of Bermuda, 1st Floor Craig Appin House, #8 Wesley Street, Hamilton HM 11, Bermuda. This address is for hand or courier delivery only.

3.2. ICOL LICENCE FEE RATES

The GAF and RAF payable by ICOL holders are determined as a fixed percent of the ICOL holders' relevant turnover.

It shall be noted that all fees are established by the Minister annually, per Section 44 of the RAA and may result in changes.

3.2.1. Licence Fee Payments

License Fees shall be payable on or before the designated filing and payment due dates as outlined in Appendix 1 of these Fee Filing Instructions and must be paid electronically by way of direct net deposit to the Authority's bank account. The following payment instructions are outlined below:

Authority's Banking Institution: HSBC Bermuda Limited

Account Name: Regulatory Authority

Account number: 011-084456-011

Currency: BMD

3.3. SPECTRUM FEE RATES

Spectrum fees payable by ICOL holders are determined as a specified percentage of the reference fee per Megahertz (MHz) of radio frequency. The specified frequencies and their referenced percentages are prescribed in the Government Fees Amendment Regulations. Annual spectrum fees are payable quarterly in arrears.

3.3.1. Spectrum Fees

Note that the quarters relate to the Authority's financial year as set out in Appendix 1. ICOL holders that also pay government fees on spectrum allocations must remit separate payments using the following payment instructions.

Authority's Banking Institution: HSBC Bermuda Limited

Account Name: Regulatory Authority

Account number: 011-084456-011

Currency: BMD

Reference: [ICOL HOLDER NAME] – QX [REPLACE WITH RELEVANT QUARTER] Spectrum Fees

Reference: [ICOL HOLDER NAME] – QX [REPLACE WITH RELEVANT QUARTER] ICOL Fees

3.4. HANDSET FEE RATES

Handset fees payable by ICOL holders are prescribed in the Government Fees Regulations 1976. Fees are payable quarterly in arrears.

3.4.1. Handset Fees

Note that the quarters relate to the Authority’s financial year as set out in Appendix 1. ICOL holders that also pay government fees on handset allocations must remit separate payments using the following payment instructions.

Authority’s Banking Institution: HSBC Bermuda Limited

Account Name: Regulatory Authority

Account number: 011-084456-011

Currency: BMD

Reference: [ICOL HOLDER NAME] – QX [REPLACE WITH RELEVANT QUARTER] Handset Fees

3.5. REFUND PROCESS

In the event of an overpayment of fees in any given quarter received by the Authority that is under \$500, the Authority will apply the overpayment as a credit to future quarterly fee payments. All overpayments that are over \$500 shall be refunded to the ICOL holder by electronic transfer to the account number specified by the ICOL holder net of any banking fees incurred by the Authority.

3.6. LATE FILING NOTIFICATION

The following filings shall be deemed as late: (i) filings that are not received by the specified deadline; and (ii) filings that are received by the specified deadline, but are not in accordance with the filing requirements (incomplete filings). Any ICOL holder that submits the required documentation and payments late may be subject to the following recourse by the Authority:

1. A late notification that will be posted on the Authority’s website. The notification will remind ICOL holders that the deadline has passed and will list all ICOL holders that have not complied with the deadline and filing requirements.
2. An email notification that will be sent directly to the ICOL holder to confirm that the Authority has not received the ICOL holder’s required documentation and payment by due date.
3. The ICOL holder’s file will be updated to reflect the late submission, which may be noted for future action.

Note that the Authority will aim to review submissions within 2 business days from receipt with a view to ensure that they are complete. However, it is ultimately the responsibility of the ICOL holder to ensure that submissions are complete.

3.7. INACTIVE/ NON-OPERATIVE ICOL HOLDERS

Subject to any Ex Ante Remedies imposed on the Licensee pursuant to Sections 23 and 24 of the ECA, the Licensee shall not discontinue the general provision of any Electronic Communications Service unless the Licensee first provides the Authority and affected Subscribers and Other Licensees with no less than 60 days' advance notice, or such other greater or lesser notice as the Authority may determine, of the discontinuation of such service. The Licensee shall make such reasonable efforts as the Authority may require to transition affected Subscribers and Other Licensees from the discontinued Electronic Communications Service to a reasonable alternative service provided by either the Licensee or an Other Licensee.

