

Annex - 2

CONSULTATION QUESTIONS

1 INTRA-GROUP REVENUES

1.1 **Question:** *Do you consider that it is helpful for the Authority to confirm its position on the treatment of intra-group revenues in relation to licence fees? Please provide justification to your answers.*

1.2 **Question:** *Do you consider the example scenarios of situations where intra-group revenues may arise to be helpful? Are there any other scenarios that you feel should be included?*

2 ATTRIBUTING A VALUE TO INTRA-GROUP REVENUES

2.1 **Question:** *Do you agree with the proposed valuation principles set out in the Position Paper? If not, please provide reasoning as to what you do not agree with and why, as well as any alternative or additional principles you consider should be included.*

3 APPOINTMENT OF AUDITOR

3.1 **Question:** *Do you agree that appointing an independent auditor (and the possibility of adopting the auditor's valuation) is an effective means of obtaining a fair valuation where the Authority has concerns about a licensee's own valuation? Are there any alternative or additional mechanisms which you believe would also foster accurate and fair reporting practices?*