



# Reporting Standard ARS 730.1

## ABS/RBA Fees Charged

### Objective of this Reporting Standard

This Reporting Standard outlines the requirements for the provision of information to APRA relating to fees charged by an authorised deposit-taking institution.

It includes *Reporting Form ARF 730.1 ABS/RBA Fees Charged* and the associated specific instructions.

#### Authority

1. This Reporting Standard is made under section 13 of the *Financial Sector (Collection of Data) Act 2001*.

#### Purpose

2. Information collected by *Reporting Form ARF 730.1 ABS/RBA Fees Charged* (ARF 730.1) is used by the **ABS** and **RBA** for policy and statistical purposes. [This information may also be used by APRA for prudential and publication purposes.](#)
3. This Reporting Standard is an Economic and Financial Statistics (EFS) Reporting Standard for the purposes of [paragraph 3 of Reporting Standard ARS 701.0 ABS/RBA Definitions for the EFS Collection](#) (ARS 701.0).

#### Application and commencement

4. This Reporting Standard applies to an **authorised deposit-taking institution (ADI)** and **registered financial corporations (RFCs)** as set out in the table below, [where 'total assets' are measured by the value reported in item 13 \(column 1\) on Reporting Form ARF 720.0A ABS/RBA Statement of Financial Position \(Standard\) \(ARF 720.0A\).](#)

Class of financial institution	Applicable
<a href="#">ADI Reporting Category A</a> Banks	<del>Yes if total assets <math>\geq</math> \$10b</del> <u>No</u>
<a href="#">ADI Reporting Category B</a> Non-bank ADIs	<del>Yes if total assets <math>\geq</math> \$10b</del> <u>No</u>
RFCs	No

~~where 'total assets' are measured by the value reported in item 13 (column 1) on Reporting Form ARF 720.0A ABS/RBA Statement of Financial Position (Standard) (ARF 720.0A).~~

5. *APRA* may from time to time determine that a threshold, or a higher threshold will apply to a particular *ADI* or *RFC* than that specified in paragraph 4 of this Reporting Standard, will apply to a particular *ADI* or *RFC*.~~standard and~~ If *APRA* does so it will notify the *ADI* or *RFC* concerned in writing.
6. This Reporting Standard commences on 1 January 2019 but only applies for *reporting periods* ending on or after 30 June 2020.

### Information required

7. An *ADI* to which this Reporting Standard applies must provide *APRA* with the information required by this Reporting Standard for each *reporting period* ~~on~~<sup>at</sup> a *domestic books* consolidation.

### Method of submission

8. The information required by this Reporting Standard must be given to *APRA* in electronic format using the 'Direct to *APRA*' ~~(also known as 'D2A')~~ application, or by a method (i.e. a web-based solution) notified by *APRA*, in writing, prior to submission.

*Note:* the 'Direct to *APRA*' application software (also known as D2A) may be obtained from *APRA*.

### Reporting periods and due dates

9. The information required by this Reporting Standard must be provided in respect of each year ended 30 June by an *ADI* or *RFC* to which this Reporting Standard applies under paragraphs 4 ~~and~~<sup>or</sup> 5.
10. The information required by this Reporting Standard must be provided to *APRA* within 4 calendar months after the end of the *reporting period* to which the information relates.<sup>1</sup>
11. *APRA* may, by notice in writing, change the *reporting periods*, or specified *reporting periods*, for a particular *ADI*, to require it to provide the information required by this Reporting Standard more frequently, or less frequently, having regard to:
  - (a) the particular circumstances of the *ADI*; and
  - (b) the extent to which the information is required for the purposes of the *ABS* or *RBA*.
12. *APRA* may grant an *ADI* an extension of a *due date*, in writing, in which case the new *due date* for the provision of the information will be the date on the notice of extension.

### Quality control

13. All information provided by an *ADI* or *RFC* under this Reporting Standard must be the product of systems, processes and controls that have been reviewed and tested by the external auditor of the *ADI* or *RFC* as set out in *Prudential Standard APS 310 Audit*

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<sup>1</sup> To avoid doubt, if the *due date* for a particular *reporting period* falls on a day other than a usual business day, an *ADI* is nonetheless required to submit the information required no later than the *due date*.