Additionally, the ICOL holder will still be required to submit a NIL quarterly submission.

SECTION 4: INSTRUCTIONS

4.1. ANNUAL REVENUE DECLARATION

1. Declarations of revenues shall be submitted on or before the deadline laid out in Appendix 1 and shall include the following:
 - a. Completed and signed Annual Revenue Declaration Application Form (Appendix 2)
 - b. Signed letter for all revenues as determined by the ICOL holder (Appendix 3)

The purpose of this letter is to explain why the ICOL holder deems the requested revenue to not be attributable relevant turnover. ICOL holders must ensure that they refer to the revenue within their letter by the number assigned in their Annual Revenue Declaration Application Form, along with the appropriate rationale. For example, “we feel that revenue item #2, as set out in our Annual Revenue Declaration Application form is a revenue item based on....”.
 - c. For each type of revenue declared, ICOL holders must provide supporting documentation of the nature and extent of the type of revenue for which exemption is sought.

Examples may include any schedules and invoices that are relevant to the type of revenue being declared as not attributable to relevant turnover. The ICOL holder should not provide all invoices related to the type of revenue but rather a single invoice as an example.

Examples should be referenced per the relevant declared revenue’s assigned numbers within the Annual Revenue Declaration Application Form.

2. The application shall be submitted to the Authority in the form of an electronic copy emailed to the Finance Department, finance@rab.bm.
 - a. Electronic copy submitted shall be on white, 8x11 size paper, written in black, size 11, Times New Roman font and shall include:
 - i. Editable Excel versions of all schedules which include numerical data and show all formulas within every cell that contains a calculation.
3. The applicant may also submit a hard copy, in addition to the electronic copy required by the Authority, by hand delivery to the Authority’s address as stated in the section 3.1 of these Fee Filing Instructions.
 - a. All paper copies shall be printed on white, 8x11 size paper, written in black, size 11, Times New Roman font.
4. During the Authority’s review of applications, it may request additional information for clarity or support for application(s) submitted at which time the applicant will have three working days to provide the Authority with the additional information requested.

If the additional information is not provided, the Authority may reject the application for the revenue in question.

5. Upon completion of the Authority's review of the application(s), the Authority will return the signed Annual Revenue Declaration Application Form on or before the period covered set out in Appendix 1, which will state whether the deductions are denied or approved.
6. The Exempted Revenue will be valid for the period noted within Appendix 1 covering the Authority's financial year April 1 to March 31, in any given year.
 - a. If during the preceding Annual Revenue Declaration process there have been no changes to the nature, timing and extent of the Exempted Revenue, the ICOL holder may submit a declaration of no change to the Authority for record keeping (Appendix 10).

4.2. ICOL LICENCE FEE FILING

1. Quarterly ICOL Licence Fee submissions, which includes the information outlined below and related payment(s), shall be submitted on or before the deadline as set out in Appendix 1 and shall include the following:
 - a. Completed and signed ICOL Licence Fee Declaration (Appendix 4);
 - b. Completed and signed quarterly ICOL Licence Fee Forms (Appendix 5);
 - c. Supporting financial documentation, Indefeasible Right of Use agreements ("IRUs") or Capacity Purchase agreements (not previously submitted to the Authority) and invoices to support payments made to other ICOL and COL holders in Bermuda (Appendix 6);
 - d. Annual Revenue Declaration Application Form signed and authorized by the Authority (Appendix 2); and
 - e. Statement of no change in Exempted Revenues for revenues previously reviewed and approved by the Authority (Appendix 10).
2. The submission shall be made to the Authority in the Form of an electronic copy emailed to the Finance Department, finance@rab.bm.
 - a. Electronic copy submitted shall be on white, 8x11 size paper, written in black, size 11, Times New Roman font and shall include:
 - i. Editable Excel versions of all schedules which include numerical data and show all formulas within every cell that contains a calculation.
3. The ICOL holder may also submit a hard copy, in addition to the electronic copy required by the Authority, by hand delivery to the Authority's address as stated in the section 3.1 of these Fee Filing Instructions.
 - b. All paper copies shall be printed on white, 8x11 size paper, written in black, size 11, Times New Roman font.
4. Submissions will be deemed not received if they are filed incorrectly, are incomplete and/or the requisite payment has not been received by the Authority by the stated due date set out in Appendix 1.

