



Setting the standard

Reporting Standards

**Republic of Ireland
Paid Newspapers**

Version 2 2011

Issued September 2011

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A1 THE ROLE AND PURPOSE OF ABC

ABC was founded by advertisers and advertising agencies:

- To provide buyers of advertising space with a benchmark, to help them choose between competing media; and
- To provide media owners with an effective promotional tool.

This is achieved through industry-agreed standards of auditing and record keeping, which lead to the universally recognised ABC certification.

A2 BENEFITS OF ABC CERTIFICATION

An ABC Certificate is full of valuable information for media buyers and media owners. For media buyers, it offers accurate, comparable data to be used when making buying decisions.

For media owners it is an effective sales tool for attracting advertising, because it provides the added credibility that their circulation claims have been independently audited to industry agreed standards.

This rulebook details the standards and requirements to which all ABC audited Republic of Ireland paid newspapers must adhere, in order to achieve ABC certification. It is the common application of these standards and requirements that gives a true and fair view of the circulations of all ABC ROI paid newspapers.

A3 DEFINITION AND REPORTING OF ROI PAID NEWSPAPERS

- A publication will report in the ROI Paid Newspapers sector if it meets following definition:

‘A print publication which publishes the majority of its circulation in the Republic of Ireland.’

- Sunday publications are treated as weekly for the purposes of these reporting standards.

A4 USING THE RULEBOOK

- The rulebook is split into sections (A, B etc), each section dealing with either a type of circulation or other aspect of the ABC figures or auditing process. The ‘missing’ alphabetical sections are intentional and represent sections available in the UK Reporting Standards that are not applicable to ROI titles.
- The rulebook is written as if the primary user is the ABC member publisher. Therefore the terms ‘you’ and ‘we’ should be read as follows:

‘You’ = The ABC member publisher or their staff
‘We’ = ABC

- The term ‘individual’ used in sections in relation to sold copies means a member of the public (i.e. end purchaser).

A5 HOW THE REPORTING STANDARDS ARE DEVELOPED AND CHANGED

- The needs of ABC members, and the industry as a whole, change constantly. In order to meet those needs and stay abreast of industry developments, the reporting standards are continuously evolving. It is the industry itself, via the work of the ABC Irish (ROI) Council that sets the ROI Paid Newspaper reporting standards.
- The Irish (ROI) Council includes media owners, advertisers and agencies and meets regularly to devise and revise reporting standards as needed by the industry. If you would like the ROI Council to consider any aspect of these reporting standards please contact us or a member of the ROI Council.
- We will inform you of rule changes and update the Reporting Standards on our website www.abcireland.ie. We advise you regularly check our website to ensure you are using the latest rule book.

A6 YOUR RESPONSIBILITIES AS AN ABC MEMBER

As a member of ABC you must comply with the ABC Reporting Standards and ABC Byelaws. It is important you read and understand these documents.

The ABC Byelaws include important information such as the availability of records for audit, how you publicise circulation data, payment of ABC fees, and changes to a Publication’s ABC status. You can find the ABC Byelaws in Appendix 1 of this document.

A7 FURTHER INFORMATION

You can find more information about ABC, including the rulebooks, details of rule changes, circulation data and marketing support material, on our website www.abcireland.ie.

SECTION B – NEWSTRADE AND SINGLE COPY SALES

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B3.2 PROVISIONS - COUPON/VOUCHER PRICE PROMOTIONS

B4 RECORDS REQUIRED

B1 INTRODUCTION

This category is where you can claim:

- Copies you have sold to wholesalers and/or retailers for onward sale to individuals; or
- Single copies you have sold directly to individuals

Your sales to the newstrade may be made on a sale or return basis, limited sale or return basis, or firm sale - see figure 1 for details.

Figure 1

Newstrade trade terms:

Your terms of sale with the newstrade may be either:

- **'Full Sale or Return'**. This means copies that remain unsold by the retailers can be returned to you for credit. You must deduct these copies from the initial 'sale' or 'supply', so that only those copies actually purchased by individuals are claimed on the ABC Return (i.e. the net sale). This must be recorded on an issue by issue basis.
- **'Limited Sale or Return'**. This means that your contract with the retailer specifies a maximum limit on the number of unsold copies that may be returned for credit. Copies unsold and returned up to this limit must be deducted from the initial 'sale' or 'supply' to arrive at the ABC net sale claim. This must be recorded on an issue by issue basis.
- **'Firm Sale'**. This means that no unsold copies can be returned for credit. The number claimed will therefore be the number supplied.

B2 REQUIREMENTS

For all types of newstrade/single copy sale

- You must receive payment for each copy claimed
- You must receive at least the relevant country's minimum legal tender per copy (net of VAT). e.g. currently 1 eurocent in RoI and 1p in the UK.
- Retailers and wholesalers must have an auditable financial incentive to return unsold copies to you
- Where you sell single copies direct to individuals (i.e. not through the newstrade), those individuals must pay at least 15 eurocents (net of VAT) or 10p per copy in the UK.

- You may claim back issues (any issue dated prior to the current issue) in the month they are despatched as long as they:
 - are bona fide single copy sales; and
 - carry a cover date less than 12 months prior to the date of sale.
- You cannot claim sales whose value has been reimbursed by cash, kind or contra – see section O3 for full details.
- You cannot claim sales to your own organisation or other related parties – see section O3 for full details

Additional requirements for copies sold on a firm sale basis

- The trade discount must not exceed 60% of Basic Cover Price.
 - Note: [From the ABC September 2010 reporting month] If you make any reciprocal payments, or the purchaser (not the individual consumer) makes any reciprocal charges for goods or services as part of the deal (*for example: for distribution or marketing*) then you must take these into account when calculating whether the trade discount exceeds this level.
- The arrangement must be operating on an ongoing basis (i.e. not a limited period). You must have evidence of this, either in the form of a contract or standard terms and conditions.
- Where you sell copies of a publication directly to a retailer on both a firm sale and sale or return (or limited sale or return) basis, then the trade discount must be the same for each.

B2.1 Added value incentives

Where you wish to offer an item or items to individuals as an incentive to purchase copies of the publication:

- The publication must be sold for at least 50% of the full cover price.
- You must clearly notify the terms of the offer to the individual i.e. what item or items are offered together with their prices (unless the items are free).

Note: Items redeemed via an in-paper voucher will not be considered an added value incentive covered by this rule.

B2.2 Coupon/voucher price promotions

You may claim copies sold at a reduced price using coupons or vouchers as long as:

- The amount paid in cash by the individual exceeds the retail margin of the publication
- You must notify the wholesalers and/or retailers (as appropriate) of the offer details, including the final redemption date of the offer both for the reader and the newstrade

SECTION B – NEWSTRADE AND SINGLE COPY SALES [cont.]

B3 REPORTING

- You must combine your claim for newstrade and single copy sales with copies claimed for:
 - In-house controlled direct delivery (section C)
 - Employee purchase schemes (section D)
 - Paid postal and pre-paid non-postal subscriptions (section E)
- You must analyse the average number of copies per issue as follows:
 - UK/ROI: either as 'Basic Cover Price' or 'Below Basic Cover Price' depending on the price paid by the individual
 - Overseas: as one figure

B3.1 Unsold/returned copies - newstrade

- When you submit your claim to us you may not know the final net sale for some issues because there are still unsold copies (sometimes called 'returns') that you have not yet been told about. These issues are known as 'unclosed issues'.
- You must make an estimate of the final net sales you expect for the unclosed issues, for both UK/Republic of Ireland and Other Countries.
- You should base your estimate of net sales on current and historical information such as:
 - Current levels of sales and unsold copies
 - Historical data and seasonal trends
 - Promotional activity
 - Print orders
 - Competitor activity
 - Information from sales force
- You must make an adjustment for any estimates made in the previous audit period (to account for any under or over-estimates of net sales compared to the actual sales figures).

B3.2 Provisions for coupon/voucher price promotions

- When you submit your claim to us you may not know the final number of vouchers associated with the promotion that have been redeemed because of the delay in these being returned and processed..
- You must make an estimate (or provision) of the final number of vouchers you expect to be redeemed and adjust your claim in the current period to account for these. You must make an adjustment for any provisions made in the previous audit period (to account for any under or over-estimates compared to the actual figures).
- If the number of vouchers circulated, and therefore, the final up take of the offer, is in the opinion of you and your Circulation Auditor unlikely to affect the average net circulation by more than 2%, then you may account for redeemed vouchers on a 'wash through' basis

A 'wash through' basis means you must apply the vouchers to the circulation in the audit period in which

they are redeemed. You may use an affidavit system for accounting for vouchers as long as your Circulation Auditor is satisfied with its operation.

B4 RECORDS REQUIRED

You will need to retain and make available for audit all records required to support your newstrade and single copy sales claim, including:

- Financial records and contracts with distributors, wholesalers and retailers.
- Issue by issue records showing gross supply and returns for each issue (in number of copies and financial terms) in the audit period.
- Discounts, special offers and details of restrictions on the return of unsold or undelivered copies.
- The calculations and assumptions you have used to arrive at the estimated net sale, if applicable.
- Details of any change in trading terms between firm sale, limited sale or return, or sale or return (either temporarily or permanently).
- Details of purchases / promotional spends with wholesalers and retailers.
- Where copies are sold through non-invoiced supply points, for each issue there must be a stock sheet showing the following information in a suitable spreadsheet format and you must be able to supply evidence of the money banked being reconciled to the stock sheets:
 - Initial copy supply
 - Top-up copy supply
 - Method of distribution
 - Price per copy
 - Unsold copies
 - Gross payments received
 - Deducted expenses and wages
 - Net money banked
 - Signature of seller
 - Date of signature
 - Full description of any added-value incentive
- Full details of coupon/voucher price promotions including vouchers redeemed and monies reimbursed
- Full details of the exact numbers claimed and unsold or returned copies (including undelivered, lost or stolen copies) for every issue in the audit period. This means claims for credit from wholesalers and retailers and credit notes must be kept with supporting financial records for every issue e.g. returns envelopes, dockets etc. You **must** be able to reconcile these to the distribution and returns records on an issue specific basis.

SECTION C – IN-HOUSE CONTROLLED DIRECT DELIVERY

C1 INTRODUCTION C2 REQUIREMENTS C3 REPORTING C4 RECORDS REQUIRED

C1 INTRODUCTION

This category is where you can claim single copies that you have sold directly to individuals for a contracted period and for which you have arranged delivery to a specific address, normally their home.

Usually the delivery is made via your own distribution agents, but in some cases you may arrange for a local newsagent to deliver the publication for you.

Publishers often offer an incentive such as a price discount, free gifts or shopping vouchers to encourage individuals to sign up to buy the publication in this way for a given period of time.

C2 REQUIREMENTS

- The individual must agree to purchase the publication for a contracted period.
- The individual must pay at least the relevant country's minimum legal tender per copy (net of VAT), e.g. currently 1 eurocent in RoI and 1p in the UK.
- Where an individual is buying copies on a pre-paid basis but a particular payment or payments falls into arrears, you can only claim those copies in arrears:
 - up to one month after the order period has elapsed;
 - AND
 - providing that you have a proper billing system in place and you are actively seeking payment.
- Where you offer an incentive that has a value equal to or greater than the full cover price of the publication over the offer period, you can only claim these copies if you do not make the refund directly or indirectly through a retailer or group of retailers who provide a publication home delivery service.

For example:

You sell publications under a canvassing scheme to the value of €10 and give a €15 shopping voucher for 'Superdrug' to the individual. You can claim these copies because currently 'Superdrug' does not provide a publication home delivery service.

- Where you make an incentive offer through the newstrade that refunds less than the full cover price of the publication you can only claim these copies if the refund is made directly from you to the individual and not through any part of the supply chain (i.e. not through any home delivery agent, wholesaler or

retailer). Note: The sale can originate either via direct publisher home delivery or through the retail trade.

- Where you supply goods as part of an offer, the terms of that offer must:
 - Not offer a cash alternative to the goods
 - Not allow the individual to redeem/obtain the goods from a retailer or group of retailers who provide a publication home delivery service.
- Where you offer a money-back guarantee:
 - You must retain evidence of the original offer
 - The terms of the offer must require either that the individual pays in advance of any copies being supplied, or that the supply of copies ceases if payment is not made within 2 weeks of the start of the copies being supplied. Note: If you choose to continue to supply the copies they cannot be claimed
 - You must retain documentation signed and dated by the individual at the start of the offer period requesting copies be supplied in accordance with the offer
 - If you issue a refund, you must retain documentation signed and dated by the individual requesting a refund at the end of the offer period
 - You must retain proof of payment from the individual and if a refund is made, there must be proof of the refund payment
- You cannot claim sales whose value has been reimbursed by cash, kind or contra – see section O3 for full details.
- You cannot claim sales to your own organisation or other related parties – see section O3 for full details

C3 REPORTING

- You must combine your claim for in-house controlled direct delivery copies with copies claimed for:
 - Newstrade and single copy sales (section B)
 - Employee purchase schemes (section D)
 - Paid postal and pre-paid non-postal subscriptions (section E)
- You must analyse the average number of copies per issue as follows:
 - UK/ROI: either as 'Basic Cover Price' or 'Below Basic Cover Price' depending on the price paid by the individual
 - Overseas: as one figure

Note: you can also claim in-house controlled direct delivery copies as 'Basic Cover Price' if:

- You receive at least 50% of Basic Cover Price (net of VAT) as payment from the individual*
AND

SECTION C – IN-HOUSE CONTROLLED DIRECT DELIVERY [cont.]

- The price paid is a published price for that period of time and is the only price available (i.e. not a temporary additional rate for a limited promotional duration).
AND
- This price is freely available, in writing, to enquirers.

*For copies that are paid in advance, you can base this on the Basic Cover Price at the start of the contract. This means you can ignore any subsequent changes in the Basic Cover Price of the publication when calculating whether they meet the 50% rate.

For the avoidance of doubt in relation to these prices:

- There can be more than one price, but it must be the only price available for that 'type' of sale. 'Type' in this case can mean payment type (e.g. direct debit or cash), duration type (e.g. 6 months or 12 months), person type (e.g. student or OAP), or geographic type (e.g. for a specific area), or any combination of these
- The price must be permanent and not a limited term promotion.
- The price must be published and available to the public.

C4 RECORDS REQUIRED

You will need to retain and make available for audit all records required to support your in-house controlled direct delivery claim including:

- Records to prove the individual has contracted to purchase the publication and that identify the name of the publication, contracted period, price per copy and terms of payment.
- Records to prove the quantities of publications sent in bulk to agents controlling home delivery areas.
- Rounds records that are regularly updated which demonstrate the names and addresses of individual deliverers and details of the addresses being delivered to.
- Records that enable you to reconcile the number of copies delivered and the cash value of the copies with the wages and/or subsidies to deliverers/agents, and the final banking figure.
- Accurate records of area debts, and resultant write-offs, including written authorities for such write-offs.
- Reconciliations of the value of copies claimed as distributed against cash received.

SECTION D – EMPLOYEE COPIES

D1 INTRODUCTION D2 REQUIREMENTS D3 REPORTING D4 RECORDS REQUIRED

D1 INTRODUCTION

This category is where you can claim copies you have sold to your employees under an employee copy purchase scheme that we have approved.

D2 REQUIREMENTS

- You must have registered the employee copy purchase scheme with us and have received written approval of the scheme from us before copies can be claimed.
- You must have received a request document from each employee taking part in the scheme (the format of which we must have approved) before you claim their copies
- You may only claim one copy of one edition for each issue purchased by an employee under the scheme.
- You cannot claim copies sold to ex-employees under any such scheme
- The employee must pay at least the relevant country's minimum legal tender per copy (net of VAT), e.g. currently 1 eurocent in RoI and 1p in the UK.
- You cannot claim sales whose value has been reimbursed by cash, kind or contra – see section O3 for full details.

D3 REPORTING

- You must combine your claim for employee copies with copies claimed for:
 - Newstrade and single copy sales (section B)
 - In-house controlled direct delivery (section C)
 - Paid postal and pre-paid non-postal subscriptions (section E)
- You must analyse the average number of copies per issue as follows:
 - UK/ROI: either as 'Basic Cover Price' or 'Below Basic Cover Price' depending on the price paid by the individual
 - Overseas: as one figure

D4 RECORDS REQUIRED

You will need to retain and make available for audit all records required to support your employee copies claim including:

- Records to prove the quantities of publications supplied to employees.

- Details of the number of employees involved in the scheme,
- A summary which shows per issue:
 - employee name and employee number
 - the cash value of the copies and details of when payments were made/banked, or salary deductions taken
- Evidence of payments for each employee

SECTION E – PAID POSTAL AND PRE-PAID NON-POSTAL SUBSCRIPTIONS

PAID POSTAL SUBSCRIPTIONS

E1 INTRODUCTION

E2 REQUIREMENTS

E3 REPORTING

E4 RECORDS REQUIRED

PRE-PAID NON-POSTAL SUBSCRIPTIONS [from reporting periods starting January 2011]

E5 INTRODUCTION

E6 REQUIREMENTS

E7 REPORTING

E8 RECORDS REQUIRED

PAID POSTAL SUBSCRIPTIONS

E1 INTRODUCTION

This category is where you can claim copies you have sold as postal subscriptions and that are delivered individually addressed to a known recipient.

E2 REQUIREMENTS

- You must receive payment for the publication to be delivered on a contractual basis.
- You must deliver the copies individually addressed to the final recipient. Only one copy per issue may be claimed for each recipient.
- You must publish a Basic Annual Rate (BAR) for postal subscriptions either on or within every issue of the publication, or in some other published material which must be made freely available to enquirers. These rates need not be related to Basic Cover Price and may or may not include postage (though this must be stated).
- You may claim back issues (any issue dated prior to the current issue) in the month they are despatched as long as they:
 - are bona fide single copy subscription sales; and
 - carry a cover date less than 12 months prior to the date of sale.
- You may claim unpaid subscriptions or renewals of current orders as long as you consider them to be live, good and collectable. As a guide, you should only claim copies if they fall within your normal credit or grace periods.
- You must not claim any copies identified as free in any offer
- You cannot claim sales whose value has been reimbursed by cash, kind or contra – see section O3 for full details.
- You cannot claim sales to your own organisation or other related parties – see section O3 for full details

E3 REPORTING

- You must combine your claim for paid postal subscriptions with copies claimed for pre-paid non-postal subscriptions and:
 - Newstrade and single copy sales (section B)
 - In-house controlled direct delivery (section C)
 - Employee copies (section D)
- You must analyse the average number of copies per issue as follows:
 - UK/ROI: either as 'Basic Cover Price' or 'Below Basic Cover Price' by comparing the subscription rate paid with the Basic Annual Rate (BAR) published or registered for that class of subscriber. Subscription periods of less than one year should be compared with the BAR on a pro rata basis.
 - Overseas: as one figure

E4 RECORDS REQUIRED

You will need to retain and make available for audit all records required to support your paid postal subscriptions claim, including:

- For each copy claimed during the audit period:
 - The subscription card or renewal documentation (to be retained until the end of the calendar year following the year of expiry)
 - Auditable proof of payment. If a third-party maintains these details, (e.g. subscription bureau) these will still need to be available to us and your Circulation Auditor.
- Details of unpaid subscriptions (arrears) during the Audit Period.
- Details of subscription rates and special offers during the audit period.
- Complete list of names and addresses of subscribers for one issue as follows:
 - For audit periods ending December, the last issue dated in November
 - For audit periods ending June this should be for the last issue dated in May.
 - For three-month audit periods this should be for the issue with the distribution date nearest the first day of the last month of the Audit Period.
- If the subscription is for more than one copy, auditable proof of the final recipient of each copy (otherwise these must be claimed under 'Regular Multiple copy/Bulk sales').

