

Differences between the appendices to the 1988 and 2012 ITRs

APPENDIX 1

General provisions concerning accounting

1/1 1 Accounting rates

1/2 1.1 For each applicable service in a given relation, ~~administrations*~~ Member States shall endeavour to ensure that authorized operating agencies, by mutual agreement, establish and revise accounting rates to be applied between them, taking into account ~~the~~ ITU-T Recommendations of the CCITT and trends in the cost of providing the specific telecommunication service, and ~~shall~~ divide such rates into terminal shares payable to the ~~administrations*~~ authorized operating agencies of terminal countries, and, where appropriate, into transit shares payable to the ~~administrations*~~ authorized operating agencies of transit countries.

1/3 1.2 Alternatively, in traffic relations where ~~CCITT~~ITU-T cost studies can be used as a basis, the accounting rate may be determined in accordance with the following method:

1/4 a) ~~administrations*~~ authorized operating agencies shall establish and revise their terminal and transit shares taking into account ~~the~~ITU-T Recommendations of the CCITT;

1/5 b) the accounting rate shall be the sum of the terminal shares and any transit shares.

1/6 1.3 When one or more ~~administrations*~~ authorized operating agencies acquire, either by flat-rate remuneration or other arrangements, the right to utilize a part of the circuit and/or installations of another ~~administration*~~ authorized operating agency, the former have the right to establish their share as mentioned in 1.1 and 1.2 above, for this part of the relation.

~~* or recognized private operating agency(ies)~~

NOTE: This same footnote also appeared on any page in the 1988 ITRs (both main provisions and appendices) where an asterisk appeared next to “administrations”. Due to the page number changes that have occurred in this exercise to find differences between the appendices to the 1988 and 2012 ITRs, I haven't replicated the footnote throughout the document – Samantha Dickinson.

1/7 1.4 In cases where one or more [international](#) routes have been established by agreement between [administrations* authorized operating agencies](#) and where traffic is diverted unilaterally by the [administration* authorized operating agency](#) of origin to [an international](#) route which has not been agreed with the [administration* authorized operating agency](#) of destination, the terminal shares payable to the [administration* authorized operating agency](#) of destination shall be the same as would have been due to it had the traffic been routed over the agreed primary route, and the transit costs are borne by the [administration* authorized operating agency](#) of origin, unless the [administration* authorized operating agency](#) of destination is prepared to agree to a different share.

1/8 1.5 In cases where ~~the~~ traffic is routed via a transit point without authorization and/or agreement to the transit share, the transit [administration* authorized operating agency](#) has the right to set the level of the transit share to be included in the international accounts.

1/9 1.6 Where an [administration* authorized operating agency](#) has a duty or fiscal tax levied on its accounting-rate shares or other remunerations, it shall not in turn impose any such duty or fiscal tax on other [administrations* authorized operating agencies](#).

1/10 2 Establishment of accounts

1/11 2.1 Unless otherwise agreed, the [administrations* authorized operating agencies](#) responsible for collecting the charges shall establish a monthly account showing all the amounts due, and send it to the [administrations* authorized operating agencies](#) concerned.

1/12 2.2 The accounts ~~shall~~ [should](#) be sent as promptly as possible, [taking into account relevant ITU-T Recommendations](#), and, except in cases of force majeure, before the end of ~~the third month~~ [a period of 50 days](#) following ~~that~~ [the month](#) to which they relate, [unless otherwise mutually agreed](#).

1/13 2.3 In principle, an account shall be considered as accepted without the need for specific notification of acceptance to the [administration* authorized operating agency](#) which sent it.

1/14 2.4 However, any [administration* authorized operating agency](#) has the right to question the contents of an account ~~for~~ [within](#) a period of two calendar months after the receipt of the account, but only to the extent necessary to bring any differences within mutually agreed limits.

1/15 2.5 In relations where there are no special agreements, a quarterly settlement statement showing the balances of the monthly accounts for the period to which it relates shall be prepared [and issued](#) as soon as possible by the creditor [administration* authorized operating agency](#), and shall be sent [in duplicate](#) to the debtor [administration*, authorized operating agency](#), which, after verification, shall return ~~one of the copies~~ [a copy](#) endorsed with its acceptance.

[1/16](#) 2.6 In indirect relations where a transit [administration*](#) [authorized operating agency](#) acts as an accounting intermediary between two terminal points, ~~it shall~~ [Member States shall endeavour to ensure that authorized operating agencies](#) include accounting data for transit traffic in the relevant outgoing traffic account to [administrations*](#) [authorized operating agencies](#) beyond it in the routing sequence as soon as possible after receiving ~~that the~~ data from the originating [administration*](#) [authorized operating agency](#), [in accordance with the relevant ITU-T Recommendations](#).