4.3. ICOL LICENCE FEES CALCULATION

As set out in the Quarterly Relevant Turnover Reporting Form (Appendix 4), ICOL licence fees shall be calculated as follows:

1. Total turnover shall be calculated as follows:
 - a. total gross revenue earned in the relevant reporting period by the ICOL holder less,
 - b. Exempted Revenues as authorized by the Authority via the Annual Revenue Declaration Form relating to the relevant reporting period.
2. Once total turnover has been calculated, the relevant turnover shall be calculated as follows:
 - a. Total turnover as calculated in number 1 above less,
 - b. Payments made to other COL holders in the relevant reporting period.
3. Once the relevant turnover has been calculated, the total Licence Fees payable shall be calculated as follows:
 - a. Total relevant turnover multiplied by the combined GAF and RAF rates as established by the Minister for that period. See section 3.2 for details on established rates.

4.4. ICOL HANDSET FEE FILING

1. If the ICOL holder is also a mobile carrier assigned with Commercial Mobile Radio Service Spectrum, the holder shall also:
 - a. Complete the “For Cellular Carriers ONLY” table at the bottom of the ICOL Licence Fee Form; and
 - b. Complete the signed Mobile Handset Reporting Form (Appendix 7) and submit it with the required documentation set forth in section 4.2 above.
2. The submission shall be made to the Authority in the form of an electronic copy emailed to the Finance Department, finance@rab.bm and included with the quarterly ICOL Licence Fee submission.
 - a. Electronic copy submitted shall be on white, 8x11 size paper, written in black, size 11, Times New Roman font and shall include:
 - i. Editable Excel versions of all schedules which include numerical data and show all formulas within every cell that contains a calculation.
3. The ICOL holder may also submit a hard copy, in addition to the electronic copy required by the Authority, by hand delivery to the Authority’s address as stated in section 3.1 of these Fee Filing Instructions within its quarterly ICOL Licence Fee submission.
4. Submissions will be deemed not received if they are filed incorrectly, are incomplete and/or the requisite payment has not been received by the Authority by the stated due date set out in Appendix 1.

4.5. ICOL SPECTRUM FEE FILING

1. If the ICOL holder also holds a spectrum licence, the holder should also:
 - a. Complete the “Spectrum Fees” form within the ICOL Licence Fee Forms (Appendix 5), which should correspond with the assigned spectrum bands per the licence holders licence.
2. The submission shall be made to the Authority in the form of an electronic copy emailed to the Finance Department, finance@rab.bm included within the quarterly ICOL Licence Fee submission.
 - a. Electronic copy submitted shall be on white, 8x11 size paper, written in black, size 11, Times New Roman font and shall include:
 - i. Excel versions of all schedules which include numerical data that are editable and show all formulas within every cell that contains a calculation.
3. The ICOL holder may also submit a hard copy, in addition to the electronic copy required by the Authority, by hand delivery to the Authority’s address as stated in section 3.1 of these Fee Filing Instructions within its quarterly ICOL Licence Fee submission.
4. Submissions will be deemed as not received if they are filed incorrectly, are incomplete and/or the requisite payment has not been received by the Authority by the stated due date set out in Appendix 1.