SECTION E – PAID POSTAL AND PRE-PAID NON-POSTAL SUBSCRIPTIONS [cont.]

PRE-PAID NON-POSTAL SUBSCRIPTIONS [From reporting periods starting January 2011]

E5 INTRODUCTION

This category is where you can claim subscriptions to individuals paid for in advance to be supplied through the normal channels of newstrade distribution. The individual will typically be provided with a voucher to present at a retailer to obtain their copy.

E6 PRE-PAID NON-POSTAL SUBSCRIPTIONS - REQUIREMENTS

- You must have sold the copies to individuals who pay you in advance to obtain, at a fixed price, copies of the publication for a specified period.
- The copies must be supplied to the individual through the normal channels of newstrade distribution (i.e. via wholesalers and/or retailers and/or delivery agents).
- You must base your claim for pre-paid non-postal subscriptions on the number of copies supplied to individuals (which may be less than the number of subscription copies purchased).
- Where copies are obtained via the redemption of a voucher there must be an auditable incentive for the redeemed vouchers to be returned to you.
- You must publish a Basic Annual Rate (BAR) for subscriptions as detailed in section E2.
- You must not claim any copies identified as free in any offer
- In situations where due to the method of payment you receive the money for a non-postal subscription in arrears (i.e. direct debit or continuous credit card billing), you may claim these copies as pre-paid non-postal subscriptions providing the first payment is due to be collected within 1 month of the subscription start date and at regular intervals thereafter.
- Where payment cannot be collected, or the subscription is cancelled for any reason (except for the death of the subscriber), you must request the return of any unpaid vouchers. Copies relating to issued vouchers that remain unpaid and are not returned within 3 months of the issue to which they relate must be deducted from the claim.
- Pre-paid non-postal subscription sales purchased as gifts are allowed, however the individual purchasing the gift subscription(s) can only purchase up to an order of five separate gift subscriptions.

E7 REPORTING

- You must combine your claim for pre-paid non-postal subscriptions with copies claimed for paid postal subscription sales and:
 - Newstrade and single copy sales (section B)
 - In-house controlled direct delivery (section C)

- Employee copies (section D)
- You must analyse the average number of copies per issue as follows:
 - UK/ROI: either as 'Basic Cover Price' or 'Below Basic Cover Price' by comparing the subscription rate paid with the Basic Annual Rate (BAR) published or registered for that class of subscriber. Subscription periods of less than one year should be compared with the BAR on a pro rata basis.
 - Overseas: as one figure

E8 PRE-PAID NON-POSTAL SUBSCRIPTIONS - RECORDS REQUIRED

You will need to retain and make available for audit all records required to support your pre-paid non-postal subscriptions claim, including:

- A record of all subscribers
 - Auditable proof of payment for each subscriber claimed
 - Details of scheme(s) you have operated
- A record of the total number of vouchers received by or on your behalf in any given audit period.

SECTION F – REGULAR MULTIPLE COPY / BULK SALES

F1 INTRODUCTION

F2 REQUIREMENTS

F2.1 REQUIREMENTS - AIRLINES AND INTERNATIONAL RAIL SERVICES

F3 REPORTING

F4 RECORDS REQUIRED

F1 INTRODUCTION

This category is where you can claim copies you have sold in bulk on a regular basis to the same purchaser.

F2 REQUIREMENTS

- You must be able to demonstrate that the copies are delivered and made available for pick up or receipt by individuals of the targeted audience.
- The sale must be of two or more copies
- The sale must be bona fide and arms length
- The purchaser must pay at least the relevant country's minimum legal tender per copy (net of VAT), e.g. currently 1 eurocent in the Republic of Ireland and 1p in the UK.

- Note: [From the ABC September 2010 reporting month] If you make any reciprocal payments, or the purchaser makes any reciprocal charges for goods or services as part of the deal (for example: for distribution or marketing) then you must take these into account when calculating whether this minimum price has been paid.

- There must be a contract for the sale between you and the purchaser dated before the commencement of the supply
- The sale must be for a minimum number of issues based on the frequency of publication as follows:
 - Daily (M-F, S, M-S) 100 issues
 - Weekly/Sunday 12 issues

Note: This is the number of issues in a 12-month period from the date of the first issue supplied

- For every contract, the quantity claimed for each issue must not differ by more than 20% or 50 copies (whichever is the higher), from the average quantity per issue supplied in that audit period, relating to that contract.

Example: Copies are claimed under a contract for a weekly publication as follows:

Issues	Qty per issue	Total
10 Aug - 17 Aug (2 issues)	4,500	9,000
24 Aug - 19 Oct (9 issues)	5,000	45,000
26 Oct - 21 Dec (9 issues)	4,200	37,800
Total	20 issues	91,800

Therefore the average per issue is 4,590

So to be allowed as regular multiple copy sale, the quantity of each issue claimed must be greater than 3,672 and less than 5,508 (20% difference from 4,590). Therefore this example meets the criteria and all of the copies claimed under this contract would be eligible as 'Regular bulk sales'

- You must limit (or 'cap') the number of copies claimed per issue by site, according to the particular audience type – see appendix two.
- You can only claim regular bulk sales within the Republic of Ireland and the UK.
- You cannot claim sales whose value has been reimbursed by cash, kind or contra – see section O3 for full details.
 - Specifically you must not discount advertising revenue to subsidise publication purchases. Any advertising you sell as part of a bulk sales deal must be sold for at least Rate Card rate, pro-rated for the quantity of publications included in the deal compared to the last certified ABC total average net circulation.

For example

Last certified ABC average circulation = 40,000 copies:
 Rate card price for full page advertisement = €1,000
 A bulk sale deal for 1,000 copies involving a full page advertisement for the purchaser could only be included in the ABC figure if the advertisement was purchased for at least:
 $1,000 \text{ copies} / 40,000 \text{ copies} = 2.5\% \times €1,000 = €25.$

- You cannot claim sales to your own organisation or other related parties – see section O3 for full details

F2.1 Requirements - Airlines and International Rail Services [effective from January to June 2011 reporting period]

This section details the variances from the multiple copy sales rules generally to account for the practical restrictions that affect operations in the secure areas airside and trackside for international rail services.

- The principle of copies claimed as multiple sales for distribution airside at airports or trackside for international rail services is that the copies are purchased by an organisation (not a distribution company and hereinafter called 'the customer') that is independent of the publisher, resulting in such copies being made available free of charge to the customers of the customer (and hereinafter called 'the consumer') airside/trackside.

SECTION F – REGULAR MULTIPLE COPY / BULK SALES [cont.]

- It is recognised that in most cases the publisher will use a distribution company to sell to the customer and that publishers may pay the distribution company handling / marketing / administration fees as part of the arrangement with them. This potential infringement of the reciprocal payment/contra rule is not relevant for ABC purposes for airline and international rail copies as it is the sale to the customer that is reported
 - The publisher must receive at least minimum legal tender per copy (net of VAT), i.e. currently 1 eurocent in the Republic of Ireland, for the sale of the copy, either directly from the customer or via the distribution company.
 - The customer must pay at least minimum legal tender per copy (net of VAT), i.e. currently 1 eurocent in the Republic of Ireland, per copy per issue.
 - All documentation must identify the publication, quantities sold and price per copy.
 - The audit will cover the onward sale and distribution of copies to the customer and you must ensure ABC and your auditor, is granted access to these records.
- Price for the advertisement/promotion
 - An invoice to the purchaser giving the same information as the order or contract noted above.
 - Distribution evidence giving details of what is distributed. This could be;
 - A delivery note signed by the purchaser confirming receipt or, if you distribute copies on behalf of the purchaser then third-party evidence of distribution
 - For copies distributed through the normal wholesaler/retailer supply chain, the same evidence as for newstrade sales.
 - Financial records to prove you have been paid for the copies claimed.

F3 REPORTING

- You must analyse the average number of copies per issue either as 'Basic Cover Price' or 'Below Basic Cover Price' depending on the price paid by the purchaser and by the following audience types:
 - Airlines
 - Hotels
 - Trains
 - Other Publication Insert
 - Voucher redemption
 - Sports Events
 - Leisure Centres
 - Food/Beverage Outlets
 - Others

F4 RECORDS REQUIRED

You will need to retain and make available for audit all records required to support your regular multiple copy/bulk sales claim, including:

- Issue by issue details of the number of copies purchased by each purchaser.
- An order or contract from the purchaser (or countersigned by the purchaser) stating;
 - Name of publication
 - Number of copies to be purchased
 - Price per copy
 - Issues of the publication to be purchased
 - Method of distribution and price
 - Type of advertisement/promotion included in this deal (e.g. strapline, wraparound, editorial, advertorial and other promotional content or items)

SECTION G – ISSUE SPECIFIC MULTIPLE COPY/BULK SALES

G1 INTRODUCTION

G2 REQUIREMENTS

G2.1 REQUIREMENTS - AIRLINES AND INTERNATIONAL RAIL SERVICES

G3 REPORTING

G4 RECORDS REQUIRED

G1 INTRODUCTION

This category is where you can claim copies you have sold in bulk to a purchaser on a non-regular basis (as opposed to 'regular' as defined in section F2).

G2 REQUIREMENTS

- You must be able to demonstrate that the copies are delivered and made available for pick up or receipt by individuals of the targeted audience.
- The sale must be of two or more copies
- The sale must be bona fide or arms length
- The purchaser must pay at least 15 eurocents (net of VAT) or 10p per copy in the UK.
 - Note: [From the ABC September 2010 reporting month] If you make any reciprocal payments, or the purchaser makes any reciprocal charges for goods or services as part of the deal (*for example for distribution or marketing*) then you must take these into account when calculating whether this minimum price has been paid.
- You must limit (or 'cap') the number of copies claimed per issue by site, according to the particular audience type – see appendix two.
- You can only claim issue specific bulk sales within the Republic of Ireland and the UK.
- You cannot claim sales whose value has been reimbursed by cash, kind or contra – see section O3 for full details.
 - Specifically you must not discount advertising revenue to subsidise publication purchases. Any advertising you sell as part of a bulk sales deal must be sold for at least Rate Card rate, pro-rated for the quantity of publications included in the deal compared to the last certified ABC total average net circulation.

For example

*Last certified ABC average circulation = 40,000 copies
 Rate card price for full page advertisement = €1,000
 A bulk sale deal for 1,000 copies involving a full page advertisement for the purchaser could only be included in the ABC figure if the advertisement was purchased for at least:*

1,000 copies/40,000 copies = 2.5% x €1,000 = €25.

- You cannot claim sales to your own organisation or other related parties – see section O3 for full details

G2.1 Requirements - Airlines and International Rail Services [effective from January to June 2011 reporting period]

This section details the variances from the multiple copy sales rules generally to account for the practical restrictions that affect operations in the secure areas airside and trackside for international rail services.

- The principle of copies claimed as multiple sales for distribution airside at airports or trackside for international rail services is that the copies are purchased by an organisation (not a distribution company and hereinafter called 'the customer') that is independent of the publisher, resulting in such copies being made available free of charge to the customers of the customer (and hereinafter called 'the consumer') airside/trackside.
- It is recognised that in most cases the publisher will use a distribution company to sell to the customer and that publishers may pay the distribution company handling / marketing / administration fees as part of the arrangement with them. This potential infringement of the reciprocal payment/contra rule is not relevant for ABC purposes for airline and international rail copies as it is the sale to the customer that is reported
- The publisher must receive at least 15 eurocents (net of VAT) or 10p per copy in the UK for the sale of the copy, either directly from the customer or via the distribution company.
- The customer must pay at least 15 eurocents (net of VAT) or 10p per copy in the UK per copy per issue.
- All documentation must identify the publication, quantities sold and price per copy.
- The audit will cover the onward sale and distribution of copies to the customer and you must ensure ABC and your auditor, is granted access to these records.

G3 REPORTING

- You must analyse each sale separately showing the date of the issue and the quantity sold.
- You must analyse the average number of copies per issue either as 'Basic Cover Price' or 'Below Basic Cover Price' depending on the price paid by the purchaser and by the following audience types:
 - Airlines
 - Hotels
 - Trains
 - Other Publication Insert
 - Voucher redemption
 - Sports Events
 - Leisure Centres
 - Food/Beverage Outlets
 - Others

SECTION G – ISSUE SPECIFIC MULTIPLE COPY/BULK SALES [cont.]

G4 RECORDS REQUIRED

You will need to retain and make available for audit all records required to support your issue specific multiple copy/bulk sales claim, including:

- Issue by issue details of the number of copies purchased by each purchaser.
- An order or contract from the purchaser (or countersigned by the purchaser) stating;
 - Name of publication
 - Number of copies to be purchased
 - Price per copy
 - Issues of the publication to be purchased
 - Method of distribution and price
 - Type of advertisement/promotion included in this deal (e.g. strapline, wraparound, editorial, advertorial and other promotional content or items)
 - Price for the advertisement/promotion
- An invoice to the purchaser giving the same information as the order or contract noted above.
- Distribution evidence giving details of what is distributed. This could be a delivery note signed by the purchaser confirming receipt or, if you distribute copies on behalf of the purchaser then third-party evidence of distribution must be provided.
- Financial records to prove you have been paid for the copies claimed.

SECTION H – SPECIAL EDITIONS

H1 INTRODUCTION

H2 REQUIREMENTS

H2.1 APPLYING TO INCLUDE A SPECIAL EDITION

H3 REPORTING

H4 RECORDS REQUIRED

H1 INTRODUCTION

This category is where you can claim newstrade or single copy sales of Special Editions.

Special Editions are defined as "stand-alone" editions, published in addition to the regular editions of the parent publication, in which:

- The editorial content differs from the subject matter of the normally published editions
- The on-sale period can overlap the period of one or more of the normally published issues of the parent.

H2 REQUIREMENTS

A Special Edition:

- Must be the same format as the parent publication from which the advertisements are taken (e.g. tabloid, broadsheet) and use similar paper quality as the parent publication (e.g. newsprint)
- Must not be distributed with, or inside, the parent publication, from which the advertisements were taken. Offers such as "Buy the publication and get the Special Edition free" cannot be claimed
- Must carry a logotype/masthead on the front page, incorporating the generic name of the parent publication and a cover price.
- Must carry the date of issue of the parent publication from which the ROP (display) advertising has been lifted on a majority of its pages.
- Must have commenced distribution within 7 days of the date of issue of the parent publication
- Must carry a minimum of 70% of ROP (display) advertising from the parent publication and integral supplements (number of advertisements, not volume), of which 70% of the individual advertisers must be represented. *For supplements see section S3.*

In addition:

- The advertisers or agencies whose advertisements are included in the Special Edition must have expressly agreed their advertisement's inclusion before the Special Edition was published. You must keep evidence of these agreements for audit/inspection. *We recommend you use our standard waiver form which is available on our website*
- The advertisements must be reproduced in the same size as in the parent publication

- The advertisements must be reproduced in the same colour as in the parent publication unless the advertiser or agency concerned has given prior agreement to the change in colour. If there has been an agreement to change the colour, you must keep evidence of this agreement for audit/inspection.

Note: House advertisements, advertorials, advertisement/classified features, reader offers and reader holiday ads are not defined as ROP. For the purpose of this rule the following definitions apply:

- **Advertorial:** Advertisement and editorial for a single advertiser controlled and written by the advertiser/advertising agency
- **Advertisement/classified feature:** Advertisements for two or more advertisers with or without editorial grouped under a common theme under the control of the publisher. *For example 'Spring Brides' or 'Eating Out'.*
- Must comprise at least 25% editorial by volume.
- Must not be a Special Edition whose subject matter is property, television/listings, jobs/recruitment or motoring.
- Must be sold on a single copy retail basis (i.e. newstrade or from publisher direct to individual). Therefore you cannot claim bulk sales of Special Editions.
- Must carry a cover price which is the same or higher than the cover price of the parent publication
- Must be purchased at the published cover price (i.e. not discounted) and must not be sold as part of any promotional package with other products or publications.
- You can only claim sales of Special Editions within the Republic of Ireland and the UK.
- Must only be claimed if we have given written approval for its inclusion (see H2.1 below)
- You cannot claim sales whose value has been reimbursed by cash, kind or contra – see section O3 for full details.
- You cannot claim sales to your own organisation or other related parties – see rule L3 for full details

H2.1 Applying to include a Special Edition

If you wish to claim sales of a Special Edition you must apply in writing to ABC's Director of Newspapers.

The application must be received by ABC within 15 working days following the issue date of the Special Edition.

Your application must include:

- A fully completed ABC application form (available on our website)
- A copy of the Special Edition
- A copy of the parent publication dated the same as the Special Edition, marked to show the display advertisements that also appear in the Special Edition.

SECTION H – SPECIAL EDITIONS [cont.]

- A copy of the notification to the newstrade giving specific details of the 'on sale' period for the Special Edition.
- Copies of agreements from advertisers to include their advertisement(s) in the Special Edition

H3 REPORTING

- You must analyse the average number of copies of Special Editions sold per issue (averaged over all issues not just Special Editions).
- You must also report the title of each Special Edition claimed, its cover date, cover price and number of copies claimed
- When you submit your claim to us you may not know the final net sale for any Special Editions published at the end of the period because there are still unsold copies (sometimes called 'returns') that you have not yet been told about. You must make an estimate of the final number of unsold copies you expect for these issues. This estimate is known as a provision and will enable you to calculate the expected average net sale for the period. You must reconcile all provisions made in the following audit period, adjusting for any over or under provision from a previous period.

