

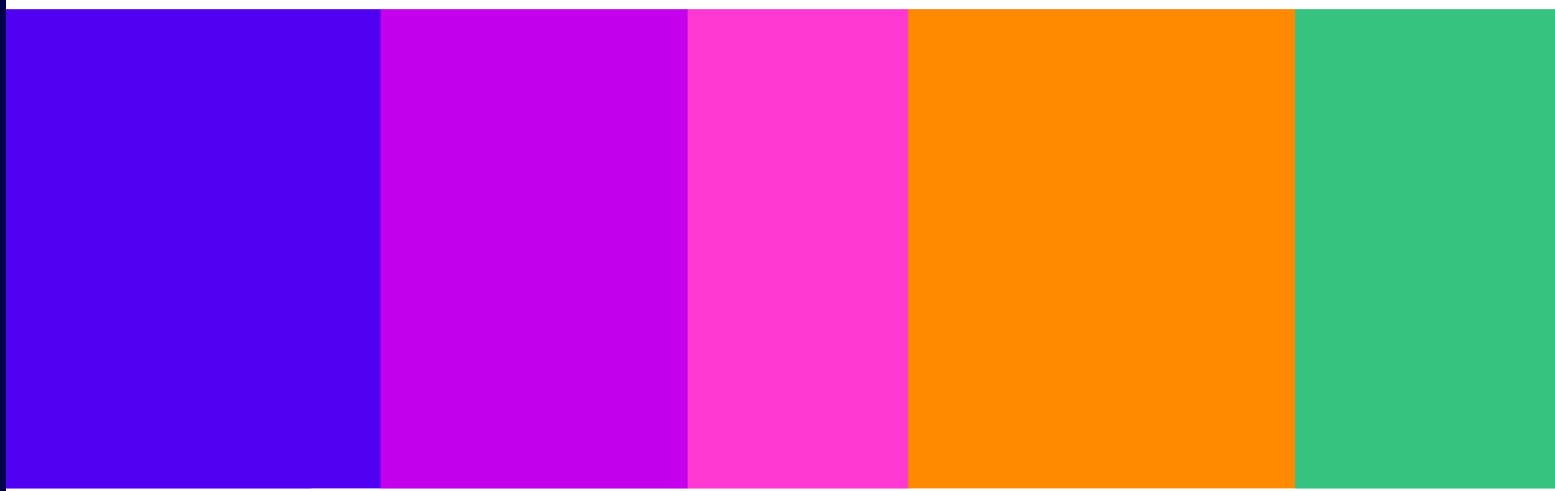
Notification guidance

Online safety fees

Guidance

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1. About this document

- 1.1 The Online Safety Act (the Act) requires providers of regulated services, unless they are exempted under section 83(6) of the Act, to notify us in relation to fee payment in particular circumstances.
- 1.2 The details and supporting evidence, documents and other information that must be included in such notifications are specified in the Act¹ and the Online Safety Act 2023 (Fees Notification) Regulations 2025 (Notification Regulations).² The Notification Regulations also prescribe the manner in which such notifications should be made to us.
- 1.3 This guidance is intended to assist the providers of regulated services that are required to notify us pursuant to section 83(1) of the Act. It is intended to provide practical guidance on the process for preparing and submitting such notifications, and on the details and substantiating evidence that should be included.
- 1.4 Whilst not the focus of this document, the guidance also touches briefly on how we expect to use our statutory information gathering powers as part of the online safety fees regime (fees regime). For ease of reference, this guidance uses the term ‘QWR Return’ in the widest sense, to mean any type of notification required by section 83(1) of the Act and responses to statutory information requests (RFIs) about qualifying worldwide revenues (QWR).

Role, status and structure of this guidance

- 1.5 One of our regulatory principles is that we will regulate in a transparent manner. Guidance can serve as a useful means to achieving this principle, and to increasing understanding of our approach to regulation.
- 1.6 Further, in our recent Online Safety Fees and Penalties statement (fees statement), we recognised the desire from stakeholders to have greater clarity about the level of information and evidence to be provided in their fees notifications and confirmed our intention to publish guidance about this.³ This document contains that additional guidance and is structured as follows:
 - i) Chapter 2: Relevant legal framework.
 - ii) Chapter 3: Practical guide on how and when to notify for fees and submit a QWR Return.
 - iii) Chapter 4: Guidance on the details and substantiating evidence required for QWR Returns.
 - iv) Chapter 5: Confidentiality, use and protection of data.
- 1.7 This document, and particularly the guidance contained in chapter 4, is intended to be relatively high-level and to serve as a helpful tool when providers are preparing their QWR Returns and navigating the notification process. The examples of supporting evidence in this document are not exhaustive but are intended to illustrate how providers should approach notification and the documentation that could support their submission. If

¹ Section 83(3) of the Act.

² The Online Safety Act 2023 (Fees Notification) Regulations 2025 (Notification Regulations).

³ Chapter 8, Statement: Online Safety - fees and penalties - Ofcom (fees statement).

providers are unsure about how to comply with their duty to notify under the Act and the Notification Regulations, they should seek their own independent legal advice.

- 1.8 This guidance is not legally binding and each case will be considered on its merits. The Act, as well as the QWR Regulations and Notification Regulations, will always take precedence over the guidance in the case of any inconsistency.
- 1.9 We may update the guidance over time, based on our experience of administering the fees notification process and the fees regime in general.
- 1.10 This document does **not** provide guidance on how providers should calculate their QWR, nor on the principles and approach that we will take to calculate fees. The Online Safety Act 2023 (Qualifying Worldwide Revenue) Regulations 2025 (QWR Regulations)⁴ set out how providers should calculate their QWR, and we have published QWR guidance to further assist providers when making this calculation.⁵ Further, our Statement of Charging Principles consultation⁶ published on 21 November, sets out the details of how we will calculate fees.

⁴ The Online Safety Act 2023 (Qualifying Worldwide Revenue) Regulations 2025 (QWR Regulations).

