



REPORTING STANDARDS

National Newspapers

Effective from periods ending June 2025
Issued December 2024

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INTRODUCTION

This document contains the Reporting Standards for print and digital copies of products registered in the National Newspapers sector.

The PDF versions of the Reporting Standards are issued at a certain point in time. As Reporting Standards are updated periodically, please check the website <https://www.abc.org.uk/reporting-standards> to ensure you are using the latest applicable standards. and to access any available guidance notes.

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

- Definition
- Principles
- Requirements
- Reporting

If you are after a quick understanding of the key points of any section then the definition and principles will provide an overview.

If you have any queries regarding how the Reporting Standards affect you or any specific queries please contact the ABC Client services team on 01442 870 800 or email enquiries@abc.org.uk.

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GENERAL PRINCIPLES AND RECORD KEEPING

INTRODUCTION

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

PRINCIPLES

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

REQUIREMENTS

1. **The publication must be eligible to report under the Reporting Standards**
 - a) You may apply to register a printed UK National Newspaper under the UK National Newspaper Reporting Standards if it is widely distributed (i.e. handled by the majority of wholesalers) in at least one of the following:
 - i. England, Wales and Northern Ireland; or
 - ii. Scotland; or
 - iii. The Republic of Ireland.
 - b) Where a newspaper operates alternative distribution methods, the ABC National Newspaper Reporting Standards Group will decide whether or not the range of distribution is sufficiently wide to admit the newspaper to the sector.
2. **Copies must comply with the Reporting Standards**
 - a) Copies claimed must comply with the relevant sections of these Reporting Standards with the following exceptions which you specifically cannot claim:
 - i. Free copies to contributors
 - ii. Free copies to advertisers
 - iii. Free copies to advertising agencies
 - iv. Free copies to press cutting agencies
 - v. File or office copies
 - vi. Free publisher employee copies
 - vii. Paid publisher employee copies (unless they qualify under the Paid Employee Copies category or they are purchased as a normal consumer).
 - viii. Electronic versions of the publication unless they meet the requirements to be claimed as a Digital Copy.
3. **Transactions related to the claim must be bona fide 'arms length' arrangements**
 - a) Transactions or arrangements (such as sales, circulation or distribution services) with your own organisation or Related Parties will initially be deemed as not bona fide 'arms-length' for ABC purposes, meaning they cannot be included in

your claim. However, they can be included if you are able to demonstrate to the satisfaction of your auditor or ABC that these comply with the Reporting Standards and are bona fide 'arms length' arrangements.

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

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

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

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

- a) You must retain and be able to provide all records supporting the claim, including but not limited to:
- i. An analysis of the claim by issue.
 - ii. Evidence supporting the number of copies printed for each issue claimed.
 - iii. Evidence supporting the number of copies distributed for each issue claimed, relevant to its circulation type.
 - iv. Evidence for each copy supporting the relevant circulation category and geographical region in which it is claimed on an issue by issue basis (i.e. not on a transactional basis), except for copies claimed in the Other Countries category where copies can be accounted for on a transactional basis (monthly as a minimum).
 - v. A copy of each issue and any Editions claimed.
 - vi. Financial records.
- b) Records supporting the claim must be retained until 3 months after the end of the Reporting Period.
- c) Records supporting the claim must be retained and made available to your Auditor or ABC on request, in accordance with the ABC Byelaws.

5. There is a designated Audit Issue

- a) The Audit Issue is a designated issue in the Reporting Period for which the Reporting Standards specify certain information is required to be retained or reported. If there are exceptional circumstances affecting the use of the designated Audit Issue, please contact us for advice.
- i. If two issues are equidistant from this date then you may choose either as the Audit Issue.
- b) The Audit Issue is the issue distributed nearest to the 21st of the month. Where this issue was either not published or excluded under the exclusion rules then the previous claimed issue will be the Audit Issue.

REPORTED DATA

INTRODUCTION

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

REQUIREMENTS

1. Total Average Circulation

- a) You must report the total Average Circulation per issue.
- i. Copies claimed in the following categories will be included in the total Average Circulation figure, broken down by geographical area:
- Paid Single Copies, including:
Retail Sales (Sale or Return)
Single Copy Sales
Firm Sale
- Paid Subscriptions, including:
Single Copy Subscription Sales }
Voucher Subscription Sales } combined on certificates and reports
Corporate Subscription Sales }
- Paid Multiple Copies
Free Pick Up Copies
- The geographical areas are:
- United Kingdom
Scotland - as a subset of UK
England, Wales & N. Ireland – as a subset of UK
Republic of Ireland (ROI)
- ii. Copies claimed in the following category will be included in the total Average Circulation figure and not broken out:
- Other Countries
- iii. Digital copies are reported separately to the print copies, as Publication Active Views and/or circulation. Digital Circulation will be broken down by the following geographical areas: UK, ROI, Other Countries (i.e. no subset of UK is required). Please refer to the relevant circulation category to determine which are eligible for print and/or digital copies.

2. Print and digital copies circulated to the same individual

- a) You may claim a print copy and a digital copy for an issue that are circulated to the same individual in the circulation analysis and total ABC circulation. This includes a sale or subscription of both a print and digital copy to the same individual (whether as a single transaction – ‘a bundled/package sale’ or separate transactions), where the individual is known and identifiable.
- b) If you include print and digital copies of an issue to the same individual in your claim, as noted in (a) above, you must report the average number of individuals that received both a print and digital copy per issue in the total average circulation for the period. This will appear as a note on the certificate and in ABC data.
- i) Where the details of the individual are not known because the circulation category’s requirements do not require it, then these copies do not need to be accounted for in the note. *Examples include retail sales and Free Pick Up.*

2. Duplicate copies

- a) With the exception noted in point 2 above, you cannot claim duplicate copies to a known individual unless there is a category available to report them (for example Multiple Copy Sales). Note:
 - i. A duplicate print copy or duplicate digital copy is defined as two or more occurrences of the same name, or company name (where the addressee is not identified by name or job title) or address unless it can be shown that the copies are distributed to different individuals.

3. Issue details, circulations

- a) For publications published between Monday and Saturday:
 - i. You must report the average print circulation for the UK and Republic of Ireland, broken out by circulation category and rate, into the geographical areas detailed above for:
 - Monday to Friday issues
 - Saturday issues
- b) When claiming digital circulation, you must report a list of the products included.

