



Audit Bureau of Circulations of South Africa

Reporting Standards

Business Magazines

Version 1

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INTRODUCTION

This document contains the Reporting Standards for print and digital edition of products registered in the Business Magazines sector.

The PDF versions of the Reporting Standards are issued at a certain point in time. As Reporting Standards are updated periodically, please check the website www.abc.org.za to ensure you are using the latest applicable standards.

Each category of circulation in the Reporting Standards has the following:

- Definition
- Principles
- Requirements
- Reporting
- Guidance

The guidance sections provide examples of how the requirements might be complied with. We will add to or amend these over time where we consider there may be a benefit following the identification of specific circumstances or requests for advice.

If you have any queries regarding how the Reporting Standards affect you or any specific queries please contact the ABC on 011 447 4290 or abc@abc.org.za

GENERAL PRINCIPLES AND RECORD KEEPING

INTRODUCTION

This section sets out some key requirements relating to the overall reporting and auditing of your ABC claim.

PRINCIPLES

1. **Publication must be eligible to report under the Reporting Standards**
2. **Copies must comply with the Reporting Standards**
3. **Transactions related to the claim must be bona fide 'arms length' arrangements**
4. **Evidence to support the claim must be retained and available for a minimum period**

REQUIREMENTS

1. **The publication must be eligible to report under the Reporting Standards**
 - a) You may apply to register a printed publication under the Business Magazine Reporting Standards.
2. **Copies must comply with the Reporting Standards**
 - a) Copies claimed must comply with the relevant sections of these Reporting Standards with the following exceptions which you specifically cannot claim:
 - i) Free copies to contributors
 - ii) Free copies to advertising agencies. Note: You may claim controlled or non-controlled free circulation to advertising agencies providing the publication relates to the running of the agency business. *For example: an office equipment magazine.*
 - iii) Free copies to press cutting agencies
 - iv) File or office copies
 - v) Free publisher employee copies
 - vi) Paid publisher employee copies (unless they are purchased as a normal consumer).
 - vii) Electronic versions of the publication unless they meet the requirements to be claimed as a Digital Edition.
3. **Transactions related to the claim must be bona fide 'arms length' arrangements**
 - a) Transactions or arrangements (such as sales, circulation or distribution services) with your own organisation or Related Parties will initially be deemed as not bona fide 'arms-length' for ABC purposes, meaning they cannot be included in your claim. However they can be included if you are able to demonstrate to the satisfaction of your auditor or ABC that these comply with the Reporting Standards and are bona fide 'arms length' arrangements.
 - b) Related Parties for ABC purposes will include where:
 - i) One party has direct or indirect control of the other party; or

- ii) The parties are subject to common control from the same source; or
- iii) One party has influence over the financial & operating policies of the other party to an extent that the other party might be inhibited from pursuing at all times its own separate interests; or
- iv) The parties, in entering a transaction, are subject to influence from the same source to such an extent that one of the parties to the transaction has subordinated its own separate interests.
- v) Transactions between contract publishers and their clients are deemed not to be arms length in relation to a specific publication produced for that client.

This means the following are considered Related Parties for ABC purposes:

- The publisher, its subsidiary, parent and fellow undertakings (and Directors of these)
- Associates and Joint Ventures (and their investors)

4. Evidence to support the claim must be retained and available for a minimum period

- a) You must retain and be able to provide all records supporting the claim, including but not limited to:
 - i) An analysis of the claim by issue.
 - ii) Evidence supporting the number of copies printed for each issue claimed.
 - iii) Evidence supporting the number of copies distributed for each issue claimed, relevant to its circulation type.
 - iv) Evidence for each copy supporting the relevant circulation category and geographical region in which it is claimed on an issue by issue basis (i.e. not on a transactional basis).
 - v) A copy of each issue and any Editions claimed.
 - vi) Financial records.
- b) Records supporting the claim must be retained until 24 months after the reporting period.
- c) Records supporting the claim must be retained and made available to your Auditor or ABC on request, in accordance with the ABC Byelaws.

GUIDANCE

G4. Evidence to support the claim must be retained and available for a minimum period

- a) In relation to evidence supporting the number of copies distributed for each issue claimed, this must enable identification of the publication name, issue and quantity of copies. This means copies posted using a franking machine will not normally be able to be claimed as the records will not identify what has been posted.

- b) In relation to print evidence you will normally provide print invoices and evidence of payment. If printing is carried out in-house or within a Related Party organisation then production records may be required. Other financial records may also be reviewed.
- c) In relation to distribution evidence you will normally provide distributors' invoices/despatch notes and evidence of payment. Other financial records may also be reviewed.
- d) In relation to publication sales you may need to provide access to financial records including sales ledgers and bank statements on request.
- e) The auditor may accept copies of records stored electronically, but we advise you check first.
- f) If records are not available or not accepted by your auditor/ABC then this may result in copies being disallowed, certificates being withdrawn or cancellation of the publication's ABC registration.
- g) For ease of auditing and to avoid additional costs any mailing list supplied for audit should be presented in a format agreed between you and your auditor. One agreed format is:
- h) One file per publication in a comma-delimited format
 - ii) One line per addressee
 - iii) Each addressee coded to identify the circulation category/rate in which it has been claimed
 - iv) Separate fields for name, job title, company name, address records, circulation code, geographical code, request dates, number of copies etc.

MAGAZINE DEFINITION AND CATEGORIES

INTRODUCTION

This section sets out the Business Magazine Categories that are recognised and for which certificates will be issued.

DEFINITION

A free or paid for magazine, aimed at readers to inform them about matters pertaining to their business, industry, profession or trade.

MAGAZINE CATEGORIES

Agricultural	Technology, products and services pertaining to animal husbandry and crop production as well as plant cultivation and propagation.
Architecture	Design and planning of the built environment — ranging from public spaces, living, working and entertainment spaces to urban design and environmental design.
Automotive	All aspects of the motor trade in respect of motor cars and motor bikes.
Building and Building Services	Building and trades related to building services.
Civil Construction	Engineering (design and construction) of the built environment, ranging from building structures and bridges to sewer, water and road plans.
Communications	Advertising industry, marketing, the media, public relations and communications.
Electrical Engineering	Electrical engineering use of electronic components, electric and electronic systems, automation and control systems, telecommunications and the management of electrical energy.
Engineering — Other	Other branches of engineering, such as mechanical, chemical and waste management.
Health and Wellbeing	Service to the medical profession, including emergency medical technicians. Publications covering prevention of, and response to emergencies, including fire-fighting and rescue; as well as dealing with public and occupational safety and security systems.
Hospitality, Catering and Tourism	Titles with the primary focus of providing news, information, trends and guidance specific to hotels, catering, and the promotion of South African travel destinations.
Industry	Production, manufacturing, processing, assembly and the supplying of equipment, components and machinery, as well as sustainability.
Information and Computer Technology	All elements of information and computer technology relating to business, including manufacture and distribution of hardware and software.
Management	Management in the broadest sense for the public and private sectors, including administration, insurance, banking, investment, risk, finance and legal issues for the professional. Training, education, management and motivation of people in any field.
Mining and Quarrying	All aspects of mining and quarrying.
Property	Service to the property industry, commercial, residential and investment projects, including a focus on private property ownership and development; also homebuilder, contractor, consumer and relevant authorities.
Retail	All aspects of retail including fast moving consumer goods (F M C G) and pharmacies.
Transport and Logistics	All aspects of the motor trade, transport and logistics, including transportation, distribution, handling and freighting of goods via road, rail, air and sea.

PRINCIPLES

1. **Members must indicate the Category in which the publication resides.**
2. **The General Manager will confirm or change the Category based on the definitions.**
3. **Should a dispute arise, the publisher may appeal the decision.**

REQUIREMENTS

1. **Members must indicate the Category in which the publication resides.**
 - a) This choice must be made when application is made to have the publication registered with the ABC
2. **The General Manager will confirm or change the Sub-sector and/or Category based on the definitions.**
 - a) Should the General Manager determine that the Sub-sector and/or Category should change, he/she will communicate the change, giving reasons.
3. **Should a dispute arise, the publisher may appeal the decision.**
 - a) The publisher may appeal the General Manager's decision in writing to the Rules Committee, which will determine a decision within 7 working days.
 - b) Should the publisher still dispute the determination by the Rules Committee, an appeal in writing may be made to the Board, who will make a determination within 10 working days, which determination will be final

RETAIL SALES (SALE OR RETURN)

DEFINITION

A copy sold to a retailer, on a sale or return basis, for resale as a single copy to a consumer.

PRINCIPLES

1. **Single copy knowingly paid for by the consumer to the retailer**
2. **Copies are purchased from the publisher by the retailer, on a sale or return basis, either direct or via the distribution chain (typically distributor and/or wholesaler)**
3. **Cover price must be published on or inside front or back cover of the publication**
4. **The price paid for the publication by the consumer must be clear and conspicuous**
5. **There must be an incentive for unsold copies/net sale to be reported to the publisher**
6. **If the final net sale and/or rate classification are not known then estimates must be made**
7. **Reported by rate, comparing price paid by the consumer with the Registered Cover Price**

REQUIREMENTS

1. **Single copy knowingly paid for by the consumer to the retailer**
 - a) The purchase by the consumer may be in cash or by other means agreed by ABC in writing.
 - b) The price paid by the consumer will determine in which price band the copy is claimed.
 - c) You may claim back issues.
2. **Copies are purchased from the publisher by the retailer, on a sale or return basis, either direct or via the distribution chain (typically distributor and/or wholesaler)**
 - a) 'Sale or Return' means unsold copies are returned or reported for credit. The copies claimed will therefore be the net sale (copies supplied less credited copies).
 - b) Where the publisher is not third party to the retailer then evidence of purchase by the consumer is required. *For example EPOS reports and retailer revenues.*
 - c) You must account for net sales on an issue by issue basis.
4. **The price paid for the publication by the consumer must be clear and conspicuous**
 - a) The value (or perceived value) of gifts or cover mounts to the consumer have no effect on the price paid for ABC purposes. However cash reimbursements to the consumer must be taken into account.
 - b) You must retain details of promotional or special offers during the reporting period.
6. **If the final net sale and/or rate classification are not known then estimates must be made**
 - a) If at the time you submit your circulation claim:
 - i) Unsold copies could still be returned or reported, you must make an estimate of final sales.