⁵ [Guidance on QWR](#)

⁶ [SoCP Consultation](#)

2. Relevant legal framework

Duty on providers to notify for online safety fees

- 2.1 The Act requires that our operating costs for the online safety regime are recovered through fees imposed on certain providers of regulated services.⁷ Specifically, those providers whose QWR is at or above a threshold set by the Secretary of State in regulations ([Threshold Regulations](#)), following advice from us, and which are not exempt from the duty to notify and the duty to pay fees.⁸
- 2.2 To enable us to calculate the fees payable, such providers also have a statutory duty to notify us in specific circumstances set out in the Act. In particular, in relation to a charging year, which is:
- i) The first fee-paying year in relation to that provider (initial notification);⁹
 - ii) Any charging year after the first fee-paying year where:
 - a) The previous charging year was not a fee-paying year in relation to the provider, and the charging year in question is a fee-paying year in relation to that provider (new fee cycle notification);¹⁰ or
 - b) The previous charging year was a fee-paying year in relation to the provider, and the charging year in question is not a fee-paying year in relation to that provider (non fee-paying notification).¹¹
- 2.3 For the initial charging year, a notification must be provided to us within four months of the date on which the first Threshold Regulations come into force. For subsequent charging years, a notification must be provided at least six months before the beginning of the charging year¹² to which the notification relates.¹³ Chapter 3 of this Notification guidance provides further practical information regarding QWR Return timelines, including a summary illustrative timeline graphic.¹⁴
- 2.4 As we explained in the fees statement, where providers of regulated services do not need to notify us under section 83(1) of the Act but we understand they may still be liable to pay

⁷ Part 6 and Schedule 10 to the Act.

⁸ In chapter 4 of our fees statement, we advised the Secretary of State to set the QWR threshold at £250 million, although we considered that any figure in the range of £200-500 million would be appropriate. In chapter 5, we also proposed that the Secretary of State approve an exemption for providers with UK-referable revenue of under £10 million. The Secretary of State approved the exemption and laid the [Threshold Regulations](#) on 20 November 2025. We will publish a [notice](#) of the initial charging year on our website.

⁹ Section 83(1)(a) of the Act.

¹⁰ Section 83(1)(b)(i) of the Act.

¹¹ Section 83(1)(b)(ii) of the Act. Scenarios where this type of notification may be required include, for example, where a provider's QWR drops below the QWR threshold and/or the provider ceases to provide regulated services.

¹² Under section 90 of the Act, a charging year means any period of 12 months beginning with 1 April, except such a period that falls before the initial charging year.

¹³ Section 83(5) of the Act.

¹⁴ Figure A1.2 on page 12 of this guidance.

fees in a given charging year (i.e. because they have not sent a non fee-paying notification), we will use our information gathering powers to issue rolling RFIs to ascertain their QWR, so that we can invoice accordingly.¹⁵

Notification Regulations

- 2.5 We have the power under section 85(2) of the Act to make regulations that describe the evidence, documents or other information that providers must supply to us in the different notification circumstances and the manner in which it should be supplied.

Evidence, documents and other information

- 2.6 In the Notification Regulations, we have described the evidence, documentation and other information that providers must supply when notifying us for their initial notification¹⁶ and for a new fee cycle notification.¹⁷
- 2.7 Regulation 3 of the Notification Regulations specifies that in the circumstances set out above (i.e. initial notification or new fee cycle notification), the provider must submit:
- i) Evidence substantiating the provider's details of its regulated services and its QWR figure, referring where possible to information in financial statements or other documents prepared for accounting purposes;
 - ii) A declaration affirming the accuracy and completeness of the evidence in all material respects, which should be signed by a senior manager within the meaning of section 103(4) of the Act where the provider is an entity, and in any other case by an individual (whether acting as, or on behalf of the provider) who is able to affirm the accuracy and completeness of the information in question;¹⁸ and
 - iii) Where a provider is notifying us in relation to its first fee-paying year,¹⁹ a statement confirming that it is the provider's first fee-paying year under the Act.²⁰
- 2.8 It will be for providers to collect and supply to us all evidence as required by the Notification Regulations to substantiate details of their regulated services and QWR. We recognise that substantiating evidence might appear in different forms and sources for different providers and have provided some practical guidance to assist providers with this in chapter 4 of this document.
- 2.9 Table 2.1 below summarises the requirements of the Notification Regulations.

¹⁵ Paragraph 8.30 of the fees statement.

¹⁶ Section 83(1)(a) of the Act.

¹⁷ Section 83(b)(i) of the Act.

¹⁸ A prescribed form of this declaration can be found in Annex 5 to the fees statement (and specifically, Annex 5.1 to the fees statement).

¹⁹ Regulation 3(2)(a), [Notification Regulations](#); Paragraph 7, [Annex 5](#) to the [fees statement](#).

²⁰ A prescribed form of this statement can be found in [Annex 5](#) to the [fees statement](#) (and specifically, in Annex 5.2 to the fees statement).

Table 2.1: Summary of notification requirements

Row	Notification type	When it arises	Details and evidence to be included ²¹
1	Initial notification (Notification under section 83(1)(a) of the Act)	Where it is the first fee-paying year ²² for that provider	• Details of all the provider's regulated services • Details of the provider's QWR for the qualifying period that relates to that charging year • Supporting evidence, documents or other information as required by the Notification Regulations
2	New fee cycle notification (Notification under section 83(1)(b)(i) of the Act)	Where the provider has paid fees in one or more prior charging years, but the previous charging year <i>was not</i> a fee-paying year, and the charging year in question <i>is</i> a fee-paying year	• Details of all the provider's regulated services • Details of the provider's QWR for the qualifying period that relates to that charging year • Supporting evidence, documents or other information as required by the Notification Regulations
3	Non fee-paying notification (Notification under section 83(1)(b)(ii) of the Act)	Where the previous charging year <i>was</i> a fee-paying year, and the charging year in question <i>is not</i> a fee-paying year	• Details of all the provider's regulated services

Manner of notification

- 2.10 The Notification Regulations state that the evidence, documentation or information required under regulation 3(2) must be supplied in the manner prescribed by the Manner of Notification document published by us on 26th June 2025.²³
- 2.11 The Manner of Notification document for the fees regime prescribes that a notification under the Act will need to be made by providers electronically submitting a QWR Return via our online safety fees portal (fees portal). If this is not available, an alternative secure

²¹ Section 83(3) of the Act.

²² A 'fee-paying year' is a charging year where the provider's QWR for the qualifying period that relates to the charging year is equal to or greater than the QWR threshold figure, and the provider is not exempt from the fees-related duties.

²³ [Annex 5](#) to the [fees statement](#).

electronic means will be specified on our website and providers will be required to use this alternative means to submit their QWR Return.