*and Related Matters for ADIs or Reporting Standard RRS 710.0 ABS/RBA Audit Requirements for Registered Financial Corporations for RFCs.* Relevant standards and guidance statements issued by the Auditing and Assurance Standards Board provide information on the scope and nature of the review and testing required from external auditors. This review and testing must be done on an annual basis or more frequently if required by the external auditor to enable the external auditor to form an opinion on the accuracy and reliability of the information provided by an *ADI* or *RFC* under this Reporting Standard.

14. All information provided by an *ADI* or *RFC* under this Reporting Standard must be subject to systems, processes and controls developed by the *ADI* or *RFC* for the internal review and authorisation of that information. These systems, processes and controls are to assure the completeness and reliability of the information provided.

### Authorisation

15. When an officer ~~or agent~~ of an *ADI* or *RFC* ~~submits~~ provides the information ~~underrequired by~~ this Reporting Standard and uses the D2A application, or other method notified by APRA, using the 'Direct to APRA' application, it will be necessary for the officer ~~or agent~~ to digitally sign the relevant information using a digital certificate or other digital identity credential acceptable to *APRA*.

### Minor alterations to forms and instructions

16. *APRA* may make minor variations to:
  - (a) a form that is part of this Reporting Standard, and the instructions to such a form, to correct technical, programming or logical errors, inconsistencies or anomalies; or
  - (b) the instructions to a form, to clarify their application to the formwithout changing any substantive requirement in the form or instructions.
17. If *APRA* makes such a variation it must notify in writing each *ADI* that is required to report under this Reporting Standard.

### Interpretation

18. Terms that are defined in ARS 701.0 appear in bold and italics in ~~applies to~~ this Reporting Standard.
19. In this Reporting Standard:

~~*AASB* has the meaning in section 9 of the *Corporations Act 2001*.~~

~~*ABS* means the Australian Bureau of Statistics established under the *Australian Bureau of Statistics Act 1975*.~~

~~*APRA* means the Australian Prudential Regulation Authority established under the *Australian Prudential Regulation Authority Act 1998*.~~

***due date*** means the last day of the 4 calendar months provided for in paragraph 10 or, if applicable, [the date on a notice of extension given under](#) paragraph 12.

***reporting period*** means a year ended 30 June as provided for in paragraph 9 or, if applicable, [the date on a notice given under](#) paragraph 11.

20. Unless the contrary intention appears, any reference to an Act, Prudential Standard, Reporting Standard, Australian Accounting or Auditing Standard (~~including related guidance~~) is a reference to the instrument as in force or existing from time to time.

## ARF\_730\_1: ABS/RBA Fees Charged

<b>Australian Business Number</b>	<b>Institution Name</b>
<b>Reporting Period</b>	<b>Scale Factor</b>
Annual	
<b>Reporting Consolidation</b>	
Domestic books	

### 1. Fees charged on deposit accounts

	<b>Account servicing fees charged</b> (1)	<b>Transaction fees charged</b> (2)	<b>Other deposit fees charged</b> (3)	<b>Total fees charged</b> (4)	<b>of which: Exception fees charged</b> (5)	<b>of which: Break fees charged</b> (6)
1.1. Total deposit account fees charged						
1.1.1. Households						
1.1.1.1. Transaction deposit account fees charged						
1.1.1.2. Non-transaction deposit account fees charged						
1.1.2. Private and public sector businesses						
1.1.2.1. Small						
1.1.2.2. Medium						
1.1.2.3. Large						
1.1.3. General government						

**2. Fees charged on loans and finance leases**

- 2.1. Total fees charged on loans and finance leases
  - 2.1.1. Households
    - 2.1.1.1. Housing loans
    - 2.1.1.2. Personal loans and finance leases
      - 2.1.1.2.1. *of which:* Credit cards
  - 2.1.2. Private and public sector businesses
    - 2.1.2.1. Small
      - 2.1.2.1.1. *of which:* Credit cards
    - 2.1.2.2. Medium
      - 2.1.2.2.1. *of which:* Credit cards
    - 2.1.2.3. Large
      - 2.1.2.3.1. *of which:* Credit cards
  - 2.1.3. General government

Account servicing fees charged (1)	Transaction fees charged (2)	Other loan & finance lease fees charged (3)	Total fees charged (4)	<i>of which:</i> Exception fees charged (5)	<i>of which:</i> Break fees charged (6)

**3. Merchant fees charged**

- 3.1. Total merchant fees charged
  - 3.1.1. Private and public sector businesses
    - 3.1.1.1. Small