You must adjust your claim in the following period to reflect any difference between the estimated net sale and classification and the actual net sale and classification.

7. Reported by rate, comparing price paid by the consumer with the Basic Cover Price

- a) Sales by retailers will be treated as sales at the cover price unless there is evidence to the contrary.

REPORTING

You will report retail sales as follows, which will be broken out on the ABC Certificate:

1. Average total retail sales for the period for Domestic and Foreign.
2. Total retail sales (combined with single copy sales) analysed into the following rate bands:
 - 50% and above the Registered Cover Price
 - Below 50% of the Registered Cover Price

GUIDANCE

G1. Single copy knowingly paid for by the consumer

- a) Cash means legal tender notes and coins, cheque, credit/debit card, wireless payment systems.
- b) This doesn't preclude a retailer selling more than one copy to a single purchaser (without the publisher's knowledge).

G2. Copies are purchased from the publisher by the retailer, on a sale or return basis, either direct or via the distribution chain (typically distributor and/or wholesaler)

- a) You will need to ensure all records required to support the retail sale claim are available for audit. This will include:
 - i) Full details of the exact numbers claimed as unsold or returned copies (including undelivered, lost or stolen copies) for every issue in the audit period.
 - ii) Full issue by issue details of all financial records and contracts with distributors, wholesalers and retailers, with specific regard to normal and recognised trade terms. These must be reconcilable to the distribution and returns records on an issue specific basis and to the average net retail sales claim.
 - iii) Details of any change in trading terms from firm sale (if allowed) to sale or return (either temporarily or permanently) or vice versa.
 - iv) Details of discounts, special offers or restrictions on the return of unsold or undelivered copies.
- b) Copies reported using a pay on scan system will be reported in this category. You will need to ensure appropriate records of sales are available for audit.
- c) Retail sales of Digital Editions via a third party retailer (*for example Apple Newsstand, Google, Amazon etc*) will be reported in this category.

G4. The price paid for the publication by the consumer must be clear and conspicuous

- a) As the price paid may be affected by promotional schemes you should keep details of purchases and promotional spends so you can demonstrate copies are purchased and that sales under incentives/offers are classified correctly, or disallowed as necessary. You can contact ABC for confidential advice, supplying copies of the promotional material and offer wording. The information kept may include:
 - Title/s involved
 - Issues involved
 - Duration of promotion

- Retail outlets involved
- Wording of the promotion displayed at the retail outlet/s
- How the resultant copies are claimed
- How the promotion will be paid for

b) Treatment of bundle/package promotions

- i) As each case can vary we recommend you contact us for advice before carrying out your promotion.
- ii) How the price of the publication is presented to the consumer will affect how or whether the copy may be claimed for ABC purposes.
 - If the price of the publication appears in the promotional material and it is legible (taking into account its presentation and prominence (including the size of the font used) and assuming a reasonable speed of reading) then the price is likely to be considered clear and conspicuous.
 - o Stating the publication's price in relation to the promotion/bundle in the main wording of the offer will provide most clarity.
 - o The further away from the main offer wording and/or less prominent in the promotion the price of the publication becomes, the more likely it will not be considered clear and conspicuous.
 - o If the price of the publication is linked to the main offer wording with, say, an asterisk - this would make it more conspicuous.
 - Merely stating the price of the publication without reference to the bundle/package could just be a statement about the normal price of the publication and so will not necessarily render the price clear and conspicuous.
 - If there is conflicting information about the price, then the lowest price assessment would be taken for ABC purposes (which might mean it is free).
 - The absence of a clear and conspicuous price would render the copies as free, as would explicit wording stating the publication is free.

Examples:

1. Promotion "*Buy the publication and a bottle of water for Rx*".

The price of the publication is not clear and conspicuous.

2. Promotion "*Buy the publication and a bottle of water for Rx*" which is accompanied by the statement "*The price of the publication in this promotion is Ry*"

The price of the publication is likely to be considered clear and conspicuous if the accompanying statement is either within the main body of the promotion, or is in a footnote that is asterisked to the main body and is legible.

3. Promotion "*Buy the publication and bottle of water for Rx.*" Elsewhere in promotion "*Publication is Ry.*"

The price of the publication is not in the promotion and is unlikely to be considered clear and conspicuous as this statement appears to be the normal price of the publication.

4. Promotion: If a publication 'ABC News' is promoted as '*Buy ABC News for Rx and get a free bottle of water*' then the bottle of water is treated as a free gift and it is clear the price paid is solely for the purchase of the publication.

5. Promotion: If the promotion is '*Buy a bottle of water and get a free copy of ABC News*' then the publication will be treated as free for ABC purposes.

c) Per section 4b: "The discount or cash reimbursement must be taken into account

Examples:

1. Promotion: "Buy publication and spend R50 and you get R1 off your publication".

The publication is discounted by £1.

2. Promotion: "Buy publication, spend R50 and get R10 off your shopping basket".

The publication is discounted as it is part of the shopping basket, but it is difficult to determine how much it is discounted and will be considered on a case by case basis. In this example, using the minimum spend requirement of the offer gives a 20% discount and would seem a reasonable treatment.

3. Promotion: "Buy publication and get R10 off a jar of coffee". Or "Buy publication and get the money off the rest of your shopping".

The publication is full price, provided that the publication is sold at full price and the reimbursement does not exceed the cost of the items being discounted.

G6. If the final net sale and/or rate classification are not known then estimates must be made

a) Estimates of final sale

An assessment of likely sales should be based on current and historic information such as:

- Current levels of sales and unsold copies
- Historic data and seasonal trends
- Promotional activity
- Print orders
- Competitor activity
- Information from sales force

Particular attention should be given to periods of promotion and re-launch in order to arrive at a fair and reasonable representation of the net circulation. You should record the calculations and assumptions used to arrive at the estimated net sale.

b) All unsold copies must be accounted for. This means that all estimates of net sale must be reviewed in the next audit period to establish their accuracy and that claim adjusted to account for any over or under estimate from the previous period. This must be done for each relevant geographical area reported [Note: If the difference for a period is found to be material following an ABC audit or inspection, ABC may amend the Certificate for the period to which the estimate relates).

Worked example (assuming 12 issues in a reporting period)

Issue ID	Supply	Returns	Net Sale	Sales%	
1	88,500	26,229	62,271	70.36%	closed
2	88,500	24,728	63,772	72.06%	closed
3	88,250	23,688	64,652	73.26%	closed
4	89,630	14,266	75,364	71.08%	closed
5	89,820	27,620	62,200	69.25%	closed
6	89,650	21,982	67,668	75.48%	closed
7	88,500	26,229	62,271	70.36%	closed
8	88,500	24,728	63,772	72.06%	closed
9	88,250	23,688	64,652	73.26%	closed
10	89,630	14,266	75,364	84.08%	unclosed
11	89,820	9,655	80,165	89.25%	unclosed
12	89,650	465	89,185	99.48%	unclosed

In this example issues 10, 11 and 12 are not yet closed so an estimate of the final net sales figures have to be made using the criteria mentioned above. You will, of course, notice that a proportion of the unsold copies have already been received, but at this stage you should just concentrate on what you think the final net sales will be.

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When all the estimates have been made the final figures for your claim may look something like this: - Issue Total

ID	Supply	Returns	Est. Sale	Sales%
10	89,630	25,096	64,534*	72% Estimated
11	89,820	25,150	64,670*	72% Estimated
12	89,650	24,205	65,445*	73% Estimated

This means that your estimate of final net sale for these three unclosed issues is 194,649*.

Remember that you must report separate figures for any geographical areas broken out on the Certificate

Adjustment for the estimate

In the next reporting period you would have a report giving you the actual net sales for issues 10, 11 and 12 because by then they would be closed off and complete. For example, the final report may be as follows:

Issue	Total Actual		Sales%	
ID	Supply	Returns	Sale	
10	89,630	25,382	64,248*	71.68%
11	89,820	25,884	63,936*	71.18%
12	89,650	26,312	63,338*	70.65%

In this example the actual net sales relevant to your estimate, is 191,522*.

The difference between your original estimate and the actual figure (i.e. 194,649 minus 191,522) means you have overestimated sales by a total of 3,127 copies over those 3 issues.

The average overestimate of sold copies was therefore 3,127 divided by 12 (total issues in the previous period) = 261.

So you must deduct 261 copies from the average in the current period, to ensure the overestimate from the previous period is accounted for.

RETAIL SALES (FIRM SALE)

DEFINITION

A copy sold to a retailer, on a firm sale basis, intended for resale as a single copy to a consumer.