3. Practical guide for providers on how and when to notify for fees and submit a QWR Return

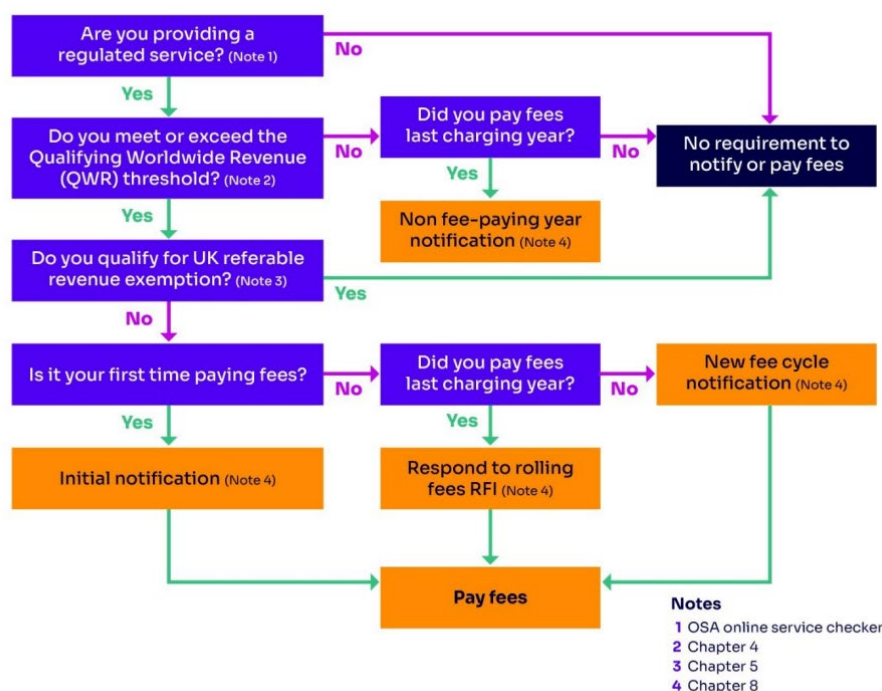
3.1 This chapter of the guidance considers the practicalities of how and when QWR Returns should be submitted. It covers:

- i) Types of QWR Return expected in early fee-paying years
- ii) When providers need to notify and submit their QWR Return.
Timeline for initial charging year (expected to be FY 2026/27);
Timeline for second charging year onwards (expected to be FY 2027/28); and
Summary of actions for fee liable providers in 2026.
- iii) How providers should notify and submit their QWR Return.
 - a) Fees portal;
 - b) Registration for the fees portal; and
 - c) Alternative mechanisms should the fees portal be unavailable.
- iv) QWR-related RFIs.

Types of QWR Return in early fee-paying years

- 3.2 Chapter 2 (legal framework) of this guidance describes the three types of fees notification required by the Act and our intended use of rolling RFIs to collect QWR information from providers who have previously notified us of their liability for fees. As explained at the outset of this document, we refer to all notifications and rolling RFI responses as 'QWR Returns' in this guidance.
- 3.3 This section provides more detail on which notification / type of QWR Return will be required in a given year, and how we expect to use our wider information gathering powers under Section 100 of the Act.
- 3.4 For context, figure 3.1 below replicates the fees decision tree published in our fees statement, which illustrates how providers may assess their fees duties and which, if any, type of notification/QWR Return is required.

Figure 3.1 Fees decision tree²⁴



3.5 The use of notifications/QWR Returns in early fee-paying years should be as follows:

i) **Year 1:**

- In respect of the initial charging year (at time of publication expected to be financial year 2026/27),²⁵ all providers liable for fees²⁶ must notify us by submitting an initial notification.
- Rolling RFIs, new fee cycle notifications and non fee-paying notifications are not relevant as there have been no preceding charging years and associated initial notifications of fees liability. As such all QWR Returns made in year 1 will correspond to initial notifications.

ii) **Year 2:**

- Providers who submitted an initial notification in year 1 will receive a rolling RFI requesting updated information for the new charging year. If they consider themselves as no longer liable for fees (as their QWR has dropped below the QWR threshold), providers must submit a non fee-paying notification.²⁷
- Providers who did not submit an initial notification in year 1 but consider themselves to be liable for fees in year 2 must submit an initial notification.
- New fee cycle notifications are not relevant at this stage as the fees regime has not operated long enough for this circumstance to arise.

²⁴ The OSA online service checker referred to in Note 1 is a digital tool developed by us to help providers assess whether they are in scope of the Act. Chapter references in Notes 2-4 refer to our fees statement.

²⁵ i.e. 1 April 2026 to 31 March 2027.

²⁶ Where provider's QWR during qualifying period meets or exceeds the threshold set by the Secretary of State and are not otherwise exempt under section 83(6) of the Act.

²⁷ Where a provider considers it is no longer liable because the UK referable revenue exemption applies, they will be exempt from the duty to notify (and pay fees) under section 83(6) of the Act.

- iii) **Year 3 onwards:** Same approach as in year 2, with the addition that providers who previously made a non fee-paying year notification and now consider themselves liable for fees must submit a new fee cycle notification.

3.6 Table 3.2 below summarises the expected use of notification types by year and the following two sections cover when and how they are made.

Table 3.2: Summary of notification types by year

Notification type	Year 1	Year 2	Year 3 onwards
Initial notification	All liable providers	New liable providers only (i.e. not previously notified)	New liable providers only (i.e. not previously notified)
Non fee-paying notification	Not relevant	Previously liable providers who are no longer liable	Previously liable providers who are no longer liable
New fee cycle notification	Not relevant	Not relevant	Providers who previously submitted a non fee-paying notification but are now liable for fees
Rolling RFI	Not relevant	Issued to providers who were liable for fees in the previous charging year to ascertain latest QWR; may be impacted by a non-fee paying notification ²⁸	Issued to liable providers to ascertain latest QWR; may be negated by a non-fee cycle notification

3.7 All three types of notification can be considered as a means for a provider to change their liability status for fees which then persists until a further notification to change the status is made. For example:

- i) Once a provider has submitted an initial notification of liability for fees, we will assume they have a duty to pay fees on an ongoing basis until such time as they submit a non-fee paying notification (i.e. because their QWR falls below the threshold, or they become exempt).
- ii) If a provider's most recent notification was a non-fee paying notification, they will not have to submit a further notification unless and until they consider they are

²⁸ Providers intending to submit a non fee-paying notification will likely receive a rolling RFI ahead of the notification window opening. We intend that the rolling RFI will describe if and how to respond in this scenario.

liable to pay fees again (at which point they will need to submit a new fee cycle notification). In particular, there is no requirement for providers to submit non-fee paying notifications on an ongoing (annual) basis.