4. The Basic Cover Price

- a) The Basic Cover Price is the published cover price at which a single copy of the publication may be purchased without limitation and for an on-going duration, in contrast to a short-term price or special price only available to a limited class or under limited conditions.
- b) For UK copies where multiple cover prices by edition or by territory (England/Wales/Northern Ireland and Scotland) exist, the Basic Cover Price will be the price at which at least 80% of the circulation is sold at or below.
- c) You will report the Basic Cover Price for the last issue included in the reporting period (which will appear on the certificate for:
 - i. UK
 - ii. Republic of Ireland

Note: If there are different cover prices by day of week then these will be shown.

5. You may choose to report a Group Certificate

- a) You may choose to report an optional Group Certificate that combines the circulations from 2 or more publications' Certificates providing:
 - i. Each Certificate relates to the same Reporting Standards
 - ii. Each Certificate is for the same Reporting Period
 - ii. Each publication has the same publishing frequency

ABC will produce Group Certificates from the data submitted for the constituent publications.

6. Optional metrics

To enhance the promotion or messaging relevant to your publication, you may request to report optional metrics in addition to the required mandatory metrics, providing these are to an industry-agreed definition, or additional analyses derived from data reported on the certificate.

Information or data related to the wider brand or group may be reported via a Brand or Group Report (please see separate Reporting Standards for these).

Please contact us to discuss the details of the additional data you wish to report, including how the claim may be submitted and associated additional audit costs.

PAID SINGLE COPIES

Retail Sales (Sale or Return) [Print/Digital]

DEFINITION

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

PRINCIPLES

1. **Single copy knowingly paid for by the consumer to the retailer**
2. **Copies are purchased from the publisher by the retailer, on a sale or return basis, either direct or via the distribution chain (typically distributor and/or wholesaler)**
3. **It must be clear that the price paid by the consumer includes the publication**
4. **There must be an incentive for unsold copies/net sale to be reported to the publisher**
5. **If the final net sale is not known then estimates must be made**

REQUIREMENTS

1. **Single copy knowingly paid for by the consumer to the retailer**
 - a) The purchase by the consumer may be in cash or by other means agreed by ABC in writing.
 - b) You cannot claim sales of back issues.
2. **Copies are purchased from the publisher by the retailer, on a sale or return basis, either direct or via the distribution chain (typically distributor and/or wholesaler)**
 - a) 'Sale or Return' means unsold copies are returned or reported for credit. The copies claimed will therefore be the net sale (copies supplied less credited copies).
 - b) Where the publisher is not third party to the retailer then evidence of purchase by the consumer is required. *For example, EPOS reports and retailer revenues.*
 - c) You must account for net sales on an issue by issue basis.
3. **It must be clear that the price paid by the consumer includes the publication**
 - a) If a voucher from a publisher-controlled promotion is used the amount paid by the consumer is deemed to be the total of the cash paid to the retailer and any cash they paid for the voucher.
 - b) You can ignore the value (or perceived value) of gifts or cover mounts to the consumer. However:
 - i. Cash reimbursements to the consumer must be taken into account (excluding limited low chance lottery style promotions).
 - ii. If the publication is promoted to the consumer as free, then it cannot be claimed as a paid sale.
 - c) You must retain details of promotional or special offers during the reporting period.
 - d) Where you are operating a retail incentive scheme:
 - i. You must have appropriate management controls and processes in place to ensure the copies sold under a retail incentive offer are compliant and properly accounted for. This may include:

- Supporting evidence of relevant process and financial arrangements (including with third party intermediaries where applicable)
- Instructions to retailers and stores on the operation of the incentive in-store
- Your own checks of in-store compliance

ii. The quantity of copies should not exceed potential demand by the intended consumers. *This should take into account factors such as store size/footfall, non-scheme sales, evidence of returns etc.*

iii. You must provide to your auditor on request details of stores currently operating the scheme and those upcoming in order to facilitate planning of in-store checks.

4. There must be an incentive for unsold copies/net sale to be reported to the publisher

- a) Copies purchased using vouchers from publisher-controlled promotions can be claimed as long as the consumer pays at least the retail margin in cash.

5. If the final net sale is not known then estimates must be made

- a) If at the time you submit your circulation claim:

i. Unsold copies could still be returned or reported, you must make an estimate of final sales.

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

- b) In relation to promotional schemes utilising voucher redemption: If you are reporting on a monthly basis and the effect of not making an estimate is judged to be unlikely to affect the figures claimed by more than 2% of the total average circulation then you can account for the vouchers on a wash through basis (i.e. as they are redeemed).

REPORTING

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

1. By print copies by geographical type:

- a) United Kingdom;
- b) Scotland - as a subset of UK
- c) England, Wales & N. Ireland – as a subset of UK
- d) Republic of Ireland (ROI);

2. By digital copies by geographical type:

- a) United Kingdom;
- b) Republic of Ireland (ROI);

2. By print and digital copies, and by combination with other circulation types.

- a) Retail sales (sale or return) will be reported combined with single copy sales.

3. By print and digital copies, and by total average circulation over the period.

PAID SINGLE COPIES

Retail Sales (Firm Sale) [Print/Digital]

DEFINITION

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

PRINCIPLES

1. **Single copy made available for purchase by the consumer from the retailer**
2. **Copies are purchased from the publisher by the retailer, on a firm sale basis, either direct or via the distribution chain (typically distributor and/or wholesaler)**
3. **It must be clear that the price paid by the consumer includes the publication**
4. **The retailers' ability to vary supply must not be unduly restricted**

REQUIREMENTS

1. **Single copy made available for purchase by the consumer from the retailer**
 - a) Contractual arrangement with the retailer must make clear that copies are for resale to the consumer.
 - b) Contractual arrangement with the retailer must make clear that data of sales to consumers must be made available to ABC on request.
 - c) The purchase by the consumer may be in cash or by other means agreed by ABC in writing.
 - d) You cannot claim back issue sales to the retailer.
2. **Copies are purchased from the publisher by the retailer, on a firm sale basis, either direct or via the distribution chain (typically distributor and/or wholesaler)**
 - a) 'Firm sale' means that unsold copies are not returned or reported for credit.
 - b) The total trade discount must not exceed the current published newstrade margins.
 - c) If you make any reciprocal payments, or the retailer 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.
 - d) 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.
 - e) Copies can only be claimed in relation to retailers that have not previously received supplies of national newspapers on a Sale or Return basis, either directly from the publisher or from one or more of the following wholesalers:
 - i. Smiths News
 - ii. Menzies Distribution
 - iii. Newsflash
 - iv. EM News (Belfast), EM News (Dublin)
 - v. Newsread
 - vi. Independent News & Media Ltd
 - vii. Dash of Redruth
 - viii. News UK Distribution Ltd
 - ix. Whites (Isle of man)

- x. Le Gallez (Guernsey)
 - xi. Jersey Evening Post (Jersey)
- f) The claimed total average Retail Sale (Firm Sale) must be limited to a cap based on the publication’s claimed Retail Sale (Sale or Return) for the relevant Reporting Period, as set out in the following table:

Retail Sale (Sale or Return)	Firm Sale cap
0 – 200,999	4,000
201,000 – 400,999	8,000
401,000 – 600,999	12,000
601,000 – 800,000	16,000
801,000 – 999,999	20,000
1,000,000 – 1,249,999	22,500
1,250,000 – 1,499,999	25,000
1,500,000 – 1,999,999	27,500
2,000,000+	30,000

- g) You must account for sales on an issue by issue basis.