H4 RECORDS REQUIRED

You will need to retain and make available for audit all records required to support your Special Editions claim, including:

- The certificate we have issued approving the inclusion of the Special Edition.
- The documentation showing the advertiser or agency's agreement (or 'opt-in') for the inclusion of their advertisement in the Special Edition
- The documentation showing the advertiser or agency's agreement to the change in colour of their advertisement in the Special Edition where appropriate
- The same records as required for the parent (see 'newstrade and single copy sales' and 'record keeping' sections of this rulebook)

SECTION I – SPORTS EDITIONS

- I1 INTRODUCTION
- I2 REQUIREMENTS
- I3 REPORTING
- I4 RECORDS REQUIRED

I1 INTRODUCTION

This category is where you can claim sales of Sports Editions.

Sports Editions are defined as an extra edition normally produced by daily or evening publications to cover sports, and therefore would usually contain a significant amount of changed editorial content from that day's normal edition. These are normally Saturday publications but can be midweek.

Because Sports Editions are deemed to be editions of the parent publication, they may not be used as the basis for Special Editions.

I2 REQUIREMENTS

A Sports Edition:

- Must carry either:
 - A logotype/masthead on the front page, incorporating the generic name of the parent publication, consistent with the general appearance of the parent publication, or;
 - A strapline which clearly and prominently indicates on the masthead that it is an edition of the parent publication (the use of "An edition of the [parent publication]" will be acceptable).
- Must carry the date of issue of the parent publication from which the ROP (display) advertising has been lifted on a majority of its pages; and
- Must carry a minimum of 50% of ROP (display) advertising from the parent publication and integral supplements (number of advertisements, not volume) of which at least 50% of the individual advertisers must be represented. *For supplements see section S3.*
- The advertiser or agency of any ROP (display) advert that is not carried in the Sports Edition must have expressly agreed its exclusion using the ABC dispensation form, which is available on our website
- Note: House advertisements, advertorials, advertisement/classified features, reader offers and reader holiday ads are not defined as ROP.

For the purpose of this rule the following definitions apply:

- Advertorial: Advertisement and editorial for a single advertiser controlled and written by the advertiser/advertising agency
- Advertisement/classified feature: Advertisements for two or more advertisers with or without editorial grouped under a common theme under the control of

the publisher. *For example 'Spring Brides' or 'Eating Out'.*

- Must be sold for the minimum price relevant to the type of sale claimed (e.g. newstrade or bulk sale – see the relevant section in the rulebook).
- You can only claim sales of Sports Editions within the Republic of Ireland and the UK.
- You cannot claim sales whose value has been reimbursed by cash, kind or contra – see section O3 for full details.
- You cannot claim sales to your own organisation or other related parties – see rule L3 for full details

I3 REPORTING

- You must analyse the average number of copies of Sports Editions sold per issue (averaged over all issues not just the Sports Editions) by newstrade and single copy sales and bulk sales, analysed either as 'Basic Cover Price' or 'Below Basic Cover Price' depending on the price paid by the purchaser.
- You must also report total issue specific bulk sales claimed for each Sports Edition, if any.

I4 RECORDS REQUIRED

You will need to retain and make available for audit all records required to support your Sports Editions claim, including:

- A copy of each issue claimed.
- The same records as required for the parent (see 'newstrade and single copy sales', 'regular multiple copy/bulk sales', 'issue specific multiple copy/bulk sales' and 'record keeping' sections of this rulebook as appropriate)

SECTION M – DIGITAL EDITIONS

M1 INTRODUCTION

M2 DEFINITION OF A DIGITAL EDITION

M3 PRINCIPLES OF REPORTING STANDARDS

M4 REPORTING OF DIGITAL EDITIONS ON THE ABC CERTIFICATE

M5 REGISTRATION OF DIGITAL EDITIONS WITH ABC

M6 REPORTING STANDARDS - PAID DIGITAL COPIES

M6.1 CORPORATE/GIFT SUBSCRIPTION DIGITAL COPIES

M6.2 RECORDS REQUIRED - PAID DIGITAL COPIES

M7 STANDARDS OF AVAILABILITY

M8 PUBLICITY RULES

M8.1 USE OF ABC DATA – DIGITAL EDITIONS

M8.2 COMPARISONS – DIGITAL EDITIONS

M8.3 USE OF ABC LOGOS – DIGITAL EDITIONS

M1 INTRODUCTION

You can claim sales of digital editions (or ‘e-publications’) of your publication. However the number of digital editions sold:

- Are reported as a separate ‘stand-alone’ figure on the ABC certificate
- Are not included in the total average net circulation figure for the printed publication.
- Must always be publicised separately from the figure for the printed publication and not combined.

Note: If you wish to claim a digital edition you must first register it with us and have obtained our approval before any issues are claimed.

M2 DEFINITION OF A DIGITAL EDITION

- A digital edition is defined as a replica of the print publication distributed electronically as a unit.
- The overarching principle behind the definition of a digital edition is that it is sufficiently similar to be considered as the ‘same product’ as the print edition or editions of which it is a copy. This is the same principle that underpins the rules for the reporting of print editions.
- To be able to be reported on the ABC certificate a digital edition must be identified as either a digital edition of the main edition or the digital edition of another specified print edition that is reported on the ABC certificate. (The relevant print edition will be referred to as the ‘parent edition’)

- A digital edition must carry the same editorial and the same ROP (not classified) advertisements (by number and advertisers) as the parent edition.
- Digital editions and their parent edition must be published on or about a common distribution date.
- Digital editions must carry a logotype/masthead incorporating the generic name of the parent publication and be consistent with the general appearance of the parent edition.
- Within each sector the existing rules for editions apply to digital editions in terms of inclusion on a certificate.
- Advertisements may include electronic enhancements or be adapted to take advantage of the medium.
- In cases where editorial or advertising renders the digital edition illegal for on-line publication the specific advertising/editorial may be removed. In this instance the digital edition will still qualify as a replica of its parent.

M3 PRINCIPLES OF REPORTING STANDARDS

The following overarching principles must be complied with for the inclusion of digital editions on the ABC certificates:

- All digital edition copies claimed on the certificate must be ‘opted in’ copies, i.e. the individual subscriber has
- personally made a request for the digital edition for example a paid subscription etc..
- For each paid digital copy there must be proof of:
 - Entitlement to the copy
 - Availability of the copy
- Entitlement to copy.
We will verify that the individual is entitled to receive/view the publication by examining the payment documentation and evidence of payment as laid down in the following rules.
- Availability of copy.
We will need to check as part of the ongoing processes that the correct publication and issue was available for download or view. Even if the individual received an email notification of the availability of the publication this cannot be defined as ABC circulation. If the URL or PDF was not available or had not been set up with the correct issue then you would not be able to claim the digital circulation of that issue. Please see section M7 regarding standards of availability.
- We will monitor the ‘distribution’ on an ongoing basis throughout the audit period. This would be to test the ‘entitlement to the copy’ and the ‘availability of the copy’.
- As systems will not be identical from one publisher to another it is essential that we are able to adapt the audit processes if necessary to ensure that the principles of opting in, entitlement to copy and availability of the copy can be sufficiently verified to our satisfaction.

SECTION M – DIGITAL EDITIONS [cont.]

M4 REPORTING OF DIGITAL EDITIONS ON THE ABC CERTIFICATE

The principle behind reporting digital editions on the ABC certificate is that an individual has explicitly asked you (i.e. opted-in) for copies by this mode of distribution and that individual is only counted once in the circulation of the publication.

- Digital editions will be represented on certificates as an additional table.
- Tables will be categorised by circulation type and by geographical location.
- Where all the supplements accompanying the parent print edition are not included in the digital edition this will be reported on the certificate.
- You must only count once on the certificate those addressees who receive both the digital and print copy. You must count these addressees under print only.
- You may opt to report on the certificate the percentage of the average net circulation that has also opted to receive a digital edition provided that entitlement and availability are complied with.
- You may only include digital editions in the following circulation categories:
 - Single copy subscription sales.
 - Current issue single copy sales
 - A new category called Corporate/gift subscriptions specifically for digital editions copies (see rule M6.1).
- As we will operate a continuous audit to verify the availability of digital editions, some audit work on digital editions will occur before certificates are issued. Where we audit your printed publication, we will carry out the audit work to verify entitlement to copy at the same time as the print audit. Where we do not audit your printed publication because you use another Circulation Auditor, we will carry out the audit work to verify entitlement to copy at a time agreed with you.

M5 REGISTRATION OF DIGITAL EDITIONS WITH ABC

- You must register your intention to include digital editions with us in advance of the start of the audit period in which those copies are to be claimed.
- Auditing of digital editions must be carried out by us if they are to be claimed on ABC certificates.
- We may contact any digital subscribers at any point for further verification.
- As part of the registration process you must demonstrate the digital edition and process to us.
- You must disclose to us any digital editions that do not include all of the supplements accompanying the parent print edition.
- We will explain the reporting standards relating to digital editions as part of the registration process. You

must confirm in writing your acceptance of the audit process, and adherence to additional rules relating to the auditing and publicity of digital distribution.

- We will confirm in writing acceptance of the inclusion of digital editions on certificates (subject to audit)
- You must notify us in advance of any fundamental changes to the registered digital edition during the audit period.
- You must include a specified ABC address on each 'delivery' of a digital issue. In addition you must make available a copy of the print publication to us upon request. We will use normal sampling techniques to specify which print issues you must supply to us.
- You must provide planned distribution dates in advance of each audit period and you must tell us of any changes to these.

M6 REPORTING STANDARDS - PAID DIGITAL COPIES

- If the URL / PDF is not available or links are not functioning or not set up with the current issue you will not be able to claim any digital editions for this issue. Please see section M7 regarding standards of availability.
- You must ensure a single Total Distribution List (TDL) is available to us for every issue on an issue-by-issue basis.
- The TDL is defined as one file per issue, which contains a complete record of all digital and individually addressed print copies.
- Each issue's TDL must include relevant coding which enables the type of distribution, print, digital (or both if claimed on the certificate) as well as the circulation type to be identified.
- A full name and postal mailing address must be collected and recorded on the TDL for each digital copy claimed
- You must de-duplicate each issue's TDL to calculate the net digital edition claim to be reported on the certificate.
- You must record and submit to us on an issue by issue basis (or as otherwise agreed in writing with us) the net figures for each issue. We will use normal sampling techniques to specify which lists we require for audit purposes during the audit period.
- You must report the price / rate at which paid digital copies are claimed using the same basis as for print copies according to this rulebook. Price bands will be the same as on the main body of the certificate for the relevant sector.

For example, the price bands for single copy subscription sales would be:

- *At Basic Annual Rate*
- *Below Basic Annual Rate*

SECTION M – DIGITAL EDITIONS [cont.]

- You must calculate the price band for single copy sales of digital editions and digital edition subscriptions against the cover price of the print copy for single copy sales and the print copy BAR for subscriptions.

For example the BAR for a print subscription is €200. Its digital edition is marketed for a subscription rate of €80.

For rate band reporting purposes an €80 subscription to the digital edition must be reported according to $80/200 = 40\%$

- You cannot register the rate of a digital subscription as a separate BAR.

M6.1 Corporate/gift subscription digital copies

- You may report Corporate/gift subscriptions to digital copies on the additional digital table.
- A corporate subscription is defined as a subscription purchased by a business/organisation on behalf of their employees. Subscriptions purchased on behalf of customers or members would not qualify as a corporate subscription.
- A gift subscription is a subscription purchased by one individual on behalf of another individual. (The maximum order for gift subscriptions is 12 separate subscriptions for named individuals from one purchaser who is not the recipient, their employer, a customer or member)
- You must collect a valid postal mailing address and e-mail address for the recipient of every corporate/gift subscription copy claimed.
- You must restrict the number of copies claimed to those individuals who in addition to being covered by a corporate/gift subscription have provided their personal details and personally opted to receive/view the digital edition.

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

M6.2 Records required - paid digital copies

- All paid digital copies must be valid and comply with existing reporting standards
- The documentation and payment evidence for all paid digital copies must comply with existing reporting standards and you must keep this for inspection at audit.
- In addition for corporate/gift subscriptions you must retain evidence that the individual has provided their personal details and personally opted to receive/view

the digital edition (e.g. via a registration process or request).

M7 STANDARDS OF AVAILABILITY

It is recognised that for technical or other reasons a digital edition may not be available 100% of the time. The following rules detail how we will audit and report these situations.

Auditing procedure

- You must provide us with free access to the PDF and / or the URL hosting the digital edition for every issue.
- We will test the availability of the digital edition. We will test that:
 - The correct digital edition is available on the stated publication date/period.
 - The digital edition is available for viewing and / or download as required.

Failure on either count will establish initial non-availability and trigger a second test.

If we are not able to access the correct digital edition, the access and content will be re-tested within a specified time depending on the publishing frequency of the publication as follows:

Publishing frequency	Time frame for re-test
Daily	Within 1 hour
Weekly	Within 1 day
Monthly	Within 1 week

If the second test also proves negative on either count we will inform you and it will then be your responsibility to demonstrate to us the availability of the digital edition.

We will perform testing to satisfy itself as to the extent of the availability.

How a particular issue is reported will depend upon the established level of availability as follows:

- Availability 0% (i.e. not available at all)
We will disallow the entire digital edition claim for an issue if it is not available at all during the planned distribution period. We will report the non-availability of the issue on the certificate and in other published ABC data.
- Availability less than 80%
If a digital edition is available for less than 80% of the planned distribution period it will be included in the claim and we will report the extent of the digital issue's availability (x%) on the certificate and in other published ABC data.

SECTION M – DIGITAL EDITIONS [cont.]

- Availability greater than or equal to 80%
The issue will be included without any additional reporting requirements.

M8 PUBLICITY RULES

The overarching principle for the presentation of digital edition data is that the user is provided with clear and unambiguous information on digital copies alongside the latest ABC average net circulation figure (excluding digital edition copies).

Note: The following rules are in addition to ABC Publicity Byelaws (see appendix 1), which still apply to digital copies

M9.1 Use of ABC data – digital editions

- An ABC figure for a digital edition quoted on any material (including editorials, sales presentations, media packs and websites) must be accompanied by the latest average net circulation certified by ABC.

For example:

*ABC average net circulation (print) July to Dec 2010,
24,355*

ABC average digital copies 2,328

- An ABC figure for a digital edition must not be added to the ABC average net circulation figure in any material and presented as an ABC figure
- If publishers report on the certificate the percentage of the average net circulation that have also opted to receive a digital edition, then this must be accompanied by the latest average net circulation certified by ABC.

For example:

*ABC average net circulation (print) July to Dec 2010,
24,355*

ABC average digital copies 2,328

*In addition 6% of the average net circulation also
opted to receive a digital copy.*

M9.2 Comparisons – digital editions

- Comparisons of figures for digital editions between different publications must always be accompanied by a comparison of the latest average net circulations certified by ABC including the period of certification.

For example:

	<i>Digital copies</i>	<i>Average circ'n (print)</i>
<i>Publication X</i>	<i>2,328</i>	<i>24,355</i>
<i>Publication Y</i>	<i>2,587</i>	<i>27,456</i>

Source: ABC July to Dec 2010

M9.3 Use of ABC logos – digital editions

The ABC logos must not be published within, or in relation to a digital edition until receipt of the first ABC certificate that includes digital edition copies.

SECTION N – BASIC COVER PRICE

N1 DEFINITION

N2 REQUIREMENT

N2.1 FAILURE TO PUBLISH A COVER PRICE

N3 REPORTING

N1 DEFINITION

The Basic Cover Price is the price at which a single copy of the publication may be purchased for an on-going duration, in contrast to a special price for a limited period.

N2 REQUIREMENT

- You must publish a Cover Price on or within** every copy of every issue for which paid copies are claimed (i.e. if you claim any copies under newstrade, single copy and subscription sales, regular or issue specific multiple copy/bulk sales or sales of special and sports editions).

**From the July to December 2010 reporting period you must publish a cover price on the front and/or back page of every copy of every issue for which paid copies are claimed.

N2.1 Failure to publish a cover price

- If you fail to publish a cover price you must notify ABC's Director of Newspapers within 8 weeks of the issue or by the Return submission deadline date (whichever is the sooner), including the reasons why it happened and what steps are being taken to prevent a recurrence.
- We may request further information or documentation surrounding the omission before deciding whether the copies may be included in your ABC circulation claim. Note: For us to consider allowing such copies to be claimed, you must demonstrate that the omission occurred as the result of exceptional circumstances and that a satisfactory audit trail to verify the sales claim is available.
- If we are not notified within the timescale stated above then you cannot claim any copies for that issue but the issue itself must still be included in the divisor used to calculate the average circulation for the period.
- If we are notified within the timescale stated above but we still decide an issue or part of an issue cannot be claimed because the cover price has not been published, you must either exclude the copies or claim them as directed by us, and must still include the issue in the divisor used to calculate the average circulation for the period.

N3 REPORTING

- You must enter the cover price of each issue in the last week of the period on the Return. If there was more than one cover price for any of these issues you must enter the lowest and highest cover prices.

SECTION O – DISALLOWED COPIES

O1 INTRODUCTION

O2 FREE COPIES, OFFICE COPIES, PRESS CUTTING AGENCIES, BACK ISSUES, FULL COPIES

O3 CONTRA TRANSACTIONS

O4 SALES TO RELATED PARTIES

O1 INTRODUCTION

You cannot claim any copies that do not meet the reporting standards detailed in this rulebook. In addition and for the avoidance of doubt this section lists specific types of copies or sales arrangements that you cannot claim.

O2 FREE COPIES, OFFICE COPIES, PRESS CUTTING AGENCIES, BACK ISSUES, FULL COPIES

You cannot claim any:

- Free copies, including copies distributed to contributors, advertisers or advertising agencies, press cutting agencies
- File or office copies
- Copies purchased by press cutting agencies (unless claimed under regular or issue specific multiple copy/bulk sales)
- Back issues except bona fide single copy sales or single copy subscription sales of back issues providing they bear a cover date less than 12 months prior to the date of sale. Therefore you cannot claim bound volumes of back issues.
- Copies that are not bona fide full copy sales. Therefore you cannot claim separate sales of supplements.

O3 CONTRA TRANSACTIONS

- You cannot claim sales of copies whose value is reimbursed in cash, kind or by contra.
- Contra deals on advertising are specifically unacceptable. Your advertising revenues may be scrutinised as part of the audit to ensure advertising revenue is not being applied to sales of the publication, or discounts on advertising are not being used to subsidise publication purchases.

O4 SALES TO RELATED PARTIES

- You cannot claim any copies sold to, or transferred to your own company/organisation, a subsidiary of your company/organisation, or other "related parties"; whether directly by you or via a third-party; for resale, or free distribution, unless you can prove to your Circulation Auditor's and our satisfaction that these are bona fide "arms length" transactions.

- We recommend you provide us with full details of such sales at the time, in order that we can investigate them and advise whether or not you can claim them.
- If you do not provide full details of such sales to us at the recommended time, we reserve the right to exclude the resultant circulation from your ABC figure, without further investigation.
- For the purpose of this rule "Related Parties" is defined as follows (derived from the Financial Reporting Standard FRS 8, issued by the Accounting Standards Board and effective from 23 December 1995).