- 3.8 Rolling RFI's will then be used by us as a means for liable fee providers to submit their QWR Returns on an ongoing basis after initial notification.
- 3.9 In all instances we will work to verify the accuracy of providers' QWR Returns and may use our information gathering powers to request further detail when necessary (see paragraphs 3.29 – 3.31 of this Annex below). Failure to comply with the duty to notify²⁹ or adequately respond to an information gathering request may constitute a breach of the Act and may lead to enforcement action by us. Note also that in the case of disagreement, the Act provides us with the power to determine a provider's QWR.³⁰

When providers need to notify and submit their QWR Return

- 3.10 Notifications must be submitted within a time period set by the Act. We refer to this period as the 'notification window'. As explained below and illustrated in figure 3.3, the notification window in respect of the initial charging year is different to the notification window in respect of subsequent charging years.

Timeline for initial charging year (expected to be FY 2026/27)

- 3.11 In the initial charging year, the Act requires that providers notify us within four months of the Threshold Regulations coming into force and the regime going live. Subject to the Parliamentary process, we expect the [Threshold Regulations](#) to come into force on 11 December 2025 and the initial charging year running from 1 April 2026 to 31 March 2027 (referred to as the 2026/27 charging year). As such, the notification window for the 2026/27 charging year is anticipated to run from the end of 2025 (when the regime goes live) to early Q2 2026 (four months after the regime goes live).
- 3.12 The Act requires us to publish a notice of the initial charging year. Now that the [Threshold Regulations](#) have been laid in Parliament,³² we have published the notice of the initial charging year on the online safety fees section of our website.³³

²⁹ For example, cases where a provider has failed to notify or has provided incomplete or inaccurate information. According to section 131 of the Act, the provisions in relation to the duty to notify under section 83 of the Act are 'enforceable requirements' and a failure to comply with them can trigger enforcement action. See, also, paragraph 9.7 of the fees statement.

³⁰ Paragraph 1(3) of Schedule 10 to the Act.

³¹ Section 90 of the Act.

³² The Threshold Regulations will be subject to the negative procedure in Parliament. A statutory instrument laid under the negative procedure becomes law on the day the Minister signs it and automatically remains law unless a motion – or 'prayer' – to reject it is agreed by either House within 40 sitting days.

³³ [Notice of initial charging year](#)

Timeline for second charging year onwards (expected to be FY 2027/28)

- 3.13 For subsequent charging years, the Act requires providers to notify at least six months before the commencement of the charging year.³⁴ Charging years run from 1 April to 31 March and, as such, liable providers must notify no later than 30 September of the preceding year. For clarity, if FY 2026/27 is the initial charging year, in respect of the second charging year (2027/28), providers will be required to notify us *no later than* 30 September 2026.
- 3.14 Unlike year 1, the Act does not specify a time from which subsequent year notifications can be made. To enable efficient operation of the fees regime, we expect to open the fees portal for providers to submit their QWR Returns for a 4-month period from 1 June to 30 September for year 2 onwards. Similar to the initial charging year, we refer to the period the portal will be open, and providers are expected to submit their notifications, as ‘the notification window’. Should providers wish to exercise their right to make, in exceptional circumstances, an early notification before the fees portal opens for a particular charging year, providers are requested to contact OSFeesMID@Ofcom.org.uk to discuss this further.

Summary of actions for liable fee-paying providers in 2026

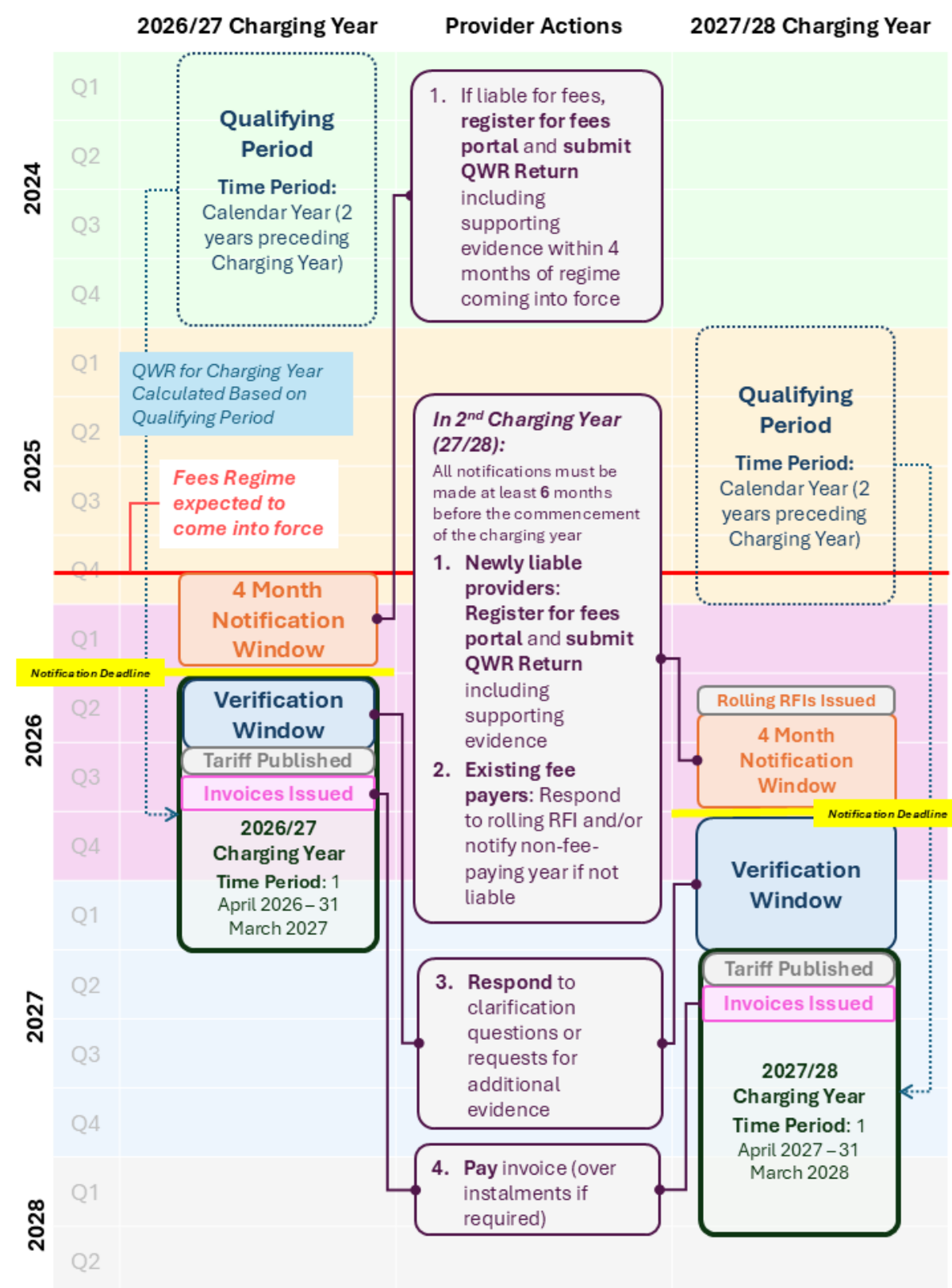
- 3.15 The differing requirements of the Act for initial and subsequent charging years, combined with the expected time the regime will come into force, result in a congested first year of operation for us and for providers. For clarity, assuming the regime goes live on 11 December 2025, liable providers will be required to do the following in 2026:
- i) Submit initial notifications for 2026/27 charging year by 11 April 2026.
 - ii) Submit non fee-paying notifications and/or respond to rolling RFIs for 2027/28 charging year no later than 30 September 2026 (note that invoicing will follow in in early Q2 2027).
 - iii) Receive and commence paying 2026/27 charging year invoices by September 2026.³⁵
- 3.16 The following graphic, Figure 3.3 provides illustrative notification timeframes and actions for providers for the first two charging years. Please note the graphic is illustrative only and providers should refer to the timeframes outlined above for any specific reference. Date requirements for year 1 are detailed in the announcement of the initial charging year.³⁶