3. It must be clear that the price paid by the consumer includes the publication

- a) If a voucher from a publisher-controlled promotion is used the amount paid by the consumer is deemed to be the total of the cash paid to the retailer and any cash they paid for the voucher.
- b) You can ignore the value (or perceived value) of gifts or cover mounts to the consumer. However, cash reimbursements to the consumer must be taken into account (excluding limited low chance lottery style promotions).
- c) You must retain details of promotional or special offers during the reporting period.

4. The retailers’ ability to vary supply must not be unduly restricted

No additional requirements.

REPORTING

You will report Retail Sales (Firm Sale) as follows, which will be broken out on the ABC Certificate:

1. By print copies by geographical type:
 - a. United Kingdom;
 - b. Scotland - as a subset of UK
 - c. England, Wales & N. Ireland – as a subset of UK
 - d. Republic of Ireland (ROI)
2. By digital copies by geographical type:
 - a) United Kingdom;
 - b) Republic of Ireland (ROI)
3. By print and digital copies, and by total average circulation over the period.

PAID SINGLE COPIES

Single Copy Sales [Print/Digital]

DEFINITION

A single copy sold to a consumer direct by the publisher.

PRINCIPLES

1. **Single copy knowingly paid for by the consumer**
2. **Copies are purchased direct from the publisher**
3. **It must be clear that the price paid by the consumer includes the publication**

REQUIREMENTS

1. **Single copy knowingly paid for by the consumer**
 - a) The purchase by the consumer may be in cash or by other means agreed by ABC in writing.
 - b) You cannot claim sales of back issues.
2. **Copies are purchased direct from the publisher**
 - a) You must account for UK and ROI sales on an issue by issue basis.
3. **It must be clear that the price paid by the consumer includes the publication**
 - a) If a voucher from a publisher-controlled promotion is used the amount paid by the consumer is deemed to be the total of the cash paid to the publisher and any cash they paid for the voucher.
 - b) You can ignore the value (or perceived value) of gifts or cover mounts to the consumer. However:
 - i. Cash reimbursements to the consumer must be taken into account.
 - ii. If the publication is promoted to the consumer as free, then it cannot be claimed as a paid sale.
 - c) You must retain details of promotional or special offers during the reporting period.

REPORTING

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

1. By print copies by geographical type:
 - a) United Kingdom
 - b) Scotland - as a subset of UK
 - c) England, Wales & N. Ireland – as a subset of UK
 - d) Republic of Ireland (ROI)
2. By digital copies by geographical type:
 - a) United Kingdom;
 - b) Republic of Ireland (ROI)

3. By print and digital copies, and by combination with other circulation types:
 - a) Single copy sales will be reported combined with retail sales (sale or return).
4. By print and digital copies, and by total average circulation over the period.

PAID SUBSCRIPTIONS

Single Copy Subscription Sales [Print/Digital]

DEFINITION

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

PRINCIPLES

1. **There must be a contractual arrangement between the subscriber and the publisher (or their agent)**
2. **Single copy per issue, distributed to a known addressee**
3. **Single copy knowingly paid for by the subscriber**
4. **For a contracted period and for a minimum number of issues (at least two)**
5. **It must be clear that the price paid by the consumer includes the publication**

REQUIREMENTS

1. **There must be a contractual arrangement between the subscriber and the publisher (or their agent)**
 - a) You must be able to provide evidence of the contractual arrangements between the subscriber and the publisher (or their agent) including the issues/period and the price.
 - b) If you merge publications or purchase a subscription list from a ceased publication it must be clear that subscribers have made a choice to receive the publication claimed.
2. **Single copy per issue, distributed to a known addressee**
 - a) You must be able to demonstrate the copy is distributed to the addressee.
 - b) You must retain a list of individual recipients for one designated issue each reporting period (the Audit Issue - see General Principles and Record Keeping section). In addition, you must be able to recreate a list for any issue in the reporting period on request. Note:
 - i. The list is to include details of the recipients of individually distributed print and digital copies across all circulation types, excluding those that represent a duplicate print copy or a duplicate digital copy to the same individual (which are ineligible for claiming).
 - ii. You must be able to identify the circulation category/type each copy is claimed in, and which copies, if any, represent a print and digital copy for an issue that are circulated to the same individual.
3. **Single copy knowingly paid for by the subscriber**
 - a) The subscriber must be the addressee except:
 - i. Where the addressee is an employee whose employer is the subscriber.
 - ii. Where the addressee is the recipient of a gift subscription from the subscriber (maximum 12 gift subscriptions per subscriber).
 - b) The purchase by the subscriber may be in cash or by other means agreed by ABC in writing.
 - c) You can claim copies where payment is outstanding as long as there are reasonable grounds to consider them to be live, good and collectable.

4. **For a contracted period and for a minimum number of issues (at least two)**
 - a) You cannot claim sales of back issues.
5. **It must be clear that the price paid by the consumer includes the publication**
 - a) You can ignore the value (or perceived value) of any gifts, or other incentives. However:
 - i. Cash reimbursements to the consumer must be taken into account.
 - ii. If the publication is promoted to the consumer as free, then it cannot be claimed as a paid sale.
 - b) You must retain details of promotional or special offers during the reporting period.

REPORTING

You will report Single Copy Subscription Sales combined with Voucher Subscription Sales, which will be broken out on the ABC Certificate as follows:

1. By print copies by geographical type:
 - a) United Kingdom
 - b) Scotland - as a subset of UK
 - c) England, Wales & N. Ireland – as a subset of UK
 - d) Republic of Ireland (ROI)
2. By digital copies by geographical type:
 - a) United Kingdom;
 - b) Republic of Ireland (ROI)
3. By print and digital copies, and by total average circulation over the period.

PAID SUBSCRIPTIONS

Voucher Subscription Sales [Print only]

DEFINITION

A single copy sold to an individual who pays the publisher in advance to obtain the publication via a retailer, by means of a voucher, for a contracted period.

