

**Government of India**  
**Ministry of Communications**  
**Department of Telecommunications**  
**Sanchar Bhawan, 20, Ashoka Road, New Delhi - 110001**  
**(Access Services Wing)**

No. 20-271/2010 AS-I (Vol.-V)

Dated: 25.10.2021

To

All UAS Licensees

**Subject: Amendment in Unified Access Services License (UASL) Agreement for Adjusted Gross Revenue (AGR) -regarding.**

As per the Condition 5.1 of UASL Agreement, the Licensor reserves the right to modify at any time the terms and conditions of the License, if in the opinion of the Licensor it is necessary or expedient to do so in public interest or in the interest of the security of the State or for the proper conduct of the telegraphs. In pursuance of this condition, the Licensor hereby amends/ appends the following in the UASL Agreement:

Existing Clause	Amended Clause
<b>PART-III, FINANCIAL CONDITIONS</b>	<b>PART-III, FINANCIAL CONDITIONS</b>
<b>19. Definition of 'Adjusted Gross Revenue':</b>	<b>19. Definition of Gross Revenue, Applicable Gross Revenue (ApGR) and Adjusted Gross Revenue (AGR):</b>
<b>19.1 Gross Revenue:</b>	<b>19.1 Gross Revenue:</b>
The Gross Revenue shall be inclusive of installation charges, late fees, sale proceeds of handsets (or any other terminal equipment etc.), revenue on account of interest, dividend, value added services, supplementary services, access or interconnection charges, roaming charges, revenue from permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense, etc.	The Gross Revenue shall be inclusive of installation charges, late fees, sale proceeds of handsets (or any other terminal equipment etc.), revenue on account of interest, dividend, value added services, supplementary services, access or interconnection charges, roaming charges, revenue from permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense, etc.
<b>19.2</b> For the purpose of arriving at the "Adjusted Gross Revenue (AGR)" the following shall be excluded from the Gross Revenue to arrive at the AGR:	<b>19.1A Applicable Gross Revenue (ApGR):</b>
I. PSTN related call charges (Access Charges) actually paid to other eligible/ entitled telecommunication service providers within India;	ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:
	(i) Revenue from operations other than telecom activities/ operations.
	(ii) Revenue from activities under a license/ permission issued by Ministry of


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<p>II. Roaming revenues actually passed on to other eligible/ entitled telecommunication service providers and;</p> <p>III. Good and Service Tax (GST) actually paid to the Government if gross revenue had included as component of GST.</p>	<p>Information and Broadcasting.</p> <p>(iii) Receipts from the USO Fund.</p> <p>(iv) List of other income* to be excluded from GR to arrive at ApGR</p> <ol style="list-style-type: none"> <li>Income from Dividend</li> <li>Income from Interest</li> <li>Capital Gains on account of profit of Sale of fixed assets and securities</li> <li>Gains from Foreign Exchange rates fluctuations</li> <li>Income from property rent</li> <li>Insurance claims</li> <li>Bad Debts recovered</li> <li>Excess Provisions written back</li> </ol> <p>*Subject to conditions given in Annexure VIII.</p> <p><b>19.2 Adjusted Gross Revenue (AGR):</b></p> <p>For the purpose of arriving at the “Adjusted Gross Revenue (AGR)”, following shall be excluded from the Applicable Gross Revenue (ApGR):</p> <ol style="list-style-type: none"> <li>PSTN related call charges (Access Charges) paid to other eligible/ entitled telecommunication service providers within India;</li> <li>Roaming revenues passed on to other eligible/ entitled telecommunication service providers and;</li> <li>Goods and Service Tax (GST) paid to the Government if the Applicable Gross Revenue (ApGR) had included as component of GST.</li> </ol>
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2. This amendment comes into effect from 01.10.2021 and will be applicable to the dues which arise from the operations of the Licensee after the said date.

3. The new Format of Statement of Revenue and License Fee incorporating the effect of above amendment, is enclosed. It is clarified that the existing format shall also be replaced with this new format (attached with this amendment) with effect from 01.10.2021.

4. This amendment shall be part and parcel of the Unified Access Services License Agreement and other Terms & Conditions shall remain unchanged.