³⁴ Section 83(5)(b) of the Act.

³⁵ We anticipate invoices being paid up front or in instalments, further details on payment methods are included in our [SoCP consultation](#).

³⁶ [Notice of Charging Year](#)

Figure 3.3 Illustrative notification timeframes for providers³⁷



³⁷ Reference to 'Q1', 'Q2', 'Q3' and 'Q4' in the timeline graphic indicate the quarters of the relevant calendar year. For example, Q2 2025 refers to the months of April, May and June 2025.

How providers should notify and submit their QWR Return

Fees portal

- 3.17 To achieve an efficient and secure notification process we require that providers notify and submit their QWR Return via our Fees portal or, if not available, alternative secure electronic means, the details of which will be communicated via the online safety fees section of our website.³⁸
- 3.18 The fees portal is an online safety specific extension of a secure portal we already use to collect fees information across all our other regulated sectors. It is intended to provide an intuitive interface for populating, reviewing and submitting QWR Returns as well as viewing previously submitted QWR Returns.
- 3.19 The fees portal will be hosted on our website and is expected go live, together with its user guide, before the notification window for the initial charging year opens.³⁹
- 3.20 Once logged on, users will be invited to select which type of QWR Return they wish to make - with the exception of year one, where providers will not have a choice, as all QWR Returns will be initial notifications.⁴⁰ They will then have the choice of detailing their regulated services and QWR via a structured online form (the QWR Return Form) or via a Microsoft Excel template which can be downloaded and completed offline. Providers can also supplement their QWR Return by uploading supporting evidence documents, which we discuss in some detail in chapter 4 of this document. Providers will be able to start a QWR Return, save it, and then resume at a later date, i.e. it does not need to be completed in one visit.

Registration for the online safety fees portal

- 3.21 To access the fees portal, providers must register for one or more secure fees portal accounts. In the first year of operation this will be achieved by completing a registration form on the online safety fees section of our website.⁴¹ From year 2, we anticipate the registration form to be replaced with an online safety fees version of our 'Community Portal' that will allow providers to both submit and maintain their contact information.⁴²
- 3.22 To register on the fees portal, an appropriately authorised registrant will need to supply details of the provider for which they are preparing/submitting a QWR Return and appropriate contact details for the end-to-end administration of online safety fees. These contacts are expected to include: a primary online safety fees point of contact; the senior manager responsible for online safety fees (who will sign senior manager declarations on behalf of the provider);⁴³ and a finance point of contact in the event of payment queries.

³⁸ Paragraph 8.27 and [Annex 5](#) of the [fees statement](#).

³⁹ [Online safety fees and penalties](#). The online safety fees portal user guide will not be subject to formal consultation, but we will be open to feedback via the OSFeesMID@Ofcom.org.uk email address.

⁴⁰ See Table 3.2 of this Annex.

⁴¹ [Online safety fees and penalties](#)

⁴² We envisage that the Community Portal will be accessed from the OS fees pages of our website alongside links to the fees portal and provide an intuitive means to maintain fees contact information.

⁴³ Regulation 3(4), [Notification Regulations](#). The declaration must be signed by a senior manager as set out within section 103(4) of the Act, and in any other case, by an individual (whether acting as, or on behalf of, the provider) who is able to affirm the accuracy and completeness of the information.

Further details are set out in the *Additional details regarding accessing and use of the fees portal*.

- 3.23 For each contact registered, the provider will be asked to indicate whether a fees portal account is required for the contact and, if so, which of two types of account is required:
- i) **Data submitter accounts** allow the user to view, populate and submit QWR Returns; whereas
 - ii) **Data provider accounts** are limited to viewing and populating QWR Returns only.⁴⁴
- 3.24 Note that we require time to validate and process registrations and providers should factor registration time into their planning for meeting their notification duties, i.e. notifying within four months of the regime going live for year 1 fees or no later than six months before commencement of subsequent charging years (for a newly liable fee-paying provider). As such, we recommend that providers allow at least two weeks for registration and that registration is made as early as possible in the notification window so that users can familiarise themselves with the portal and practical requirements of making a QWR Return.
- 3.25 A more detailed overview of the registration process and the details required is presented in the *Additional details regarding accessing and use of the fees portal*.