PRINCIPLES

1. **There must be a contractual arrangement between the individual purchaser and the publisher**
2. **Copies are purchased by an individual in advance**
3. **Copies are supplied to the individual through retailer distribution via the redemption of a voucher**
4. **For a contracted period and for a minimum number of issues (at least two)**
5. **There must be an auditable incentive for vouchers redeemed to be reported to the publisher**
6. **It must be clear that the price paid by the consumer includes the publication**

REQUIREMENTS

1. **There must be a contractual arrangement between the individual purchaser and the publisher**
 - a) You must be able to provide evidence of the contractual arrangements between the individual purchaser and the publisher, including the issues/period, the quantities purchased and the price.
2. **Copies are purchased by an individual in advance.**
 - a) An individual can purchase gift subscriptions (maximum 12 subscriptions per subscriber). The recipient(s) details must be known.
 - b) Payment in arrears is acceptable only where this is due to payment being collected by direct debit or continuous credit card billing arrangements.
3. **Copies are supplied to the individual through retailer distribution via the redemption of a voucher**
 - a) The number of copies claimed should relate to the number of vouchers redeemed in the reporting period.
4. **For a contracted period and for a minimum number of issues (at least two)**
 - a) You cannot claim sales of back issues.
5. **There must be an auditable incentive for vouchers redeemed to be reported to the publisher**

No additional requirements
6. **It must be clear that the price paid by the consumer includes the publication**
 - a) You can ignore the value (or perceived value) of any gifts, or other incentives. However:
 - i. Cash reimbursements to the consumer must be taken into account.
 - ii. If the publication is promoted to the consumer as free, then it cannot be claimed as a paid sale.

REPORTING

You will report Voucher Subscription Sales combined with Single Copy Subscription Sales, which will be broken out on the ABC Certificate as follows:

1. By print copies by geographical type:
 - a) United Kingdom
 - b) Scotland - as a subset of UK
 - c) England, Wales & N. Ireland – as a subset of UK
 - d) Republic of Ireland (ROI)
2. By print copies by total average circulation over the period.

PAID SUBSCRIPTIONS

Corporate Subscription Sales [Print/Digital]

DEFINITION

Copies purchased on a contractual basis by an employer for its employees.

PRINCIPLES

1. **There must be a contractual arrangement between the purchaser (a third-party employer) and the publisher (or their agent)**
2. **Copies are purchased by the third-party employer for its employees**
3. **The copies are distributed to the same fixed pool of employees on an on-going basis**
4. **Claimed quantity should not exceed potential demand**
5. **For a contracted period and for a minimum number of issues (at least two)**
6. **It must be clear that the price paid by the consumer includes the publication**

REQUIREMENTS

1. **There must be a contractual arrangement between the purchaser (a third-party employer) and the publisher (or their agent)**
 - a) You must be able to provide evidence of the contractual arrangements between the purchaser and the publisher, including the issues/period, the quantities to be supplied and the price.
 - b) You must be able to demonstrate the distribution of copies is designed to ensure copies are solely available to employees. *For example: Copies placed in a foyer of a bank will not be allowed as customers of the bank will have access to the publication.*
2. **Copies are purchased by the third-party employer for its employees**
 - a) You can claim copies where payment is outstanding as long as there are reasonable grounds to consider them to be live, good and collectable.
3. **The copies are distributed to the same fixed pool of employees on an on-going basis**
 - a) Whilst details of the final recipients need not be known you must be able to demonstrate the copies are distributed to the same fixed pool of employees. *For example: Copies distributed to a particular department or company who are reasonably expected to be present at the same delivery location on an on-going basis.*
4. **Claimed quantity should not exceed potential demand by employees**
 - a) The quantity claimed cannot exceed 50% of the number of employees for any employer location. Evidence of the number of employees for each location should be no more than a year old.
5. **For a contracted period and for a minimum number of issues (at least two)**
 - a) You cannot claim sales of back issues.
6. **It must be clear that the price paid by the consumer includes the publication**
 - a) The purchaser must pay at least the retail margin per copy.

- b) To determine if the retail margin per copy has been paid:
 - i. You can ignore the value (or perceived value) of any gifts or other incentives (including bundled publications or media products that are not claimed for ABC purposes). However, if the publication is promoted as free, then it cannot be claimed as a paid sale.
 - ii. You must take into account:
 - o Any reciprocal payments made by the publisher
 - o Any reciprocal charges for goods or services made by the purchaser (or the intermediary if applicable) as part of the deal (*for example: for distribution or marketing*).
 - o The value of any other goods or services provided free or discounted by the publisher (*for example advertising or promotional messages*).

REPORTING

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

1. By print copies by geographical type:
 - a) United Kingdom
 - b) Scotland - as a subset of UK
 - c) England, Wales & N. Ireland – as a subset of UK
 - d) Republic of Ireland (ROI)
2. By digital copies by geographical type:
 - a) United Kingdom;
 - b) Republic of Ireland (ROI)
3. By print and digital copies, and by total average circulation over the period.

PAID SUBSCRIPTIONS

All You Can Read Sales (Digital only)

DEFINITION

A Digital copy that a consumer has purchased and viewed as part of a multi-publication package.

PRINCIPLES

1. **Copy is paid for and viewed by the consumer**
2. **There must be a contractual arrangement between any third-party intermediaries/sellers and the publisher to purchase the copies**

REQUIREMENTS

1. **Copy is paid for and viewed by the consumer**
 - a) The consumer has paid for the right to view the copy as part of a multi-publication package. Note: Although the consumer may subscribe to the multi-publication package for a contracted period, the copies are not treated as subscriptions but claimed on a single-issue basis when viewed.
 - b) Copies can only be claimed if they have been viewed by a consumer. This will be demonstrated by meeting at least the definition of a Publication Active View (a single copy of a publication actively opened by a device for viewing. See full definition below).
 - c) Only one view per device per issue can be claimed.
 - d) There is no requirement to de-duplicate it against other circulation categories.
 - e) You cannot claim back issues

Publication Active View:

1. Definition: A single copy of a publication actively opened by a device for viewing.
2. Principles
 - a) A minimum of one page of an issue opened/served on/to a device.
 - i. Note: A device may make a number of active views of an issue, either together or at different times. Only one active view per device per issue can be claimed and reported
 - b) Distinct action/event by the end user to view.
 - i. Note: a single action/request which results in both the content being downloaded/made available and the automatic opening of a page of the publication is not considered a distinct action/event. A further distinct action would be required such as opening a second page.
 - c) The view request must be on an issue by issue basis.
2. **There must be a contractual arrangement between any third-party intermediaries/sellers and the publisher to purchase the copies**
 - a) Where third-parties are used you must be able to provide:

- i. Evidence of payment to the publisher and between any other intermediaries for the copies claimed
- ii. Evidence of the contractual arrangements between the publisher and any other intermediaries to measure, report and pay publisher for the copies claimed.

