

AUSTRALIAN TELECOMMUNICATIONS ALLIANCE SUBMISSION

To: The Productivity Commission

Re: Inquiry into Business Reporting Requirements

1 October 2026



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1. AUSTRALIAN TELECOMMUNICATIONS ALLIANCE

The Australian Telecommunications Alliance (ATA) is the peak body of the Australian telecommunications industry. We are the trusted voice at the intersection of industry, government, regulators, and consumers. Through collaboration and leadership, we shape initiatives that grow the Australian telecommunications industry, enhance connectivity for all Australians, and foster the highest standards of business behaviour. For more details, visit www.austelco.org.au.

For questions on this submission, please contact Victoria Robertson, Head of Government Relations and Policy, v.robertson@austelco.org.au.

2. EXECUTIVE SUMMARY

The Australian Telecommunications Alliance (ATA) welcomes the opportunity to contribute to the Productivity Commission's inquiry into Business Reporting Requirements. Telecommunications providers support transparent and accountable reporting frameworks, and recognise the value they provide to regulators, government, consumers, workers, and investors.¹

The ATA's concern is not with reporting as a policy tool, but with the way reporting obligations are developed separately and assessed in isolation. A requirement may appear proportionate when assessed on a standalone basis, yet impose substantial additional costs when added to existing obligations, systems, and regulatory reforms.

Telecommunications illustrates this cumulative burden. Providers operate within multiple overlapping telecommunications, privacy, cyber security, critical infrastructure, consumer, environmental, workplace, and corporate reporting frameworks. The principal costs often arise not from lodging a report, but from redesigning systems, integrating and validating data, establishing controls, obtaining assurance, and maintaining reporting capability over time.

The ATA recommends that all new and remade non-financial reporting obligations be subject to a **mandatory cumulative reporting burden assessment**, supported by a whole-of-government “**tell us once**” framework, common reporting standards, and improved visibility of the regulatory pipeline. The Commission should use **telecommunications as a priority case study** to test these reforms.

Core proposition

Reporting obligations should be assessed as part of the cumulative regulatory environment in which they are implemented, not as isolated forms or data requests.

3. THE HIDDEN COST OF REGULATORY REPORTING

Telecommunications providers support reporting that delivers clear public value. The challenge is the true cost of regulatory reporting is often not reflected in the requirements themselves. Reporting obligations are commonly assessed as discrete measures, yet businesses implement them within an existing landscape of systems, governance processes, regulatory reforms, and compliance obligations. As a result, the burden experienced by industry is frequently driven not by the act of completing and lodging a report, but by the cumulative effort required to design systems, manage data, establish controls, coordinate specialist resources, and maintain compliance

¹ Productivity Commission, [Business Reporting Requirements: Terms of Reference](#); received 24 August 2026

across multiple overlapping regulatory frameworks. This creates costs that are often hidden from policy makers, but which can materially affect productivity, investment, and operational priorities.

3.1 REPORTING OBLIGATIONS ARE ASSESSED INDIVIDUALLY, BUT IMPLEMENTED CUMULATIVELY

- 3.1.1 The Commission's terms of reference recognise that reporting requirements have evolved independently across multiple laws, instruments and regulators.² That is the core structural issue for the telecommunications sector. A provider does not implement a new reporting rule on a blank sheet. It implements the rule within an existing architecture of systems, governance controls, regulatory calendars, legal duties and other change programs.
- 3.1.2 An individual requirement may appear modest when described as a set of fields, a reporting template or a lodgement frequency. In practice, the provider may need to identify the authoritative source for each field, reconcile data from several platforms, create definitions that align with the regulator's taxonomy, build extraction and quality controls, establish approvals, prepare assurance evidence, manage secure transfer and maintain the capability through later system and product changes.
- 3.1.3 The burden is therefore non-linear. Similar requirements can use different definitions³, corporate boundaries, thresholds, reference periods or portals. Simultaneous reforms compete for the same technical, data, legal, privacy, cyber security, regulatory and executive resources. These interactions can make the total cost materially greater than the sum of the costs estimated for each reform in isolation.
- 3.1.4 Conventional estimates can understate the true burden where they focus principally on preparing, approving, and lodging a return. For complex businesses, including telecommunications providers, the relevant cost extends across the full implementation lifecycle, including interpretation, system design, data integration, governance, cyber security, assurance, and subsequent changes to internal systems or regulatory specifications.

3.2 THE HIDDEN COST STACK

- 3.2.1 Table 1 sets out the principal cost categories that should be captured when assessing the true impact of new and remade reporting obligations.