Alternative mechanisms should the fees portal be unavailable

- 3.26 There may be circumstances where we are required to take the portal offline during notification windows (e.g. for unscheduled maintenance). Where this is the case, we will seek to provide details of the outage and mitigations on the fees portal landing page and or the online safety fees section of our website.⁴⁵
- 3.27 There may also be instances of unplanned outages which may disrupt a provider's efforts to notify/submit QWR. In such instances we would ask providers to alert us to the outage by contacting OSFeesMID@Ofcom.org.uk in order that alternative measures can be implemented.
- 3.28 Should the above scenarios present a material delay to a provider's ability to submit a QWR Return, we will provide an alternative secure electronic means for providers to submit their QWR Return. This alternative means will be specified on our website.

Fees-related RFIs

- 3.29 As outlined above, whilst the Act places a duty on providers to notify us of their QWR in their initial notification and new fee cycle notification, we additionally expect to use our information gathering powers under the Act to request fees-related details, which we may require to be submitted via the fees portal.

⁴⁴ Note that at least one data submitter account is mandatory to enable the completion of a QWR Return. Further details are supplied at Annex 2.

⁴⁵ [OS fees and portal](#)

- 3.30 The RFI notices will specify all the information required, the reason for the request and the deadline for the response (in accordance with our Information Gathering Guidance).⁴⁶ To support the fees regime, we envisage two broad types of QWR-related RFI:
- i) Rolling RFI: To ascertain up-to-date details of regulated service(s) and QWR from providers who we understand do not need to notify us under the Act but may be liable to pay fees in a given charging year (i.e. their last QWR return was an initial or new fee cycle notification). Such RFIs are expected to request similar details (and substantiating evidence) to those required in an initial notification or new fee cycle notification. We envisage that such RFIs will be issued to relevant providers ahead of the relevant notification window opening to allow providers the full notification window to respond, with responses being submitted via the fees portal.^{47 48}
 - ii) Investigative RFI: Issued to specific providers should we require additional information to verify their notification or wish to satisfy ourselves to the appropriateness of an otherwise absent notification. In the case of potentially absent notifications, we expect the RFI to follow the same format (and require the same information) as a rolling RFI, whereas those to verify a QWR Return will be bespoke.
- 3.31 We may additionally issue RFIs to determine a provider's QWR for the purpose of penalty calculations. These will be issued and tailored to specific providers as part of an enforcement investigation.

⁴⁶ [Online Safety Information Gathering Guidance](#), 26 February 2025 (Information Gathering Guidance).

⁴⁷ Paragraph 8.31 of the [fees statement](#) explained that “we would expect these notices to be shared in draft form with providers in the second charging year to ensure that they are appropriately targeted and sufficiently clear for recipients to respond within the proposed timeframe. It is not clear to us that a draft would be necessary in future years as we expect similar information to be requested each charging year thereafter, although we note that this is not a decision we need to take now. In any event, we note that if providers are requested to furnish information in response to an information notice, we will allow providers sufficient time to gather and submit such information.”

⁴⁸ Note that providers intending to submit a non fee-paying notification will receive a rolling RFI ahead of the notification window opening. For the avoidance of doubt, providers are required by the Act to submit a non fee paying notification in this case even if they are also required to respond to a rolling RFI.

4. Details and substantiating evidence for QWR Returns

Overview

- 4.1 As outlined in chapter 2 above, the Act stipulates that details of regulated services and details of QWR (which are required for initial notification and new fee cycle notifications) must be substantiated by reference to supporting evidence, documents or other information as required by the Notifications Regulations. The Manner of Notification document specifies that these details and evidence must be submitted to us via a QWR Return made via the portal. We expect to replicate similar requirements in the fees-related rolling RFIs.
- 4.2 This chapter of the guidance sets out our expectations for the details and substantiating evidence to be included in a QWR Return. As explained at the outset of this document, the complexity and differences in provider business models may result in a difference in the level of detail and evidence (including in the sources of evidence) required for providers to fulfil their duties. As such, this guidance has been written such that it can be tailored to a provider's individual circumstances rather than seeking to be prescriptive to every possible scenario.
- 4.3 This chapter of the guidance considers each of the following topics in turn:
- i) Details and evidence of regulated services; and
 - ii) Details and evidence of QWR.

Details and evidence of regulated services

- 4.4 All types of notifications (see table 2.1 above) must include details of regulated services. In accordance with the Act and the Notification Regulations, when making their initial notification and new fee cycle notification, providers also need to submit evidence substantiating such details of regulated services. We expect rolling RFIs to require the same details and evidence.
- 4.5 We consider the following to be details that all providers should provide about each of their regulated services:
- i) Name of regulated service.
 - ii) A brief description of the regulated service.
 - iii) Type of regulated service (user-to-user service, search service, part 5 pornographic service or combined service).
 - iv) Where the relevant parts only represent a proportion of the regulated service then provide a description of:
 - a) The relevant parts. The provider should explain what features or functionality of these parts makes them 'relevant parts' (i.e. user-to-user, search, part 5 pornographic or combined part); and
 - b) the non-relevant parts.

- v) URL associated with the regulated service (where the service is web based), or a link to where the regulated service is made available on one of the major App Stores (where the service is app only).
 - vi) Where the regulated service was only provided for part of the qualifying period, the part of the qualifying period during which it was provided (i.e. relevant date range).
 - vii) Other details that the provider considers will help us understand the nature of the regulated service.
- 4.6 These details will help us understand the nature of providers' regulated services and provide essential context for (and help us to verify) the QWR calculation discussed in the next section.
- 4.7 Providers may choose to submit the aforementioned details via the structured QWR Return within the fees portal or as supporting documentation via the fees portal.⁴⁹
- 4.8 At this stage we do not expect providers to submit additional evidence (for example, regarding their corporate structure and evidence of control over regulated services) to substantiate the details listed above. However, where we have concerns about the details of regulated services provided in a particular case, we may request further information by means of an investigative RFI from that provider.

Details and evidence of QWR

- 4.9 As set out above, the Act and Notification Regulations require that initial notifications and new fee cycle notifications include details and evidence of QWR. We also envisage that rolling RFIs will require similar details.
- 4.10 In this subsection, we provide guidance on:
- i) Details of the provider's QWR; and
 - ii) Evidence substantiating the provider's QWR.