REPORTING

All You Can Read Sales will be reported as a single total average per issue over the Reporting Period, broken out as follows:

1. By digital copies by geographical type:
 - a) United Kingdom
 - b) Republic of Ireland (ROI)

PAID MULTIPLE COPIES

Multiple Copy Sales [Print/Digital]

DEFINITION

Copies purchased by a third party from the publisher, delivered and made available for pick up or receipt by consumers.

PRINCIPLES

1. **There must be a contractual arrangement between the final purchaser (third party) and the publisher or an intermediary**
2. **Copies are paid for by the final purchaser**
3. **The publisher must receive a positive financial contribution per copy from the final purchaser**
4. **Copies distributed and made available for pick up or receipt by consumers**
5. **Claimed quantity should not exceed potential demand by the intended consumers**
6. **Reported by consumer type/location**

REQUIREMENTS

1. **There must be a contractual arrangement between the final purchaser (third party) and the publisher or an intermediary**
 - a) You must be able to provide evidence of the contractual arrangements between the final purchaser and the publisher and/or the intermediary (if applicable) including the issues, quantities to be supplied and price per copy.
 - b) You cannot claim sales of back issues.
2. **Copies are paid for by the final purchaser**
 - a) The net price paid must be at least minimum legal tender per copy.
3. **The publisher must receive a positive financial contribution per copy from the final purchaser**
 - a) Either the final purchaser or intermediary (if applicable) must pay the publisher a net amount for the copies:
 - i. When calculating what price has been paid you must take into account:
 - Any reciprocal payments made by the publisher
 - Any reciprocal charges for goods or services made by the purchaser (or the intermediary if applicable) as part of the deal (*for example: for distribution or marketing*).
 - The value of any other goods or services provided free or discounted by the publisher (*for example advertising or promotional messages*).
 - ii. In the case of print airline and international rail copies, sold for distribution in secure areas airside and trackside, it is recognised that an authorised distribution company must be used. In this scenario:
 - If that distribution company is used as an intermediary to sell to the final purchaser, the publisher may not receive a net payment for the copies from the distribution company due to the payment of distribution charges.
 - If a distributor pays a contractual entry fee to the final purchaser which is of a general basis and not specific to any specified group of publications or publishers then this will not be considered a reciprocal payment to be taken into account for ABC purposes.

4. Copies distributed and made available for pick up or receipt by consumers

- a) You must be able to demonstrate that the copies are distributed and made available for pick up or receipt by the intended consumers.
- b) For a digital copy:
 - i. You must be able to demonstrate distribution either by the copy being delivered to a consumer or the consumer being notified of the availability of the issue to access.
 - ii. If distribution/notification is by email, you must exclude Hard Bounces (non-delivery notices typically measured up to 24 hours after being sent).
 - iii. Distribution of the copy to a consumer may be demonstrated via a report of active views, which contains sufficient means of excluding repeated views by the same device/user. If based on active views, you may claim back issues up to 12 months old against the issue current at the time it is viewed.
 - iv. There is no requirement to de-duplicate these copies against other circulation categories

5. Claimed quantity should not exceed potential demand by the intended consumers

- a) You must be able to demonstrate that the claimed quantity would not exceed the potential demand by the intended consumers.
- b) Copies purchased by a consumer, wholly or in part by coupon(s) obtained via a promotion controlled by a party independent of the publisher, can be claimed (on a sale or return basis) providing:
 - i. The Publisher has no control over the conversion of coupons into cash, (i.e. coupon redemption must be direct between the retailer of the Publication and the independent promoter or their agent)
 - ii. The final number of copies that may be claimed will be based upon the number of copies that can be proven by the redemption of vouchers and amount paid. Note: As the copies may have been initially supplied via the newstrade, care must be taken not to double count these copies in the circulation claim.

6. Reported by consumer type/location

No additional requirements.

REPORTING

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

- 1. By print copies by geographical type:
 - a) United Kingdom
 - b) Scotland - as a subset of UK
 - c) England, Wales & N. Ireland – as a subset of UK
 - d) Republic of Ireland (ROI)
- 2. By digital copies by geographical type:
 - a) United Kingdom;
 - b) Republic of Ireland (ROI)
- 3. By print and digital copies, and by total average circulation over the period.
- 4. For print copies only, by total average multiple copy sale analysed by the following categories according to consumer type:
 - a) Airside & International Rail

- b) Hotels
- c) Trains
- d) Other Publication Insert
- e) Voucher Redemption
- f) Sports Events
- g) Leisure Centres
- h) Food/Beverage Outlets
- i) Others.

FREE COPIES

Free Pick Up [Print only]

DEFINITION

Copies distributed to known distribution points for pick up or receipt by consumers.

PRINCIPLES

1. **Prior notification of distribution details to ABC**
2. **Copies are distributed to known distribution points and made available for pick up or receipt by consumers**
3. **Quantity claimed should not exceed potential demand by the intended consumers**
4. **Effective management controls over distribution**

REQUIREMENTS

1. **Prior notification of distribution details to ABC**
 - a) You must inform ABC before the distribution of the first issue for which you intend to claim Free Pick Up copies, including the following information:
 - i. Details of how, when and where the copies will be distributed
 - ii. A list of all distribution points.
 - b) You must, on an on-going basis, be able to provide ABC, on request, details of current and historical distribution points, quantities and distribution dates.
2. **Copies are distributed to known distribution points and made available for pick up or receipt by consumers**
 - a) A distribution point is defined as an agreed location at which copies are handed to or left for pick up by the consumer.
Note:
 - i. The distribution points claimed must be consistent with the description or analysis reported.
 - ii. You must be able to provide the auditor with access to distribution points for verification purposes.
 - iii. A distribution point is defined at the micro level. For example: a single dispensing bin or single hand merchandiser as opposed to say a group of dispensing bins at a particular location.
 - iv. Only distribution points in the UK or Republic of Ireland can be claimed.
 - b) You must be able to provide evidence, from the third party responsible, of the number of copies of the publication made available for pick up or receipt at each distribution point by consumers. Note:
 - i. Where the copies are made available for pick up or receipt at distribution points by drivers/distributors that are not 3rd party to the publisher (such as in-house distributors or from a joint venture), it may be possible to include these in the claim as long as:
 - It can be demonstrated that the drivers/distributors have sufficient independence and are specifically contracted to deliver/distribute the publication.
 - The auditor/ABC has full and unrestricted access to the relevant parties' documentation and financial records.
 - ABC has specifically agreed this distribution method.