Table 1: The hidden cost stack

Cost Category	Examples that should be captured in impact analysis
Data and systems	Source system assessment; data mapping; new extraction logic; integration and pipelines; data storage; software or infrastructure upgrades; testing and remediation
Workforce	Project teams; regulatory, legal, privacy, cyber, finance, and HR specialists; recruitment; training; manual reconciliation; ongoing report production
Governance and assurance	Executive and board oversight; internal controls; audit readiness; external assurance; sign-off; record retention; regulator engagement
Privacy and cyber security	Privacy impact assessments; data minimisation; de-identification; secure transmission; access controls; monitoring; retention and deletion arrangements

² Productivity Commission, [Business Reporting Requirements: Terms of Reference](#); received 24 August 2026

³ Productivity Commission, [Business Reporting Requirements: Terms of Reference](#); received 24 August 2026

Cost Category	Examples that should be captured in impact analysis
Supply chain	Data requests to contractors and suppliers; upstream system changes; commercial negotiation; dependencies between network owners, wholesalers, and retailers
Opportunity cost	Specialist resources and capital diverted from network deployment, resilience, customer service, innovation, and other productivity-enhancing activities.

- 3.2.2 These categories rarely occur in isolation. A requirement for granular data may simultaneously trigger systems development, governance, privacy, cyber security, legal, and assurance costs. The interaction between these requirements is itself a material source of burden.

3.3 WHY CUMULATIVE BURDEN MATTERS FOR PRODUCTIVITY

- 3.3.1 The telecommunications sector provides a useful illustration of why cumulative burden matters. Providers operate capital intensive networks while managing obligations across telecommunications regulation, cyber security, critical infrastructure, privacy, consumer safeguards, workplace regulation, environmental reporting, and corporate governance. New reporting obligations are often implemented using the same finite pool of specialist technical, data, legal, privacy, cyber security, and executive resources.
- 3.3.2 Where multiple reforms occur simultaneously, businesses may be required to divert personnel and investment away from network deployment, resilience improvements, customer service initiatives, innovation programs, or broader productivity-enhancing activities. These opportunity costs are rarely visible in traditional regulatory impact assessments, yet they represent one of the most significant ways in which poorly coordinated reporting obligations can affect productivity and economic performance.

4. RESPONSES TO THE COMMISSION'S INFORMATION REQUESTS

The Productivity Commission's inquiry provides an important opportunity to examine how non-financial reporting obligations operate in practice.⁴ The ATA supports the policy objectives underpinning many reporting frameworks, and recognises the value reporting provides to regulatory, government, investors, consumers, and workers. However, the experience of telecommunications providers demonstrates reporting obligations often interact in ways that amplify compliance costs and implementation complexity.

The following responses focus on practical opportunities to reduce duplication, improve coordination, increase reuse of existing information, and ensure reporting obligations are designed and assessed with regard to their cumulative effect on business productivity, investment, and innovation.

4.1 INFORMATION REQUEST 1: PAYMENT TIMES REPORTING

- 4.1.1 The ATA does not propose to advance a detailed sector position on the policy merits of payment times reporting. The regime nevertheless illustrates the following broader reporting-design principles relevant across the inquiry.
- 4.1.2 The ATA does not presently have sector-wide evidence about the extent to which stakeholders rely on published payment-times information, or whether changes in payment terms have been accompanied by

⁴ Productivity Commission, [Business Reporting Requirements: Call for Submissions](#), released 9 September 2026

changes in prices paid to small business suppliers. The ATA therefore confines its comments to the design and implementation of the reporting framework.

- The principal cost is unlikely to be the act of lodging a report. Costs may arise from configuring finance and enterprise systems, classifying suppliers, validating data, resolving exceptions and obtaining internal approval.
- Government should examine whether information already held in Commonwealth systems can be reused and whether reporting can occur at a consolidated group level where this preserves transparency.
- Frequency should reflect how quickly the information changes and the demonstrated needs of data users. Where annual reporting would provide substantially the same insight, more frequent reporting should require a clear justification.

- 4.1.3 A change to an established system can itself create transition costs. Small design changes can materially reduce reporting costs without diminishing transparency. These include excluding credit card transactions, removing unnecessary market segment reporting, limiting reporting within corporate groups to material entities, using simpler metrics such as averages and totals, and simplifying the process and evidentiary requirements for correcting errors in the Small Business Identification Tool
- 4.1.4 The ATA recommends that payment-times reporting apply a reuse-before-request principle, permit consolidated group reporting where this preserves meaningful transparency, and require reporting frequency, entity coverage, and disaggregation to be justified by user need.

