Australian Government
Australian Taxation Office

News media bargaining charge return

For more guidance on the *News media bargaining charge* and how to complete this form, see the *News media bargaining charge return instructions 2026*.

Specify the financial year end to which this return relates:

30 June ☐☐☐☐

If this is an amendment to a previous return, provide the amendment number ☐☐

Section A: **Entity information**

Parent entity details

1 Name of parent entity

Lodging entity details

2 Is an Australian resident member of the parent entity's service group lodging on the parent entity's behalf?

☐ Yes ☐ No

3 Name of lodging entity

4 Tax file number (TFN)

☐☐☐ ☐☐☐ ☐☐☐

5 Australian business number (ABN)

☐☐ ☐☐☐ ☐☐☐ ☐☐☐

6 ATO reference number (ARN) (if the lodging entity is the parent entity)

☐☐☐ ☐☐☐ ☐☐☐ ☐☐☐

Section B: **Liability criteria**

7 Type of significant service(s) provided by the group

☐ Social media service ☐ Search service ☐ Both social media and search services

8 Service group's total relevant Australian digital advertising revenue for the financial year

$

Section C: **Calculation of news media bargaining incentive (NMI) charge liability**

9 Service group's relevant Australian digital advertising revenue for the 12-month financial reporting period that ends during the second-most-recent financial year before the financial year

$

10 Rate

2.75 %

11 NMI charge liability

$ 0

Section D: **Eligible expenditure breakdown**

12 Number of agreements made with different registered news business corporate groups during the financial year

13 Of those agreements, how many were made with registered news business corporate groups consisting of only small or medium business entities?

14 Total new eligible expenditure incurred during the financial year

$

15 Adjusted total new eligible expenditure incurred during the financial year, after applying the applicable uplift percentages

$

16 Transitional consideration to be recognised as eligible expenditure, after applying the applicable uplift percentages

$

17 Total carried forward eligible expenditure from prior years

$

Section E: **Amount of NMI charge offset**

18 Is the service group entitled to the NMI charge offset?

Yes ☐

No ☐ ▶ Go to section F

19 Amount of NMI charge offset applied against the NMI charge liability for the financial year

$

20 Carried forward eligible expenditure available to use in future years

$

Section F: **NMI amount payable**

21 NMI charge liability (from question 11)

$ 0

22 Total NMI charge offset applied (from question 19)

$

23 Total NMI charge payable (if any)

$

Section G: **Declaration and signature**

Only a person authorised by the entity can sign this declaration.

24 Who is the authorised person signing this declaration?

Full name of signatory

Position held

Registered agent number (RAN) if applicable

Business hours phone number

Before you sign this form

Make sure you have answered all the relevant questions correctly and read the privacy statement below before you sign and date this page. An incomplete form may delay processing and we may ask you to complete a new form.

Penalties may be imposed for giving false or misleading information.

Privacy

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For more information about privacy, go to ato.gov.au/privacy

Place **X** at the appropriate statement.

☐ I declare that I am authorised to complete this form for the entity and the information contained in this form is true and correct.

OR

☐ I declare that:

- I am an agent or registered tax agent authorised to complete this form on behalf of the entity
- the form has been prepared in accordance with the information supplied by that entity
- I have received a declaration from that entity, stating that the information provided to me is true and correct
- I am authorised by that entity to give this form to the Commissioner of Taxation.

Signature

Date

Day / Month / Year

Lodging this form

Make a copy of your form for your own records before you lodge it.

Lodge your form via Kiteworks, the ATO's secure file-sharing system.

To receive your Kiteworks secure file transfer details, email NMI@ato.gov.au

Print form Reset form