Debit card per-transaction merchant fees charged (1)	Credit card per-transaction merchant fees charged (2)	Non-transaction merchant fees charged (3)	Total fees charged (4)

- 3.1.1.2. Medium
- 3.1.1.3. Large
- 3.1.2. General government


**4. Other fees charged**

- 4.1. Total other fees charged
  - 4.1.1. Households
  - 4.1.2. Private and public sector businesses
    - 4.1.2.1. Small
    - 4.1.2.2. Medium
    - 4.1.2.3. Large
  - 4.1.3. General government

Total fees charged (1)	<i>of which: Fees charged on bills of exchange</i> (2)

**5. Total fees charged**

- 5.1. Total fees charged
  - 5.1.1. Households
  - 5.1.2. Private and public sector businesses
    - 5.1.2.1. Small
    - 5.1.2.2. Medium
    - 5.1.2.3. Large
  - 5.1.3. General government

Total fees charged (1)

# Reporting Form ARF 730.1

## ABS/RBA Fees Charged

### Instructions

These instructions assist completion of *Reporting Form ARF 730.1 ABS/RBA Fees Charged* (ARF 730.1). ARF 730.1 collects annual statistics on *fees charged* by [ADIs/banks](#).

Information reported in ARF 730.1 is required primarily for purposes of the **ABS** and the **RBA**. This information is required for various purposes, including policy and statistical purposes. This information may also be used by **APRA** for prudential and publication purposes.

### Reporting level

ARF 730.1 must be completed by each [ADIBank](#) to which this Reporting Standard applies under paragraphs 4 ~~and~~ 5.

### Reporting basis and unit of measurement

These instructions specify the reporting basis and unit of measurement that applies to each item.

For reporting purposes, unless specified otherwise, enter data as a positive number.

Items on ARF 730.1 must be reported during the *reporting period*.

### Counterparties

Report *fees charged* by the **ADI's** operations/transactions in Australia (i.e. on a *domestic books* basis), including fees charged to *residents* and *non-residents*. Accordingly, fees charged by entities outside the scope of *domestic books* – such as funds management or insurance operations – are to be excluded from the data reported.

Exclude *fees charged* to *related parties*.

### Fees charged

This form does not follow Australian Accounting Standards for the treatment of fees.

All *fees charged* by the **ADI** (except those explicitly excluded below) must be reported in this form. This includes fees (such as establishment fees) that are recorded as interest income in statutory accounts. Report *fees charged* on an accruals basis.

Report *fees charged* net of any waivers, exemptions or rebates afforded to the customer. Do not deduct any expenses incurred by the **ADI**, including expenses relating to:

- commissions paid to mortgage brokers;
- valuation fees for *housing* and *business loans*;



- loyalty program costs;
- government taxes; and
- charges imposed by the [ADI'sbank's](#) group treasury to various business units.

## Reporting by purpose

Classify finance at the lowest level at which it is able to be identified; the purpose that the funds will be used for determines where it is reported on this form. Where finance (identified at the lowest available level) is to be used for more than one purpose, classify that finance to its predominant purpose (based on the purpose for which the largest share of the funds will be used).

## Values

Report monetary amounts on ARF 730.1 in Australian dollars or the Australian dollar equivalent of the foreign currency amount. Convert amounts denominated in foreign currency to AUD in accordance with *AASB 121 The Effects of Changes in Foreign Exchange Rates* (AASB 121).

Report values on ARF 730.1 as ~~whole millions of dollars to 3 decimal places~~.

## Standard Business Reporting (SBR)

Report items on ARF 730.1 with accounting type of debit (assets). The accounting type (i.e. credit or debit) applies to all monetary items and represents the natural accounting type of the item collected.

## Specific instructions

Terms highlighted in ***bold italics*** are defined in *Reporting Standard ARS 701.0 ABS/RBA Definitions for the EFS Collection* (ARS 701.0).

All derived fields in the form are shaded in grey and are explained in words as a mathematical expression in these instructions.

Examples included under 'Include' and 'Exclude' must not be taken as an exhaustive list of items to be included or excluded.

### 1. Fees charged on deposit accounts

Item 1 collects information on ***fees charged*** on ***deposit*** accounts by counterparty and type of ***deposit*** fee.

Include all fees associated with ***deposit*** accounts, including fees on ***offset accounts***.