Details of the provider's QWR

- 4.11 The final QWR amount should be entered into the QWR Return Form or template within a QWR Return to enable successful submission via the fees portal.⁵⁰
- 4.12 When notifying us, providers should present their total QWR in GBP.⁵¹ Similar to the approach taken in other sectors, providers are expected to round their QWR to the nearest thousand pounds.
- 4.13 QWR should be broken down by revenue type (advertising, subscription, etc) and, where the provider provides more than one regulated service, by regulated service. This will help us understand the contribution of each regulated service to the provider's total QWR. We recognise that the extent to which this breakdown can be provided will depend on the

⁴⁹ See part 2 of Annex 1 and Annex 2 of this document for practical details on how this is achieved.

⁵⁰ See part 2 of Annex 1.

⁵¹ Regulation 5 of the [QWR Regulations](#) requires that if an amount relevant for the purpose of determining the QWR is recorded in a currency other than sterling, this will need to be converted into its sterling equivalent and the conversion must be made applying a just and reasonable exchange rate. See Annex 2 for the details required

provider's approach to calculating QWR. If it is not possible to provide a breakdown, the provider is expected to explain why.

- 4.14 Where the provider considers any of its regulated services also include non-relevant parts, it should provide a breakdown of regulated service revenue between the relevant parts (which count towards QWR) and non-relevant parts (which will not count towards QWR). This will help us understand the relative contribution of relevant parts of regulated services to total provider QWR. Where it is not possible to provide a breakdown, the provider is expected to explain why.

Evidence substantiating the provider's QWR

- 4.15 The Notification Regulations require providers to submit evidence substantiating their QWR. Where possible, this must be by reference to information in financial statements or other documents prepared for accounting purposes.⁵²
- 4.16 We expect the evidence provided will depend on the approach taken to calculate QWR and could differ between providers. We also expect the amount of evidence will likely reflect the complexity of the QWR calculation (for example, where more complex calculations have been required – such as the apportionment of revenues and currency conversions – more evidence will be required).
- 4.17 In all cases, the evidence (including supporting explanations) should be complete and accurate in all material respects,⁵³ and sufficiently granular for us to understand (and where necessary examine) the provider's QWR calculation and assess whether it has been prepared in a consistent manner with the requirements of the QWR Regulations.
- 4.18 We recognise that in some cases, simple explanatory notes and supporting evidence may be sufficient to substantiate the details of the QWR calculation and have tried in this guidance to provide greater clarity about this.
- 4.19 We expect providers to explain and evidence their QWR calculations by adding comments to the QWR Return Form and/or by uploading documents via the fees portal.
- 4.20 Providers will need to substantiate how they have approached the QWR calculation in accordance with the QWR Regulations and by consulting the QWR guidance. We would generally expect providers to submit the following:
- i) **A spreadsheet showing how QWR has been calculated**, retaining all formulas and functionality.⁵⁴ In the spreadsheet, providers are expected to clearly set out the following:
 - a) Revenue data brought into account for the purposes of the QWR calculation. The source of the data should be clearly labelled, e.g. financial statements of

⁵² Regulation 3(3), [Notification Regulations](#).

⁵³ As noted earlier in this document, the [Notification Regulations](#) require that providers must also submit as part of their notification a declaration affirming that the evidence is accurate and complete in all material respects. Where the provider is an entity, the declaration must be signed by a senior manager (within the meaning of Section 103(4) of the Act), and in any other case, by an individual (whether acting as, or on behalf of, the provider) who is able to affirm the accuracy and completeness of the information.

⁵⁴ We expect providers to explain the reasoning they have followed to calculate QWR, so a fully functional spreadsheet will help us understand how that reasoning has been applied to the QWR calculation.

the provider or another group company or internal accounting reports or systems.

- b) Calculations applied to the revenue data to establish QWR. It should be clear in the spreadsheet how different types of revenue have been treated, e.g. where they are assumed to be wholly referable to relevant parts of regulated services, not referable to relevant parts of regulated services, or require apportionment to relevant parts of regulated services.
- c) Where revenue is apportioned to relevant parts of regulated services, the data used to drive the apportionment alongside the apportionment calculations. For example, if a type of revenue is apportioned between relevant parts and non-relevant parts of regulated services based on relative user engagement with these parts, the spreadsheet should include the pertinent user data and the calculations showing how this has been used to apportion revenue.
- d) Where revenue data brought into account was not recorded in GBP, the exchange rate(s) used to convert those amounts to GBP and the currency conversion calculations.
- e) Any adjustments or apportionments made to calculate QWR for the qualifying period.⁵⁵
- f) The final QWR figure, which should be the same as that reflected in the fees portal. Where possible, QWR should be broken down by revenue type and by regulated service.
- g) All units and currency should be clearly stated.

ii) **Details of the sources of data used to calculate QWR and an explanation of why these sources were chosen.** These details can be included in the spreadsheet or in a supporting document and are generally expected to include:

- a) The source of the revenue data alongside relevant extracts, where possible, of the underlying source. Within these extracts, the exact source of data used in the calculation of QWR should be clearly signposted. Relevant extracts could include, for example, extracts from:
 - Annual financial statements (where available, these should be audited financial statements).
 - Management accounts or other internal financial reports.
 - Internal accounting systems.
 - Governance papers, such as those prepared for the board or other decision-making governance bodies.
 - Where relevant extracts cannot be provided, an explanation of why such extracts cannot be provided.
- b) A description of the extent to which the revenue data brought into account has been prepared in accordance with applicable accounting standards, as required by the QWR Regulations.⁵⁶ Where it was not reasonably practicable to bring into

⁵⁵ Some providers may have revenue data available on a calendar year, monthly, or quarterly basis, allowing them to calculate QWR for the qualifying period directly. Others may need to apply a reasonable method of apportionment—such as pro-rating revenue data—to calculate QWR for the qualifying period.

⁵⁶ Regulation 5(2), [QWR Regulations](#).

account revenue data prepared in accordance with applicable accounting standards, an explanation of why that source was chosen.