4.6. ANNUAL REPORTING REQUIREMENTS

1. All ICOL holders shall submit to the Authority the following documents within four (4) months of the ICOL holder’s year-end:
 - a. a copy of its annual report;
 - b. a copy of its annual financial statements and its auditor’s report. If the auditor(s) report is not ready within 4 months from the ICOL holder’s year-end, ICOL holders must remit their draft year-end management accounts. Furthermore, the ICOL holder must formally submit in writing, to the Authority, notice of delay in submission of the auditor’s report and audited financial statements at the end of each month from the initial 4-month deadline until they are submitted to the Authority. If the ICOL holder does not have an audit, they are still required to submit unaudited annual financial statements and their related notes;
 - c. a list of shareholders owning one per cent or more of the total shares in the body corporate, their nationality, the number of shares held by each and whether or not control of the body corporate is vested in persons possessing Bermudian status within the meaning of the Bermuda Immigration and Protection Act 1956 (refer to Appendix 8); and
 - d. the percentage of its employees possessing Bermudian status within the meaning of the Bermuda Immigration and Protection Act 1956 (refer to Appendix 9).
2. The annual financial statements are to include, but are not limited to the following statements: balance sheet, profit and loss statement (i.e., operating statement), statement of retained earnings and cash flow statement, including the explanatory notes thereto.
3. The submission shall be made to the Authority in the form of an electronic copy emailed to the Finance Department, finance@rab.bm. The ICOL holder may also submit a hard copy, in addition to the electronic copy required by the Authority, by hand delivery to the Authority’s address as stated in section 3.1 of these Fee Filing Instructions.

APPENDIXES

APPENDIX 1: FILING AND PAYMENT DEADLINES

1. Annual Revenue Declaration Deadlines

Declarations for revenues shall be submitted annually by 31 December of the year immediately preceding the start of the Authority's next fiscal year, 1 April.

The Authority will review and determine all revenues declared as exempted or subject to Fees within 40 business days of the submitted declaration.

2. Quarterly ICOL Licence, Handset & Spectrum Fees

All ICOL holders are required to file the required documents set out above in section 4.2 and pay the applicable License, handset and spectrum fees to the Authority on a quarterly basis 2 months in arrears, to be deemed the last working day of the 2nd month from the quarter end as set out in the table below.

FILING QUARTER	PERIOD COVERED	FILING AND PAYMENT DEADLINE
Q1	1 st April to 30 th June	31 st August
Q2	1 st July to 30 th September	30 th November
Q3	1 st October to 31 st December	28 th February
Q4	1 st January to 31 st March	31 st May

ICOL holders should note that late payments, underpayment, or deferred payment of licence fees due and owing shall be subject to fees and penalties as established in the RAA.

ICOL holders are requested to reference their submissions in relation to the financial year quarters set out above.

APPENDIX 2: ANNUAL DECLARATION APPLICATION FORM

Annex 4: ANNUAL REVENUE DECLARATION APPLICATION FORM

Company Identification			
Legal Name of Entity			
Name under which ICOL holder carries on business			
Contact Information			
Person who completed this form			
Title of Position			
Telephone Number			
Fax Number			
Email Address			
Requested Revenues to be Exempted (To be completed by ICOL holder)			Authority Use Only
Number	Type of Revenue	Description of Revenue	Exempted/ Subject to Fees

Signature of ICOL Holder:

CEO (or equivalent) _____

CFO (or equivalent) _____

Date: _____

Date: _____

APPENDIX 3: EXAMPLE DECLARATION LETTER

ANNUAL REVENUE DECLARATION LETTER

(INSERT NAME OF ICOL HOLDER)

We write to request that the Authority permit/approve the exemption of revenue items # [INSERT RELATED NUMBERS AS STATED IN THE DECLARATION APPLICATION FORM] as they are not from electronic communications.

REQUESTED REVENUE # 1 [REFERENCE PER NUMBERS ASSIGNED]

The basis on which [INSERT ICOL HOLDER NAME] seeks to apply for revenue to be exempted is set out within this application letter.

[ICOL HOLDER TO GIVE EXPLANATION AS TO WHY IT BELIEVES THE REVENUE IS NOT AN ELECTRONIC COMMUNICATION]

REQUESTED REVENUE # 2 [REFERENCE PER NUMBERS ASSIGNED]

The basis on which [INSERT ICOL HOLDER NAME] seeks to apply for revenue to be exempted is set out within this application letter.

[ICOL HOLDER TO GIVE EXPLANATION AS TO WHY IT BELIEVES THE REVENUE IS NOT AN ELECTRONIC COMMUNICATION]

We understand that, as required by the Electronic Communications Act 2011, the Government Authorization and Regulatory Authority fees are to be based on the relevant turnover, which is established as all revenue generated by or otherwise attributable to the provision of any and all electronic communications under a licence holder's COL, which either originate or terminate in Bermuda, or both, regardless of where the agreement for the provision of such services is executed or remuneration for the provision of such services is paid.