PRINCIPLES

1. **Single copy made available for purchase by the consumer from the retailer**
2. **Copies are purchased from the publisher by the retailer, on a firm sale basis, either direct or via the distribution chain (typically distributor and/or wholesaler)**
3. **Cover price must be published on or inside front or back cover of the publication**
4. **The price paid for the publication by the consumer must be clear and conspicuous**
5. **The retailers' ability to vary supply must not be unduly restricted**
6. **Reported by rate, comparing price paid by the consumer with the Registered Cover Price**

REQUIREMENTS

1. **Single copy made available for purchase by the consumer from the retailer**
 - a) Contractual arrangement with the retailer must make clear that copies are for resale to the consumer.
 - b) The purchase by the consumer may be in cash or by other means agreed by ABC in writing.
 - c) You may claim back issue sales to the retailer.
2. **Copies are purchased from the publisher by the retailer, on a firm sale basis, either direct or via the distribution chain (typically distributor and/or wholesaler)**
 - a) 'Firm sale' means that unsold copies are not returned or reported for credit.
 - b) The claimed total average Single Copy Sale (Firm Sale) is limited to a cap of 10% of the publication's claimed Single Copy Sale (Sale or Return) for the relevant Reporting Period.
 - c) You must account for sales on an issue by issue basis.
4. **The price paid for the publication by the consumer must be clear and conspicuous**
 - a) The value (or perceived value) of gifts or cover mounts to the consumer have no effect on the price paid for ABC purposes. However cash reimbursements to the consumer must be taken into account.
 - b) You must retain details of promotional or special offers during the reporting period.

6. Reported by rate, comparing price paid by the consumer with the Basic Cover Price

- a) Copies sold to the retailer can be claimed as sales at the cover price unless there is evidence to the contrary, in which case claims should be adjusted as follows:
- i) The retailer distributes copies free to the consumer (these should be removed from claim)
 - ii) The retailer sells copies at less than the Basic Cover Price (these may be claimed in the appropriate rate band).

For the avoidance of doubt: copies disposed of by the retailer (not provided to a consumer) do not need to be deducted.

REPORTING

You will report the following, which will be broken out on the ABC Certificate (note: the term Full Rate will replace full or Basic Cover Price for reporting purposes):

1. Average total retail sales for the period for Domestic and Foreign.
2. Total retail sales (combined with single copy sales) analysed into the following rate bands:
 - 50% and above the Registered Cover Price
 - Below 50% of the Registered Cover Price

GUIDANCE

G1. Single copy made available for purchase by the consumer from the retailer

- a) Cash means legal tender notes and coins, cheque, credit/debit card, wireless payment systems.
- b) This doesn't preclude a retailer selling more than one copy to a single purchaser (without the publisher's knowledge).

G2. Copies are purchased from the publisher by the retailer, on a firm sale basis, either direct or via the distribution chain (typically distributor and/or wholesaler)

- a) You will need to ensure all records required to support the retail sale claim are available for audit. This will include:
 - i) Full issue by issue details of all financial records and contracts with distributors, wholesalers and retailers, with specific regard to normal and recognised trade terms. These must be reconcilable to the distribution records on an issue specific basis and to the average retail sale claim.
 - ii) Details of any change in trading terms from firm sale (if allowed) to sale or return (either temporarily or permanently) or vice versa.
 - iii) Details of discounts or special offers.

G4. The price paid for the publication by the consumer must be clear and conspicuous

- a) As the price paid may be affected by promotional schemes you should keep details of purchases and promotional spends so you can demonstrate copies are purchased and that sales under incentives/offers are classified correctly, or disallowed as necessary. You can contact ABC for confidential advice, supplying copies of the promotional material and offer wording. The information kept may include:

- Title/s involved
- Issues involved
- Duration of promotion
- Retail outlets involved
- Wording of the promotion displayed at the retail outlet/s
- How the resultant copies are claimed
- How the promotion will be paid for

b) Treatment of bundle/package promotions

- i) As each case can vary we recommend you contact us for advice before carrying out your promotion.
- ii) How the price of the publication is presented to the consumer will affect how or whether the copy may be claimed for ABC purposes.
 - If the price of the publication appears in the promotional material and it is legible (taking into account its presentation and prominence (including the size of the font used) and assuming a reasonable speed of reading) then the price is likely to be considered clear and conspicuous.
 - Stating the publication's price in relation to the promotion/bundle in the main wording of the offer will provide most clarity.
 - The further away from the main offer wording and/or less prominent in the promotion the price of the publication becomes, the more likely it will not be considered clear and conspicuous.
 - If the price of the publication is linked to the main offer wording with, say, an asterisk - this would make it more conspicuous.
 - Merely stating the price of the publication without reference to the bundle/package could just be a statement about the normal price of the publication and so will not necessarily render the price clear and conspicuous.
 - If there is conflicting information about the price, then the lowest price assessment would be taken for ABC purposes (which might mean it is free).
 - The absence of a clear and conspicuous price would render the copies as free, as would explicit wording stating the publication is free.

Examples:

1. Promotion "*Buy the publication and a bottle of water for Rx*".

The price of the publication is not clear and conspicuous.
2. Promotion "*Buy the publication and a bottle of water for Rx*" which is accompanied by the statement "*The price of the publication in this promotion is Ry*".

The price of the publication is likely to be considered clear and conspicuous if the accompanying statement is either within the main body of the promotion, or is in a footnote that is asterisked to the main body and is legible.
3. Promotion "*Buy the publication and bottle of water for Rx.*" Elsewhere in promotion "*Publication is Ry.*"

The price of the publication is not in the promotion and is unlikely to be considered clear and conspicuous as this statement appears to be the normal price of the publication.
4. Promotion: If a publication 'ABC News' is promoted as '*Buy ABC News for Rx and get a free bottle of water*' then the bottle of water is treated as a free gift and it is clear the price paid is solely for the purchase of the publication.

5. Promotion: If the promotion is *'Buy a bottle of water and get a free copy of ABC News'* then the publication will be treated as free for ABC purposes.

c) Per section 4a: "The discount or cash reimbursement must be taken into account

Examples:

1. Promotion: "*Buy publication and spend R50 and you get R1 off your publication*".

The publication is discounted by R1.

2. Promotion: "*Buy publication, spend R50 and get R10 off your shopping basket*".

The publication is discounted as it is part of the shopping basket, but it is difficult to determine how much it is discounted and will be considered on a case by case basis. In this example, using the minimum spend requirement of the offer gives a 20% discount and would seem a reasonable treatment.

3. Promotion: "*Buy publication and get R10 off a jar of coffee*". Or "*Buy publication and get the money off the rest of your shopping*".

The publication is full price, provided that the publication is sold at full price and the reimbursement does not exceed the cost of the items being discounted.

SINGLE COPY SUBSCRIPTION SALES

DEFINITION

A single copy sold and distributed to an individual or organisation for a contracted period.

PRINCIPLES

1. **There must be a contractual arrangement between the subscriber and the publisher (or their agent)**
2. **Single copy per issue, distributed to a known addressee**
3. **Single copy knowingly paid for by the subscriber**
4. **For a contracted period and for a minimum number of issues (3 months or 3 issues if published monthly or less frequently)**
5. **Reported by rate, comparing price paid by subscriber with Registered Cover price**
6. **The price paid for the publication by the subscriber must be clear and conspicuous**

REQUIREMENTS

1. **There must be a contractual arrangement between the subscriber and the publisher (or their agent)**
 - a) You must be able to provide evidence of the contractual arrangements between the subscriber and the publisher (or their agent) including the issues/period and the price.
 - b) If you merge publications or purchase a subscription list from a ceased publication it must be clear that subscribers have made a choice to receive the publication claimed.
 - c) You may claim back issues.
2. **Single copy per issue, distributed to a known addressee**
 - a) You must retain a list of individual recipients for each reporting period. In addition you must be able to recreate a list for any issue in the reporting period on request.
 - b) You must be able to demonstrate the copy is distributed to the addressee.
3. **Single copy knowingly paid for by the subscriber**
 - a) The subscriber must be the addressee except:
 - i) Where the addressee is an employee whose employer is the subscriber.
 - ii) Where the addressee is the recipient of a gift subscription from the subscriber (maximum 12 gift subscriptions per subscriber).
 - b) The purchase by the subscriber may be in cash or by other means agreed by ABC in writing.
 - c) You can claim copies where payment is outstanding as long as there are reasonable grounds to consider them to be live, good and collectable.

5. Reported by rate, comparing price paid by subscriber with the Registered Cover Price

- a) You must claim a subscription in the appropriate rate band by comparing the price paid for the subscription with the Registered Cover Price at the time of sale. Note - ignore for ABC purposes:
 - i) Bank charges or exchange rate differences
 - ii) The value (or perceived value) of any gifts, or other incentives (including bundled publications or media products that are not claimed for ABC purposes). However cash reimbursements to the consumer must be taken into account.
- b) If a subscription promotion includes a gift or product that is being claimed for ABC purposes (for example a bundled copy of a publication or access to a paid website) then the price paid must be allocated according to the following, moving down the list until one can be applied:
 - i) According to the specific terms of the offer.
 - ii) Where specific terms are not clear, by pro-rating the price according to the relative prices of the ABC claimed products.
 - iii) Where the specific terms are not clear and in the absence of a means of pro-rating the price paid, it should be divided equally between the number of ABC claimed products included in the sale.
- c) Where a subscription is sold through a subscription agent:
 - i) Copies can be claimed as sold at the Registered Cover price unless they are known to be discounted.
 - ii) Linked incentives offered by the agent (with no contribution from the publisher) will be ignored for ABC purposes.
- d) You must retain details of subscription rates and special offers during the reporting period

REPORTING

You will report single copy subscription sales as follows, which will be broken out on the ABC Certificate:

1. By geographical type:
 - a) Domestic
 - b) Foreign
2. By rate band:
 - a) At 50% and above the Registered Cover Price;
 - b) Below 50% of the Registered Cover Price;
3. By total average single copy subscription sale over the period

GUIDANCE

G1. There must be a contractual arrangement between the subscriber and the publisher (or their agent)

- a) If you merge publications or purchase a subscription list from a ceased publication it must be clear that subscribers have made a choice to receive the claimed publication. Examples of how this may be achieved are shown below.