- c) Confirmation of whether revenues from other group undertakings have been included in the QWR calculation and if so, an explanation of how these have been included in the QWR calculation by reference to the calculations in the spreadsheet provided.
- d) In relation to revenue apportionment, the source of the data used to make the apportionment alongside relevant extracts, where possible, of the underlying source. If relevant extracts cannot be provided, an explanation of why such extracts cannot be provided.
- e) Where amounts brought into account were not recorded in GBP, the source of the exchange rates used to convert those amounts into GBP.

iii) **A commentary explaining the QWR calculation and the reasoning for key assumptions made, especially in relation to any revenue apportionment.** This commentary can be included in the spreadsheet or in a supporting document. Where possible, explanations in the commentary should be linked to the calculations provided in the QWR spreadsheet. The commentary is generally expected to cover the following:

- a) How the provider has satisfied itself that the QWR figure has been prepared in accordance with the QWR Regulations, in particular:
 - That QWR includes revenue referable to all regulated services provided by the provider;
 - That QWR includes worldwide revenue associated with all relevant parts of those regulated services; and
 - That QWR includes revenue referable to relevant parts of regulated services that are received by other group undertakings (where applicable).⁵⁷
- b) For any revenues that have been treated in the spreadsheet as either not arising in connection with relevant parts of regulated services, or arising in connection with both relevant and non-relevant parts of regulated services, an explanation of why the provider has treated them this way.
- c) An explanation of any simplifying assumptions made, for example, if the provider has adopted a simplified approach to apportioning small amounts of revenue or has apportioned revenue to groups of regulated services rather than individual regulated services.
- d) Where apportionment has been used for any revenue data, the method that was used, why that method was chosen above any other methods considered, and why the provider considers the method used is just and reasonable.
- e) Where the QWR calculation does not provide a breakdown of QWR by regulated service or by revenue type, an explanation of why such a breakdown was not possible.
- f) Where the provider has identified relevant and non-relevant parts of regulated services, but the calculation does not provide a breakdown of regulated service

⁵⁷ See Regulation 8, [QWR Regulations](#).

revenue between the relevant parts (which count towards QWR) and non-relevant parts (non-QWR), the reasons why not.

- g) Why particular exchange rates were chosen to convert currencies to GBP and why the provider considers those rates are just and reasonable.
- h) Why the data used in the QWR calculation is appropriate for the qualifying period and the reasons for any adjustments or apportionments made to calculate QWR for the qualifying period.
- i) Where applicable, providers should explain any assurance over the QWR calculation they have carried out themselves or commissioned from third parties.

iv) **Reconciliation between provider QWR and revenue reported in relevant financial statements.** In the reconciliation, providers are expected to set out and explain the key differences between the final QWR figure notified to us and the revenues set out in relevant financial statements. Relevant financial statements could be the annual financial statements of the provider or a group company to which it belongs. Where a reconciliation is not practicable, the provider is expected to explain why. This reconciliation can be included in the spreadsheet or in a supporting document.

4.21 As noted above, the exact evidence provided will depend on the approach taken to calculate QWR and could differ between providers subject to the complexity of the QWR calculation. For example, where the regulated service represents the majority of a provider's business and comprises relevant parts only (such that most if not all revenue is referable to the regulated service), the provider may be able to calculate QWR directly from financial statements. In this case, it may be sufficient for the provider to submit relevant extracts from financial statements alongside an explanation of how these have been used to calculate QWR. If the calculation of QWR using financial statements is straightforward and can be understood from the explanation alone, it would not be necessary to also submit a supporting spreadsheet.

4.22 On the other hand, where a provider has many regulated services (each with relevant and non-relevant parts) and unregulated services and multiple revenue types, the QWR calculation may be more complex. For example, the provider may need to separately identify relevant revenue types from internal accounting systems, apportion these to the relevant parts of each regulated service and then sum up the revenue referable to each regulated service to calculate the provider's total QWR. In this case the provider may need to submit more extensive evidence to substantiate the QWR calculation, including a supporting spreadsheet and supporting documents as set out above.

5. Confidentiality, use and protection of data

Approach to confidential information

- 5.1 Under section 393 of the Communications Act 2003, we cannot disclose any information which relates to a particular person's business which has been gathered through the exercise of our statutory functions (including the fees regime notifications or information notices) unless we have that person's consent, or we are required or permitted to do so (for example, because we consider it is necessary to enable us to carry out our regulatory functions). This includes our functions under the Act.
- 5.2 We recognise that providers' QWR Returns will include confidential information which could be commercially sensitive. We are dedicated to treating all confidential information in accordance with applicable statutory requirements. In February 2025, we published our final Online Safety Information Gathering Guidance⁵⁸ which provides details about how we treat confidential information in accordance with our statutory obligations, and the circumstances in which we may disclose such information (and the process we would expect to follow before doing so).
- 5.3 For the avoidance of doubt, we do not expect to publish commercially sensitive information about particular regulated services or providers obtained as part of the fees regime, including information about revenues that is not otherwise publicly available or the actual fees that providers are required to pay. In the event that we would like to disclose any confidential information provided in the process of submitting QWR Returns, we will seek providers' representations first in accordance with our standard confidentiality process.
- 5.4 We note that we are required in certain circumstances to disclose information to third parties under the Freedom of Information Act 2000 (FOI Act). However, there are exemptions that we could rely on to refuse disclosure of information in response to an FOI request, if specific conditions are met. Section 43 of the FOI Act, for example, provides for an exemption from disclosure of information that relates to the commercial interests of a legal person. Whilst each FOI would need to be reviewed on its own merits, we envisage that this exemption is likely to be particularly relevant to FOI requests that relate to information provided as part of the fees notification process.

How we will use and protect providers' data

- 5.5 The main purpose of the fees notification process and the data and information gathered through it is for us to be in a position to obtain and verify a provider's QWR and calculate fees payable.
- 5.6 We expect that information and evidence provided over time may inform our policy thinking around the fees regime and future work in this area. Where appropriate, we may share information internally (especially information in relation to providers' organisation

⁵⁸[Information Gathering Guidance.](#)

details and regulated services) to ensure a consistent approach across the different areas of the online safety regime. Where, however, we want to rely on information submitted as part of the fees notification process for a different purpose (i.e., other than for the fees regime), we will generally seek to engage with providers and request consent to use the same information for the new purpose.⁵⁹

- 5.7 We appreciate that QWR Returns will likely include, among other information, commercially sensitive data (such as financial data). We are familiar and proficient in protecting such data across all our regulatory sectors and apply all appropriate industry security standards.⁶⁰

⁵⁹ See, for reference, paragraphs 3.24-3.26 of the [Information Gathering Guidance](#).

⁶⁰ Access to provider data is strictly access controlled and handled carefully by only the relevant teams within Ofcom. The fees portal platform is [extensively accredited](#), provider user accounts are strictly isolated and application is subject to regular penetration testing.