Signature:

CEO (or equivalent) _____

CFO (or equivalent) _____

Date: _____

Date: _____

APPENDIX 4: ICOL LICENCE FEE DECLARATION

[INSERT NAME OF COMPANY]

I, [INSERT NAME] of [INSERT ADDRESS OF COMPANY]

1. As of the date of this declaration, I am the **(INSERT CORPORATE TITLE)** of **(INSERT LEGAL NAME OF ICOL HOLDER)** [doing business as or trading under the name and style of **(INSERT TRADING NAME)** *if applicable*] an Integrated Communications Operating License holder (“ICOL Holder”) with registered offices at **(INSERT ADDRESS OF ICOL HOLDER)**.
2. I have access to and personal knowledge of the books and records of the ICOL Holder in respect of the matters to which I am declaring and am duly authorized by the ICOL Holder to make this declaration.
3. Where any statement made herein is expressed to be based on information and belief, I have made best efforts to validate such statements and verily believe them to be true.
4. Attached as Annexes to my submission is my declaration, the Quarterly Relevant Turnover Reporting Form at Annex 1, (audited or management) financial statements at Annex 2, supporting financial documentation and invoices paid to other ICOL and COL holders in Bermuda at Annex 3, and signed Annual Revenue Declaration Application Form as authorized and signed off by the Authority at Annex 4.
5. The information contained in this submission pertaining to the period **(INSERT PERIOD DATES)** is complete, accurate and true.
6. In accordance with the Government Fees Amendment 2013, any quarterly fee adjustments will be presented to the Authority within **6 months** of the end of the relevant financial year.

Signature:

CEO (or equivalent) _____

CFO (or equivalent) _____

Date: _____

Date: _____

APPENDIX 5: QUARTERLY ICOL LICENCE FEE FORMS

Annex 1: QUARTERLY REPORTING FORMS

AREA A Company Identification		
A.1	Legal Name of Entity	
A.2	Name under which ICOL holder carries on business	
Area B Contact Information		
B.1	Person who completed this form	
B.2	Title of Position	
B.3	Telephone Number	
B.4	Fax Number	
B.5	Email Address	
Area C Reporting Quarter Information		
C.1	Reporting quarter (<i>relating to the financial year of the Authority</i>)	
Area D: Calculation of Contribution		
D.1	Total Gross Revenue for the Quarter <i>All gross revenues generated by ICOL holder</i>	
LESS:		
D.2	Exempted Revenues (please include referenced as Annex 4)	
D.3	Total deductions from gross revenue (<i>Line D.2.</i>)	
D.4	Total Turnover (<i>Line D.1 less line D.3</i>)	
LESS:		
D.5	COL payments	
	Total Relevant Turnover (<i>Line D.4 less line D.5</i>)	
	Total Fees Due (<i>% of Total Relevant Turnover</i>)	

For Cellular Carriers ONLY		
E.1	Legal Name of Entity	
E.2	Name under which ICOL holder carries on business	
E.3	Number of subscribers	
E.4	Fee per subscriber per month	
E.5	Total Government of Bermuda Quarterly Cellular Fees Due (<i>Line E.3 multiplied by line E.4</i>)	

APPENDIX 5: QUARTERLY ICOL LICENCE FEE FORMS (CONTINUED)

SPECTRUM FEES (Effective January 1, 2015) ¹						
A	B	C	D	E	F	G
HDS BAND NAME	FREQUENCY RANGE	QUARTELY REFERENCE RATE	% OF REFERENCE RATE	QUARTERLY PER 1 MHz (C x D)	ACTUAL SPECTRUM ASSIGNED (MHz)	FEES DUE (E x F)
700 MHz Band1	698 to 806 MHz					
850 MHz Band	824 to 849 MHz 869 to 894 MHz					
1900 MHz Band	1850 to 1910 MHz 1930 to 1990 MHz					
2100 MHz Band (AWS-1)	1710 to 1755 MHz 2110 to 2155 MHz					
2100 MHz Band (AWS-3)	1690 to 1700 MHz 1700 to 1710 MHz 2155 to 2180 MHz 1755 to 1780 MHz					
2500 MHz Band	2496 to 2690 MHz					
3.500 GHz Band	3.300 to 3.700 GHz					
TOTAL QUARTERLY SPECTRUM FEES DUE²						