Two or more parties are related when at any time during the audit period:

- one party has direct or indirect control of the other party; or
- the parties are subject to common control from the same source; or
- one party has influence over the financial and 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
- 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.

For the avoidance of doubt, the following are related parties of the reporting entity:

- its ultimate and intermediate parent undertakings, subsidiary undertakings, and fellow undertakings;
- its associates and joint ventures;
- the investor or venturer in respect of which the reporting entity is an associate or joint venture;
- directors of the reporting entity and directors of its ultimate and intermediate parent undertakings.
- employees of the publisher (except copies purchased by employees under an ABC approved employee purchase scheme).

SECTION P – CERTIFICATE TYPES

P1 MANDATORY CERTIFICATE - STANDARD

P2 OPTIONAL GROUP CERTIFICATE

P1 MANDATORY CERTIFICATE

- We must issue a certificate on a regular and continuous basis for each publication – see section Q for what reporting periods are available.

P2 OPTIONAL GROUP CERTIFICATE

- You have the option of requesting an additional group certificate which combines the circulations of commonly owned publications
- To include publications on a group certificate they must:
 - All be owned by you
 - Have their own ABC certificate
 - Be of the same publishing frequency (e.g. weekly)
 - Be included on an advertising rate card for the combination of publications to be certified
 - Not be a sports publication for which a stand alone ABC certificate has been issued.
- You must request a group certificate in writing

SECTION Q – REPORTING OPTIONS

Q1 MANDATORY REPORTING PERIODS

Q2 OPTIONAL REPORTING PERIODS

Q2.1 OPTIONAL 3-MONTH PERIODS (NEWLY REGISTERED PUBLICATIONS)

Q2.2 OPTIONAL MONTHLY PERIODS (NEWLY REGISTERED PUBLICATIONS)

Q2.3 OPTIONAL 3-MONTH PERIODS

Q3 REPORTING OF FIGURES

Q1 MANDATORY REPORTING PERIODS

- You must submit a circulation Return and be issued a certificate for each mandatory reporting period.
- You may choose to report on a mandatory basis either:
 - every 6 months (broadly January to June and July to December each year); or
 - every month

Note:

- Any publication may elect to report on an on-going monthly basis providing:
 - A minimum of 12 monthly periods must be reported before it can revert to 6-monthly reporting
 - there is no gap in reporting when changing to or from monthly reporting
 - Your publication may report on a mandatory 12-month basis only if:
 - It is published annually
 - It was registered to report under the Regional Paid Newspaper rules on a 12-month basis as at 28 June 2007. Note: If subsequently you change to report on a 6-month or monthly basis you will not be allowed to change back.
- We will tell you what the specific reporting dates for each period are in advance. The dates will be based on a number of 'whole' weeks i.e. Monday to Sunday. You can find the ABC 'Accounting Calendar' which shows the relevant dates for any period on our website
 - Additional reporting options are available for newly registered publications – see section Q2
 - If reporting 6 or 12-monthly you must report separate month by month circulation
 - In exceptional circumstances changes to a publication during an audit period (for example merger, change of frequency, change of format etc) may mean that reporting the publication's figures continuously as a six-month average would lead to confusion and a lack of transparency in the data certified.

If the use of the normal mandatory reporting period in such cases would in ABC's opinion lead to the issue

of misleading and/or confusing data ABC may allow or require, with the agreement of the ABC Irish (ROI) Council on a case by case basis, the issue of more than one certificate covering the mandatory period in order to show separately the circulation data for the period up to the change and after the change(s).

Q2 OPTIONAL REPORTING PERIODS

Newly registered publications

For a newly registered publication you may optionally choose to report either of the following before reporting to the mandatory periods

Q2.1 Optional 3-month periods

1st audit period: 3 months (starting beginning of the reporting month)

2nd audit period: Next 3 months

3rd audit period: The first 6 month period ending broadly June or December that falls after (or ends at the same time as) the 2nd audit period

Q2.2 Optional monthly periods

Monthly until the start of the next 6-month mandatory period.
For example: A publication registered with ABC in April 2010 may report figures for May 2010 then June 2010 before reporting July to December 2010.

Publications already issued a certificate for a mandatory reporting period

Q2.3 Optional 3 month periods (from audit periods commencing January 2010 onwards)

For a publication that has been issued a certificate for a 6 or 12 month period you may optionally choose to report in addition a 3-month period certificate. The following conditions apply:

- You may select any 3 month period (starting beginning of the reporting month)
- You must request this option from us in writing
- All issues included in the reporting period must be closed for newstrade returns (i.e. no estimated figures)
- The 3 month certificate co-exists with the latest 6 or 12 month certificate. Therefore if you quote any figures from the 3 month certificate or distribute the certificate it must be accompanied by the total average net circulation figure or certificate for the most recent 6 or 12 month certificate issued.

SECTION Q – REPORTING OPTIONS [cont.]

Q3 REPORTING OF FIGURES

As well as the analysis of the average circulation by circulation types and other data relating to the publication, the following specific information will be reported:

- The format of the publication by day of week reported (i.e. tabloid/broadsheet and newspaper/magazine)
- For publications reporting 6 or 12-monthly the monthly average circulations analysed by:
 - newstrade, single copy and subscription sales
 - multiple copy sales
- The total average circulation broken out into Republic of Ireland, Northern Ireland and other.
- Where we present ABC circulation figures we will analyse it into Actively/Non-Actively Purchased. The circulation categories which are defined as Actively Purchased are: Newstrade and Single Copy Sales, In-House controlled Direct Delivery, Employee Copies, Paid Postal Subscriptions, Single Copy Sales of Special Editions and Single Copy Sales of Sports Editions.

SECTION R – ISSUES TO BE INCLUDED / EXCLUDED

- R1 INTRODUCTION
- R2 ABC GRANTED EXCLUSIONS
 - R2.1 DAILY PUBLICATIONS
 - R2.2 WEEKLY PUBLICATIONS (OR LESS FREQUENT)
 - R2.3 CALCULATION OF NORMAL NET SALE
 - R2.4 APPLYING FOR AN ABC GRANTED EXCLUSION
- R3 OPTIONAL EXCLUSIONS
 - R3.1 DAILY PUBLICATIONS
 - R3.2 WEEKLY PUBLICATIONS (OR LESS FREQUENT)
- R4 EFFECTIVE PUBLISHING DAYS

R1 INTRODUCTION

You must include all issues of the publication for which the majority of the distribution took place within each audit period. The only issues that you may leave out of a claim are:

- Those issues for which we have granted an ABC exclusion note; or
- Those issues which you are allowed to exclude because they are covered by the optional exclusion rules.

Which issues you may exclude depend upon the frequency of your publication.

R2 ABC GRANTED EXCLUSIONS

You must apply to us if you wish to exclude an issue under this section.

R2.1 Daily publications

Local bank holidays

- For daily publications you can apply for an issue to be excluded if it is affected by the occurrence of an official Local Bank Holiday (that is those Bank Holidays only recognised regionally or locally). You must have proof that the Banks will close, or that Banking hours will be restricted and you will have to demonstrate that there is a shortfall in the net sale greater than 5% of the normal net sale (calculated as detailed below).

Circumstances beyond publisher's control

- For daily publications you can apply for an issue to be considered for exclusion where, because of circumstances outside your control the planned level of distribution is achieved, but is severely delayed resulting in a shortfall in the net sale greater than 5% of the normal net sale (calculated as detailed below)

R2.2 Weekly publications (or less frequent)

Public Holidays

- You can apply for an issue to be excluded if it is affected by the occurrence of an official national public holiday where you can demonstrate that there is a shortfall in the net sale greater than 5% of the normal net sale (calculated as detailed below). For public holidays at Easter please see section R3.2

Local Bank Holidays

- You can apply for an issue to be excluded if it is affected by the occurrence of an official Local Bank Holiday (that is those Bank Holidays only recognised regionally or locally). You must have proof that the Banks will close, or that Banking hours will be restricted and you will have to demonstrate that there is a shortfall in the net sale greater than 5% of the normal net sale (calculated as detailed below).

Circumstances beyond publisher's control

- You can apply for an issue to be considered for exclusion where, because of circumstances outside your control the planned level of distribution is achieved, but is severely delayed resulting in a shortfall in the net sale greater than 5% of the normal net sale (calculated as detailed below)

R2.3. Calculation of normal net sale

You must use the following criteria when calculating whether the shortfall is greater than 5% of the normal net sale:

This is defined as the average of the previous four comparable days sales figures (e.g. for a Tuesday issue the previous four Tuesdays). Full details of the comparable issues' net sales must be included in the exclusion note application.

In your calculations you:

- Must only include individually purchased copies (i.e. newstrade, single copy and subscription sales, including single copy sales of special and sports editions)
- Must include in the previous 4 comparable sales days all issues except those you have chosen to exclude from your claim under the optional exclusion rules. For the avoidance of doubt this means you must include in the calculation issues covered by ABC granted exclusions.

SECTION R – ISSUES TO BE INCLUDED / EXCLUDED [cont.]

R2.4 Applying for an ABC granted exclusion

- You must apply to us for an exclusion note in writing using the ABC exclusion note request form, which is available on our website.
- The request form must be forwarded to the Director of Newspapers within four weeks of the issue to be excluded or before the audit, whichever is earliest.
- The request form must be accompanied by full details of:
 - The name of the publication
 - The date of the issue involved
 - Planned distribution
 - Achieved distribution
 - Achieved Net Sale (in cases of lateness ONLY)
 - Reasons for the shortfall.
- If we agree the issue can be excluded we will send you an ABC Exclusion Note.

R3 OPTIONAL EXCLUSIONS

You can choose to exclude an issue without applying for an exclusion note as follows.

R3.1 Daily publications

- Any issue published on an Official National Public Holiday. Note: As Good Friday is not an official public holiday in the Republic of Ireland you cannot use the optional exclusion rules to exclude affected issues from your circulation claim. However you may apply for the issue of a daily publication published on Good Friday to be considered for exclusion as long as its net sale is lower than its normal net sale by 5% or more.

Note: Normal net sale is calculated as detailed in section R2.3 and the application procedure is as detailed in section R2.4.

- Any issue between Christmas Eve and up to and including the second official working day after 1st January.

R3.2 Weekly publications (or less frequent)

- The issue published in the week containing Easter Monday.
- An issue published on Easter Sunday.
- Any two of the three issues published in the three weeks preceding the first Sunday after New Year's Day.
- Note: As Good Friday is not an official public holiday in the Republic of Ireland you cannot use the optional exclusion rules to exclude an affected issue from your circulation claim. However you may apply for the issue of a weekly publication published in the week containing Good Friday, to be considered for exclusion as long as its net sale is lower than its

normal net sale by 5% or more. Normal net sale is calculated as detailed in section R2.3 and the application procedure is as detailed in section R2.4.

R4 EFFECTIVE PUBLISHING DAYS

- The term 'publishing days' is used instead of 'issues' in this section to avoid confusion with editions.
- For each reporting period we will provide a publishing calendar that gives you the start and finish dates for the audit period and the total number of publishing days within that period depending upon the frequency of publication. You can find this on our website.
- You must calculate the effective publishing days for a publication as follows:

Total number of publishing days less those:

- For which we have issued an ABC exclusion note
 - Which you have optionally excluded because of public holidays
 - Where you did not publish
- You must enter the following on the Return:
 - the number of effective publishing days within the audit period
 - the actual number of publishing days available (as stated on the ABC Accounting Calendar)
 - The dates excluded, identified as either ABC Granted, Christmas/New Year, Public Holiday or Not Published. We will publish these details on the ABC certificate and in ABC published data.

SECTION R – ISSUES TO BE INCLUDED / EXCLUDED [cont.]

Exclusions – Quick Reference

Reason for Exclusion	DAILY TITLES	WEEKLY TITLES (OR LESS FREQUENT)
Bank Holidays/Local Bank holidays (note: Easter is covered below)	Bank Holidays - optional Local Bank Holidays > 5% shortfall in normal net sale (apply)	Bank Holidays if > 5% shortfall in normal net sale (apply)
Circumstances beyond publisher's control	> 5% shortfall in normal net sale (apply)	> 5% shortfall in normal net sale (apply)
Easter	Good Friday if > 5% shortfall in normal net sale (apply) Easter Monday	Week containing Good Friday if >5 % shortfall in normal net sale (apply) Week containing Easter Monday Issues published on Easter Sunday
Christmas/New Year	Any issue between Christmas Eve and up to and including the second official working day after 1st January	Any 2 of the 3 issues published in the 3 weeks preceding the 1 st Sunday after New Year's Day

SECTION S – EDITIONS

S1 ADVERTISING CONTENT

S2 EDITIONS

S2.1 FORMAT OF EDITIONS

S3 SUPPLEMENTS - ADVERTISING

S1 ADVERTISING CONTENT

You can only claim copies of a particular issue of the publication if they all carry the same ROP (display) advertising. The only exceptions are:

- If the advertiser and/or his advertising agency has agreed with you in writing and before publication that their advertisement will be excluded from the specified edition or editions
- If the inclusion of an advertisement would, in your opinion, render the publication illegal in a particular territory.
- If the publication in which advertising has changed meets the requirements to be claimed and reported as an edition (see section S2 below).

Notes:

- Copies reproduced abroad under licence may not be claimed unless there is proof that all such copies carried all advertising.
- For Special Editions and Sports Editions see sections H and I respectively.

S2 EDITIONS

If the ROP (display) advertising content does change for an issue, you can only claim these copies in the Total Average Net Circulation if they meet the criteria to be classed as an edition of the publication. Note: the treatment of supplements is detailed in section S3.

For the purpose of this section the parent publication is defined as the edition with the largest circulation.

To be classed as an edition and be reported on the same ABC Certificate as the parent publication:

- Editions must carry the same generic name/masthead*
- All rate cards must show:
 - a rate for advertising in all of the editions; and
 - a rate for each individual edition where ROP (display) advertising changes

Note: This requirement is removed from the October 2011 audit month.
- Any changes in ROP (display) advertising between editions must have been agreed in advance with the advertiser/agency or as ordered by them, with the proviso that at least one ROP (display) advertisement must be common to all editions. This common ROP

(display) advertisement cannot be a house advertisement but may be a generic advert tailored to suit particular editions. For example an advert for a car manufacturer could carry different dealerships' details.

[From the October 2011 audit month]

Note: A wrap-round ('wrap') will be ignored for ABC purposes (i.e. it will not be treated as a change in advertising even if it carries advertisements) providing:

- The wrap consists of multiples of 4 pages
- The wrap is not included in the issue's page numbering
- The normal publication including masthead remains intact inside the wrap
- If there is publication branding on the wrap that this is consistent with the publication inside.

- Within any one particular edition all advertising (including ROP and classified) must be the same, however distributed
- Within any one particular edition any supplements defined to be an integral part of the publication (see section S3) must be carried throughout the entire distribution.** See section S3 for advertising requirements in relation to supplements

If the above conditions are met, then the publication(s) will be considered editions of the parent publication.

This means that the edition can be included on the same ABC certificate as the 'parent' publication with the following conditions:

- You must report the edition names
- If there are any changes in ROP (display) advertising between editions (including any supplements – see section S3) then we will add the word [Series] to the publication's name in ABC documentation and you must report the average circulation and breakout by circulation type for each edition

If the above conditions are not met, then the publications are not considered to be editions of the parent publication but effectively different publications. If you wish to have these certified you must submit separate return forms for each and we will report them on separate certificates.

If we judge that differences exist in the marketing or identification of any edition sufficient to create the appearance of a separate publication, we will require that it be separately registered with ABC.

SECTION S – EDITIONS [cont.]

*Note: Newspapers that were reporting editions with different names as at 28 June 2007 in compliance with the Regional Paid Newspaper rules at that time (a list of which is held at ABC) will be allowed to continue to do so within the requirements in force at that time. These requirements are that the edition must carry either a logotype/masthead incorporating the generic name of the parent newspaper, consistent with the general appearance of the parent, or a strapline which clearly and prominently indicates on the masthead that it is an edition of the parent newspaper (the use of "An Edition of the <parent newspaper>" will be acceptable)

**Note: You may apply to us for the requirement to carry a supplement throughout the entire distribution to be waived in extreme circumstances. For example: A late breaking major story leads to you printing additional copies of the publication leaving a shortfall in the number of supplements available because they are pre-printed. In this case you may (with our agreement) still claim copies supplied without the supplement providing you print a statement/disclaimer in the publication and offer to supply the supplement subsequently to any readers who request it. You must also inform ROP (display) advertisers in the supplement of that issue.

S2.1 FORMAT OF EDITIONS

You can include editions of a given issue published in a different format to the parent publication on the same certificate providing:

- The editions rules detailed in section S2 above are complied with.
- The changed format edition contains no more than 30% change in editorial from the main edition

You must report the average circulation and breakout by circulation type for changed format editions. We will add the word [Series] to the publication's name in ABC documentation.

Note: You can only claim Special Editions where the copies are all in the same format – see section H2.

S3 SUPPLEMENTS - ADVERTISING

- Supplements published on four or more occasions in a six month reporting period are deemed to be an integral part of the publication for ABC purposes, regardless of how they are carried (e.g. inserted, stitched in etc).

This means ROP (display) advertising appearing in these supplements must be carried in different Editions (see section S2), Special Editions (section H) and Sports Editions (section I), unless the advertiser

has agreed to exclude the advertisement or you consider its publication illegal (S1)

- Supplements that are published on three or less occasions in a six month reporting period are not deemed to be integral to the publication and the ROP (display) advertising need not be carried into different Editions, Special Editions or Sports editions.

SECTION T – GEOGRAPHICAL REGION(S) SERVED BY THE PUBLICATION

T1 GEOGRAPHICAL REGION(S) SERVED

T1 GEOGRAPHICAL REGION(S) SERVED

You must enter on the Return a concise description of the geographical region(s) served by the publication during the audit period. We will report this on the certificate.

Note: Overseas copies can only be claimed in the category newstrade, single copy and subscription sales.

SECTION U – GENERAL RECORD KEEPING

U1 INTRODUCTION

U2 DOCUMENTS REQUIRED FOR ALL ISSUES

U2.1 PRINT/PRODUCTION

U2.2 DESPATCH

U2.3 PUBLICATION

U2.4 ISSUE BY ISSUE WORKSHEET

U3 ACCESS TO RECORDS AND DOCUMENTATION

U4 RETENTION OF RECORDS

U1 INTRODUCTION

The following sections detail the records that you must keep for every issue in order to verify your circulation claim. These are in addition to records required for specific circulation categories.

U2 DOCUMENTS REQUIRED FOR ALL ISSUES

You must maintain records on an issue specific basis - transactional accounting is not allowed. You must base your ABC claim and ensure that all records are based on a full count of all copies, not a sample.