- c) Where your Free Pick Up claim is for the net number of copies picked up or received by consumers at a distribution point, you must be able to provide evidence of the number of copies returned/not picked up at each relevant distribution point.
- d) For publications other than dailies or Sundays, all copies must be delivered and made available within 24 hours of the majority of the rest of the distribution
- e) You cannot claim distribution of back issues.

3. Quantity claimed should not exceed potential demand by the intended consumers

- a) Your Free Pick up claim must be reported as a minimum as follows:
 - i. **Daily and Sunday publications (except copies distributed airside and on trains):** On a net basis (i.e. those made available less copies not picked up by consumers);
 - ii. **Publications other than dailies or Sundays, and copies distributed airside and on trains:** On a gross (i.e. supply) basis.

4. Effective management controls over distribution

- a) The publisher is responsible for ensuring that the copies they claim have been delivered and if applicable returns/copies not picked up are accounted for. This requires a publisher to have appropriate management controls and processes in place to ensure that this is happening.

REPORTING

You will report Free Pick Up copies as follows, which will be broken out on the ABC Certificate:

- 1. By print copies by geographical type:
 - a) United Kingdom
 - b) Scotland – as a subset of UK
 - c) England, Wales & N. Ireland – as a subset of UK
 - d) Republic of Ireland (ROI)
- 2. By print copies by total average Free Pick Up copies per issue for the period.
- 3. By print copies by issue/type, including for each:
 - a) Description of distribution location/type and issue(s)
 - b) Quantity

Note: Free Pick Up circulation in the Reporting Period cannot exceed the higher of:

- 25,000 copies (average per issue); **or**
- 5% of the total average circulation

OTHER COUNTRIES [Print/Digital]

DEFINITION

Copies sold for distribution outside the UK and Republic of Ireland.

PRINCIPLES

1. **Copies are purchased from the publisher on a contractual basis by a third party for distribution outside the UK and Republic of Ireland**
2. **Copies may be sold on a Sale or Return or Firm Sale basis**

REQUIREMENTS

1. **Copies are purchased from the publisher on a contractual basis by a third party for distribution outside the UK and Republic of Ireland**

No additional requirements.

2. **Copies may be sold on a Sale or Return or Firm Sale basis**

a) If copies are sold on a sale or return basis and at the time you submit your circulation claim unsold copies could still be returned or reported you must make an estimate of final sales. If an estimate is made:

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

ii. You may account for unsold copies on a transactional basis (i.e. when they are reported for credit). This must be done on a monthly basis as a minimum.

b) You cannot claim sales of back issues.

REPORTING

You will report Other Countries sales as one figure for print copies and one figure for digital copies, which will be broken out on the ABC Certificate.

EDITIONS

DEFINITION

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

PRINCIPLES

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

REQUIREMENTS

1. **An Edition must be in keeping with the overall issue to be reported on the same ABC Certificate**
 - a) The Edition must carry a logotype/masthead incorporating the generic name of the Main Edition.
 - b) The branding and appearance of the Edition must be sufficiently similar as to be considered the same product as the Main Edition. For the avoidance of doubt a change in format alone (such as a change in publication size) will not infringe this requirement.
 - c) The Edition must carry the same cover date/issue identification as the Main Edition.
 - d) The Edition must be published and distributed on or about the same date as the Main Edition.
 - e) The number of display advertisements in an Edition can change up to 100% from the Main Edition (Main Edition excludes separate surveys or magazines).
 - f) Additionally, digital copies:
 - i. Must be published electronically as a unit (For the avoidance of doubt, a website cannot be reported as an edition of the publication).
 - ii. May be reformatted to suit the different delivery medium. For example: changes in page size or order.
 - iii. May include may include electronic enhancements to editorial or advertising to take advantage of the medium. For example: pictures replaced with video, include live social media or news feeds.
 - iv. Must be audited by ABC Staff Auditors. You must provide us with free access to digital copies on request.

You are requested to register your intention to claim digital copies in advance of your first claim, as we may carry out audit work during the reporting period.

2. **Changes to an Edition may require a breakout on the ABC Certificate [Print copies only]**
 - a) Where the number of display advertisements changes by 30% or more from the Main Edition, you must report the average monthly circulation geographically and the UK/Scotland/ROI breakout by circulation type for that Edition, which will appear on the Certificate.
 - b) Advertising changes are ignored for ABC purposes if:
 - i. They are made solely because their inclusion would, in the opinion of the publisher, the advertiser or their agency render the publication illegal in a particular territory. Note: This opinion must be judged reasonable by the auditor and ABC.
 - ii. The advertisement has changed but it is the same advertiser.

- c) Where the Edition is in a different format than the Main Edition, *for example tabloid rather than broadsheet*, you must report the average monthly circulation geographically and the UK/Scotland/ROI breakout by circulation type for that Edition, which will appear on the Certificate.
- d) If you do need to breakout an Edition then the Main Edition will be broken out as well.

ISSUES TO BE INCLUDED/EXCLUDED

DEFINITION

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

PRINCIPLES

1. **All issues published in the Reporting Period must be included**
2. **Published issues that are allowed to be excluded according to this section may be removed from the average circulation figure**
3. **Issues allowed to be excluded from the average circulation figure will be reported**

REQUIREMENTS

1. **All issues published in the Reporting Period must be included**
 - a) Whether an issue is included in the Reporting Period is determined by the date by which 50% of the claimed distribution is distributed/made available. For each component of distribution, the date distributed/made available is determined as follows:
 - i. Mailed copies: The date the copies enter the distribution chain, i.e. when they are posted or delivered to a courier.
 - ii. Paid copies: The first date the copies are made available to the consumer, i.e. for retail sales the first official on sale date.
 - iii. Copies made available for pick up by consumer: The date the copies are made available/handed out to the consumer.
 - iv. Free Digital copies: The date email notifications are sent.
2. **Published issues that are allowed to be excluded according to this section may be removed from the average circulation**
 - a) There are certain circumstances under which you may exclude an issue from the reported circulation. The circumstances and information surrounding any exclusion are subject to audit.
 - b) **ABC granted exclusion:** You may exclude an issue for which we have issued an exclusion note. You can apply for an ABC granted exclusion if:
 - i. Due to circumstances outside your control:
 - You can demonstrate a shortfall in the UK and ROI normal net sale (i.e. excluding Multiple Copy Sales) and that shortfall is at least 5% or more of the average normal net sale of the previous four equivalent issues (e.g. for a Monday compare to Mondays etc). Note:
 - o The shortfall must have arisen because the exceptional circumstances outside of your control resulted in the planned level of distribution not being achieved, or the planned level of distribution being achieved but it was severely delayed or withdrawn from sale prematurely. *For example: machinery breakdown or severe adverse weather significantly reducing or delaying distribution.*
 - o If one or more of the last four issues are excluded because of an official National Public Holiday or Christmas/New year trading period exclusions then do not use this as one of the four comparable issue but go back one further issue.
 - o If one or more of the last four issues are excluded because of an ABC Granted Exclusion then it will be counted as one of the four comparable issues.