Merger

If you merge publications where there are live subscriptions:

Subscribers to one publication only

- You may continue to fulfil the contractual requirement of the subscription by mailing copies of the 'new' publication until the expiry of the subscription period.

Subscribers to both publications

- You may refund the unexpired portion of one subscription and continue mailing copies until the remaining subscription expires.

OR

- You may net the value of the unfulfilled subscriptions and allocate copies on an issue by issue basis until the value has been subsumed.

Purchase or transfer of subscription lists from a ceased publication

If you purchase or transfer a list of subscribers from a ceased publication, you could claim these as subscriptions if you could demonstrate:

- The amount each subscriber is 'in credit' in terms of the payments for their subscription to the ceased publication
- How the credit is applied to the subscription to the claimed publication.
- The subscriber has either
 - i. Elected to continue his subscription to the claimed publication; or
 - ii. Has been given the option to discontinue his subscription to the ceased publication and obtain a refund.

- b) As records for two or three year subscriptions may need to be provided for audit you must ensure these are still available

G2. Single copy per issue, distributed to a known addressee

- a) Distribution evidence: This will usually be from a third party company whose normal business is single copy distribution. Typically the evidence will include testing the payment of invoices and related advice notes sufficient to identify the publication, issue, quantities and date distributed.

G3. Single copy knowingly paid for by the subscriber

- a) Cash means legal tender notes and coins, cheque, credit/debit card, wireless payment systems.
- b) Where payment is outstanding you may take into account the following in considering whether there are reasonable grounds to consider the debt to be live, good and collectable:
- i) Publisher's normal credit terms
 - ii) Payment history
 - iii) Credit control efforts

G4 For a contracted period and for a minimum number of issues (3 months or 3 issues if published monthly or less frequently)

- a) The contracted period may be a rolling issue by issue (or open ended) arrangement providing the contractual arrangements clearly intend there to be an on-going payment mandate and the sale is not promoted as a single copy purchase.

G5 Reported by rate, comparing price paid by subscriber the Registered Cover Price

- a) [Requirement 5b showing examples] If a subscription promotion includes a gift or product that is being claimed for ABC purposes (for example a bundled copy of a publication or access to a paid website) then the price paid must be allocated according to the following, moving down the list until one can be applied :
 - i) According to the specific terms of the offer. *For example: Buy X magazine get Y free means Y will be treated as free*
 - ii) Where specific terms are not clear, by pro-rating the price according to the relative prices of the ABC claimed products. *For example where the promotion is 'Buy a subscription to X and Y for R50' and X and Y have Basic Annual Subscription rates of R40 and R£50 respectively then the £50 paid will be pro-rated in the ratio 40:50.*
 - iii) Where the specific terms are not clear and in the absence of a means of pro-rating the price paid, it should be divided equally between the number of ABC claimed products included in the sale.

Further Examples of Subscription Promotions:

What's in the subscription promotion?	How is it promoted?	Can it be claimed?	How is it claimed?	Criteria applied
Publication A + Handbag	Subscribe today and receive a free handbag	Yes	At price paid (handbag ignored as not ABC claimed)	i
Publication + Handbag	Buy handbag and receive free subscription to Publication A	Not as paid	Publication is free (could be claimed as free if appropriate criteria met).	i
Publication A + Retail Vouchers	Subscribe for 3 months and receive retail vouchers	Yes	At price paid (vouchers ignored as not ABC claimed)	i
Publication A and Publication B (both ABC claimed)	Subscribe to Publication A and receive Publication B free	Publication A Yes. Publication B Not as paid	Publication A at price paid (Publication B treated as free as promoted as free)	i
Publication A and Publication B (both ABC claimed: Publication A sub normally R80 and Publication B sub normally R40)	Subscribe to both Publication A and Publication B for R100	Yes, both.	R100 pro-rated = R67 Publication A and R33 Publication B	ii
Publication A and Publication B (both ABC claimed: Publication A sub normally R80 and Publication B sub normally R40) + Handbag	Subscribe to both Publication A and Publication B for R100 and receive a handbag worth R50	Yes, both.	R100 pro-rated = R67 Publication A and R33 Publication B (handbag ignored as not ABC claimed)	ii
Publication A and Website access (both ABC claimed: Publication A sub normally R100 but Website access is only available as a package)	Subscribe to Publication A and receive website access – all for R100	Yes, both	R100 divided equally R50 for Publication A and R50 for website access (website access is not available either free or paid so no price can be identified to pro-rate).	iii

with the Publication)				
Publication A + Digital Edition (not ABC claimed)	Subscribe to Publication A for R100 and receive the Digital Edition worth R80	Yes	Publication A at R100 (Digital Edition ignored as not claimed)	i
Publication A + Digital Edition (both ABC claimed: Publication A sub normally R100 and Digital Edition sub normally R50)	Subscribe to Publication A and the Digital Edition for R120 (normally R150).	Yes, both	R120 pro-rated = Publication A at R80 and Digital Edition at R40	ii

b) Examples of promotional offers that would result in copies being claimed at a discounted rate:

‘Save 25% on your subscription’

‘2 years subscription for the price of one’

‘18 issues for the price of 12’

‘Buy 12 issues get 6 free’ (note: All 18 issues can be claimed as paid, with the price paid being allocated equally across them).

SPONSORED SUBSCRIPTION SALES

DEFINITION

More than one copy purchased by a third party subscriber and distributed to known individuals for a contracted period, with the intention of promoting their professional or business interests.

PRINCIPLES

1. **There must be a contractual arrangement between the subscriber and the publisher (or their agent)**
2. **Single copy per issue distributed to known addressees, requested by the subscriber**
3. **Copies are paid for by the subscriber**
4. **For a contracted period and for a minimum number of issues (3 months or 3 issues if published monthly or less frequently)**
5. **Reported by rate, comparing price paid by subscriber with the Registered Cover Price**
6. **The price paid for the publication by the subscriber must be clear and conspicuous**

REQUIREMENTS

1. **There must be a contractual arrangement between the subscriber and the publisher (or their agent)**
 - a) You must be able to provide evidence of the contractual arrangements between the subscriber and the publisher (or their agent) including the issues/period, the quantities to be supplied and the price.
2. **Single copy per issue distributed to known addressees, requested by the subscriber**
 - a) You must be able to provide evidence the subscriber has specifically requested the copies be sent to the known individual recipients.
 - b) You must retain a list of individual recipients for each reporting period. In addition you must be able to recreate a list for any issue in the reporting period on request.
 - c) You must be able to demonstrate the copy is distributed to the addressee.
3. **Copies are paid for by the subscriber**
 - a) You can claim copies where payment is outstanding as long as there are reasonable grounds to consider them to be live, good and collectable.
4. **For a contracted period and for a minimum number of issues (3 months or 3 issues if published monthly or less frequently)**
 - a) You can claim sale of back issues.
5. **Reported by rate, comparing price paid by subscriber with the Registered Cover Price**

- a) You must claim a subscription in the appropriate rate band by comparing the price paid for the subscription with the Registered Cover Price. Note:
 - i) Ignore for ABC purposes: Bank charges or exchange rate differences.
 - ii) Ignore for ABC purposes: The value (or perceived value) of any gifts or other incentives (including bundled publications or media products that are not claimed for ABC purposes).
 - iii) When calculating what price has been paid you must take into account:
 - Any reciprocal payments made by the publisher.
 - Any reciprocal charges for goods or services made by the subscriber as part of the deal (*for example: for distribution or marketing*).
 - The value of any other goods or services provided free or discounted by the publisher (*for example advertising or promotional messages*).
- b) If a subscription promotion includes a gift or product that is being claimed for ABC purposes (for example a bundled copy of a publication or access to a paid website) then the price paid must be allocated according to the following, moving down the list until one can be applied:
 - i) According to the specific terms of the offer.
 - ii) Where specific terms are not clear, by pro-rating the price according to the relative prices of the products.
 - iii) Where the specific terms are not clear and in the absence of a means of pro-rating the price paid, it should be divided equally between the number of ABC claimed products included in the sale.
- c) Where a subscription is sold through a subscription agent:
 - i) Copies can be claimed as sold at the full subscription rate unless they are known to be discounted.
 - ii) Linked incentives offered by the agent (with no contribution from the publisher) will be ignored for ABC purposes.
- d) You must retain details of subscription rates and special offers during the reporting period

REPORTING

You will report Sponsored Subscription Sales as follows, which will be broken out on the ABC Certificate:

1. By geographical type:
 - a) Domestic
 - b) Foreign
2. By rate band:
 - a) At 50% and above the Registered Cover Price;
 - b) Below 50% of the Registered Cover Price;
3. By total average Requested Sponsored Subscription Sales over the period.
4. A list of the sponsors for all copies claimed in the Reporting Period.

GUIDANCE

2. Single copy per issue, distributed to known addressees, requested by the subscriber

- a) Distribution evidence: This will usually be from a third party company whose normal business is single copy distribution. Typically the evidence will include testing the payment of invoices and related advice notes sufficient to identify the publication, issue, quantities and date distributed.

3. Copies are paid for by the subscriber

- a) Where payment is outstanding you may take into account the following in considering whether there are reasonable grounds to consider the debt to be live, good and collectable:
 - i) Publisher's normal credit terms
 - ii) Payment history
 - iii) Credit control efforts

4. For a contracted period for a minimum number of issues (3 months or 3 issues if published monthly or less frequently).

