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## **GUIDELINES FOR SUBMISSION RETURN OF NET REVENUE (“RONR”)**

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### **Introduction**

All licensee must use the online form available via E-Fund Management System (“EFMS”) for submission of RONR. The online RONR form will have an auto-populated reference number, which will then be certified by auditor before being submitted physically to Fund Management and Collection Department (“FMCD”).

### **Important**

Information contained in the RONR form consist of revenue recognized for the calendar year, which is strictly from the period of 1 January to 31 December unless the licensee is newly incorporated. If your financial year ends on any day other than 31 December and/or your audited account does not cover the period of twelve (12) months due to change in financial year end, kindly prepare an unaudited management account (income statement and balance sheet) for the calendar year period.

### **How to fill in RONR form**

1. In the RONR form, there are two types of revenue which are Designated Services (“DS”) and Non Designated Services (“NDS”). DS refers to any licensable activities provided by a licensee while NDS refers to any activities provided by a licensee, which do not require license from MCMC.
2. There are six (6) columns in the RONR form which are: -

<b>No.</b>	<b>Column</b>	<b>Description</b>
1	1	Designated and Non Designated services
2	2/a	Gross revenue
3	3/b	Less payment to other network facilities provider or network services provider individual licensee
4	4/c	Net revenue
5	5/d	Weightage factor
6	6/e	Weighted net revenue

3. Services or activities in Column (1) would indicate all your revenue activities. If your licensable activity is not on the list, you may add them under the section of "Such other activities subject..." by clicking the "add activity" button and type the activity in this column accordingly.

For example: -

- License granted is NSP(I) – Communication Tower, you may add the activity for the revenue recognized as "Communication Tower Rental".
- License registered is ASP(C) – Internet Access Service and Messaging Service, you may add the activities for the revenues recognized separately as "Internet Access Service" and in another row as "Messaging Service".

As for non-licensable revenue activities, you may add them under NDS by clicking the "add activity" button and type the activity in this column, please specify them appropriately.

4. Gross revenue per column (2)/(a) should be filled with the amount of revenue recognized during the calendar year of which RONR is prepared, in accordance with the activities or services rendered. The Grand Total of this column should equals to the total revenue recognized during the calendar year (Gross revenue per Audited Account if your financial year ends on 31 December).
5. Column (3) or column (b) is strictly for the direct cost incurred in the provision of activities stated in column (1). This column is required to be filled for DS only, if any.
6. Net revenue per column (4)/(c) will be calculated upon the formula of (a)-(b), which is auto calculated by the EFMS.

*"As stipulated in the Universal Service Provision ("USP") Regulation 27, contribution to the USP Fund will be liable to licensee whose net revenue is not less than the minimum revenue threshold of RM2million."*

7. Column (5)/(d) shows the weightage factor as stipulated by the Regulation for each services listed on the RONR form.

*"Any activities that is regulated under the Communications and Multimedia (Rates) Rules 2002 will carry the weightage factor of "0" while any activities that is not regulated under the Communications and Multimedia (Rates) Rules 2002 will carry the weightage factor of "1". The section of "Such other activities subject..." carries the weightage factor of "1" so as any activities added under this section."*

8. Weighted net revenue per column (6)/(e) will be auto calculated by EFMS using the formula of (c)x(d).

*"Calculation of USP Fund contribution for those who are liable will be at six (6) percent of the weighted net revenue in accordance with USP Regulation 27."*

9. When the RONR form has been accordingly filled, kindly save the draft as ".pdf" and submit it for external auditor's review and certification.
10. Once the RONR form is certified by the external auditor (after necessary amendment had been made, if any) kindly submit the online form via EFMS while the physically certified form along with other required documents are to be submitted to FMCD by either of the following methods: -
  - a. Drop them into the "RONR Submission" drop box by the receptionist desk at the lobby of MCMC Tower 1, Ground Floor; OR
  - b. Mail/Courier them to:

Fund Management and Collection Department  
Malaysian Communications and Multimedia Commission  
Level 15, MCMC Tower 1  
Jalan Impact, Cyber 6  
63000 Cyberjaya, Selangor  
Malaysia.