4.2 INFORMATION REQUEST 2: SUSTAINABILITY AND ENVIRONMENTAL REPORTING

- 4.2.1 Sustainability and environmental reporting illustrates how regulatory burden can create overlapping demands across statutory disclosure, emissions and environmental regimes, investor requirements, procurement processes, and supply chain questionnaires. For telecommunications providers, relevant information may be held across property, network, energy, procurement, finance, and corporate systems requiring data to be collected from multiple sources, including emissions categories that may be excluded under the National Greenhouse and Energy Reporting (NGER) thresholds but must nevertheless be identified and disclosed under Australian Accounting Standards Board (AASB) sustainability reporting requirements
- 4.2.2 The challenge is not simply the existence of multiple reporting requirements. It is that similar information may be requested through different sustainability, environmental, governance, investor, and procurement frameworks, each applying different methodologies, organisational boundaries, reporting periods, or assurance requirements.⁵ For example, AASB S2 climate-related disclosures and NGER reporting draw on overlapping emissions information, but may apply different disclosure requirements, materiality settings, and reporting periods. AASB S2 also extends beyond emissions data to governance, strategy, risk management, metrics, and targets. Businesses may therefore need to reconcile, and report substantially similar underlying information through different frameworks.
- 4.2.3 Compliance can require businesses to establish data ownership, build collection processes, align organisational boundaries and definitions, improve data quality, prepare assurance evidence, and obtain governance approval. These costs extend beyond the formal reporting entity where suppliers, contractors, infrastructure partners, and technology vendors are asked to provide information so that a larger organisation can satisfy its obligations.
- 4.2.4 The burden therefore extends beyond direct statutory compliance. Similar underlying information may be reconstructed for investor, procurement, environmental, and supply chain purposes, with each request

⁵ Productivity Commission, [Business Reporting Requirements: Terms of Reference](#); received 24 August 2026

potentially applying different definitions, boundaries, periods, or assurance requirements. These repeated and indirect costs should be included in any assessment of sustainability reporting burden.

- Harmonise common data sets, definitions, organisational boundaries, and reporting periods across climate, emissions, pollution, and other sustainability requirements, while avoiding concentrated deadlines.
- Ensure assurance requirements are proportionate to the maturity, materiality, and intended use of the data. Any progression from limited to reasonable assurance should be supported by a transparent cost-benefit assessment, and should account for the inherent uncertainty of forward-looking disclosures.
- Include supply chain information requests in estimates of regulatory burden, even where the supplier is not itself the statutory reporting entity.

Potential telecommunications sustainability reporting case study

The ATA proposes the Commission examine a sustainability metric that requires information to be sourced from multiple locations or business functions. Such a case study could:

- trace the collection, reconciliation, governance, and assurance of the information from its original source through to final reporting, and
- identify whether substantially similar information is subsequently requested for investor, procurement, environmental, or other reporting purposes.

This would assist the Commission in assessing how implementation costs accumulate across multiple reporting frameworks, and how greater harmonisation or data reuse could reduce burden without diminishing reporting outcomes.

- 4.2.5 The ATA suggests the Australian Government should undertake a whole-of-government review of sustainability and environmental reporting data sets, definitions, reporting boundaries, reporting periods, and assurance requirements to identify opportunities for data reuse, harmonisation, and reduced supply chain duplication.
- 4.2.6 The ATA also suggests the proposed whole-of-government review examine whether existing government-held information can be reused before requesting additional information from businesses, and whether similar information requested by different reporting frameworks can be aligned through common reporting standards.

4.3 INFORMATION REQUEST 3: WORKPLACE GENDER EQUALITY REPORTING

- 4.3.1 The ATA supports the objective of improving workplace gender equality, and is not proposing any reduction in the substantive objectives or accountability supported by workplace gender equality reporting. The relevant issue for this inquiry is whether the required information can be obtained with less duplication, more consistent definitions, and greater use of information already held by government.
- 4.3.2 Where workforce information is drawn from payroll, human resource, contractor management, and corporate structure systems, the differences in worker categories, reporting entities, and reference periods may require separate extraction and reconciliation exercises. Similar information may also be used in workplace, work health and safety, procurement, sustainability, and internal governance processes, but not necessarily in an interoperable form.
- Develop common workforce definitions and reporting boundaries across agencies, including consistent treatment of parent entities, employing entities, subsidiaries, and business units.
 - Maximise lawful use of Single Touch Payroll and other government-held administrative information before requesting new or reformatted data.

- Assess reporting according to the outcomes and uses it supports, rather than the volume of information collected.