[1/17](#) 3 **Settlement of balances of accounts**

[1/18](#) 3.1 **Choice of the currency of payment**

[1/19](#) 3.1.1 The payment of balances of international telecommunication accounts shall be made in the currency selected by the creditor, after consultation with the debtor. In the event of disagreement, the choice of the creditor shall prevail in all cases, subject to the provisions in 3.1.2 below. If the creditor does not specify a currency, the choice shall rest with the debtor.

[1/20](#) 3.1.2 If a creditor selects a currency with a value fixed unilaterally or a currency the equivalent value of which is to be determined by its relationship to a currency with a value also fixed unilaterally, the use of the selected currency must be acceptable to the debtor.

[1/20A](#)3.1.3 [Provided the periods of payment are observed, authorized operating agencies have a right, by mutual agreement, to settle their balances of various kinds by offsetting:](#)

- [a\) credits and debits in their relations with other authorized operating agencies;](#)
- [b\) any other mutually agreed settlements, if appropriate.](#)

[This rule also applies in case payments are made through specialized payment agencies in accordance with arrangements with authorized operating agencies.](#)

[1/21](#) 3.2 **Determination of the amount of payment**

[1/22](#) 3.2.1 The amount of the payment in the selected currency, as determined below, shall be equivalent in value to the balance of the account.

[1/23](#) 3.2.2 If the balance of the account is expressed in the monetary unit of the IMF, the amount of the selected currency shall be determined by the relationship in effect on the day before payment, or by the latest relationship published by the IMF, between the monetary unit of the IMF and the selected currency.

[1/24](#) 3.2.3 However, if the relationship of the monetary unit of the IMF to the selected currency has not been published, the amount of the balance of account shall, at a first stage, be converted into a currency for which a relationship has been published by the IMF, using the relationship in effect on the day before payment or the latest published relationship. The amount thus obtained shall, at a second stage, be converted into the equivalent value of

the selected currency, using the closing rate in effect on the day prior to payment or the most recent rate quoted on the official or generally accepted foreign-exchange market of the main financial centre of the debtor country.

~~3.2.4 If the balance of the account is expressed in gold francs, the amount shall, in the absence of special arrangements, be converted into the monetary unit of the IMF in accordance with the provisions of section 6.3 of the Regulations. The amount of payment shall then be determined in compliance with the provisions of 3.2.2. above.~~

~~1/26 3.2.5~~ **3.2.4** If, in accordance with a special arrangement, the balance of the account is not expressed ~~neither~~ in the monetary unit of the IMF ~~nor in gold francs~~, the payment shall also be the subject of this special arrangement and:

1/27 a) if the selected currency is the same as the currency of the balance of account, the amount of the selected currency shall be the amount of the balance of account;

1/28 b) if the selected currency for payment is different from the currency in which the balance is expressed, the amount shall be determined by converting the balance of account to its equivalent value in the selected currency in accordance with the provisions of 3.2.3 above.

1/29 3.3 Payment of balances

1/30 3.3.1 Payment of balances of account shall be effected as promptly as possible, but in no case later than two calendar months after the day on which the settlement statement is ~~despatched~~ dispatched by the creditor ~~administration*~~ authorized operating agency. Beyond this period, the creditor ~~administration*~~ authorized operating agency may, subject to prior notification in the form of a final demand for payment, and unless otherwise agreed, charge interest at a rate of up to 6% per cent per annum, reckoned from the day following the date of expiry of the said period.

1/31 3.3.2 The payment due on a settlement statement shall not be delayed pending settlement of a query on that account. Adjustments which are later agreed shall be included in a subsequent account.

1/32 3.3.3 On the date of payment, the debtor shall transmit the amount of the selected currency as computed above by a bank cheque, transfer or any other means acceptable to the debtor and the creditor. If the creditor expresses no preference, the choice shall fall to the debtor.

1/33 3.3.4 The payment charges imposed in the debtor country (taxes, clearing charges, commissions, etc.) shall be borne by the debtor. Any such charges imposed in the creditor country, including payment charges imposed by intermediate banks in third countries, shall be borne by the creditor.