  
 (Anil Kumar Gehlot)  
 Director (AS-I)

For and on behalf of President of India  
 Tel No.: 23036864

**Copy to:**

- (1) Secretary, TRAI.
- (2) DGT, DoT (HQ)/ CGCA.
- (3) Advisor (Economics)/ Wireless Advisor /Sr. DDG (TEC).
- (4) DDG (CS)/ DDG (DS)/ DDG (Satellite)/DDG (LFP) /DDG (LFA)/ DDG (SPPI)  
/DDG (SA)/ DDG (WPF)/ DDG (A/C).
- (5) All Director of AS Wing.
- (6) Director (IT) may kindly arrange to upload this letter on the website of DoT.

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**Annexure-VIII to Unified Access Service License Agreement**

**List of other income to be excluded from GR to arrive at ApGR**

Sl. No.	Item/ Head of 'Other Income'	Description and conditions applicable
a.	Income from Dividend	<p>Income from dividend is return on investment made by the company. Such investment is made out of surplus funds available with the company. Companies Act, 2013 and Accounting Standard-9 classified dividend income as 'other income' i.e., distinct from the core operations of the entity.</p> <p>Therefore, income from dividend shall not be part of ApGR for the purpose of computation of LF.</p>
b.	Income from Interest	<p>Income from interest is return on investment made by the company in bank deposits, corporate deposits, debentures etc. Such investment is made out of surplus funds available with the company. Also sometimes, Licensee receives interest from Tax Authorities on advance tax or refundable tax. Companies Act, 2013 and Accounting Standard-9 classified interest income as 'other income' i.e., distinct from the core operations of the entity.</p> <p>At the same time, Licensee accepts refundable deposits from customers, telecom vendors and other Licensees. These deposits essentially are part of telecom operations. The interest income earned on such amounts should be recorded and certified by statutory auditors.</p> <p>Therefore, income from interest shall not be part of ApGR for the purpose of computation of LF. However, interest earned on refundable deposits from customers, telecom vendors and other Licensees shall be considered in ApGR for the purpose of computation of LF. Also, any refundable deposit received by the Licensee on the strength of telecom service viz. linkage with tariff, advance rental etc. shall also have similar treatment for inclusion in ApGR.</p>
c.	Capital gains on account of profit on sale of fixed assets and securities	<p>Capital gain earned by the Licensee on the account of profit on sale of assets and securities, are of from investing activities instead of from telecom operations. Therefore, the revenue on account of sale of immovable property, securities, warrants or debt instruments, other items of fixed assets shall not be part of ApGR for the purpose of computation of LF.</p>
d.	Gains from Foreign Exchange rates fluctuations	<p>Foreign Exchange differences arise when actual rates at the time of settlement differs from those at which they were initially recorded in the books. The provisions contained in the Accounting Standard-11 require a notional entry for exchange differences in respect of liabilities at the closing date of the AFSs. The foreign exchange gains reflected in the profit and loss statement of Licensee could arise from</p>

		<p>reduction of payment liability or increase in the value of foreign exchange accounts receivables. In other words, foreign exchange fluctuation is a contingency which has impact on every business which may have something to do with foreign exchange and is not specific and unique to telecom business.</p> <p>Therefore, revenue/profit arising out of upward valuation or devaluation on account of fluctuation of foreign exchange shall not be part of ApGR for the purpose of computation of LF.</p>
e.	Income from property rent	<p>Licensee may rent or lease part of their properties and earn revenue in the form of rent. Some Licensees as part of staff welfare measure provides staff quarters to their employees and receive rent from such staff. Revenue from rent cannot be distinctly treated as only from telecom business. Therefore, revenue/income from property rent shall not be part of ApGR for the purpose of computation of LF. In case property is let out for 'establishing, maintaining and working of telecommunication', then revenue/income from such rent shall be considered in ApGR for the purpose of computation of LF.</p>
f.	Insurance claims	<p>A receipt from Insurance company against loss of property/ fixed assets is basically a reimbursement in nature for the loss occurred by the Licensee. Receipt of insurance claim from insurance company shall not be part of ApGR for the purpose of computation of LF.</p>
g.	Bad Debts recovered	<p>Bad debt is an amount owed by a debtor that is unlikely to be received/ realized and recognized as an expense in the books of accounts. Bad Debts recovered represents reversal of debits (i.e. bad debts) appearing in the profit and loss account of previous year(s). This basically represents an adjustment to the amount of an expense (i.e. bad debts) as estimated in an earlier year(s) in which it had already recorded as part of revenue from operations.</p> <p>Therefore, income on account of bad debts recovered shall not be part of ApGR for the purpose of computation of LF.</p>
h.	Excess Provisions written back	<p>Excess Provisions written back represent the reversal of excess provision made for any liability or expenses in any previous year. On settlement, this excess provision is written back into books of accounts as other income. This basically represents an adjustment 60 instead of actual revenue earned.</p> <p>Therefore, income on account of excess provisions written back shall not be part of ApGR for the purpose of computation of LF.</p>