- a) The contracted period may be a rolling issue by issue (or open ended) arrangement providing the contractual arrangements clearly intend there to be an on-going payment mandate and the sale is not promoted as a single copy purchase.

5. Reported by rate, comparing price paid by subscriber with Registered Cover Price

- a) [Requirement 5b showing examples] If a subscription promotion includes a gift or product that is being claimed for ABC purposes (for example a bundled copy of a publication or access to a paid website) then the price paid must be allocated according to the following, moving down the list until one can be applied :
 - i) According to the specific terms of the offer. *For example: Buy X magazine get Y free means Y will be treated as free*
 - ii) Where specific terms are not clear, by pro-rating the price according to the relative prices of the products. *For example where the promotion is 'Buy a subscription to X and Y for R50' and X and Y have Annual Subscription rates of R40 and R50 respectively then the R50 paid will be pro-rated in the ratio 40:50.*
 - iii) Where the specific terms are not clear and in the absence of a means of pro-rating the price paid, it should be divided equally between the number of ABC claimed products included in the sale.

- b) Examples of promotional offers that would result in copies being claimed at a discounted rate:

'10% Discount if you subscribe now.'

'Save 25% on your subscription'

'2 years subscription for the price of one'

'14 issues for the price of 12'

'Buy 12 issues get 2 free' (note: All 14 issues can be claimed as paid, with the price paid being allocated equally across them).

Bulk discounts for multiple orders

MULTIPLE COPY SUBSCRIPTION SALES

DEFINITION

More than one copy purchased by a known subscriber for a contracted period with the intention to distribute to the same group of, but unknown, individuals over the term of the subscription.

PRINCIPLES

1. **There must be a contractual arrangement between the subscriber and the publisher (or their agent)**
2. **Must be likely copies are received by the same individual(s) over the term of the subscription**
3. **Copies are paid for by the subscriber**
4. **For a contracted period and for a minimum number of issues (3 months or 3 issues if published monthly or less frequently)**
5. **Reported by rate, comparing price paid by subscriber with the Registered Cover Price**
6. **The price paid for the publication by the subscriber must be clear and conspicuous**

REQUIREMENTS

1. **There must be a contractual arrangement between the subscriber and the publisher (or their agent)**
 - a) You must be able to provide evidence of the contractual arrangements between the subscriber and the publisher (or their agent) including the issues/period, the quantities to be supplied and the price.
2. **Must be likely copies are received by the same individual(s) over the term of the subscription**
 - a) You must be able to demonstrate, through the distribution method, that the copies are likely to be distributed to the same individual(s) over the subscription term.
3. **Copies are paid for by the subscriber**
 - a) You can claim copies where payment is outstanding as long as there are reasonable grounds to consider them to be live, good and collectable.
4. **For a contracted period and for a minimum number of issues (3 months or 3 issues if published monthly or less frequently)**
 - a) You can claim sales of back issues.
5. **Reported by rate, comparing price paid by subscriber with the Registered Cover Price**
 - a) You must claim a subscription in the appropriate rate band by comparing the price paid for the subscription with the Registered Cover Price. Note:
 - i) Ignore for ABC purposes: Bank charges or exchange rate differences.
 - ii) Ignore for ABC purposes: The value (or perceived value) of any gifts or other incentives (including bundled publications or media products that are not claimed for ABC purposes).

- iii) When calculating what price has been paid you must take into account:
 - Any reciprocal payments made by the publisher.
 - Any reciprocal charges for goods or services made by the purchaser (or the intermediary if applicable) as part of the deal (*for example: for distribution or marketing*).
 - The value of any other goods or services provided free or discounted by the publisher (*for example advertising or promotional messages*).
- b) If a subscription promotion includes a gift or product that is being claimed for ABC purposes (for example a bundled copy of a publication or access to a paid website) then the price paid must be allocated according to the following, moving down the list until one can be applied:
 - i) According to the specific terms of the offer.
 - ii) Where specific terms are not clear, by pro-rating the price according to the relative prices of the ABC claimed products.
 - iii) Where the specific terms are not clear and in the absence of a means of pro-rating the price paid, it should be divided equally between the number of ABC claimed products included in the sale.
- c) Where a subscription is sold through a subscription agent:
 - i) Copies can be claimed as sold at full subscription rate unless they are known to be discounted.
 - ii) Linked incentives offered by the agent (with no contribution from the publisher) will be ignored for ABC purposes.
- d) You must retain details of subscription rates and special offers during the reporting period.

REPORTING

You will report multiple copy subscription sales as follows, which will be broken out on the ABC Certificate:

1. By geographical type:
 - a) Domestic
 - b) Foreign
2. By rate band:
 - a) At 50% and above the Registered Cover Price
 - b) Below 50% of the Registered Cover Price..
3. By total average multiple copy subscription sale over the period.

GUIDANCE

G2. Must be likely copies are received by the same individual(s) over the term of the subscription

- a) You might demonstrate the copies are likely to be distributed to the same individual(s) over the subscription term by:
 - i) By providing names of the individuals to whom the copies are distributed

- ii) By demonstrating that copies are distributed to the same fixed pool of individuals *e.g. employees of a particular department or company who can reasonably be expected to be present at the same delivery location on an on-going basis.*

3. Copies are paid for by the subscriber

- a) Where payment is outstanding you may take into account the following in considering whether there are reasonable grounds to consider the debt to be live, good and collectable:
 - i) Publisher's normal credit terms
 - ii) Payment history
 - iii) Credit control efforts

4. For a contracted period for a minimum number of issues (3 months or 3 issues if published monthly or less frequently).

- a) The contracted period may be a rolling issue by issue (or open ended) arrangement providing the contractual arrangements clearly intend there to be an on-going payment mandate and the sale is not promoted as a single copy purchase.

5. Reported by rate, comparing price paid by subscriber with standard rate.

- a) [Requirement 5b showing examples] If a subscription promotion includes a gift or product that is being claimed for ABC purposes (for example a bundled copy of a publication or access to a paid website) then the price paid must be allocated according to the following, moving down the list until one can be applied :
 - i) According to the specific terms of the offer. *For example: Buy X magazine get Y free means Y will be treated as free*
 - ii) Where specific terms are not clear, by pro-rating the price according to the relative prices of the ABC claimed products. *For example where the promotion is 'Buy a subscription to X and Y for R50' and X and Y have Basic Annual Subscription rates of R40 and R50 respectively then the R£50 paid will be pro-rated in the ratio 40:50.*
 - iii) Where the specific terms are not clear and in the absence of a means of pro-rating the price paid, it should be divided equally between the number of ABC claimed products included in the sale.

- b) Examples of promotional offers that would result in copies being claimed at a discounted rate:

'Save 25% on your subscription'

'2 years subscription for the price of one'

'18 issues for the price of 12'

'Buy 12 issues get 6 free' (note: All 18 issues can be claimed as paid, with the price paid being allocated equally across them).

Bulk discounts for multiple orders

MEMBERSHIP CIRCULATION

DEFINITION

A single copy of an official Society publication distributed to a member of that society.

Note: 'Society' throughout this section refers to the Society, Association or Organisation as appropriate.

PRINCIPLES

1. **The publication is an official publication of the Society**
2. **Single copy of an issue distributed to an individual who is a member of the Society (or an employee nominated under a corporate society membership)**
3. **Copies reported by circulation type**

REQUIREMENTS

1. **The publication is an official publication of the society**
 - a) You must be able to provide evidence that the publication is an official publication of the Society.
2. **Single copy distributed to an individual who is a member of the Society (or an employee nominated under a corporate society membership)**
 - a) Corporate members are members of the Society (companies or organisations) who pay the membership fee or fees and nominate employees as recipients of the publication. These recipients may be claimed as Society circulation.
 - b) Evidence of the individual's Society membership (or organisation's corporate membership and nominated employees) must be available.
 - c) You must be able to demonstrate the copy is distributed to the individual.
 - d) You must retain a list of individual recipients. In addition you must be able to recreate a list for any issue in the reporting period on request.
 - e) You can claim distribution of back issues.
3. **Copies reported by circulation type**
 - a) Paid Optional Single Copies
 - i) The individual (or their employer if corporate society member) has paid an amount explicitly for the publication (over and above the Society membership fee).
 - ii) In the case of a corporate society member, when calculating what price has been paid you must take into account:
 - Any reciprocal payments made by the publisher
 - Any reciprocal charges for goods or services made by the purchaser (or the intermediary if applicable) as part of the deal (*for example: for distribution or marketing*).
 - The value of any other goods or services provided free or discounted by the publisher (*for example advertising or promotional messages*).
 - iii) You can claim copies where payment is outstanding as long as there are reasonable grounds to consider these to be live, good and collectable.

b) Unpaid Requested Single Copies

- i) The individual has requested a copy of the publication.
- ii) At the date you distribute the copy you must have evidence that the individual has, within the previous three years, made a clear request to receive the publication.

