

FINANCIAL CATEGORY	MAXIMUM REVENUE	NET TANGIBLE ASSETS	DOCUMENTS/INFORMATION TO BE PROVIDED	FIRST REPORT	SUBSEQUENT REPORT	REPORTING DATE FOR NEW LICENSEES
Self-Certification Category 1 (SC1)	Up to \$200,000	\$12,000	Declare revenue and net tangible assets in the online portal. These licensees will not be required to engage an accountant.	31 December 2019		
Self-Certification Category 2 (SC2)	\$800,000	\$46,000				
Category 1	\$800,001 - \$3,000,000	\$46,001 - \$156,000	<p>Provide the following reports, these do not have to be prepared by an accountant:</p> <ul style="list-style-type: none"> • Profit and loss statement • Balance sheet • A debtors and creditors report (age listing) • Statement of cash flow 	31 December 2019		Date to be notified by QBCC when licence is approved.
Category 2	\$3,000,001 - \$12,000,000	\$156,001 - \$480,000				
Category 3	\$12,000,001 - \$30,000,000	\$480,001 - \$1,200,000				
Category 4	\$30,000,001 - \$60,000,000	\$1,200,001 - \$2,400,000	<p>Signed financial statements being:</p> <ul style="list-style-type: none"> • A profit and loss statement; • A balance sheet; • A debtors and creditors reports (age listing); • A statement of cashflows • Notes to the financial statements • A written declaration • A description of the measurement (basis and accounting policies relevant to those statements). <p>OR</p> <p>If required to report to ASIC or ASX, a copy of the report or documents lodged with ASIC or ASX to be provided to QBCC at the same time.</p>	31 March 2019	31 December 2019	
Category 5	\$60,000,001 - \$120,000,000	\$2,400,001 - \$4,800,000				
Category 6	\$120,000,001 - \$240,000,000	\$4,800,001 - 14,400,000				
Category 7	>\$240M NTA x 16.67	>\$14.4M				