- ii. You submit your application to us using an ABC Exclusion Note Request Form within 7 days of the end of the relevant Reporting Period.

If we do not issue an exclusion note we will issue a rejection notice detailing the reason for rejection

c) **Optional exclusion:** You may optionally exclude the following issues without applying for an exclusion note:

- i. Issues published during the Christmas/New Year trading period, which is defined as from Christmas Eve to the first Sunday after New Year's Day (inclusive). Note:
 - o If the fall of days renders these dates inappropriate ABC reserves the right to amend the dates for any particular year.
- ii. Issues published on official National Public Holidays for the publication's Core Country, as notified to ABC. The official National Public Holidays accepted by ABC without further need for referral to ABC are as follows (may be varied in a particular year if changes are officially announced):

England, Wales and Scotland

1. New Years Day – January 1st *
2. Good Friday – March/April
3. Easter Sunday – March/April
4. Easter Monday – March/April
5. Early May Bank Holiday – First Monday in May
6. Spring Bank Holiday – Last Monday in May
7. Summer Bank Holiday – Last Monday in August
8. Christmas Day – December 25th *
9. Boxing Day – December 26th *

Northern Ireland Only

1. News Years Day – January 1st *
2. St Patrick's Day – March 17th *
3. Good Friday – March/April
4. Easter Sunday – March/April
5. Easter Monday – March/April
6. Early May Bank Holiday – First Monday in May
7. Spring Bank Holiday – Last Monday in May
8. Battle of the Boyne – July 12th *
9. Summer Bank Holiday – Last Monday in August
10. Christmas Day – December 25th *
11. Boxing Day – December 26th *

Republic of Ireland Only

1. News Years Day – January 1st *
2. St Patrick's Day – March 17th *
3. Easter Sunday – March/April
4. Easter Monday – March/April
5. First Monday in May
6. First Monday in June
7. First Monday in August
8. Last Monday in October
9. Christmas Day – December 25th *
10. Boxing Day – December 26th *

*or next available working day if falls on a weekend

3. Issues allowed to be excluded from the average circulation figure will be reported

- a) Any issues excluded from the reported circulation will be reported on the Certificate.

REPORTING

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

1. Number of issues included in the circulation claim.
2. Details of any issues excluded from the circulation claim, including for each:
 - a) The general reason for exclusion.
 - b) The total of the UK and Republic of Ireland circulation, broken down into
 - United Kingdom
 - Scotland - as a subset of UK
 - England, Wales & N. Ireland – as a subset of UK
 - Republic of Ireland (ROI)

REPORTING PERIODS

DEFINITION

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

PRINCIPLES

1. **You must report a continuous series of Reporting Periods on a mandatory frequency**
2. **You can report optional shorter Reporting Periods**

REQUIREMENTS

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

- a) Once we have issued a publication's first ABC Certificate for a mandatory period we must continue to issue Certificates for subsequent consecutive mandatory Reporting Periods (i.e. so there is no gap in certification) while the publication remains registered.
- b) The mandatory Reporting Period will be monthly. Note: a month is a four- or five-week period commencing on a Monday and ending on a Sunday. The exact dates to be included in each Reporting Period will be set out in a published ABC Accounting Calendar.
- c) Changing the mandatory frequency, if possible, is expected to be infrequent. We reserve the right to reject or impose conditions on requests to change frequency if in our view this might affect transparency or comparability.
- d) If in our opinion there are exceptional changes to a publication during the Reporting Period that mean issuing a Certificate for the mandatory Reporting Period in full might lead to confusion or a lack of transparency in the data certified, then we may agree or require the issue of more than one Certificate covering the mandatory period. *For example, if a publication changes from a daily to a weekly publishing frequency during the period then one Certificate could be issued up until the point of change and one from that point to the end of the mandatory Reporting Period.*

2. You can report optional shorter Reporting Periods

- a) Optional Reporting Periods are whole months or any number of whole months in addition to mandatory Reporting Periods. Note: A month is a four- or five-week period commencing on a Monday and ending on a Sunday. The exact dates to be included in each Reporting Period will be set out in a published ABC Accounting Calendar.
- b) For newly registered publications only:
 - i. You can report single issues until the start of the next month.
 - ii. You can report one or more consecutive optional Reporting Periods. I.e. there is no gap in certification) before reporting your first mandatory Reporting Period.

PUBLICATION ACTIVE VIEWS [DIGITAL ONLY] – OPTIONAL

INTRODUCTON

You may opt to report digital copies using the metric Publication Active Views (PAVs). This could be:

- a) In addition to print and/or digital copy circulation on a single certificate.
- b) As a separate product in its own right, with or without any circulation reported, on a separate certificate.

As a separate and distinct metric, PAVs will not be incorporated into, or aggregated with circulation in ABC certificates or reports.

Please contact us to discuss requirements and costs as soon as possible, should you wish to consider reporting PAVs, as we will need time to inspect your systems and assess their suitability for audit.

REQUIREMENTS

1. A Publication Active View is a single copy of a publication actively opened by a device for viewing, adhering to the following principles:
 - a) A minimum of one page of an issue (or a day) opened/served on/to a device.
 - i. A device may make a number of active views of an issue (or day), either together or at different times. Only one active view per device per issue (or day) can be claimed and reported.
 - ii. You must be able to provide evidence of active views by browser
 - b) Distinct action/event by the end user to view.
 - i. Note: a single action/request which results in both the content being downloaded/made available and the automatic opening of a page of the publication is not considered a distinct action/event. A further distinct action would be required such as opening a second page.
 - c) The view request must be on an issue by issue (or daily) basis.
2. If you're reporting PAVs on a certificate alongside circulation, then the digital copies for which you're reporting PAVs must:
 - a) Be in keeping with the overall issue to be reported on the same ABC. Please refer to the Editions section.
 - b) Be published and available to the end user.
 - c) If accessed on a web site be restricted either by a "pay wall" or a "registration" gateway with a password requirement. This does not prevent digital copies from including links to free to access website content.
3. If you're reporting PAVs on a certificate without circulation, then the digital copies must:
 - a) Be edited, designed, and contain date-stamped content - it is not a website.
 - b) Be published and available to the end user.
 - c) Be published periodically on a regular and known frequency. e.g. 6 days a week/weekly/monthly etc.
 - i. If there is not an identifiable and regular publishing frequency then the period of measurement will not be per issue, but will default to the number of days the publication is available. i.e. if available every day then the number of days would be 365 per year (366 in a leap year): or if only available on Sundays then the number of days per year would be 52. Where this is the case the rules will refer to 'daily' in parenthesis.
 - d) Be presented in a navigation format such that the publication is divided into defined pages of content presented together.