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**UNIFIED ACCESS SERVICE LICENSE**

**APPENDIX-II TO ANNEXURE-II**

**Format of Statement of Revenue and Licence Fee**

\_\_\_\_\_ (Name and address of operator)

Unified Access Services in \_\_\_\_\_ (Service Area)

Statement of Revenue and Licence Fee for the Quarter .....  
of the financial year.....

(AMOUNT IN RUPEES)

S.N.	PARTICULARS	ACTUALS FOR THE PREVIOUS QUARTER	ACTUALS FOR THE CURRENT QUARTER	CUMULATIVE UPTO THE CURRENT QUARTER.
1	Revenue from services			
<b>A</b>	<b>Revenue from wireline subscribers:</b>			
(i)	Rentals			
(ii)	Call revenue within service area			
(iii)	National LONG DISTANCE CALL revenue			
(iv)	International LONG DISTANCE CALL revenue			
(v)	Pass thru revenue for usage of other networks (give OPERATOR-wise details)			
(vi)	Goods and Service Tax (GST)			
(vii)	Service charges			
(viii)	Charges on account of any other value added services, Supplementary Services etc.			
(ix)	Any other income / miscellaneous receipt from wireline subscribers.			
<b>B</b>	<b>Revenue from WLL subscribers : (Fixed)</b>			
(i)	Rentals			
(ii)	Call revenue within service area			
(iii)	National LONG DISTANCE CALL revenue			
(iv)	International LONG DISTANCE CALL revenue			
(v)	Pass thru revenue for usage of other networks (give OPERATOR-wise details)			
(vi)	Goods and Service Tax (GST)			
(vii)	Service charges			
(viii)	Charges on account of any other			

	value added services, Supplementary Services etc.			
(ix)	Any other income / miscellaneous receipt from WLL subscribers.			
<b>C</b>	<b>Revenue from WLL subscribers : (handheld)</b>			
(i)	Rentals			
(ii)	Call revenue within service area			
(iii)	National LONG DISTANCE CALL revenue			
(iv)	International LONG DISTANCE CALL revenue			
(v)	Pass thru revenue for usage of other networks (give OPERATOR-wise details)			
(vi)	Goods and Service Tax (GST)			
(vii)	Service charges			
(viii)	Charges on account of any other value added services, Supplementary Services etc.			
(ix)	Any other income / miscellaneous receipt from WLL subscribers.			
<b>D</b>	<b>Revenue from Mobile Services:</b>			
<b>D (a)</b>	<b>Revenue from GSM based Mobile Services:</b>			
D(a) 1	Post paid options:			
i.	Rentals			
ii	Activation Charges			
iii.	Airtime Revenue			
iv.	Pass through charges			
v.	Goods and Service Tax (GST)			
vi.	Roaming charges			
vii	Service charges			
viii.	Charges on account of any other value added services. Supplementary Services etc.			
ix.	Any other income/ miscellaneous receipt from post paid options.			
D(a) 2	Pre-paid options:			
i.	Sale of pre-paid SIM cards including full value of all components charged therein.			
ii.	Any other income/ miscellaneous receipt from pre-paid options.			
D(a) 3.	Revenue from Mobile Community phone service including full value of all components charged therein.			
i.				