4.3.3 The ATA recommends the Australian Government progressively establish common workforce data definitions, and maximise the lawful reuse of Single Touch Payroll and other government-held administrative data before requiring businesses to provide additional or reformatted information.⁶

4.4 INFORMATION REQUEST 4: OTHER NON-FINANCIAL REPORTING REQUIREMENTS

- 4.4.1 Telecommunications providers manage recurring, periodic, and event-driven reporting across telecommunications services, consumer safeguards, network outages, emergency services, infrastructure, cyber security, critical infrastructure, privacy, scams, and fraud, as well as corporate, environmental, workplace, and work health and safety frameworks. These obligations do not operate as a self-contained regulatory category and frequently rely on the same operational systems, governance processes, and specialist personnel.
- 4.4.2 Although these obligations serve different policy purposes, they frequently rely on the same operational systems, governance processes, and specialist personnel. The burden is particularly significant when several reforms are implemented concurrently, and compete for a finite pool of regulatory, legal, data, privacy, cyber security, engineering, and executive expertise.
- 4.4.3 Telecommunications therefore provides a practical case study of how obligations can accumulate across regulatory regimes, and create implementation complexity that is not visible when each measure is assessed separately.
- 4.4.4 The ATA recommends that the Commission work with telecommunications providers to map the recurring, periodic, and event-driven reporting obligations affecting a representative range of sector participants over a **24-month period**. The exercise should identify:
- **Regulatory architecture:** source, regulator, reporting entity, and thresholds
 - **Reporting design:** frequency, reference period, deadline, data fields, and submission mechanism
 - **Implementation requirements:** systems, teams, governance, suppliers, implementation, and recurring costs
 - **Interactions and impacts:** privacy, cyber and assurance controls, duplication, bottlenecks, and displaced activity
- 4.4.5 The ATA suggests the case study should include, where practicable, large integrated telecommunications carriers, wholesale-only network providers, retail service providers, and smaller operators. This would allow the Commission to examine how fixed implementation costs, business models, organisational scale, and reliance on upstream data affect the burden experienced by different providers.
- 4.4.6 The ATA recommends the Commission use the telecommunications sector as a priority industry case study and establish a confidential evidence process through which providers can supply quantitative information on transition costs, recurring costs, interacting obligations, and opportunity costs.

4.5 INFORMATION REQUEST 5: SIGNIFICANT INTERACTIONS BETWEEN REPORTING REQUIREMENTS

- 4.5.1 Businesses rarely experience reporting obligations as isolated requirements. The most significant costs often arise where multiple reporting obligations interact, overlap, or require similar information to be

⁶ Workplace Gender Equality Agency (WGEA), [STP/calculated remuneration](#) and WGEA, [Workplace Profile](#). Government should examine opportunities to reduce duplication through greater interoperability between WGEA reporting, Single Touch Payroll data, and other government held workforce information, subject to data quality, statutory authority, and privacy safeguards. calcu

reformatted, validated, or reported in different ways. These interaction costs are frequently absent from traditional estimates of regulatory burden but can represent a substantial component of overall compliance effort.

- 4.5.2 The most burdensome interactions are not limited to exact duplication. A business can incur substantial additional cost when similar information must be reconstructed according to different definitions, entity boundaries, thresholds, reference periods, assurance standards, or submission systems.

Table 2: Common interactions between reporting requirements

Interaction	How it creates burden
Identical or similar data requested more than once	Duplicate extraction, validation, and submission; risk that agencies hold different versions
Different definitions and classifications	Mapping, interpretation, exception handling, and repeated transformation
Different reporting entities	Reconciliation across parents, subsidiaries, licensees, network operators, and asset owners
Misaligned or concentrated reporting periods	Peaks in demand for data, legal, governance, and assurance resources
Simultaneous regulatory change	Competition for finite implementation capability
Data and risk interactions	Additional privacy, cyber security, retention, and assurance controls

- 4.5.3 Collectively, these examples demonstrate that interaction costs arise not only from duplicate reporting, but also from differences in definitions, reporting entities, reporting periods, reporting systems, and implementation timeframes. As a result, the cumulative burden experienced by businesses can be materially larger than the burden estimated for individual reporting requirements when considered separately.

- 4.5.4 All new and remade non-financial reporting obligations should be subject to a mandatory cumulative reporting burden assessment.

Table 3: Mandatory cumulative reporting burden assessment

A cumulative burden assessment should	Required consideration
Map existing obligations	Related reporting, duplication, definitions, entities and timing
Measure the complete cost	Transition, recurring, privacy, cyber, assurance, supply chain, and opportunity costs
Test proportionality	Absolute and relative impacts by firm size ⁷ and operating model
Publish the counterfactual	Existing government information, current burden, and less burdensome alternatives

- 4.5.5 A proposal should not proceed until the assessment demonstrates the information is necessary, is not already reasonably available to government, is being requested at the least burdensome level of granularity, and is expected to deliver benefits proportionate to its complete implementation and recurring costs.