- e) If accessed on a web site be restricted either by a “pay wall” or a “registration” gateway with a password requirement. This does not prevent digital copies from including links to free to access website content.
 - f) All be branded in common, if there are different editions
4. Advertising (by advertiser) must be common within a PAV edition, and once published remain unchanged (except for dynamically served advertising).
- a) If you’re reporting PAVs on a certificate without circulation and non-dynamically served advertising (by advertiser) changes or there is a version not carrying advertising, this constitutes a different edition and the PAVs for each edition must be broken out on the certificate.
 - b) You may opt to report Total Edition Active Views, which is the unde-duplicated total of the reported Publication Active Views of all applicable editions (i.e. not de-duplicated by device). To be included in the Total Edition Active View figure, the edition must:
 - i. Be issued at a known and regular time.
 - ii. Remain available to the user with all other editions.
 - iii. Contain some new editorial compared to other editions
5. We will need to check on an ongoing basis that issues (or content) are available for download or view. You must therefore provide us with free access to all issues (or days) and editions of the digital copy.
6. You may opt to additionally report Publication Downloads, which are a single copy of a publication’s content delivered, streamed or downloaded to a device available to read. To be included in a Publication Download figure:
- a) The whole issue (or content) must be available to read.
 - b) The issue can be either ‘pushed’ or ‘pulled’.
 - c) The issue must be requested by the end user on an issue by issue (or daily) basis or continuous basis.
7. You may, as an option, make provisions for Publication Active Views that you expect to be made (or receive evidence of) after you have submitted your claim. Please note:
- a) Provisions can only be made for digital copies that have identifiable issues.
 - b) The estimated Publication Active Views must be based on a reasonable assessment of information such as historic levels, seasonal trends or other market information.
 - c) You must adjust your claim in the following period to reflect any difference between the estimated and the actual figures.
 - d) If you make a provision for Publication Active Views you must also make an appropriate provision for any related metrics. For example: If you choose to make a provision for Publication Active Views, and you also report Total Edition Active Views, then you must make a provision for both metrics.

REPORTING

1. You can choose to report monthly, 3-monthly, 6-monthly or 12-monthly on a continuous basis.
- a) The periods may either follow calendar months or the equivalent dates for the relevant months according to the published ABC Accounting Calendar (i.e. allowing the period to include only whole weeks, starting on a Monday and ending on a Sunday).
 - b) If you’re reporting PAVs on a certificate alongside circulation, then the period (by months) must align with the circulation months reported (but can be by the Monday to Sunday date basis).
2. You will report the following, which will be broken out on the certificate:
- a) Average total PAVs per issue (or day) in the Reporting Period.

3. If you're reporting PAVs on a certificate without circulation, you will additionally report the following, which will be broken out on the certificate:
 - a) Total PAVs per issue (or day)
 - b) For each edition (if applicable), average total PAVs per issue (or day).
 - c) The number of issues published in the period, or if there is not an identifiable and regular publishing frequency then the number of available days will be reported along with a note to that effect.
 - d) A statement detailing how advertising is served (e.g. static and/or dynamic) and a statement detailing if there is an edition not carrying advertising.

RETURN FORM SUBMISSION, AUDIT, CERTIFICATION

DEFINITION

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

PRINCIPLES

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

REQUIREMENTS

1. **A Return Form must be submitted for the registered product for every applicable Reporting Period**
 - a) You must submit a Return Form for the applicable mandatory and optional Reporting Periods you have chosen to report.
 - b) We will advise you how to submit your Return Form. *For example online via the ABC eReturn website.* However if you have not heard from us at the appropriate time please contact us.
 - c) If you use ABC Staff Auditors you will submit your Return Form to us, authorised by an appropriate individual representing your organisation.
 - d) If you use a non-ABC Auditor then they must submit the Return Form to us, authorised both by an appropriate individual representing your organisation and your Approved Auditor.
 - e) Whilst our systems contain some arithmetic and logic validation processes, the accuracy of the Return Form remains your responsibility.
 - f) Estimates and assumptions must not be made on the Return Form unless the Reporting Standards allow for them, or we have authorised them.
2. **The Return Form must be submitted by the Submission Deadline**
 - a) We will publicise the applicable Submission Deadline.
 - b) It is your responsibility to ensure Return Forms are submitted by the Submission Deadline. Failure to do so can result in a penalty and/or cancellation of your product's ABC registration under the ABC Byelaws.
3. **ABC will issue a Certificate based on the Return Form**
 - a) We will issue the certificate to you and make the certificate and/or data available in accordance with agreed timings and to the agreed eligible recipients for the sector.
 - b) You may opt for public or private reporting. If you opt for private reporting:
 - i. The publication of your circulation figures is under your control
 - ii. We will not publish the certificate on our website, but will show that that the publication is certified, the date of the most recent certificate issued, that you have chosen to manage the data yourselves and your contact from whom your certificate may be requested.

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

- a) The audit must be carried out either by ABC Staff Auditors or, unless stipulated otherwise, an Approved Auditor appointed by you and approved by us.
- b) Requirements in relation to the auditor and audits will be covered by the ABC Byelaws, ABC Audit Programmes and contractual arrangements.
- c) Publications may opt to have their monthly certificates audited on a quarterly cycle. Known as 'consolidated auditing' this helps provide efficiencies through changing the timing of audit work across a set of certificates. Note:
 - i. You must tell us in writing if you wish to use this option.
 - ii. As certificates are issued based on the member's claim any subsequent material errors identified at audit will require an updated certificate be issued that identifies the changes. This replaces the member's original Certificate and must be used in its place.
 - iii. We may withdraw the option to utilise consolidated auditing if certificates are repeatedly re-issued to correct material errors in claims.
- d) 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 and those publications with a publishing frequency of more than once a week will be inspected annually on average.
- e) If following an audit or inspection we identify material problems with the Return Form or Certificate then we will propose to revise the claim. If a Certificate has already been issued we will issue an updated certificate that identifies the changes. This replaces your original Certificate and must be used in its place. The process is as follows:
 - i. We will send you a letter detailing the reason/problem giving rise to the amendment.
 - ii. You will have 10 working days from the receipt of this letter to provide any further information to us, or object to the revision of the claim.
 - iii. If you wish to object to the revision of the claim you must do this in writing to the 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.
 - iv. Subsequent Certificates may not be issued until we have resolved all queries on a previous audit and issued the updated Certificate, if applicable.
 - v. We identify updated certificates.