1/34 3.4 Additional provisions-

~~3.4.1 Provided the periods of payment are observed, administrations* may by mutual agreement settle their balances of various kinds by offsetting:~~

- ~~–credits and debits in their relations with other administrations*; and/or~~
- ~~–debts arising from postal services, if appropriate.~~

~~1/36 3.4.2 3.4.1~~ If, between the time the remittance (bank transfer, cheques, etc.) is effected and the time the creditor is in receipt of that remittance (account credited, cheque encashed, etc.), a variation occurs in the equivalent value of the selected currency calculated as indicated in ~~paragraph 3.2 above~~, and if the difference resulting from such variations exceeds 5% ~~per cent~~ of the amount due as calculated following such variations, the total difference shall be shared equally between debtor and creditor.

~~1/37 3.4.3 2 If Should~~ there ~~should~~ be a radical change in the international monetary system which invalidates or makes inappropriate one or more of the foregoing paragraphs, ~~administrations* authorized operating agencies~~ are free to adopt, by mutual agreement, a different monetary basis and/or different procedures for the settlement of balances of accounts, pending a revision of the above provisions.

APPENDIX 2

Additional provisions relating to maritime telecommunications

2/1 1 General

2/2 The provisions contained in Article 6 and Appendix 1, taking into account the relevant [CCITT ITU-T Recommendations](#), shall also apply to maritime telecommunications ~~in so far when establishing and settling accounts under this Appendix, insofar~~ as the following provisions do not provide otherwise.

2/3 2 Accounting authority

2/4 2.1 Charges for maritime telecommunications in the maritime mobile service and the maritime mobile-satellite service shall, in principle, and subject to national law and practice, be collected from the maritime mobile station licensee:

2/5 a) by the administration that has issued the licence; or

2/6 b) by ~~a recognized private~~ [an authorized](#) operating agency; or

2/7 c) by any other entity or entities designated for this purpose by the administration referred to in a) above.

2/8 2.2 The administration or the ~~recognized private~~ [authorized](#) operating agency or the designated entity or entities listed in ~~paragraph~~ [2.1 above](#) are referred to in this Appendix as the “accounting authority”.

2/9 2.3 References to ~~administration*~~ [authorized operating agency](#) contained in Article 6 and Appendix 1 shall be read as “accounting authority” when applying the provisions of Article 6 and Appendix 1 to maritime telecommunications.

2/10 2.4 ~~Members~~ [Member States](#) shall designate their accounting authority or authorities for the purposes of implementing this Appendix and notify their names, identification codes and addresses to the Secretary-General for inclusion in the List of Ship Stations; ~~the~~ [and Maritime Mobile Service Identity Assignments](#). The number of such names and addresses shall be limited, taking into account the relevant [CCITT ITU-T Recommendations](#).

2/11 3 Establishment of accounts

2/12 3.1 In principle, an account shall be considered as accepted without the need for specific notification of acceptance to the ~~accounting authority~~ [service provider](#) that sent it.

2/13 3.2 However, any accounting authority has the right to question the contents of an account for a period of six calendar months after dispatch of the account, ~~even after the~~ [account has been paid](#).

2/14 4 Settlement of balances of account

2/15 4.1 All international maritime telecommunication accounts shall be paid by the accounting authority without delay and in any case within six calendar months after dispatch of the account, except where the settlement of accounts is undertaken in accordance with [paragraph 4.3](#) below.

2/16 4.2 If international maritime telecommunication accounts remain unpaid after six calendar months, the administration that has licensed the mobile station shall, on request, take [all possible](#) steps, within the limits of applicable national law, to ensure settlement of the accounts from the licensee.

2/17 4.3 If the period between the date of dispatch and receipt exceeds one month, the receiving accounting authority should at once notify the originating [accounting authority service provider](#) that queries and payments may be delayed. The delay shall, however, not exceed three calendar months in respect of payment, or five calendar months in respect of queries, both periods commencing from the date of receipt of the account.

2/18 4.4 The debtor accounting authority may refuse the settlement and adjustment of accounts presented more than [eighteen twelve](#) calendar months after the date of the traffic to which the accounts relate, [unless provided otherwise under national law in which case the maximum deadline can be within eighteen calendar months](#).

APPENDIX 3

Service and Privilege Telecommunications

1. *Service telecommunications*

1.1 Administrations* may provide service telecommunications free of charge.

1.2 Administrations* may in principle forego inclusion of service telecommunications in international accounting, under the relevant provisions of the International Telecommunication Convention and the present Regulations, having due regard for the need for reciprocal arrangements.

2. *Privilege telecommunications*

Administrations* may provide privilege telecommunications free of charge, and accordingly may forego the inclusion of such classes of telecommunication in international accounting, under the relevant provisions of the International Telecommunication Convention and the present Regulations.

3. *Applicable provisions*

The general operational, charging and accounting principles applicable to service and privilege telecommunications should take account of the relevant CCITT Recommendations.