⁷ Productivity Commission, [Business Reporting Requirements: Terms of Reference](#); received 24 August 2026

- 4.5.6 The assessment should be published with the regulatory proposal and updated when final specifications are settled. Replacement packages should report the net change in burden, rather than rely on the number of instruments repealed.

4.6 INFORMATION REQUEST 6: AMELIORATING NEGATIVE INTERACTIONS

- 4.6.1 The ATA supports a practical reform agenda that preserves valuable reporting while changing how government requests, coordinates and evaluates data.
- 4.6.2 The ATA considers reducing cumulative burden of reporting will required reforms at multiple points in the reporting lifecycle. Some reforms should focus on reducing duplication in data collection, while others should improve coordination between regulators, strengthen regulatory design, or ensure reporting obligations continue to deliver public value over time. The table below summarises the key reforms the ATA believes would most effectively reduce reporting burden while maintaining the integrity and utility of reported information.

Table 4: Priority reforms to reduce cumulative reporting burden

Reform Area	Problem Addressed	Proposed Reform
“Tell us once” framework⁸	Businesses are often required to provide similar information to multiple agencies, creating duplication and increasing reporting costs	Establish a whole-of-government reuse-before-request framework supported by regulator-to-regulator data sharing, common identifiers, and interoperable data standards.
Common standards and authoritative sources	Similar information may be collected using different definitions, reporting entities, and methodologies, requiring repeated transformation and validation.	Progressively harmonise definitions, taxonomies, reporting entities, and reporting periods. Assign reporting responsibility to the organisation best placed to provide authoritative information.
Proportionate collection methods	Reporting frameworks can request more granular information than is necessary to achieve the policy objective.	Require regulators to justify the level of granularity requested, and consider existing data sets, consolidated reporting, aggregation, and sampling before requiring customer-level or service-level reporting.
Improved regulatory impact analysis	Traditional compliance cost assessments often focus on form-filling and lodgement costs while underestimating implementation, governance, and opportunity costs.	Expand regulatory impact analysis to include systems changes, governance, assurance, privacy, cyber security, supply chain impacts, and foregone productive activity.
Coordinated regulatory pipeline	Multiple reforms can be implemented simultaneously, competing for the same specialist	Establish a Digital Economy Regulatory Initiatives Grid ⁹ providing visibility of regulatory reforms over a rolling 24-month

⁸ Productivity Commission, [Business Reporting Requirements: Terms of Reference](#); received 24 August 2026

⁹ Australian Government Treasury, [Regulatory Initiatives Grid](#), including Edition 3, April 2026. The proposed Digital Economy Regulatory Initiatives Grid is modelled on Treasury’s financial-sector Regulatory Initiatives Grid, which lists announced and publicised initiatives expected to materially affect the financial sector over the following two years.

Reform Area	Problem Addressed	Proposed Reform
	resources and creating implementation bottlenecks	period, and identifying major interactions between initiatives.
Value reviews and sunset mechanisms	Reporting obligations can remain in place long after their original purpose has changed or diminished.	Require periodic reviews of reporting requirements against demonstrated use, outcomes, and continuing need, with opportunities to retire low-value reporting obligations.

- 4.6.3 Collectively, these reforms are intended to shift the focus of reporting policy from collecting more information, to collecting information more efficiently. They are mutually reinforcing and are likely to be most effective when implemented together. The ATA considers that a mandatory cumulative reporting burden assessment and a whole-of-government “tell us once” framework should form the foundation of future non-financial reporting reform.

5. TELECOMMUNICATIONS REPORTING CASE STUDIES

The *2025 ACCC Record Keeping Rules Review* provides practical examples of how reporting requirements can generate costs that are not apparent from the reporting instrument itself. ATA and member submissions raised concerns about service-level data, information held across multiple systems, reporting frequency, cross-agency duplication, privacy, cyber security, shared infrastructure, and uncertainty about the regulatory use of particular data.

The following case studies are included to illustrate the mechanisms through which cost arises. They should be reads as suggesting that all regulatory reporting lacks value. Rather, they demonstrate the importance of testing necessity, proportionality, data availability, implementation cost, and alternative collection methods, before a requirement is introduced. The case studies are based on publicly expressed ATA and member positions.

5.1 CASE STUDY 1: WHEN EXISTING DATA IS NOT REPORTING-READY

Issue

- 5.1.1 In the *2025 ACCC Record Keeping Rules Review*, ATA members explained that service-level reporting would not simply involve exporting an existing report. Customer, plan, billing, usage, network, and location attributes may sit in different systems, and may not align with the regulator’s proposed definitions.¹⁰ Implementation can require new extraction capability, reconciliation across databases, testing, identifier design, quality controls, and secure transmission.