U2.1 Print/production

Full issue by issue details of all copies delivered or produced by the printer, whether in-house or not, for all issues of the publication distributed during the audit period must be available. This includes invoices, purchase ledger accounts, bank statements, print orders, paper consumption records etc. All invoices from printers must clearly state the publication's name and issue identifier.

U2.2 Despatch

Full issue by issue details of the exact numbers despatched by whatever means for every issue distributed during the audit period must be available. Records must distinguish between UK & Republic of Ireland and other countries.

U2.3 Publication

One copy of every issue of the publication distributed during the period, including different editions. Alternative methods of retaining copies of the publication may be permitted if written approval is obtained from us (e.g. electronic copy of editions of the publication).

U2.4 Issue by issue worksheet

An issue by issue worksheet, breaking down your ABC claim by circulation type must always be available.

U3 ACCESS TO RECORDS AND DOCUMENTATION

- You must give us and your Circulation Auditor full and unrestricted access to all documentation and financial records that support your circulation claim.

- You must ensure that we and your Circulation Auditor (if applicable) has full and unrestricted access to all records of third parties involved in the circulation of the publication (e.g. mailing houses, distributors, computer bureaux etc). If this access is refused it may not be possible to issue a certificate or verify the circulation claim.
- You must ensure all records are available for inspection or audit as detailed in the ABC Byelaws (see appendix 1).

U4 RETENTION OF RECORDS

- You will need to retain and make available for audit all records required to support your circulation claim, including third-party records (financial and otherwise).
- These records must be retained until the ABC certificate is received for the subsequent corresponding audit period (or where publications are audited by ABC audit staff until the audit of the subsequent corresponding audit period is complete). In other words the records for Jan-June should be kept until you have received your certificate for the following Jan-June period.
- If you devise viable and auditable alternative means of maintaining this information other than that given in the rules and guidance notes you must submit the scheme to us for approval before utilising the scheme and before including the resultant circulation in the ABC Return.

SECTION V – SUBMITTING DATA, CERTIFICATE ISSUE AND AUDIT (ABC STAFF AUDIT)

- V1 INTRODUCTION**
- V2 CIRCULATION RETURN**
- V3 SUBMISSION OF RETURN FORM**
 - V3.1 LATE/NON-SUBMISSION**
- V4 ISSUE OF CERTIFICATE AND AUDIT**
 - V4.1 DATE OF THE AUDIT**
 - V4.2 OVERTIME CHARGES**
 - V4.3 AUDIT RESULT**
 - V4.4 AUDIT REPORTS**
 - V4.5 PUBLICISING OF AUDIT REPORTS**
 - V4.6 PUBLICATIONS REPORTING FOR THE FIRST TIME**
- V5 PUBLIC RELEASE OF ABC CIRCULATION DATA**
- V6 VALIDITY OF CERTIFICATE**
- V7 ABC AUDIT LETTER OF ENGAGEMENT**

This section is relevant if you have chosen ABC as your Circulation Auditor. If you have chosen an ABC approved external Circulation Auditor please see section W.

V1 INTRODUCTION

We aim to publicise accurate circulation data by the date of the concurrent release or the issue of the certificate (if later). The audit and certification system has been designed to facilitate this.

We publicise all certified figures on our website www.abcireland.ie as well as distributing current circulation figures to BRAD (British Rates and Data) and other organizations that report circulation figures.

You have the choice of using ABC staff auditors or your own ABC approved auditor to conduct the circulation audit. There can be differences in each case relating to the timing of the audit and the procedure for submitting the data.

Less Frequent Auditing

- Publications with a publishing frequency of weekly (or less frequent) and whose circulation is 100% newstrade, single copy or subscription sales may apply for their publications to be audited every twelve months rather than every six months (i.e. two 6-month ABC certificates being audited at the same time) – this is known as Less Frequent Auditing ('LFA')
- You must apply to us in writing to register a publication under the LFA scheme. We will assess the audit risk of the publication, including but not limited to factors such as whether the publication's previous certificates have been reissued and have had any significant points identified at audit or inspection
- We will inform you (and your external auditor if appropriate) in writing if the publication is accepted

under the LFA scheme. Acceptance into the scheme will change some of the audit and return submission process requirements detailed in the following sections – we will provide details of these with the notification.

- We reserve the right to withdraw any publication from the LFA scheme at any time, for example if different categories of circulation are claimed, due to an unsatisfactory audit or inspection or other significant changes that may affect the level of audit risk
- Please contact us if you wish to discuss the LFA scheme further

V2 CIRCULATION RETURN

- You submit your statement of circulation on a circulation Return form (usually on-line using ABC's eReturns system). This statement forms the basis of the information that appears on your ABC certificate.
- We will inform your registered forms contact when and how they can submit their Return form, usually before the end of the relevant audit period. If you have not been contacted please let us know.

V3 SUBMISSION OF RETURN FORM

- You must ensure you complete the Return as accurately as possible as the data we publish is produced from the data on your Return submission.
- We will tell you the submission deadline by when we must have received the completed Return

V3.1 Late/non-submission

- We will charge you a late submission fee of £300 (or such other amount as advised and agreed by the ABC Board) for any Returns we receive after the submission deadline (for whatever reason).
- You must submit a valid Return and pay the late submission invoice within 10 working days of the date of issue of the invoice. The Return will not be processed until you have paid this fee.
- If a publication reports late on:
 - two consecutive occasions then the late submission fee will be doubled
 - three consecutive occasions, it will be reported to ABC's Chief Executive with a recommendation to cancel its registration.
- If we do not receive the Return in time to include the figures in the concurrent release report, the publication will be shown as 'Not reported'.

V4 ISSUE OF CERTIFICATE AND AUDIT

If your publication has already had one certificate issued, we will normally issue subsequent certificates based on your Return and carry out the audit at a later date. This means both you and advertisers can benefit from the ABC

SECTION V – SUBMITTING DATA, CERTIFICATE ISSUE AND AUDIT (ABC STAFF AUDIT) [cont.]

certificate as soon as possible and that all publications in the sector have a current ABC certificate at the same time.

- We will normally carry out the audit within 6 months of the certificate being issued.
- If the audit identifies material errors in the certificate we will issue an Audit Report and revised certificate.
- If your publication is newly registered with ABC, we will carry out an audit on the Return before we issue its first certificate. This gives you the benefit of additional assistance from our audit staff and helps ensure that accurate figures are certified.

V4.1 Date of the audit

We will contact you to arrange a date for the audit visit. Once this date has been mutually agreed, it should only be altered in exceptional circumstances.

V4.2 Overtime charges

If any records are not available for our auditor at the start of the audit, or the complexity of your systems results in an over run on audit time, we may request you authorise an overtime approval form. If you do not authorise this request we reserve the right not to continue with the audit.

V4.3 Audit result

- After the on-site visit, we will send you a letter detailing any outstanding information required to complete the audit
- We will give you a deadline for receipt of that information.
- If we identify material problems with the Return or certificate then we will send you an Audit Report letter (see below).
- After we have completed the audit we will send you a Management Letter and Action Plan detailing any issues which need to be addressed to prevent problems on future audits.

V4.4 Audit Reports

If we identify material errors in the original Return submission or certificate then we will issue an Audit Report detailing any changes together with a revised certificate.

The new certificate incorporating the Audit Report replaces your original certificate and you must use this in its place.

- If an Audit Report is necessary we will send you a letter detailing the reason/problem.
- You will have 10 working days from the receipt of this letter to provide any further information to us, or object to the issue of the Audit Report.

- If you wish to object to the issue of the Audit Report you must do this in writing to the Director of Audit who will investigate and provide a decision within 10 working days. If the objection is to a decision by the Director of Audit or the Chief Executive then the first level of appeal will be in accordance with the Review Procedure detailed in the ABC Byelaws.
- We will contact you to confirm receipt of the Audit Report letter but, in the absence of any further written response from you, we will issue the Audit Report and revised certificate.
- Subsequent Certificates of Circulation will not be issued until we have resolved all audit queries on a previous Certificate and issued the Audit Report, if applicable.

V4.5 Publicising of Audit Reports

- We publicise Audit Reports on our website with details of the corrections made. They are also publicised in ABC Media.
- When we have issued an Audit Report, BRAD will include a statement referring to the fact that ABC data has been revised at audit.

V4.6 Publications reporting for the first time

- If your publication is reporting for the first time we will audit the Return before its first certificate is issued.
- We will conduct the audit as soon as possible after you have submitted a valid Return to us, to ensure a certificate is issued as soon as possible.
- We reserve the right to delay issuing your first certificate until we are satisfied that the net circulation claim is accurate.

V5 PUBLIC RELEASE OF ABC CIRCULATION DATA

- Once you submit your Return, ABC conducts validation checks that are mainly arithmetical. You should note that we do not carry out any audit testing at this time. Therefore it is important you ensure your Return submission is accurate as not all errors will be found at the validation stage.
- Our staff process Returns received within the submission deadline in order of receipt.
- We will first release the circulation figures for all publications certified in time in the ABC concurrent release of data. We publicise the date and time of this release and you must not issue or publicise any figures before this release.
 - If we receive a Return by the submission deadline but cannot certify it (for whatever reason) in time for the concurrent release we will show it as 'Certificate pending'.

SECTION V – SUBMITTING DATA, CERTIFICATE ISSUE AND AUDIT (ABC STAFF AUDIT) **[cont.]**

- If we do not receive a Return in time to include it in the concurrent release, we will show it as 'Not reported'.
- We will send a copy of your certificate to your designated contact on our database.
- Once the circulation figures are publicly available we also forward current ABC figures to BRAD (British Rates and Data). For any returns not certified in time to meet BRAD deadlines for updates of circulation figures BRAD will carry the statement 'Return received by ABC, Certificate pending.'

V6 VALIDITY OF CERTIFICATE

- You can use the certificate up to 3 months after the end of the next Audit Period for which your publication is registered to submit a Return or until a new certificate is issued if earlier.

For Example:

The certificate of a publication reporting on a 12-monthly basis to December 2010 will be valid until the end of March 2012 (or until a new certificate is issued if earlier). However if the same publication is registered for a 6-month audit from January 2010 to June 2010, then the December 2010 certificate will only be valid until the end of September 2011 (or until a new certificate is issued if earlier)

V7 ABC AUDIT LETTER OF ENGAGEMENT

We will send you a signed letter of engagement that sets out the basis on which we will act as your Circulation Auditor. You must sign this and return it to us before we can start the first audit.

SECTION W – SUBMITTING DATA, CERTIFICATE ISSUE AND AUDIT (EXTERNAL AUDIT)

- W1 INTRODUCTION**
- W2 CIRCULATION RETURN**
- W3 AUDIT AND SUBMISSION OF RETURN**
- W4 SUBMISSION OF RETURN FORM**
 - W4.1 LATE/NON-SUBMISSION**
- W5 PUBLIC RELEASE OF ABC CIRCULATION DATA**
- W6 VALIDITY OF CERTIFICATE**
- W7 AUDITORS LETTER OF ENGAGEMENT**
- W8 INSPECTIONS**
 - W8.1 INTRODUCTION**
 - W8.2 DATE OF THE INSPECTION**
 - W8.3 OVERTIME CHARGES**
 - W8.4 INSPECTION RESULT**
 - W8.5 INSPECTION REPORTS**
 - W8.6 PUBLICISING OF INSPECTION REPORTS**

This section is relevant if you have chosen to be audited by an ABC approved external Circulation Auditor and subject to inspection by ABC. If you have chosen ABC as your Circulation Auditor please see section V.

W1 INTRODUCTION

We aim to publicise accurate circulation data by the date of the concurrent release or the issue of the certificate (if later). The audit and certification system has been designed to facilitate this.

We publicise all certified figures on our website www.abcireland.ie as well as distributing current circulation figures to BRAD (British Rates and Data) and other organizations that report circulation figures.

You have the choice of using ABC staff auditors or your own ABC approved auditor to conduct the circulation audit. There can be differences in each case relating to the timing of the audit and the procedure for submitting the data.

Less Frequent Auditing

- Publications with a publishing frequency of weekly (or less frequent) and whose circulation is 100% newstrade, single copy or subscription sales may apply for their publications to be audited every twelve months rather than every six months (i.e. two 6-month ABC certificates being audited at the same time) – this is known as Less Frequent Auditing ('LFA')
- You must apply to us in writing to register a publication under the LFA scheme. We will assess the audit risk of the publication, including but not limited to factors such as whether the publication's previous certificates have been reissued and have had any significant points identified at audit or inspection
- We will inform you (and your external auditor if appropriate) in writing if the publication is accepted

under the LFA scheme. Acceptance into the scheme will change some of the audit and return submission process requirements detailed in the following sections – we will provide details of these with the notification.

- We reserve the right to withdraw any publication from the LFA scheme at any time, for example if different categories of circulation are claimed, due to an unsatisfactory audit or inspection or other significant changes that may affect the level of audit risk

Please contact us if you wish to discuss the LFA scheme further

W2 CIRCULATION RETURN

- You submit your statement of circulation on a circulation Return form (usually on-line using ABC's eReturns system). This statement forms the basis of the information that appears on your ABC certificate.
- We will inform your registered forms contact when and how they can submit their Return form, usually before the end of the relevant audit period. If you have not been contacted please let us know.
- The Return must be signed off by your Chief Circulation Executive (or authorised deputy) and your ABC approved Circulation Auditor before they submit it to us.

W3 AUDIT AND SUBMISSION OF RETURN

- Your Circulation Auditor must audit your Return before they submit it to ABC.
- Your Circulation Auditor must complete an Audit Programme for each ABC Return submitted. We will supply a copy of the Audit Programme to you before the end of each Audit Period. It is your Circulation Auditor's duty to ensure they use the most recent edition of the Audit Programme for any circulation audit.
- Your Circulation Auditor must fully complete and sign the Audit Programme before they submit it to us together with the relevant Return form. The Return form must have been signed by both the Chief Circulation Executive of the Publisher (or his authorised deputy) and the Circulation Auditor. We will not process the Return if any of these requirements are not met.
- We will check the Audit Programme when the records for the publication are inspected by ABC under the inspection programme.
- Your Circulation Auditor must only submit a signed Return to us when they are satisfied that the standard statement of audit opinion can be signed without any reservations.
- If your Circulation Auditor:
 - cannot form an opinion on the data on the Return, or
 - disagrees with the data on the Return, or
 - cannot conduct a proper audit, or

SECTION W – SUBMITTING DATA, CERTIFICATE ISSUE AND AUDIT (EXTERNAL AUDIT) [cont.]

- has to qualify their Audit Report, or
- finds the Return is not complete, or
- has any doubts as to the materiality of any point found during the audit, or
- has not had full and free access to all the documentation required under the reporting standards, Guidance Notes and Instructions then they must notify us of the problems in writing before the Return submission deadline and they must not sign the Return unless and until the problems have been discussed with us and satisfactorily resolved.

In all cases they must submit the Return to us by the submission deadline, with an accompanying letter explaining the problems.

Examples of matters which may require this course of action, which are by no means exclusive, include:

- Some print invoices/records are not available.
 - A mailing list is not available or not in an auditable form.
 - Access is denied to the financial records of the Publisher.
 - Third-party records are not accessible.
 - There has been a change of distributor during the Audit Period and there is doubt as to the accuracy of "Unsold/Returned Copy" records.
- If we decide that an Audit Programme was incorrectly completed at the time of the submission to us, then we may exercise our right to withdraw any certificates issued based on that programme, and refuse to issue any further certificates until we are satisfied that all audit work has been undertaken in accordance with the reporting standards, guidance notes and instructions.
 - If full records necessary to conduct the audit in accordance with the notes and instructions are not available, or if your Circulation Auditor is not given full and free access to them, they must stop the audit and contact us immediately.
 - Estimates and assumptions are not acceptable in the ABC Return unless these relate to provisions for unsold/returned copies or they have been cleared with us before the Return is submitted.
 - In all cases the Circulation Auditor who reports to us on the Return must be the Appointed Circulation Auditor as registered and approved by us.
 - Any change of Appointed Circulation Auditor, or change to the Circulation Auditor details (including a change of senior contact responsible for the Circulation Audit) must be notified to us in writing and must be agreed by us. This notification and agreement must take place prior to the audit being undertaken to avoid undue cost and delay in certification.
- The Circulation Auditor must ensure that the latest copy of ABC's reporting standards and Guidelines are used and that the contents are understood, in order that all details submitted to us are in accordance with the rules, guidance notes and instructions. We appreciate that the auditing of circulation is by its nature not a normal part of accountancy training and that the report must be completed to a strict time scale. With this in mind we advise Circulation Auditors contact us if they have any queries BEFORE submitting the Return and preferably before the audit is started.
 - It is the duty of the Circulation Auditor to ensure that we are notified in writing of any changes to the person to whom ABC should send details of revisions to ABC reporting standards and procedures, and also of audit personnel whom we should contact when problems are encountered with returns submitted to us.
 - The Circulation Auditor has the right of access to all correspondence between ABC and the Publisher.
 - We draw attention to both you and your Circulation Auditor Byelaw 3(b) which relates to access to records. We will not issue a certificate unless this right of access has been granted.
 - We will invite your Circulation Auditor to attend inspections forming part of our inspection programme and expect to be offered every assistance in conducting the inspection.

W4 SUBMISSION OF RETURN FORM

- You must ensure you complete the Return as accurately as possible as the data we publish is produced from the data on your Return submission.
- We will tell you the submission deadline by when we must have received the completed Return

W4.1 Late/non-submission

- We will charge you a late submission fee of £300 (or such other amount as advised and agreed by the ABC Board) for any Returns we receive after the submission deadline (for whatever reason).
If we do not receive a Return by the submission deadline, we will raise a late submission invoice. You must submit a valid Return and pay the late submission invoice within 10 working days of the date of issue of the invoice. The Return will not be processed until you have paid this fee.
- If a publication reports late on:
 - two consecutive occasions then the late submission fee will be doubled

SECTION W – SUBMITTING DATA, CERTIFICATE ISSUE AND AUDIT (EXTERNAL AUDIT) [cont.]

- three consecutive occasions, it will be reported to ABC's Chief Executive with a recommendation to cancel its registration.
- If we do not receive the Return in time to include the figures in the concurrent release report, the publication will be shown as 'Not reported'.