ii.	Any other income/ miscellaneous receipt from Mobile Community phone service.			
<b>D (b)</b>	<b>Revenue from CDMA based Mobile Services:</b>			
D(b) 1	Post paid options:			
i.	Rentals			
ii	Activation Charges			
iii.	Airtime Revenue			
iv.	Pass through charges			
v.	Goods and Service Tax (GST)			
vi.	Roaming charges			
vii	Service charges			
viii.	Charges on account of any other value added services. Supplementary Services etc.			
ix.	Any other income/ miscellaneous receipt from post paid options.			
D(b) 2	Pre-paid options:			
i.	Sale of pre-paid SIM cards including full value of all components charged therein.			
ii.	Any other income/ miscellaneous receipt from pre-paid options.			
D(b) 3.	Revenue from Mobile Community phone service including full value of all components charged therein.			
i.				
ii.	Any other income/ miscellaneous receipt from Mobile Community phone service.			
<b>E</b>	<b>Revenue from Voice Mail /any other value added service</b>			
<b>2</b>	<b>Income from trading activity (all including of GST)</b>			
(i)	Sale of handsets			
(ii)	Sale of accessories etc.			
(iii)	Any other income/ miscellaneous receipt from trading activity.			
<b>3</b>	<b>Revenue from roaming.</b>			
i.	Roaming facility revenue from own subscribers.			
ii.	Roaming revenue from own subscriber visiting other networks including STD/ISD/pass thru charges			



	for transmission of incoming call during roaming.			
iii.	Roaming Commission earned.			
iv.	Roaming revenue on account of visiting subscribers from other networks.			
v.	GST if not included above.			
vi.	Any other income/miscellaneous receipt from roaming.			
<b>4</b>	<b>Income from investments</b>			
(i)	Interest income			
(ii)	Dividend income			
(iii)	Any other miscellaneous receipt from investments.			
<b>5</b>	<b>Non-refundable deposits from subscribers</b>			
<b>6</b>	<b>Revenue from franchisees /resellers including all commissions and discounts etc. excluding the revenues already included in IA&amp;IB</b>			
<b>7</b>	<b>Revenue from sharing/ leasing of infrastructure</b>			
<b>8</b>	<b>Revenue from sale/ lease of bandwidth, links, R&amp;G cases, turnkey projects etc.</b>			
<b>9</b>	<b>Revenue from other OPERATORS on account of pass through call charges.</b>			
<b>10</b>	<b>Revenue from other OPERATORS on account of provisioning of interconnection</b>			
<b>11</b>	<b>Revenue from Operations/ Activities other than Telecom Operations/ Activities as well as revenue from activities under a license from Ministry of Information and Broadcasting</b>			
<b>12</b>	<b>Any other income</b>			
<b>13</b>	<b>Miscellaneous revenue</b>			

<b>AA</b>	<b>GROSS REVENUE OF THE LICENSEE COMPANY: (Add 1-13)</b>			
<b>BB</b>	<b>Less</b>			
1.	Revenue from operations other than telecom activities/ operations			
2.	Revenue from activities under a license from Ministry of Information and Broadcasting			
3.	Receipt from USO Fund			
4.	Items of 'Other Income' as listed in Annexure- VIII			
i.	Income from Dividend			
ii.	Income from Interest			
iii.	Capital Gains on account of profit of Sale of fixed assets and securities			
iv.	Gains from Foreign Exchange rates fluctuations			
v.	Income from property rent			
vi.	Insurance claims			
vii.	Bad Debts recovered			
viii.	Excess Provisions written back			
<b>BB</b>	<b>Total BB (1+2+3+4):</b>			
<b>CC</b>	<b>APPLICABLE GROSS REVENUE (ApGR) (AA-BB)</b>			
<b>DD</b>	<b>DEDUCT:</b>			
1	Charges paid to other SERVICE PROVIDER(s) (OPERATOR-wise)			
2.	Roaming revenues paid to other CMSPs And GMPCS service providers. (operator-wise)			
3	GST paid to the Government			
<b>DD</b>	<b>TOTAL DEDUCTIBLE REVENUE (1+2+3)</b>			
<b>EE</b>	<b>ADJUSTED GROSS REVENUE (CC-DD)</b>			
	<b>REVENUE SHARE @ ----- OF ADJUSTED GROSS REVENUE</b>			

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