Signature: _____

Position: _____

Date: _____

¹ Only ICOL Holders with High Demand Spectrum (HDS) Assignments need to complete this section

² Please file “NIL”, if spectrum fees are not applicable in the above spectrum table

APPENDIX 6: INTER-ICOL AND COL PAYMENTS FORM

Annex 3: INTER-ICOL AND COL PAYMENTS FORM

ICOL/COL Supplier	Service Purchased	Expense	Support Document
			Annex 3.1
			Annex 3.2
			Annex 3.3
			Annex 3.4
Total			

APPENDIX 7: MOBILE HANDSET REPORTING FORM

AREA A Company Identification		
A.1	Legal Name of Entity	
A.2	Name under which ICOL holder carries on business	
Area B Contact Information		
B.1	Person who completed this form	
B.2	Title of Position	
B.3	Telephone Number	
B.4	Fax Number	
B.5	Email Address	
C.1	Reporting quarter (<i>relating to the financial year of the Authority</i>)	

Subscription Data:

Subscribers				
Quarter:				Totals
Prepaid Subscribers				
Post-paid Subscribers				
Other Devices				
Monthly Totals				

License Fee Data:

Fees				
Quarter:				Totals
Prepaid Subscribers				
Post-paid Subscribers				
Other Devices				
Monthly Totals				

I hereby certify that the information given on this return is correct and complete.

Signature:

CEO (or equivalent) _____

CFO (or equivalent) _____

Date: _____

Date: _____

APPENDIX 8: SHAREHOLDING DECLARATION FORM

Area A Company Identification				
A.1	Legal Name of Entity			
A.2	Name under which ICOL holder carries on business			
Area B Contact Information				
B.1	Person who completed this form			
B.2	Title of Position			
B.3	Telephone Number			
B.4	Fax Number			
B.5	Email Address			
Area C Shareholder/ Ownership Declaration				
C.1	Shareholder/ Owner Name	% Ownership <i>Owning 1% or more</i>	Bermudian/ Non-Bermudian	Control of the body corporate is vested in Bermudian person?

Signature:

CEO (or equivalent) _____

Date: _____

APPENDIX 9: BERMUDIAN EMPLOYMENT DECLARATION FORM

Area A Company Identification		
A.1	Legal Name of Entity	
A.2	Name under which ICOL holder carries on business	
Area B Contact Information		
B.1	Person who completed this form	
B.2	Title of Position	
B.3	Telephone Number	
B.4	Fax Number	
B.5	Email Address	
Area C Summary of Employees		
C.1	Total Number of Employees	
C.2	Number of employees possessing Bermudian status within the meaning of the Bermuda Immigration and Protection Act 1956	
C.3	Percentage of Bermudian Employees <i>(Line C.2 divided by line C.1)</i>	

Signature:

CEO (or equivalent) _____

Date: _____

APPENDIX 10: STATEMENT OF NO CHANGE (EXEMPTED REVENUE)

STATEMENT OF NO CHANGE (EXEMPTED REVENUE)

(INSERT NAME OF ICOL HOLDER)

We write to inform the Authority that there has been no change in the nature, timing and extent to the listed Exempted Revenues as per the signed Annual Revenue Declaration Form reviewed and signed by the Authority on (DATE OF SIGNED ANNUAL REVENUE DECLARATION FORM).

We understand that, as required by the Electronic Communications Act 2011, the Government Authorization and Regulatory Authority fees are to be based on the relevant turnover, which is established as all revenue generated by or otherwise attributable to the provision of any and all electronic communications under a licence holder's COL, which either originate or terminate in Bermuda, or both, regardless of where the agreement for the provision of such services is executed or remuneration for the provision of such services is paid, minus payments to other COL holders.

Signature:

CEO (or equivalent) _____

CFO (or equivalent) _____

Date: _____

Date: _____