<b>Column 1</b>	Report the value of <b><i>account servicing fees charged</i></b> .
<b>Column 2</b>	Report the value of <b><i>transaction fees charged</i></b> .
<b>Column 3</b>	Report the value of <b><i>other deposit fees charged</i></b> .
<b>Column 4</b>	Report the value of total <b><i>fees charged</i></b> on <b><i>deposit</i></b> accounts.

	Column 4 is a derived item. Report the value of total <i>fees charged</i> on <i>deposit</i> accounts in column 4 as the sum of columns 1 to 3 inclusive.
<b>Column 5</b>	Of the amount reported in column 3, report the value of <i>exception fees charged</i> .
<b>Column 6</b>	Of the amount reported in column 3, report the value of <i>break fees charged</i> .

<b>Item 1.1</b>	Report <i>deposit</i> account <i>fees charged</i> . Item 1.1 is a derived item. Report the value of <i>deposit</i> account <i>fees charged</i> in item 1.1 as the sum of item 1.1.1, item 1.1.2, and item 1.1.3.
<b>Item 1.1.1</b>	Report <i>deposit</i> account <i>fees charged</i> to <i>households</i> . Item 1.1.1 is a derived item. Report the value of <i>deposit</i> account <i>fees charged</i> in item 1.1.1 as the sum of item 1.1.1.1 and item 1.1.1.2.
<b>Item 1.1.1.1</b>	Report <i>deposit</i> account <i>fees charged</i> to <i>households</i> on <i>transaction deposit</i> accounts.
<b>Item 1.1.1.2</b>	Report <i>deposit</i> account <i>fees charged</i> to <i>households</i> on <i>non-transaction deposit</i> accounts.
<b>Item 1.1.2</b>	Report <i>deposit</i> account <i>fees charged</i> to <i>private and public sector businesses</i> . Item 1.1.2 is a derived item. Report the value of <i>deposit</i> account <i>fees charged</i> in item 1.1.2 as the sum of items 1.1.2.1 to 1.1.2.3 inclusive.
<b>Item 1.1.2.1</b>	Report <i>deposit</i> account <i>fees charged</i> to <i>private and public sector businesses</i> that are classified as <i>small</i> .
<b>Item 1.1.2.2</b>	Report <i>deposit</i> account <i>fees charged</i> to <i>private and public sector businesses</i> that are classified as <i>medium</i> .
<b>Item 1.1.2.3</b>	Report <i>deposit</i> account <i>fees charged</i> to <i>private and public sector businesses</i> that are classified as <i>large</i> .
<b>Item 1.1.3</b>	Report <i>deposit</i> account <i>fees charged</i> to <i>general government</i> .

## 2. Fees charged on loans and finance leases

Item 2 collects information on *fees charged* on *loans* and *finance leases* by counterparty and type of fee.

Include all fees associated with *loan* accounts and *finance leases*, including fees on *redraw facilities*.

Include *fees charged* on *loans* and *finance leases* reported on-balance sheet, regardless of whether the *loan* or *finance lease* has been securitised or not (i.e. exclude *off-balance sheet securitised loans* and *finance leases*).

Exclude:

- fees on *offset accounts*. Report these under item 1;
- fees associated with *bills of exchange*. Report these under item 4; and
- fee income on loans held off-balance sheet (outside the scope of *domestic books*).

<b>Column 1</b>	Report the value of <i>account servicing fees charged</i> .
<b>Column 2</b>	Report the value of <i>transaction fees charged</i> .
<b>Column 3</b>	Report the value of <i>other loan and finance lease fees charged</i> .
<b>Column 4</b>	Report the value of total <i>fees charged</i> on <i>loans</i> and <i>finance leases</i> . Column 4 is a derived item. Report the value of <i>fees charged</i> on <i>loans</i> and <i>finance leases</i> reported in column 4 as the sum of columns 1 to 3 inclusive.
<b>Column 5</b>	Of the amount reported in column 3, report the value of <i>exception fees charged</i> .
<b>Column 6</b>	Of the amount reported in column 3, report the value of <i>break fees charged</i> .