REPORTING

1. You will report Society circulation as follows, which will be broken out on the ABC Certificate:

a) By geographical type:

- i) Domestic
- ii) Foreign

b) By circulation type:

- i) Paid Optional Single Copies
- ii) Unpaid Requested Single Copies

c) By total average circulation for the period

2. The Society/Societies name(s) will also be reported on the ABC Certificate.

GUIDANCE

G2. Single copy of an issue distributed to an individual who is a member of the Society (or an employee nominated under a corporate society membership).

a) You must be able to prove copies have been distributed to members of the society. Evidence of membership will be requested for a sample of addressees at the audit. This evidence may be:

- i) By locating the addressee in a published list of society members.
- ii) If the publisher is the society, by providing evidence that the addressee has paid their society membership fee for the period.
- iii) If the publisher is third-party to the society, written confirmation from the society that the sampled addressees were members at the date of distribution. Note: If you are publishing the publication for the society on a contract basis we will not consider you third party for ABC purposes – this means written confirmation from the society will not be acceptable as audit evidence of society membership.

b) Corporate membership example. 'A Ltd.' is a corporate member of Alpha Society. Four copies, addressed to individuals by name, are sent to four different people at A Ltd. These would constitute four valid corporate copies. Multiple copies to a single addressee cannot be claimed.

G3. Copies reported by circulation type

a) Details of membership rates for the Society must be available to enable confirmation that for paid circulation an amount has been paid for the publication over and above the membership fee.

CONTROLLED FREE CIRCULATION

DEFINITION

Copies sent free to a defined group of individuals.

PRINCIPLES

1. **Single copy per issue, distributed to an individual**
2. **Individual falls within defined criteria (Terms of Control)**
3. **Individual's details supported by third party evidence that is less than three years old**
4. **Copies reported either as requested or non-requested**

REQUIREMENTS

1. **Single copy per issue, distributed to an individual**
 - a) You must be able to demonstrate the copy is distributed to the individual.
 - i) Each copy should be addressed or accompanied by instructions which enable the distributor to deliver to the individual.
 - b) You must retain a list of individual recipients for the reporting period. In addition you must be able to recreate a list of any issue in the reporting period on request.
 - c) You can claim distribution of back issues.
2. **Individual falls within defined criteria (Terms of Control)**
 - a) The publisher sets the Terms of Control, complying with the following:
 - i) The wording must be clear and relate to individuals not companies
 - ii) Phrases or words that are subjective and/or difficult to explicitly prove are not permitted.
 - iii) It must be possible for individuals not to meet the criteria.
 - b) You must not publish either the Terms of Control or an approximation of these in the publication or on any documents or promotional material targeted at the reader.
3. **Individual's details supported by third party evidence that is less than three years old**
 - a) At the date you distribute a copy you must have evidence that:
 - i) supports the individual's name, job title/function (as appropriate) and address details.
 - ii) proves explicitly that the individual meets the Terms of Control.
 - iii) is less than three years old.

4. Copies reported either as requested or non-requested

The following additional requirements apply to copies claimed in these categories:

Individually requested

- a) The copy must be addressed to the individual by name.
- b) You must have evidence that the individual has, within the last three years, made a clear request to receive the publication before you send it to them.

Company requested

- a) The copy must be addressed to the individual, either by name or job title/function.
- b) At the date you distribute the copy you must have evidence that the company or organisation has, within the last three years, made a clear request to receive the publication on the individual's behalf.

Non-requested (either by name or by job title/function)

- a) The copy must be addressed to the individual, either by name or job title/function, depending on the circulation category in which it is claimed.
- b) For job title/function copies you may add a stylized/generic job title/job function to the address of an organisation for which you have evidence of the organisation's name and address providing:
 - i) The job title/ job function could reasonably be expected to relate to an individual in that organisation.
 - ii) Multiple or similar job titles/ job functions at the same organisation are not used in a way that might result in copies being distributed to the same individual.

REPORTING

You will report controlled circulation as follows, which will be broken out on the ABC Certificate:

1. By average geographical type:
 - a) Domestic
 - b) Foreign
2. By circulation type:
 - a) Requested
 - b) Non-requested
3. By average circulation over the reporting period.
4. If your claim includes any controlled circulation copies you will report the applicable Terms of Control

GUIDANCE

G1. Single copy per issue, distributed to an individual

- a) Distribution evidence: This will usually be from a third party company whose normal business is single copy distribution. Typically the evidence will include testing the payment of invoices and related advice notes sufficient to identify the publication, issue, quantities and date distributed. This means copies posted using a franking machine will not normally be able to be claimed as the records will not identify what has been posted.

G2. Individual falls within defined criteria (Terms of Control)

- a) The Terms of Control enable you to demonstrate the attributes or quality of your circulation to potential advertisers and to differentiate your publication from others serving the same or similar markets. Controlled circulation is therefore useful to advertisers and media buyers because they enable them to target their advertising more effectively.
- i) The Terms of Control must relate to individuals not companies. *For Example: 'Engineering companies in SA' would not be allowed whereas 'individuals in engineering companies' is acceptable.*
- ii) Phrases or words that are subjective and/or difficult to explicitly prove are not permitted. This may include terms such as: related, associated, selected, allied to the field, various, specialist, professional, executive, key, substantial, high spending, major, senior (unless it has a capital S and is part of a job title), all..., every...

G3. Individual's details supported by third party evidence that is less than three years old

- a) You may use third party evidence from different sources (also known as 'secondary sources') to prove the addressee meets the Terms Control, verify the individual's name and address details or a request for the publication.
- b) Any material used to capture information to prove the individual meets the Terms of Control must neither explicitly or implicitly lead the addressee to give the desired qualification data in order to receive the publication. Suitable ways to ensure this requirement is complied with is to add an option to the possible answers such as: Other..... (please specify.); or add possible responses/tick boxes (where used) that include some items that would fall outside the Terms of Control.
- c) You must be able to provide the third party evidence at audit.
- It is your responsibility to comply with copyright legislation in relation to the use of data from third-party sources
 - If you are sourcing data from websites, and may have difficulty proving the date of the source, you may opt to use ABC's source validation service. An engagement letter detailing the provision of this service must be in place before the date of distribution of the issue for which the source will be used. Please contact us to arrange this.
- d) For data captured over the telephone, by email or online, the following gives guidance and examples of how details could be demonstrated as third party:
- In the case of information obtained via telephone calls, recording the telephone calls in a manner that can be made available for review at audit. If you would like our advice on whether a call recording system might be acceptable please contact us. Note: It remains your responsibility to comply with any legislation regarding the recording of telephone conversations.
 - It may help if a copy of the data captured via online or telephone campaigns is kept in its original state as once this data is entered or merged onto a main database the audit trail evidencing the collection of the data can be lost. You may also consider retaining invoices from external contractors evidencing the work carried out in this regard.
 - You are advised to retain copies of online forms/screenshots or telephone scripts to provide evidence of questions asked and responses recorded.
- e) In relation to the exception for data provided by a related party (The data purchased is sold as part of an established data rental/sale business): The onus is on you to provide suitable proof of this fact. Examples of suitable proof include promotional material and data rental/sale invoices.

G4. Copies reported either as requested or non-requested

Individually requested and company requested circulation

- a) You must be able to demonstrate evidence of a clear request to receive the publication within the last three years. The following provide guidance and examples of acceptable methods of achieving this:
- i) The requestor must have been asked and agreed, or they have stated, that they wish to receive a copy of the publication (or for company requested for their colleague to receive a copy). Bear in mind you will need to be able to demonstrate this at audit. *For example using a question such as 'sign here to request a free copy of <publication name> or 'Complete this form to continue receiving this publication'.*
 - ii) There must be a clear separate request to receive the publication that is not combined with a request for another product or service. *For example: This means if the requestor is being offered the opportunity to request two or more publications, or register for an exhibition at the same time as requesting the publication, it should be clear to them that they can separately request to receive the publication(or not) with or without requesting or accepting the other product/service. You may use separate questions or separate boxes to make it clear what the individual is requesting in this scenario.*
 - iii) For a written or faxed request, the evidence could be demonstrated as third party by requiring the requestor to sign and date the form/request.
 - iv) For a request made over the telephone, by email or online, the following gives guidance and examples of how details could be demonstrated as third party:
 - In the case of telephone requests, recording the telephone calls in a manner that can be made available for review at audit. If you would like our advice on whether a call recording system might be acceptable please contact us. Note: It remains your responsibility to comply with any legislation regarding the recording of telephone conversations.
 - It may help if a copy of the data captured via online or telephone campaigns is kept in its original state as once this data is entered or merged onto a main database the audit trail evidencing the collection of the data can be lost. You may also consider retaining invoices from external contractors evidencing the work carried out in this regard.
 - You are advised to retain copies of online forms/screenshots or telephone scripts to provide evidence of questions asked and responses recorded.
- b) If you change a publication's name or merge two publications then valid requests for the original publication may be transferred to the new publication as requested controlled circulation providing you can still prove the individual meets the Terms of Control for the new publication.

Non-requested circulation

- a) When adding stylised/generic job titles/functions:
- i) These must reasonably be expected to relate to an individual in that organisation. (*for example Managing Director, Credit Controller*)
 - ii) Multiples of a job title/ job function (or similar ones) must not be used in a way that might result in them being distributed to the same individual. *For example: If 30 copies were addressed to 'Company Secretary' at 30 branches of XYZ Co Ltd, these copies would be treated as duplicates as XYZ Co Ltd would be expected to have only one Company Secretary. It would be expected that copies from each branch would be forwarded to the one Company Secretary. This problem would not arise if each of the copies were addressed to a Branch Manager as it would be reasonable to assume each branch would have a manager.*
- b) Copies given to advertisers may be claimed (excluding advertising agencies and marketers).

NON-CONTROLLED FREE CIRCULATION

DEFINITION

Single copies distributed to individuals or organisations.

PRINCIPLES

1. Single copy per issue, distributed to an individual or organisation

REQUIREMENTS

1. Single copy per issue, distributed to an individual or organisation

- a) You must be able to demonstrate the copy is distributed to the individual or organisation.
 - i) Each copy should be addressed or accompanied by instructions which enable the distributor to deliver to the individual.
- b) You can claim distribution of back issues.