Cost and consequence

- 5.1.2 Operational data is designed to support service delivery, network management, product administration, and billing, not regulatory definitions or prescribed classifications. Even where underlying data exists, service level reporting may require new integration, extraction, mapping, reconciliation, and validation capability. Collecting data in a less aggregated or less processed format does not necessarily reduce costs if providers must undertake substantial work before the data can be securely and reliably reported.

¹⁰ Optus, [Submission in response to ACCC consultation paper: Record Keeping Rules Review 2025](#), August 2025, pp.5-9; Telstra, [Submission: The ACCC Record Keeping Rules Review 2025](#), August 2025, pp.5-10 and 14-15; TPG Telecom, [Record Keeping Rules Review 2025](#), August 2025, pp.5-7 and 9; Vocus, [Record Keeping Rules Review 2025](#), August 2025, pp.2-4

Regulatory lesson

- 5.1.3 Before introducing service-level reporting, regulators should demonstrate why existing data collections, aggregate reporting, or sampling are insufficient to meet the regulatory objective. They should also publish the evidence supporting the need, granularity, and expected benefit of the additional collection, and assess whether that benefit justifies the full implementation and recurring cost.

5.2 CASE STUDY 2: THE COST OF DUPLICATE DATA COLLECTION

Issue

- 5.2.1 ATA member submissions identified mobile coverage information as an example of a data set that may be provided to different government bodies for different purposes.¹¹ Similar situations can arise wherever multiple regulators or agencies require substantially similar information to support different policy objectives.

Cost and consequence

- 5.2.2 The burden is not limited to providing the same information more than once. Telecommunications providers may also need to maintain separate reporting processes, validation methodologies, submission arrangements, and governance controls for substantially similar data sets. Over time, separate collections increase the risk that different agencies rely on different versions of the same information, reducing consistency while increasing administrative burden.

Regulatory lesson

- 5.2.3 Where information is used across multiple agencies, government should seek to collect it once from the authoritative source and establish mechanisms for lawful reuse. A single-source reporting arrangement can improve both efficiency and data quality while supporting a practical “tell us once” approach.

5.3 CASE STUDY 3: REPORTING THE RIGHT INFORMATION FROM THE RIGHT SOURCE

Issue

- 5.3.1 Telecommunications infrastructure may be located on carrier-owned towers, third-party tower assets, rooftops, hospitals, airports, shopping centres, light poles and other structures.¹² Ownership, operation, access rights, and service provision may sit with different parties.¹³ As a result, reporting obligations that appear straightforward in principle can become complex where the reporting entity does not control or maintain the authoritative information associated with an asset.

Cost and consequence

- 5.3.2 Where responsibility is assigned to an entity that does not own, operate, or maintain the underlying asset information, businesses may be required to investigate ownership arrangements, reconcile information from multiple sources, validate third-party data, and resolve discrepancies. This can increase compliance costs, introduce uncertainty, and reduce data quality even where the information already exists elsewhere.

¹¹ The 2025 RKR review provides an example of industry proposing a single authoritative repository where similar coverage data was used for different government purposes. For more information, see Telstra, [Submission: The ACCC Record Keeping Rules Review 2025](#), August 2025, pp. 11 and 15

¹² Optus, [Submission in response to ACCC consultation paper: Record Keeping Rules Review 2025](#), August 2025, pp.4-5; Telstra, [Submission: The ACCC Record Keeping Rules Review 2025](#), August 2025, pp.9 and 13

¹³ Ibid

Regulatory lesson

- 5.3.3 Reporting responsibility should be allocated to the entity best placed to provide authoritative information. Clear definitions, common reporting standards, and testing of obligations against real operating models can improve data quality while reducing duplication and unnecessary compliance burden.

5.4 CASE STUDY 4: THE HIDDEN COSTS OF COLLECTING GRANULAR DATA

Issue

- 5.4.1 Customer-level information such as service addresses, identifiers, and actual pricing can create privacy, confidentiality, and cyber security considerations that extend well beyond the act of providing a report.¹⁴ ATA member submissions to the 2025 ACCC Record Keeping Rules Review highlighted concerns about the collection, storage, and transmission of increasingly granular data sets.

Cost and consequence

- 5.4.2 More granular reporting can trigger privacy assessments, data minimisation analysis, de-identification activities, secure transmission requirements, access controls, data retention policies, monitoring arrangements, and audit requirements. These secondary compliance costs are often not reflected in traditional estimates of reporting burden but can become a significant component of overall implementation effort.

Regulatory lesson

- 5.4.3 The costs and risks associated with granular data collection should be considered before reporting requirements are finalised. Data minimisation is not only a privacy principle, but also a regulatory efficiency measure. Regulators should prefer aggregate, de-identified, or sampled information where it can achieve the policy objective.