W5 PUBLIC RELEASE OF ABC CIRCULATION DATA

- After your Return has been submitted we conduct validation checks that are mainly arithmetical. You should note that we do not carry out any audit or inspection testing at this time. Therefore it is important that you ensure your Return submission is accurate as not all errors will be found at the validation stage.
- Our staff will process Returns received within the submission deadline in order of receipt.
- We will first release the circulation figures for all publications certified in time in the ABC concurrent release of data. We publicise the date and time of this release and you must not issue or publicise any figures before this release.
 - If we receive a Return by the submission deadline but cannot certify it (for whatever reason) in time for the concurrent release we will show it as 'Certificate pending
 - If we do not receive a Return in time to include it in the concurrent release, we will show it as 'Not reported'.
- We will send a copy of your certificate to your designated contact on our database.
- We publicise all certified figures on our website www.abc.org.uk. We may make arrangements for our data to be published via commercial data providers.

W6 VALIDITY OF CERTIFICATE

- You can use the certificate up to 3 months after the end of the next Audit Period for which your publication is registered to submit a Return or until a new certificate is issued if earlier.

For Example:

The certificate of a publication reporting on a 12-monthly basis to December 2010 will be valid until the end of March 2012 (or until a new certificate is issued if earlier). However if the same publication is registered for a 6-month audit from January 2010 to June 2010, then the December 2010 certificate will only be valid until the end of September 2011 (or until a new certificate is issued if earlier).

W7 AUDITORS LETTER OF ENGAGEMENT

- You must obtain a letter of engagement from your ABC approved Circulation Auditor to you, which outlines the duty of your Circulation Auditor to ABC.
- This letter must be signed by both you and your Circulation Auditor, and you must forward a copy of this to us
- No ABC Circulation Audit should be started without receipt of written confirmation from us that this has been done.

The letter of engagement must include, not necessarily exclusively, the following terms:-

- a) The Auditor accepts that there is a duty of care with respect to performing the Audit Programme (in accordance with these notes and instructions) from the Auditor to the Bureau and that the Auditor is reporting to the Bureau.
- b) The Auditor and the Publisher accept that they will supply to the Bureau, or its appointed agents, such information as the Bureau may reasonably require as relevant to the publication under audit and other Publications published by the Publisher.
- c) The Auditor and Publisher accept that any audit conducted on behalf of the Bureau must be conducted in accordance with the reporting standards, Notes and Instructions contained herein, as updated at the time the audit is conducted.
- d) The Publisher and/or directors of the publishing company are responsible for producing the circulation data, maintaining proper records and completing the ABC Return, and have a duty of care to the Bureau. They are responsible for ensuring that the non-financial records are reconcilable with the financial records.
- e) The management of the Publisher will make available to Auditors all records, correspondence, information and explanations that the Auditors consider necessary to enable them to form their opinion.
- f) The Auditor and Publisher accept that any audit conducted on behalf of the Bureau cannot be accepted as being complete, unless the Auditor has been given full and free access to all financial and other records in connection with the distribution of the Publication under audit, and the Publisher shall ensure that any such records held by a third-party are made available to the Auditor.
- g) The Auditor has a professional responsibility to report to the Bureau if there have been any limitations on or restrictions to the scope of the audit work, and/or the completed Return does not comply with the rules.
- h) The Auditor will report to the management of the Publisher any significant weaknesses in the circulation systems, or any other matters arising from the audit,

SECTION W – SUBMITTING DATA, CERTIFICATE ISSUE AND AUDIT (EXTERNAL AUDIT) [cont.]

which the Auditor believes should be brought to the attention of the Publisher.

- i) The responsibility for prevention and detection of fraud and irregularities rests with the management of the Publisher.

W8 INSPECTIONS

W8.1 Introduction

- We carry out inspections on all publications that are not audited by ABC staff auditors.
- The inspections are carried out by ABC staff auditors and all publications will be inspected at least once every two years on average.
- Publications with a publishing frequency of more than once a week will be inspected annually on average.

W8.2 Date of the inspection

We will contact you to arrange a date for the inspection visit. Once this date has been mutually agreed, it should only be altered in exceptional circumstances. We will inform your Circulation Auditor of the date for the inspection visit.

W8.3 Overtime charges

If any records are not available for our auditor at the start of the inspection, or the complexity of your systems results in an over run on inspection time, we may request you authorise an overtime approval form. If you do not authorise this request we reserve the right not to continue with the inspection.

W8.4 Inspection result

- After the on-site visit, we will send you a letter detailing any outstanding information required to complete the inspection.
- We will give you a deadline for receipt of that information.
- If we identify material problems with the Return or certificate then we will send you an Inspection Report letter (see below).
- After we have completed the inspection we will send you a management letter detailing any issues which need to be addressed to prevent problems on future audits and inspections.
- We will send a copy of the management letter to your Circulation Auditor.

W8.5 Inspection Reports

If we identify material errors in the original Return submission or certificate then we will issue an Inspection Report detailing any changes together with a revised certificate.

The new certificate incorporating the Inspection Report replaces your original certificate and you must use this in its place.

- If an Inspection Report is necessary we will send you a letter detailing the reason/problem.
- You will have 10 working days from the receipt of this letter to provide any further information to us, or object to the issue of the Inspection Report.
- If you wish to object to the issue of the Inspection Report you must do this in writing to the Director of Audit who will investigate and provide a decision within 10 working days. If the objection is to a decision by the Director of Audit or the Chief Executive then the first level of appeal will be in accordance with the Review Procedure detailed in the ABC Byelaws.
- We will contact you to confirm receipt of the Inspection Report letter but, in the absence of any further written response from you, we will issue the Inspection Report and revised certificate.
- Subsequent Certificates of Circulation will not be issued until we have resolved all inspection queries on a previous Certificate and issued the Inspection Report, if applicable.

W8.6 Publicising of Inspection Reports

- We publicise Inspection Reports on our website with details of the corrections made. They are also publicised in ABC Media.
- When we have issued an Inspection report, BRAD will include a statement referring to the fact that an Inspection Report has been issued.

APPENDIX 1 – ABC BYELAWS

DEFINITIONS :

ABC/We/Us/Our	Audit Bureau of Circulations Ltd
You	The member
ABC Advertisements	Advertisements designed and/or provided by ABC to members to use to promote awareness of ABC and/or the ABC certification of their titles
ABC Logo	Any official logo issued by ABC
Approved Auditor	Auditor appointed by the member and approved by ABC to conduct audit work for ABC purposes in accordance with the relevant Reporting Standards
ABC Board	Governing body of ABC as defined in memorandum and articles of association
Chairman/Chief Executive/Head of Compliance	ABC Chairman/ABC Chief Executive/Head of Compliance or official acting in that capacity
Fees	Any fees or charges including annual subscriptions levied by ABC
Official/ABC Official	Employee or other person acting for ABC in an official capacity
Reporting Standards	ABC rules and requirements that detail how circulation/data claims are compiled, reported and audited (formerly known as 'Audit Rules')
Return/Return Form	Submission in which circulation / distribution / attendance/other data are reported to ABC for certification
Title	Publication, exhibition or other media/product
Trade Media	Publications and other media which provide information for persons in relation to their employment or interest in the media industry
Written/in writing	Includes communication only by post, fax or email

Brief introductions to certain sections (shown in Italics) are for convenience only, do not form part of the byelaws and will not affect their interpretation.

1. CONSTITUTION

- a) We operate according to our memorandum and articles of association, byelaws and Reporting Standards. The ABC Board approves changes to the byelaws and Reporting Standards [with variation for ROI]. All of these documents are available from our website www.abcireland.ie.
- b) It is a condition of your membership of ABC that you will comply with the relevant byelaws and Reporting Standards. Any breach of this condition will entitle ABC to terminate your membership and/or registration of any relevant title.

2. APPLICATION FOR MEMBERSHIP AND REGISTRATION

- a) To apply to become a member of ABC you must submit the relevant application form and any other documentation which we may request. We cannot approve your membership application until we have received payment of the relevant fees.
- b) To register a title with ABC you must submit the relevant application form and any other documentation which we may request. We may need to inspect the relevant records/systems before registering your title.

We may approve an application to register a title prior to its launch.

- c) If we are not able to issue a title's first ABC certificate within 12 months of the date of registering then we reserve the right to cancel the title's registration.

APPENDIX 1 – ABC BYELAWS [cont.]

3. PUBLICITY RULES

This section contains fundamental rules on how you may promote your links with ABC and in particular circulation / distribution / attendance/other data. The intention is to avoid those who use the data being misled because of how the data is presented.

Note: Printed material produced prior to 1st February 2008 will be subject to the publicity rules in the 2007 byelaws. This section will therefore apply to printed material produced after 1st February 2008.

Applicants

- a) Until you have received written confirmation from us that your membership application has been approved, you must not make any claim of ABC membership or use the ABC Logos.

Members

- b) After receiving written confirmation that we have approved your ABC membership application you may:
- state that your organisation is a member of ABC
 - associate your registered titles with ABC in accordance with the rules below.
 - not make any reference to ABC or use the ABC Logos in relation to any non-registered titles.
- c) After receiving written confirmation that we have approved a title's registration (but before receiving its first ABC certificate) you:
- may publicise this fact, as long as you include the month and year its registration was approved. *For example: 'ABC registration approved February 2010'*
 - may include an explanation of the audit process or what the title's ABC registration means in generic terms.
 - must not publish the ABC Logo in or use it in relation to the title
 - must not make any reference to when ABC may certify the data or carry out an audit
 - must not associate any data relating to the title with ABC (or imply any association). This means any data must be clearly sourced as a 'publisher's statement'/'organiser's statement' or other appropriate source, and must not for example be described as 'to be validated by ABC' or 'subject to audit'. You may not make claims such as 'we expect an ABC circulation of...'

Use of ABC and other data

- d) Whenever you quote any circulation / distribution / attendance figures (whether ABC certified or not) on any material, you must include the latest average total net circulation / distribution / attendance figures certified by ABC (as soon as practical) and the period of certification must be stated. If no ABC data is available then you must comply with section 3(c) Note:
- For this purpose 'material' includes any media in which you publish figures including editorials, articles, direct mail, sales presentations and websites.
 - This includes material which quotes percentage changes in circulation / distribution / attendance data where the basis of the comparison must be clear. *For example: year on year or 2010 vs. 2009*
 - If there are two ABC certificates with the same end date, for example 12-months to 31 December 2010 and 6-months to 31 December 2010 then the ABC certificate that covers the longest period is deemed the latest for the purpose of this rule.
 - Single-issue and 3-month ABC certificates co-exist with the latest 6 or 12-month ABC certificate. Therefore if you quote the figure for a single issue or 3-month period it must always be accompanied by the total average net circulation figure for the latest mandatory 6 or 12-month ABC certificate issued according to the relevant ABC Reporting Standards.
- e) Non-ABC data must be sourced as a 'publisher's statement'/'organiser's statement' or other appropriate source and accompanied by the latest ABC certified data in accordance with (d) above. In all cases you must source and present data so that it is clear which information is ABC certified and which is not.
- f) You must not associate the terms 'reader' or 'readership' with ABC or ABC data
- g) Statements or claims relating to data certified by ABC or attributed to ABC must be factually correct. Where the statement or claim is contradicted by ABC data but you are using data from another source to support the statement or claim, then that alternative source must be clearly identified.

Concurrent release

- h) You must not release or publicise any data (or trends in data) relating to a title included in a concurrent release of ABC data before the official release date and time set by ABC.

APPENDIX 1 – ABC BYELAWS [cont.]

Comparisons

If you make a comparison between titles' circulation / distribution / attendance figures it must:

- i) Be on a like for like basis
- j) Include the latest figures certified by ABC (as soon as practical)
- k) Include the latest mandatory average total net circulation / distribution / attendance figures certified by ABC for each title compared (as soon as practical).

Note: Short period optional ABC certificates (e.g. single-issue or 3-month ABC certificates) co-exist with the latest mandatory ABC certificate. Therefore if you include figures from a short period optional ABC certificate in the comparison, then you must include the latest mandatory figures and total average circulation / distribution / attendance figure

- l) Include the relevant period(s) of certification
- m) If it includes any non-ABC data make clear which information has and which has not been certified by ABC, and include the source of the non-ABC data
- n) Identify the publishing frequencies for each title included in the comparison if they are different.
- o) Make clear what data is being compared (for example if it is a particular category of circulation, or UK only). *(Note that the total average figure for each title compared must still be included as per (k) above)*
- p) If comparing between a title that has primarily paid circulation and one that has primarily free circulation, make a fair and clear distinction between the respective types of circulation.

Use of ABC Logos/Advertisements

- q) You may only use the ABC Logos in or in relation to a registered title that has been issued an ABC certificate.
- r) You may only publish ABC Advertisements in an ABC registered title that has been issued an ABC certificate, unless we have given written authorisation otherwise.
- s) You must not position the ABC Logos or ABC Advertisements in such a way as to imply an association of non-ABC data with ABC

- t) You must not alter an ABC Advertisement, nor publish an advertisement which purports to be from or authorised by us, unless we have given written authorisation.
- u) You may only publish a claim of ABC membership or use the ABC Logos or ABC Advertisements in, or in relation to a supplement, if that supplement is either bound into the entire print run of an issue of a registered title or has been issued its own ABC certificate.

Implied involvement/accuracy of statements relating to ABC

- v) You must not make inaccurate or misleading statements relating to ABC Reporting Standards, procedures or decisions either expressly or by implication.

Penalties for infringement

- w) Breaches of the Reporting Standards or bye-laws will be subject to the sanctions set out in section 12(l) and 12(m).
- x) If we have confirmed the resignation or cancellation of a title's registration, you must stop making any claims of ABC membership in relation to it, stop using the ABC Logo in relation to it but may use the title's current ABC certificate until its expiry date unless informed otherwise.

4. AUTHORISATION AND PAYMENT OF FEES

- a) You must pay all Fees within 30 days of the invoice date. If any Fees are not paid when due we reserve the right to charge interest from the due date until payment is made in full (both before and after any judgment), at 2 per cent per annum over the National Westminster Bank plc base rate from time to time. The parties agree that this section 4(a) is a substantial remedy for late payment of any sum payable under this Agreement in accordance with section 8(2) Late Payment of Commercial Debts (Interest) Act 1998.
- b) A title's annual subscription will not be refunded in whole or part if its registration ceases part way through the year.
- c) If Fees remain unpaid 60 days after the invoice date we reserve the right to:
 - Withdraw benefits of membership for the title to which the outstanding Fees relate. This may include removing a title's information from the ABC website, withholding the issue of a title's ABC certificate or excluding it from a concurrent release

APPENDIX 1 – ABC BYELAWS [cont.]

- Cancel your membership and/or the registration of the title to which the outstanding Fees relate.

5. AUDITS AND RETURN SUBMISSION

- All ABC audits and inspections of ABC certificates will be governed by the byelaws and Reporting Standards in force for the particular membership sector.
- If we are to conduct an audit we will send you a letter of engagement that details both our and your duties and responsibilities, the terms of which will prevail over the terms of these Byelaws in the event of conflict.
- If we are not your auditor, then for ABC purposes:
 - You must use an auditor that has been approved by us and who is a registered auditor and member of either The Institute of Chartered Accountants in England and Wales (ICAEW), Institute of Chartered Accountants of Scotland (ICAS), Institute of Chartered Accountants in Ireland (ICAI) or Association of Chartered Certified Accountants (ACCA). In exceptional circumstances you may apply to us to use an auditor who is not a member of one of the above bodies, setting out the exceptional circumstances for consideration.
 - If you change your Approved Auditor you must send us their details for approval.
 - You must send us in advance of any audit a letter of engagement between you and your Approved Auditor. This must include the standard terms specified in the Reporting Standards. We cannot issue an ABC certificate until we receive this letter of engagement.
 - Your Approved Auditor must submit your circulation or distribution Return Forms to us.
- We reserve the right to audit or inspect any Return Form before issuing the ABC certificate.
- If we do not receive a Return Form by the submission deadline for the relevant audit period we will send you a letter requiring that you submit the Return Form and pay the penalty fee for late submission within 14 days of the date of the letter and invoice.

If you do not submit the Return Form and pay the penalty fee by the date requested, we reserve the right to cancel the title's registration (and charge interest and apply the sanctions set out in section 4 above).

- If we are not able to complete an audit or inspection in relation to a title then we reserve the right to cancel the title's registration and withdraw any ABC certificates upon which an audit or inspection was not completed.
- Our staff auditors must carry out the audit of titles outside the UK or Republic of Ireland, and all records required for audit purposes must be in English.

6. TRANSFER OF A REGISTERED TITLE TO ANOTHER MEMBER

We will allow a title to remain registered following its transfer to another member (who has other certified titles) as long as within 30 days of the transfer:

- we are able to satisfactorily confirm the transfer has taken place
- we have received all outstanding Fees
- the new owner has agreed to keep the title in continuous certification and submitted the relevant registration form.

We reserve the right to audit or inspect the subsequent Return Form before issuing the ABC certificate.

If any of these conditions are not fulfilled we reserve the right to cancel the title's registration.

Note: It is the responsibility of the new owner to ensure that the records specified by the Reporting Standards for the membership category exist for the whole audit period and to make these available for audit/inspection.

7. TRANSFER OF A REGISTERED TITLE TO A NON-MEMBER

- A title's registration will cease immediately upon its transfer to a non-member, unless it has any audits or inspections outstanding, in which case the former owner will first be given the option to complete the audit or inspection at their expense. If however we cannot complete an audit or inspection then we reserve the right to cancel the title's registration and withdraw any ABC certificates upon which an audit or inspection was not completed.
- The right to use an ABC Logo ceases on the date of the transfer of a title to a non-member.
- The non-member may apply for membership and registration of the title in accordance with section 2.

APPENDIX 1 – ABC BYELAWS [cont.]

- If the new owner applies to register the title the publicity requirements in section 3 relating to an applicant will apply.
- We reserve the right to decide whether a short period audit must be undertaken in addition to the normal audit

8. MERGER OF TITLES OR CHANGE IN THE NAME OF A TITLE

If you merge a registered title with one or more other titles or change the name of a registered title then you must apply to us within 30 days of the change to keep the resultant title registered.

We will examine the circumstances surrounding the change (including any other changes to the registered title(s) made at the same time) and tell you in writing if the change is accepted as valid for ABC purposes.

We reserve the right to refuse the title's continued registration if we consider the changes are so extensive or such that we consider it should be treated as a new title requiring separate registration.

Below is a non-exhaustive list of other changes which, if made at the same time as a merger of titles or change of name, may affect our decision.

- A change in format (e.g. tabloid to A4)
- A change in publishing frequency (e.g. weekly to monthly)
- A break in the continuity of issue identification (e.g. first issue after change is identified as issue 1)
- Masthead identification of the change (e.g. 'formerly known as...' or '...incorporating...')
- How the change is presented/communicated in the title and elsewhere to both readers and advertisers

If you are planning a merger of titles or change of name we recommend you contact us for advice as early as possible.