REPORTING

You will report non-controlled free circulation as follows, which will be broken out on the ABC Certificate:

1. By geographical type:
 - a) Domestic
 - b) Foreign
2. By total average circulation over the reporting period.

GUIDANCE

1. Single copy per issue, distributed to an individual or organisation

- a) Distribution evidence: This will usually be from a third party company whose normal business is single copy distribution. Typically the evidence will include testing the payment of invoices and related advice notes sufficient to identify the publication, issue, quantities and date distributed.
- b) Distribution evidence: If a copy is handed to an individual (say at an exhibition) distribution evidence may comprise the recording of the individual's full name and address details, the date and their signature clearly acknowledging receipt of the publication (including the relevant issue information). Note:
 - i) The signed acknowledgement must not be combined with a request or acknowledgement of another product or service.
 - ii) Copies given away with entry tickets or goody bags can only be claimed if the individual's full details are recorded and they have explicitly signed acknowledging receipt of the issue of the publication.

e-EDITIONS

DEFINITION

An e-Edition is an edition of the print publication published electronically as a unit which once published is, as a principle, inert (i.e. does not change).

PRINCIPLES

1. **Prior notification of e-Edition claims and plans are required**
2. **An e-Edition is sufficiently similar to be considered the same product as the print parent edition**
3. **e-Edition copies are opted in**
4. **An e-Edition is published and available to the consumer**
5. **e-Edition copies must meet requirements of the relevant print category except where varied by this section**
6. **Reported by rate, comparing price paid with the Registered e-Edition Price**

REQUIREMENTS

1. **Prior notification of e-Edition claims and plans are required**
 - a) You must register your intention to claim in advance of the publication of the issues as part of the audit is carried out during the reporting period.
 - b) You must provide planned distribution dates in advance and notify us of any changes.
2. **e-Edition is sufficiently similar to be considered the same product as the print parent edition**
 - a) An e-Edition must be identified as an edition of a publication reported on the ABC Certificate (the Parent Edition). This means it must carry a logotype/masthead incorporating the generic name of the Parent Edition and be consistent with the general appearance of the Parent Edition.
 - b) An e-Edition is published electronically as a unit and once published is, as a principle inert.
 - c) It may be reformatted to suit the different delivery medium. *For example: changes in page size or order.*
 - d) Editorial or advertising may include electronic enhancements or be adapted to take advantage of the medium. *For example: pictures replaced with video*
 - e) An e-Edition must carry the same national advertisements as the print parent edition.
 - f) e-Editions and their parent edition must be published on or about a common distribution date.

3. e-Edition copies are opted in

- a) The individual must have either specifically purchased the e-Edition, or requested to receive/view it.
- b) Free e-Edition copies do not need a specific request if they are claimed in the Society Category of circulation

4. An e-Edition is published and available to the consumer

- a) You must provide ABC with free access to the e-Edition for every issue.

5. e-Edition copies must meet requirements of the relevant print category except where varied by this section.

- a) e-Edition copies can be claimed only for specified circulation categories depending on the sector. The requirements of those categories in relation to print copies apply to e-Edition copies except as varied by this section.
- b) In relation to all paid categories you must be able to demonstrate the copy has been sold and at what price.
 - i) For Corporate Subscription e-Editions:
 - There must be a contractual arrangement between the purchaser (a third party employer) and the publisher for at least two issues.
 - The copies are purchased by the third party employer for its employees
 - The claimed quantity must be restricted to those employees that have personally opted to receive/view the e-Edition or been sent an email alert informing them that the issue is available to view/download. Note: Any email that generates a hard bounce back must be excluded. *For example: A company takes out a subscription for each of its 100 employees. If only 40 of those employees personally register to receive/view the digital edition then only those 40 copies may be included on the ABC Certificate.*

- c) Gift subscriptions, where the recipient receives a subscription as a gift from a paying subscriber (up to a maximum of 12 gift subscriptions per subscriber), can be claimed as e-Edition Single Copy Subscription Sales as follows:
 - i) The recipient's email address must be provided.
 - ii) The recipient is deemed (for ABC purposes) as having paid for the subscription.
 - iii) The recipient's geographical location for reporting purposes will be treated as being the same as that of the purchaser making the gift.
- d) In relation to free e-Edition copies (where applicable):
 - i) You must send an email alert to the individual informing them that the issue is available for view/download.
 - ii) You must exclude copies where the email alert generates a Hard Bounceback measured at least 24 hours after the email was sent. A Hard Bounceback is where an NDN (Non-Delivery-Notice) such as an SMTP 550 error or other hard bounceback error message is received.
 - iii) You must be able to provide evidence of the emails sent and Hard Bouncebacks received.
 - iv) Recipients may be contacted as part of the audit process.
 - e) You must supply us the claim for e-Edition copies on an issue by issue basis (or as otherwise agreed).
- f) Where both print and digital versions of the publication are sold, you cannot claim both, and the print version takes precedence.

6. Reported by rate, comparing price paid with the Registered e-Edition Price

- a) Paid e-Edition copies must be claimed in the appropriate rate band by comparing the price paid with the Registered e-Edition Price. Note:
 - i) You can ignore the value (or perceived value) of any gifts, or other incentives (including bundled publications or media products that are not claimed for ABC purposes). However cash reimbursements to the consumer must be taken into account.
- b) If a subscription promotion includes a gift or product that is being claimed for ABC purposes (for example a bundled copy of a publication or access to a paid website) then the price paid must be allocated according to the following, moving down the list until one can be applied:
 - i) According to the specific terms of the offer.
 - ii) Where specific terms are not clear, by pro-rating the price according to the relative prices of the ABC claimed products.

- iii) Where the specific terms are not clear and in the absence of a means of pro-rating the price paid, it should be divided equally between the number of ABC claimed products included in the sale.

REPORTING

You will report total e-Edition copies as follows, which will be broken out on the ABC Certificate:

1. By geographical type:
 - a) Domestic
 - b) Foreign
2. By circulation type:
 - a) As for print copies, in the same rate bands (and aggregated in the total figures):
 - i) Single copy sales
 - ii) Single Copy Subscription Sales
 - iii) Multiple Copy Subscription Sales (incl. Corporate e-Edition Subscriptions)
 - iv) Paid and Controlled circulation
 - v) Society circulation
 - vi) Controlled Free Circulation – individually requested

GUIDANCE

G5. e-Edition copies must meet requirements of the relevant print category except where varied by this section

- a) Typically to provide evidence of the email alerts to individuals informing them that the issue is available for view/download you will provide system generated proof (such as a notification log of the email alerts sent). This system generated proof would normally need to include evidence of what has been distributed, when and to whom, such as:
 - i) Date sent
 - ii) Time sent
 - iii) Name of publication
 - iv) Issue identifier
 - v) Email address
 - vi) Size of file delivered
 - vii) Addressee identifier
- b) Our testing of email alerts may involve email 'writebacks' to individuals on an on-going basis during the reporting period which is why we will ask for information throughout.
- c) Retail sales of e-Editions via a third party retailer (*for example Apple Newsstand, Google, Amazon etc*) will be reported in this category.

G6. Reported by rate, comparing price paid with the print copy price

- viii) The rate band in which single copy sales of digital editions are claimed will be calculated by comparing the price paid against the Registered e-Edition Price.

REPORTED DATA

INTRODUCTION

This section sets out other data and information that is reported on the ABC Certificate.

REQUIREMENTS

1. Total Average Circulation

- a) You must report the total Average Circulation per issue for the Reporting Period analysed into Domestic, and Foreign.

- i) Copies claimed in the following categories will be included in the total Average Circulation figure:

Retail Sales, including:
Retail Sales (Sale or Return)
Retail Sales (Firm Sale)
Single Copy Subscription Sales
Sponsored Subscriptions
Multiple Copy Subscription Sales
Society Circulation
Controlled Free Circulation
Non-Controlled Free Circulation
e-Editions

REGISTERED COVER PRICE

DEFINITION

The Registered Cover Price is the standard published price for an issue against which circulation is reported.

PRINCIPLES

1. **The Basic Cover Price is a recognised standard price**
2. **A cover price must be published to claim certain categories of paid circulation**
3. **Copies reported by rate, comparing price paid with Registered Cover Price**

REQUIREMENTS

1. **The Registered Cover Price is a recognised standard price**
 - a) The Basic Cover Price is the published cover price at which a single copy of the publication may be purchased without limitation and for an on-going duration, in contrast to a short-term price or special price only available to a limited class or under limited conditions.
2. **A cover price must be published to claim certain categories of paid circulation**
 - a) The relevant circulation section of these Reporting Standards will stipulate if a cover price must be published for copies to be included in the ABC claim. Where a cover price must be published it must be published on or inside the front or back cover of the publication.
 - b) If you fail to publish a cover price for an issue (that includes circulation that requires a cover price to be published) then:
 - i) You must notify ABC's General Manager before the return submission deadline explaining the reasons why it happened and what steps are being taken to prevent a recurrence.
 - ii) We may request further information or documentation surrounding the omission.
 - iii) We will review the circumstances surrounding the omission and if it is decided the occurrence is exceptional and the claim verifiable then the copies may be claimed.
3. **Copies reported by rate, comparing price paid with Registered Cover Price**
 - a) Circulation sections will stipulate if copies are reported by rate.

REPORTING

You will report the following, which will be broken out on the ABC Certificate:

1. The Registered Cover Price for the last issue in the reporting period.

GUIDANCE

None.

EDITIONS

DEFINITION

An Edition is a version of an issue of the publication that varies from the Main Edition, usually for reasons of geography, timing, content or language. How it has varied from the Main Edition will affect how or whether it can be included on the same ABC Certificate.