	Report <i>fees charged</i> on <i>loans</i> and <i>finance leases</i> . Item 2.1 is a derived item. Report the value of <i>fees charged</i> on <i>loans</i> and <i>finance leases</i> in item 2.1 as the sum of item 2.1.1, item 2.1.2, and item 2.1.3.
<b>Item 2.1.1</b>	Report <i>fees charged</i> on <i>loans</i> and <i>finance leases</i> to <i>households</i> . Item 2.1.1 is a derived item. Report the value of <i>fees charged</i> on <i>loans</i> and <i>finance leases</i> to <i>households</i> in item 2.1.1 as the sum of item 2.1.1.1 and item 2.1.1.2.
<b>Item 2.1.1.1</b>	Report <i>fees charged</i> on <i>loans</i> to <i>households</i> for the purpose of <i>housing</i> . Report the value before the deduction of any selling expenses such as mortgage broker commissions or valuation fees.
<b>Item 2.1.1.2</b>	Report <i>fees charged</i> on <i>loans</i> and <i>finance leases</i> to <i>households</i> for <i>personal</i> purposes.
<b>Item 2.1.1.2.1</b>	Of the amount reported in item 2.1.1.2, report the value of fees earned from <i>credit cards</i> .
<b>Item 2.1.2</b>	Report <i>fees charged</i> on <i>loans</i> and <i>finance leases</i> to <i>private and public sector businesses</i> . Item 2.1.2 is a derived item. Report the <i>fees charged</i> on <i>loans</i> and <i>finance leases</i> to <i>private and public sector businesses</i> as the sum of item 2.1.2.1, item 2.1.2.2, and item 2.1.2.3.
<b>Item 2.1.2.1</b>	Report <i>fees charged</i> on <i>loans</i> and <i>finance leases</i> to <i>private and public sector businesses</i> that are classified as <i>small</i> .
<b>Item 2.1.2.1.1</b>	Of the amount reported in item 2.1.2.1, report the value of fees earned

	from <i>credit cards</i> .
<b>Item 2.1.2.2</b>	Report <i>fees charged</i> on <i>loans</i> and <i>finance leases</i> to <i>private and public sector businesses</i> that are classified as <i>medium</i> .
<b>Item 2.1.2.2.1</b>	Of the amount reported in item 2.1.2.2, report the value of fees earned from <i>credit cards</i> .
<b>Item 2.1.2.3</b>	Report <i>fees charged</i> on <i>loans</i> and <i>finance leases</i> to <i>private and public sector businesses</i> that are classified as <i>large</i> .
<b>Item 2.1.2.3.1</b>	Of the amount reported in item 2.1.2.3, report the value of fees earned from <i>credit cards</i> .
<b>Item 2.1.3</b>	Report the value of <i>fees charged</i> on <i>loans</i> and <i>finance leases</i> to <i>general government</i> .

### 3. Merchant fees charged

Item 3 collects information on *merchant fees charged* by counterparty and type of fee.

<b>Column 1</b>	Report the value of <i>per-transaction merchant fees charged</i> on <i>debit cards</i> .
<b>Column 2</b>	Report the value of <i>per-transaction merchant fees charged</i> on <i>credit cards</i> .
<b>Column 3</b>	Report the value of <i>non-transaction merchant fees charged</i> .
<b>Column 4</b>	Report the total value of <i>merchant fees charged</i> . Column 4 is a derived item. Report the value of <i>merchant fees charged</i> in column 4 as the sum of columns 1 to 3 inclusive.

	Report total <i>merchant fees charged</i> . Item 3.1 is a derived item. Report the value of <i>merchant fees charged</i> in item 3.1 as the sum of item 3.1.1 and item 3.1.2.
<b>Item 3.1.1</b>	Report <i>merchant fees charged</i> to <i>private and public sector businesses</i> . Item 3.1.1 is a derived item. Report the value of <i>merchant fees charged</i> to <i>private and public sector businesses</i> in item 3.1.1 as the sum of items 3.1.1.1 to 3.1.1.3 inclusive.
<b>Item 3.1.1.1</b>	Report <i>merchant fees charged</i> to <i>private and public sector businesses</i> that are classified as <i>small</i> .
<b>Item 3.1.1.2</b>	Report <i>merchant fees charged</i> to <i>private and public sector businesses</i> that are classified as <i>medium</i> .
<b>Item 3.1.1.3</b>	Report <i>merchant fees charged</i> to <i>private and public sector businesses</i> that are classified as <i>large</i> .
<b>Item 3.1.2</b>	Report <i>merchant fees charged</i> to <i>general government</i> .

#### 4. Other fees charged

Item 4 collects information on *other fees charged* by counterparty.

<b>Column 1</b>	Report the value of <i>other fees charged</i> .
<b>Column 2</b>	Of the amount reported in column 1, report the value of <i>fees charged</i> on <i>bills of exchange</i> .