5.5 CASE STUDY 5: WHEN REPORTING DEADLINES COMPETE

Issue

- 5.5.1 ATA member submissions highlighted that reporting frequency cannot be considered independently from data volume, reporting design, governance requirements, and broader corporate reporting cycles.¹⁵ Timing affects the practical burden associated with compliance.

Cost and consequence

- 5.5.2 Regulatory obligations do not operate in isolation. Reporting requirements frequently overlap with financial reporting, board cycles, governance reviews, and implementation of unrelated regulatory reforms. Concentrating multiple reporting obligations into similar periods can create bottlenecks for specialist personnel and governance processes, even when individual reporting requirements appear reasonable when considered independently.

Regulatory lesson

- 5.5.3 Reporting frequency should be determined by the purpose, rate of change, volume, and method of collection for the data set concerned. Regulators should coordinate reporting calendars, justify reporting

¹⁴ Telstra, [Submission: The ACCC Record Keeping Rules Review 2025](#), August 2025, pp 3-4, 9-10, and 12-13; TPG Telecom, [Record Keeping Rules Review 2025](#), August 2025, pp 5-7; Superloop, [Public Consultation Record Keeping Rules Review 2025](#), August 2025, pp 1-3; Uniti Group, [Record Keeping Rules Review 2025](#), August 2025, p.3; Vocus, [Record Keeping Rules Review 2025](#), August 2025, pp. 2-4

¹⁵ Optus, [Record Keeping Rules Review 2025](#), August 2025, p.10; Telstra, [Submission: The ACCC Record Keeping Rules Review 2025](#), August 2025, pp 11 and 16; TPG Telecom, [Record Keeping Rules Review 2025](#), August 2025, pp 7 and 10; Uniti Group, [Record Keeping Rules Review 2025](#), August 2025, p.4

frequency based on demonstrated need, and consider cumulative demands on specialist resources across the broader regulatory environment.

5.6 CASE STUDY 6: THE COST OF INCONSISTENT DEFINITIONS

Issue

- 5.6.1 Telecommunications providers frequently manage reporting obligations that rely on similar underlying information, but apply different definition, thresholds, reporting entities, or classifications. Terms such as customer service, incident, worker, asset, and location may vary across telecommunications, cyber security, privacy, critical infrastructure, and corporate reporting frameworks.

Cost and consequence

- 5.6.2 While these differences may appear minor, they can require organisations to create separate extraction processes, maintain multiple reporting methodologies, and repeatedly transform the same underlying information into different formats. The burden therefore arises not because information is unavailable, but because similar information must be reconstructed to satisfy different regulatory purposes.

Regulatory lesson

- 5.6.3 Harmonising definitions, classification, and reporting standards can significantly reduce compliance costs without reducing the quantity or quality of information available to government. More consistent definitions would also improve comparability, and reduce the risk of inconsistent interpretation across regulators.

Collectively, these case studies demonstrate that reporting burdens extend beyond the completion of individual forms. The primary drivers of cost are often associated with implementation, governance, assurance, data quality, privacy, and interactions between reporting regimes. They also demonstrate that many of these costs could be substantially reduced through better coordination, more consistent definitions, improved data sharing, and greater reliance on information already held by government.

6. HOW THE COMMISSION COULD MEASURE CUMULATIVE BURDEN

- 6.1.1 The ATA recommends that the Commission develop a practical, repeatable methodology for assessing cumulative reporting burden across industries. The methodology should examine the full stock of obligations, interactions with internal systems and governance processes, recent and proposed reforms, and the costs displaced onto productive activity.
- 6.1.2 Its purpose should not be limited to producing a single aggregate cost estimates. It should identify where burden accumulates, the principal drivers of cost, the interactions that make burden disproportionate, and the reforms likely to reduce cost without diminishing the value of reported information.

The ATA considers that measuring cumulative reporting burden should be approached as a structured exercise rather than a simple compliance-cost calculation. The framework below outlines a practical methodology that could be applied while allowing for sector-specific case studies, such as telecommunications. A staged approach would also enable comparison across industries while recognising that the sources of burden vary between sectors.