9. RESIGNATION / CANCELLATION

- a) You may resign a title's registration as long as:
 - You tell us in writing before the expiry date of the current ABC certificate
 - There is no complaint, audit, inspection or Fees outstanding against the title
- b) If for strategic reasons (and in our sole discretion) we decide to withdraw our services in relation to a particular ABC product, sector or geographic region

we will terminate affected registrations and/or memberships with a minimum of three months' notice. We will notify those affected of any outstanding requirements before the termination can be effected (such as the completion of an audit) which if not met may result in the termination being deemed a cancellation rather than a resignation. Subject to compliance with any outstanding requirements, members and/or titles affected by a strategic withdrawal may be entitled to a pro-rata refund of membership fees and/or a refund of any fees paid for work not carried out.

- c) After we have confirmed the termination of a title's registration or a membership under section 9(a) or (b), the provisions of section 3(x) will apply.

10. RE-REGISTRATION

- e) You may apply at any time to re-register a title as long as there are no Fees outstanding in relation to the title (whether owing by you or a previous owner of the title).
- f) In cases where the same media owner re-registers a title the first audit must be undertaken within 6 months of the registration being accepted.
- g) We may impose such conditions as we see fit on the re-registration of a title (either to be met before acceptance of the re-registration or after). For example, these conditions may include a requirement:
 - For us to carry out additional audit or inspection work, or require you to provide us with reports on issues related to the previous resignation or cancellation
 - For you to submit a Return Form for a particular audit period or within a specified timescale. In cases where the same media owner re-registers a title the first audit must be undertaken within 6 months of the application being approved
 - For you to submit a Return Form for any audit period not reported as a result of the resignation or cancellation of the title's previous registration
 - For us to complete any inspection or audit that was outstanding on an issued ABC certificate at the date the title's previous registration was cancelled.
 - For you or us to make particular publicity statements (or specify 'no publicity') as appropriate
 - To delay the re-registration of the title for a period of up to 12 months from the date of the previous cancellation as a result of the circumstances that led to that previous cancellation, and a bar on retrospective audits covering the excluded period.

APPENDIX 1 – ABC BYELAWS [cont.]

11. AVAILABILITY OF RECORDS

ABC's credibility relies on the accuracy of the data it certifies. Therefore it requires the following rights of access to records, in order that the accuracy of any data to be certified may be verified.

You must allow us access to any records that we request for the purpose of checking the accuracy of any Return or compliance with the Reporting Standards and byelaws:

- whether held by you or a third-party agent
- within 10 working days of our written request

12. COMPLAINTS PROCEDURE

If a member or Official of ABC wishes to make a complaint that a member is not complying with the ABC byelaws or Reporting Standards then this section sets out the procedure that should be followed. It is intended to allow both parties to the complaint the opportunity to make their representations and for ABC to ensure it has all the information required to make a fair and informed decision. This procedure is based on written submission only. [Note: for ROI, references to the Chair and ABC Board will be taken as referring to the Irish (ROI) Council.]

Stage 1 - Making a complaint

- a) If a member or Official of ABC (other than the Chief Executive or Chairman) ("the complainant") considers that a member ("the member complained of") has not complied with or is not complying with ABC Reporting Standards or the byelaws, he may make a complaint to that effect in accordance with this complaints procedure.
- b) Complaints will not be accepted under this process if:
 - They relate to an infringement of publicity requirements that was published or distributed in material more than 6 months prior to the date of the complaint (unless the infringement continues to be published in material in the public domain – for example on a website, or in a publication still being distributed)
 - They relate to the accuracy of certified data for an audit period with an end date more than 18 months prior to the date of the complaint.
 - They relate to section 17 (data protection), in which case they will be subject to section 18 (governing law and jurisdiction).
- c) The complainant will send to the Head of Compliance a written notification of complaint ("the notification of complaint"), setting out the matters of which he complains accompanied by copies of any documents on which the complaint relies. ABC supplies a

standard form for this purpose, which is available from the ABC website.

- d) If the complainant is the Head of Compliance then:
 - He will send the complaint to the Chief Executive and references below in this process to the Head of Compliance from section 12(e) to section 12(m) will be read as references to the Chief Executive.
 - Once the Chief Executive has made his decision per section 12(k) or 12(l) you may request a review of this decision by an ABC Complaints Panel in accordance with section 12(p), except the Chairman will not consider if the ground or grounds relied on in the request for review apply, i.e. the request for review will be passed to an ABC Review Panel for reconsideration providing the other stated requirements are met.

Stage 2 – Forwarding the complaint and member's right to reply

- e) Unless the Head of Compliance considers the complaint to be manifestly ill founded, he will send a copy of the notification of complaint and any related documents to the member complained of.
- f) Within 10 working days of receipt of the notification of complaint, or within such further time as the Head of Compliance may allow, the member complained of may send to the Head of Compliance a written statement of response to the matters raised by the complainant accompanied by copies of any documents on which he relies. Where the Head of Compliance considers that a reply is required from the complainant, he will send the complainant a copy of the response, in which case section 12(g) will apply.
- g) Within 10 working days of receipt of the statement of response, or within such further time as the Head of Compliance may allow, the complainant may send to the Head of Compliance a written statement of reply setting out his reply to the matters raised by the member complained of accompanied by copies of any documents on which he relies.

Stage 3 – Gathering further information

- h) If it is contended expressly or by implication in the notification of complaint or response or reply that a decision by an ABC Official (the "Official") is not in accordance with the Reporting Standards or the byelaws the Head of Compliance may refer the statement to the Official and the Official may send to the Head of Compliance and to the parties to the complaint his written comments within 10 working days (or within such further time as the Head of Compliance may allow).

APPENDIX 1 – ABC BYELAWS [cont.]

- i) After consideration of the notification of complaint, response and reply (if any) and any written comments by the Official, the Head of Compliance may require the complainant or the member complained of or the Official to provide further written information or documents relating to the matters raised, within a specified timescale.

Stage 4 – Complaint Decision

- j) When the Head of Compliance considers that sufficient information and documents have been provided, he will make a decision on the complaint and will notify the complainant and the member complained of accordingly. This will normally be within 10 working days of the receipt of the information, however if there are reasons why this is not possible ABC will notify both parties as to the reason for the delay in the decision.
- k) If the Head of Compliance decides that the member complained of has complied with the Reporting Standards and byelaws, he will notify the complainant and the member complained of and, with the following exception, all parties must keep all matters relating to the complaint confidential, including all correspondence and the fact that a complaint was made. However, if the Head of Compliance decides special circumstances require it, he may issue a ruling that the complaint has not been upheld and authorise the publication of that ruling on the ABC website and/or the circulation of that ruling to other members and the Trade Media.
- l) If the Head of Compliance decides that the member complained of has not complied with the Reporting Standards or byelaws, or that a decision by an Official was not in accordance with the Reporting Standards or the byelaws he will issue a ruling to that effect, and, if no appeal is received as specified in Section 12(n), he will publicise that ruling on the ABC website and may circulate that ruling to members and/or the Trade Media and will decide on the required method (if any) to correct the information in the marketplace. If an appeal is made under Section 12(n) and/or a request for review under Section 12(o), the decision will only be publicised once the process of appeal/review is completed.
- m) Should the Head of Compliance believe that a penalty other than one set out in section 12(l) be applied, he may in addition and subject to the approval of the Chief Executive implement any or all of the following sanctions [Note: if the complainant is the Head of Compliance then, as per section 12 (d), the Chief Executive alone may implement any or all of the following sanctions):

- withdraw any ABC certificate already issued and issue a revised ABC certificate;
- require the member complained of to submit or resubmit any Returns;
- direct that the member complained of be expelled, temporarily suspended from membership and/or subject to the fulfilment of conditions;
- direct that the registration of the title in question be cancelled or temporarily suspended.
- direct that a re-audit take place by the member's Approved Auditor or ABC (at the member's cost).

Stage 5 – Appeal to Chief Executive

- n) Should the complainant or member complained of disagree with a decision taken by the Head of Compliance alone under section 12(k) or 12(l), they will have the right to appeal to the Chief Executive, by giving notice in writing and detailing the grounds for appeal to the Head of Compliance within 5 working days of notification of the decision. If the Head of Compliance receives such a notice he will refer the complaint to the Chief Executive who will reconsider the complaint and decision and will normally respond to each party within 10 working days of receipt of the appeal. However if there are reasons why this is not possible ABC will notify both parties as to the reason for the delay in the decision.

Stage 6 – Review by ABC Board panel

- o) The complainant or member complained of may request a review of a decision on a complaint by the Chief Executive under section 12(n) or by the Head of Compliance and Chief Executive together under section 12(m) if one of the following grounds applies:
- (i) Relevant evidence (which had been provided within the relevant time limit) was not taken into account;
 - (ii) There is a substantial flaw in the decision or in the process which led to the decision.
 - (iii) Relevant new evidence has come to light which could not reasonably have been obtained before the decision.
- p) If the complainant or member complained of wishes to exercise the right to request a review of a decision then they must give notice in writing to the Chief Executive using the official ABC Request for Review Form (available from the ABC website or on request) within 5 working days of notification of the decision. The completed form must:
- Set out which of the ground or grounds stated in section 12(o) they consider applies.
 - Be limited to the explanation as to why the specified ground or grounds applies.

APPENDIX 1 – ABC BYELAWS [cont.]

- Be authorised by an individual at Director level of the member's organisation.

If the Chief Executive receives such a notice he will refer the complaint to the Chairman.

- q) If the Chairman considers that the ground or grounds relied on in the request for review apply (as to which his decision is final), he will refer the complaint for reconsideration to a panel consisting of 3 members of the ABC Board (not connected with the complainant or the member complained of or the matters raised) selected by him ("the Complaints Panel"). The Chairman may, at his discretion, fill one or more of the 3 positions on the Complaints Panel from the membership of the ABC Reporting Standards Groups.
- r) If they consider it appropriate, before reconsidering the decision, the Complaints Panel may invite the complainant, the member complained of, or the Official to make further written representations, may call on appropriate experts and may make such other further investigations as they consider appropriate. The panel must reconsider the decision within 15 working days of the Chairman receiving the notice in accordance with section 12(p), save that the Chairman may allow an extension of not more than 10 working days, in his sole discretion. The panel shall be entitled to adjourn any meeting if necessary but in such circumstances should complete their review of the decision as soon as is reasonably practical.
- s) The Complaints Panel may confirm, reverse or vary the decision of the Chief Executive and/or Head of Compliance. The decision of the Complaints Panel shall be final, except when the Complaints Panel's decision is not unanimous when their decision shall be of no effect unless and until it has been reviewed and approved by the ABC Board. Such review by the ABC Board must take place within 10 working days of the Complaints Panel's decision.
- u) If the ABC Chairman is unavailable to carry out his actions in this procedure due to normal absences (for example holiday/business commitments) then appropriate extensions to the timescales will be made to enable him to properly fulfil his role.
- v) If either the ABC Chief Executive or ABC Chairman are unavailable to carry out their actions in this procedure due to prolonged or indeterminate absence (for example through illness or other incapacity) then the ABC Board may appoint a deputy to fulfil their role in this procedure.
- w) Matters raised under this complaints procedure cannot also be subject to an appeal under the review procedure in section 13 below.
- x) All decisions of ABC as to the interpretation of these Byelaws generally and in relation to any complaint will be final and you agree not to institute any legal proceedings in relation to any matter arising under the Byelaws or which is or was the subject of a complaint.

Complaints Procedure – confidentiality/unavailability of ABC Chairman or Chief Executive/legal proceedings

- t) For the duration of the complaints procedure, but subject to Section 12(k), the contents of the statement of complaint, the statement of response, the statement of reply and any other information and documents which have been provided will be confidential to the complainant, the member complained of and ABC.

13. REVIEW PROCEDURE

This section sets out the procedure for members who wish to contest a decision made by ABC because they believe it has not been made in accordance with ABC Reporting Standards or byelaws. This procedure is based on written submission only. [Note: for ROI, references to the Chair and ABC Board will be taken as referring to the Irish (ROI) Council.]

Stage 1 – Appeal to Chief Executive

- a) If you consider that a decision by an ABC Official (whether about a matter concerning you or another Member) is not in accordance with ABC Reporting Standards or the byelaws, you have the right to appeal against that decision in accordance with this review procedure. Note: If the decision relates to an audit or inspection, the first level of appeal will normally be to the Director of Audit – refer to the relevant Reporting Standards. However if the official making the audit/inspection decision is either the Director of Audit or the Chief Executive then the first level of appeal will be in accordance with this review procedure.
- b) You must send your appeal in writing to ABC's Chief Executive, setting out the reasons why you believe the decision is not in accordance with the Reporting Standards or the byelaws, including with it copies of any documents on which you rely.

APPENDIX 1 – ABC BYELAWS [cont.]

- c) If you wish the implementation of the decision to be suspended pending the appeal, you must give ABC written notification of your intention to appeal before the date on which the decision is to be implemented, and your appeal must be received by the Chief Executive within 5 working days of this notification. In any event, appeals may only be brought under this Review Procedure within one month of the date of the decision.
- d) If the Official whose decision is questioned (“the Relevant Official”) is the Chief Executive, then you may request a review of this decision by an ABC Review Panel in accordance with section 13(m). In these circumstances:
- Section 13(c) still applies, therefore if you wish the implementation of the decision to be suspended pending the request for review you must give the Chief Executive written notice of your intention to request a review before the date on which the decision is to be implemented, and the completed ABC review form as detailed in section 13(m) must be received by the Chief Executive within 5 working days of this notification.
 - The Chairman will not consider if the ground or grounds relied on in the request for review (referred to in Section 13(l)) apply. The request for review will be passed to an ABC Review Panel for reconsideration providing the other requirements in Section 13(m) are met.

Stage 2 – Forwarding the appeal and response from those affected

- e) The Chief Executive will send a copy of your appeal to the Relevant Official.
- f) If the Chief Executive considers that your appeal directly affects another member or members (“the member(s) affected”), he will also send a copy of your appeal to the member(s) affected.
- g) The Relevant Official (and any member(s) affected) must send their written statement(s) of response to the Chief Executive, setting out their submissions on the matters raised by you, including copies of any documents on which they rely.
- The response(s) (if submitted) must be received by the Chief Executive within 10 working days of receipt of the appeal, or within such further time as the Chief Executive may allow.
 - The Chief Executive will send the statement(s) of response (if submitted) to you.
 - If no statements of response are made (or the statement(s) are ‘no response’) then the process will move direct to byelaw 13i.

Stage 3 – Right to reply to the responses

- h) You may send to the Chief Executive a written statement of reply setting out your reply to any matters raised by the Relevant Official (and any member(s) affected) including copies of any documents on which you rely.
- The reply must be received by the Chief Executive within 10 working days of receipt of the statement(s) of response, or within such further time as the Chief Executive may allow
 - The Chief Executive will send your statement of reply (if submitted) to the Relevant Official (and to any member(s) affected).

Stage 4 – Gathering further information

- i) After considering the correspondence and documentation relating to the appeal, the Chief Executive may require you, the Relevant Official and/or any member(s) affected to provide further written information or documents relating to the matters raised.

Stage 5 – Appeal decision

- j) When the Chief Executive considers that sufficient information and documents have been provided, he will make his decision concerning the appeal and notify the member(s) affected. This will normally be within 10 working days of the receipt of the information, however if there are reasons why this is not possible ABC will notify the member(s) affected as to the reason for the delay in the decision
- k) If the Chief Executive decides that the decision by the Relevant Official was not in accordance with the Reporting Standards or the byelaws, he may implement any or all of the following actions:
- Issue a ruling to that effect and authorise the circulation of that ruling to other members and to the Trade Media;
 - Withdraw any ABC certificate already issued and issue a revised ABC certificate;
 - Require you or any member(s) affected to submit or resubmit any Returns;
 - Direct that a re-audit take place either by the relevant Approved Auditor or ABC.
 - Reverse or vary the decision of the Relevant Official

Stage 6 – Review by ABC Board panel

- l) Any member affected may request a review of a decision by the Chief Executive under section 13(j) if one of the following grounds applies:
- (i) Relevant evidence (which had been provided within the relevant time limit) was not taken into account;

APPENDIX 1 – ABC BYELAWS [cont.]

- (ii) There is a substantial flaw in the decision or in the process which led to the decision.
- (iii) Relevant new evidence has come to light which could not reasonably have been obtained before the decision of the Chief Executive under section 13(j)
- m) If the member wishes to exercise the right to request a review of a decision then they must give notice in writing to the Chief Executive using the official ABC Request for Review Form (available from the ABC website or on request) within 5 working days of notification of the decision. The completed form must:
 - Set out which of the ground or grounds stated in section 13(l) they consider applies.
 - Be limited to the explanation as to why the specified ground or grounds applies.
 - Be authorised by an individual at Director level of the member's organisation.If the Chief Executive receives such a notice he will refer the complaint to the Chairman.
- n) If the Chairman considers that the ground or grounds relied on in the request for review apply (as to which his decision is final), he will refer the decision for reconsideration to a panel consisting of 3 members of the ABC Board (not connected with the member or members affected or the matters raised) selected by him ("the Review Panel"). The Chairman may, at his discretion, fill one or more of the 3 positions on the Review Panel from the membership of the ABC Reporting Standards Groups.
- o) If they consider it appropriate, before reconsidering the decision, the Review Panel may invite the member or members affected or the Relevant Official to make further written representations, may call on appropriate experts and may make such other further investigations as they consider appropriate. The panel must reconsider the decision within 15 working days of the Chairman receiving the notice in accordance with section 13(m), save that the Chairman may allow an extension of not more than 10 working days, in his sole discretion. The panel shall be entitled to adjourn any meeting if necessary but in such circumstances should complete their review of the decision as soon as is reasonably practical.
- p) The Review Panel may confirm, reverse or vary the decision of the Chief Executive. The decision of the Review Panel shall be final, except when the Review Panel's decision is not unanimous when their decision shall be of no effect unless and until it has been reviewed and approved by the ABC Board. Such review by the ABC Board must take place within 10 working days of the Review Panel's decision.

Review Procedure – confidentiality/unavailability of ABC Chairman or Chief Executive/legal proceedings

- q) Until the completion of the review procedure, the contents of your appeal, the statement(s) of response and reply and any other information and documents which have been provided will be confidential to you, ABC and any member(s) affected.
- r) If the review procedure concludes that the decision by an ABC Official is in accordance with the Reporting Standards or the byelaws, then all parties must keep all matters relating to the appeal confidential, including all correspondence and the fact that an appeal was made. However if the Chief Executive or Review Panel decide special circumstances require it, they may issue a ruling that the appeal has not been upheld and authorise the publication of that ruling on the ABC website and/or the circulation of that ruling to other members and the Trade Media.
- s) If the ABC Chairman is unavailable to carry out his actions in this procedure due to normal absences (for example holiday/business commitments) then appropriate extensions to the timescales will be made to enable him to properly fulfil his role.
- t) If either the ABC Chief Executive or ABC Chairman are unavailable to carry out their actions in this procedure due to prolonged or indeterminate absence (for example through illness or other incapacity) then the ABC Board may appoint a deputy to fulfil their role in this procedure.
- u) Matters raised under this review procedure cannot also be subject to a complaint or appeal under the complaints procedure in section 12 above.
- v) All decisions of ABC in relation to this review procedure will be final and you agree not to institute any legal proceedings in relation to any matter arising under the Byelaws or which is or was the subject of an appeal.