<b>Item 4.1</b>	Report <i>other fees charged</i> . Item 4.1 is a derived item. Report the value of <i>other fees charged</i> in item 4.1 as the sum of item 4.1.1, item 4.1.2, and item 4.1.3.
<b>Item 4.1.1</b>	Report <i>other fees charged</i> from <i>households</i> .
<b>Item 4.1.2</b>	Report <i>other fees charged</i> from <i>private and public sector businesses</i> . Item 4.1.2 is a derived item. Report the value of <i>other fees charged</i> from <i>private and public sector businesses</i> in item 4.1.2 as the sum of items 4.1.2.1 to 4.1.2.3 inclusive.
<b>Item 4.1.2.1</b>	Report <i>other fees charged</i> from <i>private and public sector businesses</i> that are classified as <i>small</i> .
<b>Item 4.1.2.2</b>	Report <i>other fees charged</i> from <i>private and public sector businesses</i> that are classified as <i>medium</i> .
<b>Item 4.1.2.3</b>	Report <i>other fees charged</i> from <i>private and public sector businesses</i> that are classified as <i>large</i> .
<b>Item 4.1.3</b>	Report <i>other fees charged</i> from <i>general government</i> .

#### 5. Total fees charged

Item 5 collects information on total *fees charged* by counterparty. It is the sum of *fees charged* reported in items 1, 2, 3 and 4.

<b>Item 5.1</b>	Report total <i>fees charged</i> . Item 5.1 is a derived item. Report the value of total <i>fees charged</i> in item 5.1 as the sum of item 5.1.1, item 5.1.2, and item 5.1.3.  Item 5.1 must also be equal to the sum of item 1.1, column 4; item 2.1, column 4; item 3.1, column 4; and item 4.1, column 1.
<b>Item 5.1.1</b>	Report total <i>fees charged</i> to <i>households</i> . Item 5.1.1 is a derived item. Report the value of total <i>fees charged</i> to <i>households</i> in item 5.1.1 as the sum of item 1.1.1, column 4; item 2.1.1, column 4; and item 4.1.1, column 1.
<b>Item 5.1.2</b>	Report total <i>fees charged</i> to <i>private and public sector businesses</i> .

	<p>Item 5.1.2 is a derived item. Report the value of total <i>fees charged</i> to <i>private and public sector businesses</i> in item 5.1.2 as the sum of items 5.1.2.1 to 5.1.2.3 inclusive.</p> <p>Item 5.1.2 must also be equal to the sum of item 1.1.2, column 4; item 2.1.2, column 4; item 3.1.1, column 4; and item 4.1.2, column 1.</p>
<b>Item 5.1.2.1</b>	<p>Report total <i>fees charged</i> to <i>private and public sector businesses</i> that are classified as <i>small</i>.</p> <p>Item 5.1.2.1 is a derived item. Report the value of <i>fees charged</i> to businesses classified as <i>small</i> in item 5.1.2.1 as the sum of item 1.1.2.1, column 4; item 2.1.2.1, column 4; item 3.1.1.1, column 4; and item 4.1.2.1, column 1.</p>
<b>Item 5.1.2.2</b>	<p>Report total <i>fees charged</i> to <i>private and public sector businesses</i> that are classified as <i>medium</i>.</p> <p>Item 5.1.2.2 is a derived item. Report the value of <i>fees charged</i> to businesses classified as <i>medium</i> in item 5.1.2.2 as the sum of item 1.1.2.2, column 4; item 2.1.2.2, column 4; item 3.1.1.2, column 4; and item 4.1.2.2, column 1.</p>
<b>Item 5.1.2.3</b>	<p>Report total <i>fees charged</i> to <i>private and public sector businesses</i> that are classified as <i>large</i>.</p> <p>Item 5.1.2.3 is a derived item. Report the value of <i>fees charged</i> to businesses classified as <i>large</i> in item 5.1.2.3 as the sum of item 1.1.2.3, column 4; item 2.1.2.3, column 4; item 3.1.1.3, column 4; and item 4.1.2.3, column 1.</p>
<b>Item 5.1.3</b>	<p>Report total <i>fees charged</i> to <i>general government</i>.</p> <p>Item 5.1.3 is a derived item. Report the value of <i>fees charged</i> to <i>general government</i> in item 5.1.3 as the sum of item 1.1.3, column 4; item 2.1.3, column 4; item 3.1.2, column 4; and item 4.1.3, column 1.</p>