Table 5: Proposed methodology for measuring cumulative reporting burden

	Stage	Activities	Output
1	Establish the baseline	- Inventory obligations including: source, regulator, entity, cadence, portal, and data owner - Map recent and proposed changes	Stocktake of current regulatory obligations and visibility of regulatory pipeline
2	Map interactions	Identify: - duplicate information, - inconsistent definitions, - reporting entities, - periods, - systems, and - supplier dependencies	Interaction map
3	Measure burden	Identify: - One off and recurring costs; - Systems, workforce, assurance, privacy, cyber, supply chain and opportunity costs - Firm size impacts	Cost-driver profile
4	Test value and alternatives	- Identify users and outcomes - Compare forecast and actual costs - Examine reuse, aggregation, sampling, and other alternatives	Reform priorities

6.1.3 The telecommunications sector provides a useful environment in which to test this methodology because providers operate within multiple overlapping regulatory frameworks while using shared systems, governance structures, and specialist resources to comply with those obligations. Lessons drawn from such a pilot would likely have broader application across other highly regulated sectors of the economy, and could assist government in developing a more coherent, evidence based approach to non-financial reporting forms.

7. RECOMMENDATIONS

- 7.1.1 The ATA's recommendations are intended to preserve reporting that delivers demonstrable public value while reducing unnecessary duplication, avoidable implementation cost and poorly coordinated regulatory change.
- 7.1.2 The recommendations operate as an integrated framework. The cumulative reporting burden assessment would provide the core discipline for new and remade obligations. The "tell us once" framework, common standards and proportionate collection methods would reduce duplication at the point of design and delivery. Improved regulatory impact analysis, a forward regulatory grid and periodic value reviews would strengthen accountability across the lifecycle of a reporting requirement.

- 7.1.3 The ATA recommends that the Commission use the telecommunications sector as a practical case study through which to test this framework and identify reforms capable of application across the economy.

Table 6: ATA recommendations for business reporting reform

No.	Recommendation	Why it matters	Relevant Information Request
1	Require cumulative reporting burden assessments. Assess all new and remade non-financial reporting obligations against existing requirements and the complete cost categories identified in this submission.	Prevents proposals being assessed in isolation, and makes the net change burden visible.	IR4, IR5, IR6
2	Apply a reuse-before-request obligation. Demonstrate equivalent information is not already held by government, public available, or obtainable from a less burdensome source.	Reduces duplicate collection and creates accountability where government request information already available elsewhere.	IR1 to IR6
3	Establish a whole-of-government “tell us once” framework. Implement lawful inter-agency data sharing, common identifiers, interoperable standards, and authoritative data stewards.	Converts data reuse from an ad hoc practice into a consistent whole-of-government approach.	IR5, IR6
4	Use proportionate collection methods. Consider existing data, consolidated reporting, aggregate data, and sampling before customer-level or service-level collection.	Aligns granularity and volume with demonstrated regulatory need and limits privacy and cyber security risk	IR1 to IR6
5	Harmonise definitions and reporting architecture. Align definitions, thresholds, reporting entities, and periods where policy objectives permit, and assign responsibility to the entity controlling the authoritative data.	Reduces transformation, interpretation, duplicate reporting, and inconsistent data sets	IR2, IR3, IR5, IR6
6	Measure the complete implementation lifecycle. Identify one-off implementation costs, recurring costs, and foregone productive activity in regulatory impact analysis.	Avoids reliance on narrow form-filling estimates, and captures systems, governance, assurance, and opportunity costs.	IR1 to IR6
7	Establish a Digital Economy Regulatory Initiatives Grid. A rolling 24-month Grid should identify reforms, lead agencies, milestones,	Improves coordination, and allows implementation conflicts and cumulative impacts to be identified early.	IR5, IR6

No.	Recommendation	Why it matters	Relevant Information Request
	affected entities, systems impacts, and material interactions.		
8	Introduce periodic data value reviews. Review reporting requirements against demonstrated use, outcomes, continuing need, and lower burden alternatives.	Prevents “set and forget” collection, and enables obsolete or low value fields to be retired.	IR1 to IR6
9	Use telecommunications as a Commission case study. The Commission should invite confidential evidence from providers on systems, staffing, assurance, supply chain, and opportunity costs.	Provides a rigorous test of cumulative burden across a highly regulated, and operationally complex sector.	IR4, IR5, IR6

Effective reporting and reduced regulatory burden are not competing objectives. Better-designed reporting can improve data quality, consistency and regulatory usefulness while reducing unnecessary cost to business.

The telecommunications sector demonstrates why reform is needed. Reporting costs arise not only from preparing and lodging a return, but from systems development, data integration, governance, assurance, privacy, cyber security, supply-chain dependencies and the productive activity displaced by compliance projects.

The ATA recommends that the Commission establish cumulative burden assessment as the central discipline for non-financial reporting reform, supported by a whole-of-government “tell us once” framework, proportionate data collection, common standards, improved regulatory coordination and periodic review of data value.

The ATA would welcome the opportunity to work with the Commission and its members to develop a telecommunications case study and provide further evidence, including confidential evidence where appropriate.

Ends