PRINCIPLES

1. An Edition must be in keeping with the overall issue to be reported on the same ABC Certificate
2. Changes to an Edition may require a further breakout on the ABC Certificate

REQUIREMENTS

1. An Edition must be in keeping with the overall issue to be reported on the same ABC Certificate
 - a) The Edition must carry a logotype/masthead incorporating the generic name of the Main Edition.
 - b) The branding and appearance of the Edition must not give the impression that it is a different publication than the Main Edition. For the avoidance of doubt a change in format alone (such as a change in publication size) will not infringe this requirement.
 - c) Where the Edition is in a different language, the name must be a direct translation or a translation acceptable to the ABC so as not to give the impression that it is a different publication.
 - d) The Edition must carry the same cover date/issue identification as the Main Edition.
 - e) The Edition must be published and distributed on or about the same date as the Main Edition.
 - e) All national advertisements in the main edition must appear in the Edition. Note:
 - i) Advertisements that have been changed in the Edition but are from the same advertiser are treated as appearing in the Edition for this purpose.
 - f) The Edition may be in a different format to the Main Edition *for example A5 rather than A4*
2. Changes to an Edition may require a separate ABC Certificate
 - a) Where there are any national advertising changes..
 - b) Advertising changes are ignored for ABC purposes if:
 - i) They are made solely because their inclusion would, in the opinion of the publisher, the advertiser or their agency render the publication illegal in a particular territory. Note: This opinion must be judged reasonable by the auditor and ABC.
 - ii) The advertisement has changed but it is the same advertiser.

GUIDANCE

None

ISSUES TO BE INCLUDED/EXCLUDED

DEFINITION

All published issues for which the majority of the distribution took place within the Reporting Period must be included except for any issues allowed to be excluded according to this section.

PRINCIPLES

1. **All issues published in the Reporting Period must be included, except issues posted after the 7th of the month following the month of issue.**
2. **Published issues that are allowed to be excluded according to this section may be removed from the average circulation figure**
3. **Issues allowed to be excluded from the average circulation figure will be reported**

REQUIREMENTS

1. **All issues published in the Reporting Period must be included, except issues posted after the 7th of the month following the month of issue.**
 - a) Whether an issue is included in the Reporting Period is determined as follows:
 - i) Mailed copies: The date the copies enter the distribution chain, i.e. when they are posted or delivered to a courier. Issues posted after the 7th of the following month may not be claimed.
 - ii) Paid copies: The first date the copies are made available to the consumer, i.e. for retail sales the first official on sale date.
 - iii) Copies made available for pick up by consumer: The date the copies are made available/handed out to the consumer.
 - iv) Free Digital Edition copies: The date email notifications are sent.
2. **Published issues that are allowed to be excluded according to this section may be removed from the average circulation**
 - a) There are certain circumstances under which you may exclude an issue from the reported circulation. The circumstances and information surrounding any exclusion are subject to audit.
 - b) **ABC granted exclusion:** You may exclude an issue for which we have issued an exclusion note. You can apply for an ABC granted exclusion if:
 - i) Due to circumstances outside your control the achieved distribution of an issue is less than planned, resulting in a reduction in the publication's average circulation greater than 5%.
 - ii) You submit your application to us before you submit your circulation Return, including details of the issue concerned, its distribution date, the planned and achieved distribution and the reason for the shortfall.

If we do not issue an exclusion note we will issue a rejection notice detailing the reason for rejection
3. **Issues allowed to be excluded from the average circulation figure will be reported**
 - a) Any issues excluded from the reported circulation will be reported on the Certificate.

REPORTING

You will report the following which will be reported on the ABC Certificate:

1. Number of issues included in the circulation claim.

2. Issues excluded from the circulation claim.

GUIDANCE

None

BACK ISSUES

DEFINITION

An issue becomes a back issue when the next issue is available for sale or distribution.

PRINCIPLES

1. **You must report back issues separately**
2. **Back issues must be distributed within the next issue period relevant to the frequency of the publication**
3. **Back issues must be reflected in the period of issue, not in the period of sale**

REQUIREMENTS

2. **Back issues must be distributed within the next issue period relevant to the frequency of the publication**
 - a) Weekly Publications – within the next week
Fortnightly Publications – within the fortnight
Monthly Publications – within the next month
Alternate monthly publications – within the next two month period
Quarterly publications – within the next quarter
Other publications – within the next issue period
3. **Back issues must be reflected in the period of issue, not in the period of sale**
 - a) Period of issue is the period when the newspaper is first on sale, prior to the next issue becoming available for sale.
 - b) Period of sale is the period when the issue was sold as a back issue.
 - c) Quarterly and less frequent publications may not be able to reflect the back issue in the period of issue. In these cases you must reflect the back issue in the period of sale.

GUIDANCE

None

REPORTING PERIODS

DEFINITION

Each ABC Certificate has a defined Reporting Period which identifies the date or dates it covers.

PRINCIPLES

1. You must report a continuous series of Reporting Periods on a mandatory frequency

REQUIREMENTS

1. You must report a continuous series of Reporting Periods on a mandatory frequency
 - a) Once we have issued a publication's first ABC Certificate for a mandatory reporting period we must continue to issue Certificates for subsequent consecutive mandatory Reporting Periods (i.e. so there is no gap in certification) while the publication remains registered.
 - b) Depending on the market sector in which the publication is reported the mandatory Reporting Period will either be:
 - i) 12 months, 1st January to 31st December, or 1st July to 30th June, for publications with a frequency of 5 or less per annum.
 - ii) 6 months, 1st January to 30th June, and 6 months 1st July to 31st December, for publications with a frequency of between 6 and 10 per annum.
 - iii) Quarterly, for publications with a frequency of 11 or more per annum.
 - c) Changing the mandatory frequency will result in a loss of comparability.

GUIDANCE

None

CERTIFICATES

DEFINITION

The ABC Certificate is published by ABC for a specific period and contains the data and information that is subject to audit.

PRINCIPLES

1. You must report using a standard Certificate type

REQUIREMENTS

1. You must report using a standard Certificate type
 - a) The key feature of the standard Certificate is that publications must report this as a minimum, presenting set information in a standardised format.

GUIDANCE

None.

INPUT FORM SUBMISSION, AUDIT, CERTIFICATION

DEFINITION

The Input Form is a submission in which the circulation claim is reported to ABC for certification. Each circulation claim is subject to audit.

PRINCIPLES

1. **A Return Form must be submitted for the registered product for every applicable Reporting Period**
2. **The Return Form must be submitted by the Submission Deadline**
3. **ABC will issue a Certificate based on the Return Form**
4. **Each circulation claim is audited to verify it is in accordance with the applicable Reporting Standards**

REQUIREMENTS

1. **A Return Form must be submitted for the registered product for every applicable Reporting Period**
 - a) You must submit a Return Form for the applicable mandatory and optional Reporting Periods you have chosen to report.
 - b) You must submit your form via the ABC website.
 - c) Whilst our systems contain some arithmetic and logic validation processes, the accuracy of the Return Form remains your responsibility.
 - d) Estimates and assumptions must not be made on the Return Form unless the Reporting Standards allow for them, or we have authorised them.
2. **The Return Form must be submitted by the Submission Deadline**
 - a) We will publicise the applicable Submission Deadline.
 - b) It is your responsibility to ensure Return Forms are submitted by the Submission Deadline. Failure to do so can result in the suspension of your product's ABC registration under the ABC Byelaws.
3. **ABC will issue a Certificate based on the Return Form**
 - a) We will issue a Certificate based on the Input Form. If you use ABC Auditors, the certificate must be signed by an appropriate official representing your organization, and uploaded onto the ABC system. If you use a non-ABC Auditor, the signed certificate must be initialed by the auditor, and together with the Auditor's Report uploaded onto the ABC system.
 - b) We will publicise the applicable dates for uploading.
 - c) It is your responsibility to ensure that the Certificate and Auditor's Report (where applicable) are uploaded by the deadline. Failure to do so will result in the suspension of your title's registration under the ABC Byelaws.
 - d) We first release the circulation figures for publications reporting on quarterly, 6 or 12 month reporting cycle in an ABC release of data. We publicise the date and time of this release and you must not issue or publicise any figures before this release.
 - i) If we do not receive the Input Form by the submission deadline, the publication will be reflected as 'Not reported'.

4. Each circulation claim is audited to verify it is in accordance with the applicable Reporting Standards

- a) The audit must be carried out by ABC Staff Auditors, or an approved auditor appointed by you.
- b) Requirements in relation to the auditor and audits will be covered by the ABC Byelaws, ABC Audit Programmes and contractual arrangements.
- c) If following an audit we identify material problems (more than 2% of average circulation) with the Return Form or Certificate then we will propose to revise the claim. If a Certificate has already been issued we will issue a revised Certificate with an Audit Report that identifies the changes. This replaces your original Certificate and must be used in its place. The process is as follows:
 - i) We will send you a letter detailing the reason/problem giving rise to the amendment.
 - ii) You will have 5 working days from the receipt of this letter to provide any further information to us, or object to the revision of the claim.
 - iii) If you wish to object to the revision of the claim you must do this in writing to the General Manager who will investigate and provide a decision within 7 working days. If the objection is to a decision by the General Manager then the first level of appeal will be in accordance with the Review Procedure detailed in the ABC Byelaws.
 - iv) Subsequent Certificates will not be issued until we have resolved all queries on a previous audit and issued the revised Certificate, if applicable.
 - v) We publish details of Audit Reports on our website.

GUIDANCE

None