14. COPYRIGHT

- a) We hold joint copyright in your titles' ABC certificates with you.
- b) We have the right to use and publish without restriction all information provided to us for certification

APPENDIX 1 – ABC BYELAWS [cont.]

15. LIMITATION OF LIABILITY

Nothing in these Byelaws excludes or limits our liability in respect of death or personal injury caused by negligence, fraud, and/or fraudulent misrepresentation and liability which may not otherwise be limited or excluded under applicable law. The entire aggregate liability of us to you or any third party arising out of or in connection with your membership of and relationship with ABC, and whether arising from contract, tort, negligence or otherwise, shall be limited to the value of five times the Fees paid by you in the calendar year of the act or omission said to give rise to the liability. Under no circumstances shall we be liable to you or any third party for any type of special loss, indirect loss, consequential loss, loss of profits or any anticipated savings, or loss of data.

16. USE OF ELECTRONIC COMMUNICATION

We each agree that we may communicate electronically with each other. The electronic transmission of information cannot be guaranteed to be secure or free from viruses or error, and consequently such information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete, or otherwise be adversely affected or unsafe to use. You and we recognise that systems and procedures cannot be a guarantee that transmissions will be unaffected by such hazards but we each agree to use commercially reasonable procedures to prevent such hazards including undertaking checks for the most commonly known viruses before sending information electronically.

17. DATA PROTECTION

- a) This section 17:
- Will apply when we are to carry out an audit, inspection or other services for which we have been engaged and is supplemental to the duties and responsibilities set out in the Terms of Audit letter or other agreement.
 - Includes the terms “Personal Data”, “Sensitive Personal Data”, “Data Processor”, “Data Controller” and “Process” which are defined as in the Data Protection Act 1998 (the “DPA”).
 - Will not be subject to the complaints procedure detailed in section 12, but will be subject to the jurisdiction of the courts of England.
- b) You acknowledge that under the terms of these byelaws and the Reporting Standards, we will act as a Data Processor appointed by you who will be a Data Controller, and the data you (and/or third parties acting your behalf) make available to us from time to time to which we have access may include Personal

Data and Sensitive Personal Data (such Personal Data and Sensitive Personal Data shall be defined as the “The Personal Data”).

- c) We will:
- Only process the Personal Data for the purposes of carrying out audits/inspections and/or other services for which you have engaged us
 - Use our reasonable endeavours to keep The Personal Data secure.
- d) You warrant, represent and undertake that:
- You (and/or any third party acting on your behalf) are entitled to provide The Personal Data to us for the purposes of us carrying out audits and/or other services for which you have engaged us; and
 - Our processing of The Personal Data for such purposes shall not cause us to be in breach of any applicable laws or regulations (including, without limitation, the DPA).
- e) You will indemnify us, keep indemnified and hold us harmless from and against all costs (including the costs of enforcement), expenses, liabilities (including any tax liability), injuries, direct, indirect or consequential loss (all three of which terms include, without limitation, pure economic loss, loss of profits, loss of business, depletion of goodwill and like loss), damages, claims, demands, proceedings or legal costs (on a full indemnity basis) and judgments which we incur or suffer as a result of a direct or indirect breach by you of section 15 (d).
- f) We reserve the right to return to you (or any third party acting on your behalf), and refuse to audit and/or provide any other services in respect of The Personal Data where we reasonably consider that any Processing of that data by us could cause us to be in breach of any applicable laws or regulations (including, without limitation, the DPA).

18. GOVERNING LAW AND JURISDICTION

The formation, existence, construction, performance, validity and all aspects whatsoever of the Byelaws, Reporting Standards and other regulations governing the workings of ABC as laid down by the Board and all other aspects of the relationship between you and ABC will be governed by the law of England and Wales and the courts of England and Wales will have exclusive jurisdiction to settle any disputes which may arise. ABC and you irrevocably agree to submit to that jurisdiction except that ABC may seek injunctive relief in any court of competent jurisdiction.

APPENDIX 2 – MULTIPLE COPY SALES – CAPS BY SUPPLY TYPE

The number of copies you can claim for a particular sale in the categories 'regular multiple copy/bulk sales' and 'issue specific multiple copy/bulk sales' must be limited (or 'capped') for each issue according to the particular audience type which is being targeted.

The caps are shown below either as a percentage of the total potential penetration for each audience type or for some types an absolute number. Note:

- If the number of copies supplied is less than the cap you must claim the actual supply.
- You must not claim any copies supplied over and above the allowed cap.
- Copies can only be claimed if they meet the requirements of the circulation category.
- Caps cannot be 'double-counted' at a particular location that is already subject to its own cap. *For example if copies are distributed at a distinct retail outlet within a hypermarket as well as in the hypermarket itself then you cannot claim distribution up to the permitted cap for a retail outlet and in addition up to the permitted cap for a hypermarket as this would exceed the cap agreed for the hypermarket as a location.*
 - However if you do distribute to two or more distribution points at a particular location that already has its own cap, then you can still claim copies at those different distribution points as long as you restrict the total of the caps used to the quantity of the largest cap at that location. This will be achieved by deducting the smaller caps from the largest one. *In the example above where you distribute copies at a distinct retail outlet within a hypermarket as well as in the hypermarket you must restrict the total available cap to that of the hypermarket (250 copies). This can be done by deducting the retail outlet cap of 20 copies from the hypermarket's cap of 250 so the allowable caps are: Hypermarket 230, retail outlet 20. You would also have option of just using the 250 cap for the hypermarket and excluding the retail outlet in the hypermarket from the ABC claim.*
- If the sale or distribution of a combination of publications reporting in the ABC ROI Paid Newspaper sector results in the cap (as detailed in this section) at a particular location being exceeded, ABC reserve the right to reduce the quantity that may be claimed by all publications to the total cap for that location. If an increased cap has been specifically agreed by ABC for a specified location the effect of this across the combination of publications will be assessed on a case by case basis.

- Unless otherwise stated, copies cannot be distributed outside the confines of the distribution point.

Multiple copy sales are normally sold at below cover price. However if for a particular deal you sell copies at full cover price and:

- there is advertising/promotional content or items involved in the transaction then you may claim copies supplied up to the relevant cap (*for example: for schools up to 6th form you may claim copies supplied up to a maximum of 15% of the number of pupils*); or
- there is no advertising/promotional content or items involved then you may claim up to 100% of the publications supplied under the deal.

1. AIRLINES** 75% of seating capacity*

- Total potential penetration will be:
 - the number of seats available on each individual aircraft; and
 - the number of seats in each departure lounge.
- The combination of copies to individual aircraft plus lounges must not exceed this figure.

****The above section 1 applies to periods up to and including ending June 2010. From the July to Dec 2010 period the following section 1 applies:**

1. AIRSIDE (INCLUDING AIRLINES): From July 2010 75% of seating capacity*

- Total potential penetration will be the average number of seats available on the services to which the newspaper is supplied. This may be calculated with reference to number of short-haul and long-haul flights. In relation to airline lounges:
 - Lounges that are designated for a named airline's passengers (*e.g. Aer Lingus Lounge*) will not have a separate cap. Any copies supplied will count against the cap for the airline based on flight capacity as detailed above
 - For lounges that are not designated to an airline's passengers or are designated for two or more airlines' passengers publishers must apply to ABC for capping arrangements.
- The cap in this category is based upon the average number of journeys per day. *For example: A fleet of 10 aircraft each with 200 seats = 2,000 seats. If the aircraft each makes 2 outbound flights per day this makes a total potential penetration of 4,000 seats. Therefore the cap (and maximum number of copies that can be claimed for that airline per issue) will be 75% x 4,000 = 3,000 copies.*

APPENDIX 2 – MULTIPLE COPY SALES – CAPS BY SUPPLY TYPE [cont.]

- The contract with the purchaser must include a requirement for them to advise the total potential penetration (or Estimated Passenger Capacity – ‘EPC’) and to revise if schedules or capacity changes significantly.
- If the same contract specifies that copies will be supplied at one end of the route for use also on return journeys, the EPC will be calculated on ‘out and back’ capacity, otherwise only outward capacity from the supply point will be taken into account.

2. HOTELS **80% of bedrooms (London) 65% of bedrooms (elsewhere)**

- Total potential penetration will be the total quantity of available rooms per individual hotel.
- The quantity of copies that may be included will be a maximum of the percentage penetration figure as an average across the mandatory ABC audit period for the publication in question (i.e. 6 months or 12 months as appropriate).
- Supplies may exceed this figure for individual issues (but may never exceed 100%), but where the average across the mandatory audit period exceeds this percentage, the quantity to be declared to ABC must be restricted to this figure.
- London refers to an address which falls inside of the M25 London Orbital Motorway.

3. TRAINS **50% of carriage seats* (by day by class)**

- Total potential penetration will be the number of seats available on the carriages of each individual train supplied to.
- This figure is a percentage by day by class.

4. OTHER PUBLICATION INSERT **ABC certified net newstrade sale and/or free letterbox delivery figure**

- Total potential penetration is the certified total net circulation figure.
- May only be claimed if the host publication is distributed no later than the day following the publication’s normal distribution date.
- The host publication and inserted publication cannot be different issues or editions of the same publication.
For example: A Saturday Sports Edition cannot be claimed if it is inserted in Monday’s issue of the parent publication.
- Auditable evidence of the circulation must be available.

5. VOUCHER REDEMPTION **Actual number of voucher redemptions**

- Total potential penetration is the total number of redeemed vouchers.

- Either actual Vouchers or third-party evidence of number of vouchers redeemed must be available.

6. SPORTS EVENTS **33% of attendance figures**

- Total potential penetration is the total attendance at the event
- Third-party evidence supporting the actual attendance figure must be available

7. FOOD/BEVERAGE OUTLETS **80% of seating capacity**

- Total potential penetration is the total seating capacity of the outlet
- Third-party evidence of seating capacity of outlet used must be available

8. SCHOOLS – UP TO 6TH FORM **15% of number of pupils**

- Total potential penetration is the number of pupils at the school up to and including 6th form level
- Third-party evidence of the number of pupils must be available. This must be renewed annually

9. UNIVERSITIES/COLLEGES **33% of number of students**

- Total potential penetration is the number of students at the establishment
- Third-party evidence of the number of students must be available. This must be renewed annually

10. FERRIES **33% of number of seats***

- Total potential penetration is the number of seats on board the boat
- Third-party evidence of the number of seats must be available

11. CRUISE SHIPS **65% of number of cabins***

- Total potential penetration is the number of cabins on board the boat
- Third-party evidence of the number of cabins must be available

12. COACHES **50% of number of seats***

- Total potential penetration is the number of seats on board the coach
- Third-party evidence of the number of seats and coaches must be available

APPENDIX 2 – MULTIPLE COPY SALES – CAPS BY SUPPLY TYPE [cont.]

13. EVENTS/EXHIBITIONS **33% of attendance**

- Total potential penetration is the actual attendance figures from the event.
- When an exhibition is for more than one day, the attendance needs to be calculated for each day for daily publications and for the week or length of the show (if less than a week) for weekly publications. The principle is that a publication can only be distributed at a show during its shelf life (it would be wrong to count the attendance for a whole 4 day show when only the Monday publication was distributed on the Monday)
- The calculation of the day's attendance can be done in a number of ways:
 - actual daily attendance
 - average of total attendance divided by the number of days the show covers, or
 - average of total attendance pro-rated by previous years actual daily attendance
- Third-party evidence of the actual attendance must be available. This must be based on controlled entry to the event/exhibition and a recognized auditable method of proving measurement e.g. paid or ticket entry. Publishers are advised to contact ABC to discuss the proposed method of measurement in advance of the event, particularly in relation to free events

14. THEATRES/CINEMAS/BINGO HALLS **15% of number of seats**

- Total potential penetration is the number of seats at the establishment
- Third-party evidence of the number of seats must be available

15. BUSINESS/OFFICES **33% of number of staff**

- Total potential penetration is the number of staff at the establishment
- Third-party evidence of the number of staff must be available. This must be renewed annually

16. HOSPITALS **50% of number of beds**

- Total potential penetration is the number of beds at the hospital
- Third-party evidence of the number of beds must be available

17. PRISONS **15% of number of cells**

- Total potential penetration is the number of cells at the prison
- Third-party evidence of the number of cells must be available

18. NURSING/RESIDENTIAL HOMES **50% of number of beds**

- Total potential penetration is the number of beds at the establishment
- Third-party evidence of the number of beds must be available

19. MEALS ON WHEELS **50% of number of meals**

- Total potential penetration is the number of meals supplied
- Third-party evidence of the number of meals must be available. This must be renewed annually

20. JOB CENTRES **80% of number of seats**

- Total potential penetration is the number of seats at the job centre
- Third-party evidence of the number of seats must be available. This must be renewed annually

21. CAR HIRE & COMMERCIAL VEHICLE/VAN HIRE /MINICAB FIRMS **50% of number of cars/vehicles in fleet***

- Total potential penetration is the number of hire cars/vehicles in the fleet
- Third-party evidence of the number of cars/vehicles must be available. This must be renewed annually

22. BETTING SHOPS **80% of number of seats**

- Total potential penetration is the number of seats at the shop
- Third-party evidence of the number of seats must be available

23. DOCTORS/DENTIST/VETERINARY SURGERIES **80% of number of seats**

- Total potential penetration is the number of seats at the surgery
- Third-party evidence of the number of seats must be available

24. HOLIDAY CARAVANS (STATIC) **65% of number of caravans (1st April to 30th Sept only)**

- Total potential penetration is the number of static caravans on the site
- Third-party evidence of the number of caravans must be available.

25. DIRECT MAIL-SHOTS **65% of copies delivered**

- Total potential penetration is the number of copies on the mailing/delivery list
- Copies must be delivered individually addressed to a named individual on the day of publication of the issue claimed
- Third-party evidence of delivery must be available, together with a full mailing/delivery list containing names and addresses for each copy claimed

APPENDIX 2 – MULTIPLE COPY SALES – CAPS BY SUPPLY TYPE [cont.]

26. BLOCKS OF FLATS/APARTMENT BLOCKS 75% of number of residences

- Total potential penetration is the number of separate residences within the block
- Third party evidence of the number of residences must be available

27. SUPERMARKET OR HYPERMARKET** 250 copies per outlet

- **Defined as large self service food and household goods stores, likely white goods, with a news offer either within shopping aisles or from kiosks located outside check out areas. Premises will be over 300 square metres and have restricted Sunday opening hours, being the deciding factor.

28. PETROL FILLING STATION** 150 copies per outlet

- **Defined as:
 - Having four or more pump islands/stations (each pump island/station may have a varying number of nozzles)
 - Excluding filling stations at motorway services

29. MAJOR STORE** 100 copies per outlet

- **Defined as multiple stores over three hundred square metres in prime locations. Examples include large DIY and department Stores, all offering a comprehensive range of products across many categories.

30. NEWSAGENT** 50 copies per outlet

- **Defined as an outlet where the principal products are news, confectionary and tobacco

31. CONVENIENCE STORE SELLING NEWSPAPERS 50 copies per outlet

- *Examples might be Spar, Londis etc providing they sell newspapers*

32. ESTATE AGENT 50 copies per outlet

33. 'PUBLIC SERVICE' LOCATION** 50 copies per location

- **For example Council offices, libraries, 'non-venue/stadium' type sports centres/leisure centres (but excluding private gyms which are covered under a separate cap in this section)

34. BUSES 40 copies per bus

- Where the number of buses is restricted to the number of buses supplied to regardless of how many journeys they each do

35. RETAIL OUTLET (NOT OTHERWISE DEFINED) 20 copies per outlet

- Note: includes hairdressers

36. MOTORWAY SERVICE STATION 20 copies per outlet

- A motorway services with a petrol filling station on site is treated as one outlet

37. TRAIN STATIONS 150 copies per outlet

- Copies placed either within a train station or hand distributed within 50 metres of station entrance(s)/exit(s).

38. MANAGED SHOPPING CENTRE/RETAIL PARK** Sum of caps of individual outlets

- The cap will be the sum of the caps per these rules for all outlets within the managed shopping centre/retail park.
- Third party evidence of the number and type of retail outlets e.g. floorplan/letter from centre/park manager/owner must be available.
- There must be a written agreement stating how many copies are to be delivered, where the copies are to be located and what security is available for the copies out of hours. This must be signed by a senior representative of the management/owner of the managed shopping centre/retail park.

**A managed shopping centre/retail park is a clearly defined group of shops together in one area, under collective management/ownership.

For the avoidance of doubt, a High Street or other major shopping street/centre without central management / ownership is not classified as a managed shopping centre / retail park.

39. BOWLING ALLEY 5 copies per lane

40. PRIVATELY OWNED GYM 50 copies

41. BUS STATIONS 50 copies

- Note: This cap is for copies distributed at a bus station and not for copies placed on buses which are covered under a separate cap in this section

42. OTHER AUDITABLE AUDIENCE SUPPLY POINTS

- If you have a unique scheme not covered above you may apply to us to have it considered for inclusion. *An example of a unique scheme could be copies supplied to executive cars, where the total potential penetration will be the number of cars available on the day of supply.*
- You must send us written details of the scheme to be operated and tell us how you envisage the total potential audience could be audited.

APPENDIX 2 – MULTIPLE COPY SALES – CAPS BY SUPPLY TYPE [cont.]

- We will examine the suggested scheme and inform you if, in our opinion it can be audited and whether we will accept the scheme for claiming copies. If the scheme is accepted we will inform you of the allowable cap we have set. ABC's decision in such applications will be final.
- We will tell enquirers details of the caps set on request.
- The contract must give us and your Circulation Auditor (where appropriate) full and free access to all distribution points copies have been supplied to. This is so the distribution of copies and the total potential audience figures can be audited.

43. UNAUDITABLE SUPPLY POINTS

- If in our opinion the total potential penetration cannot be audited the resultant circulation may not be claimed.

*The caps in these categories are based upon 1 journey per issue.

For example: A fleet of 10 coaches each with 50 seats = 500 seats, therefore the 50% cap means the maximum possible claim per issue is 250 copies (regardless of the number of trips those coaches make).

www.abc.org.uk



Contact us

ABC, Saxon House, 211 High Street, Berkhamsted, Hertfordshire, HP4 1AD
+44 (0) 1442 870800 info@abc.org.uk