



Frequently Asked Questions – Education Agent Commissions Data Collection

This FAQ has been developed to address the most common enquiries received through the ESOS Reporting Helpdesk about the first Education Agent Commissions Data Collection. It provides general information consistent with the intent and requirements of the first reporting round and should be read alongside the published guidance. Providers should consider their individual circumstances and seek professional advice where appropriate.

General

1. Is the Education Agent Commissions Data Collection mandatory?

Yes. The collection is authorised under section 21B of the *Education Services for Overseas Students Act 2000* (ESOS Act). CRICOS registered providers that receive the Secretary's request are required to provide the requested information within the specified timeframe.

For additional information refer to -

- Written Request for Education Agent Commission Information, **sections - Request for information and What you need to do**
- Principal Executive Officer Fact Sheet, section - *Background: What is this and why does senior leadership need to be involved?*

2. Do providers need to submit a nil return?

Yes. Providers should submit a response for each reporting round in accordance with the Secretary's request for information, including where there is no reportable data. If the provider did not pay, provide or incur any reportable commission or benefit during the reporting period, it must submit a

“No Commission” declaration through PRISMS. This declaration is straightforward and will take less than five minutes to complete.

For additional information refer to -

- Education Agent Commission – PRISMS Guidance, section 3.1 Reporting When a Round is Open
- Education Agent Commission – PRISMS Guidance, section 3.2 Submitting “No Commission”
- Principal Executive Officer Fact Sheet, FAQ 2. Does my provider need to report if we do not use education agents?

3. What period does the first collection cover?

The reporting period is 1 January 2026 to 30 June 2026.

4. When is the submission due for the first round?

The Round 1 response should be submitted by **30 October 2026**.

5. What information must be reported?

For each relevant education agent business, providers must report:

- direct and indirect monetary commission amounts in Australian dollars
- a description of non-monetary benefits
- the number of accepted students for whom a related direct commission was paid, provided or incurred during the reporting period

For additional information refer to -

- Written Request for Education Agent Commission Information, section - Request for information
- Finance Officer Factsheet, section Background: What is this and why is Finance involved?

Education agents and agent businesses

6. Who is considered an education agent for the collection?

Under section 6BA of the ESOS Act, an education agent is an entity, whether in Australia or overseas, that undertakes recruitment or related activities in relation to overseas students or intending overseas students for a provider and is not a permanent full-time or permanent part-time officer or employee of the provider.

Providers should assess the substance of the arrangement rather than relying solely on a position title, contractual label or whether the entity is currently recorded in PRISMS. Casual employees, contractors, third-party companies and other entities undertaking recruitment or related activities



may still meet the definition of an education agent and should be assessed against the legislative requirements.

For additional information please refer to -

- Principal Executive Officer Fact Sheet, FAQ 3. Who is considered an education agent for this collection?
- Education agent and commissions fact sheet, section addressing the definition of an education agent
- ESOS Act, section 6BA

7. Can a contractor, casual employee or third-party company be an education agent?

Potentially. Casual employees, contractors and third-party companies may fall within the definition where they undertake recruitment or related activities for the provider. Providers must assess the activities performed and the substance of the arrangement.

For additional information please refer to -

- Principal Executive Officer Fact Sheet, FAQ 3. Who is considered an education agent for this collection?
- Education agent and commissions fact sheet, section addressing the definition of an education agent

8. Are offshore representatives potentially reportable?

Yes. An entity may be an education agent whether it operates in Australia or overseas, provided it meets the statutory definition and undertakes the relevant recruitment or related activities.

For additional information please refer to -

- Principal Executive Officer Fact Sheet, FAQ 3. Who is considered an education agent for this collection?
- ESOS Act, section 6BA

9. Should individual counsellors/ agents be reported separately?

No, where individual counsellors operate under the same agent business, the provider should report the agent business once by its business name rather than reporting each individual separately.

For additional information please refer to -

- Principal Executive Officer Fact Sheet, FAQ 6. How should agent businesses be reported?

10. How should branches of the same agent business be reported?

Where branches in different countries operate under the same agent business, one entry may cover the whole business. Reporting is undertaken at the agent business entity level.



For additional information please refer to -

- Principal Executive Officer Fact Sheet, FAQ 6. How should agent businesses be reported?

11. What if an ongoing agent relationship had no activity during the period?

If the relationship is ongoing, report the agent business with zero accepted students and zero commissions. If the relationship has ended and there were no reportable commissions or accepted students during the reporting period, the agent may be omitted for that period.

For additional information please refer to -

- Principal Executive Officer Fact Sheet, FAQ 6. How should agent businesses be reported?
- Education Agent Commission – PRISMS Guidance, section 2.6 Managing Rows – Add, Edit, Delete

Accepted students and commission types

12. Who should be included in the accepted student count?

For the purposes of this collection, providers should count a student only where the student:

- is accepted for enrolment or enrolled in a course
- is or will be required to hold a student visa
- has a related direct commission reported for the reporting period.

If no related direct commission is reported for the period, do not include the student in the accepted student count.

For additional information please refer to -

- Finance Officer Factsheet, section Accepted student count in practice
- Principal Executive Officer Fact Sheet, FAQ 5. Which students are counted as accepted students?

13. Are accepted students the same as CoEs issued?

Not necessarily. The collection uses the ESOS Act concept of an accepted student. Providers should not treat the accepted student count and the number of CoEs issued as automatically interchangeable. The student should only be counted for this collection where a related direct commission is reported for the period.

For additional information please refer to -

- Finance Officer Factsheet, section Accepted student count in practice
- Principal Executive Officer Fact Sheet, FAQ 5. Which students are counted as accepted students?



14. What is a direct commission?

A direct commission includes a cash or cash-like payment that can be attributed to the acceptance of an identifiable student or students. Examples include a per-student commission or referral fee associated with a named student.

For additional information please refer to -

- Finance Officer Factsheet, section - Classifying payments as direct or indirect
- Finance Officer Factsheet, section - The attribution test and Common classifications: quick reference

15. What is an indirect commission?

An indirect commission is a cash or cash-like payment connected with recruitment activity that is not attributable to the acceptance of an identifiable student or students. Examples include fixed retainers and portfolio-level recruitment incentives.

For additional information please refer to -

- Finance Officer Factsheet, section Classifying payments as direct or indirect
- Finance Officer Factsheet, section The attribution test and Common classifications: quick reference

16. How should an invoice containing direct and indirect components be reported?

Split the payment into its direct and indirect components. A per-student component is direct, while a fixed or retainer component is indirect. Apply the split at invoice-line level where possible. If this is unavailable, derive a reasonable allocation from the agent agreement and apply it consistently.

For additional information please refer to -

- Finance Officer Factsheet, section Supplementary: Mixed payments

17. Are volume or performance bonuses direct or indirect?

A volume bonus is generally indirect where it is triggered by an aggregate threshold and cannot be attributed to the acceptance of an identifiable student or students. The same attribution test applies to other performance incentives.

For additional information please refer to -

- Finance Officer Factsheet, section Common classifications: quick reference
- Finance Officer Factsheet, section Supplementary: Why volume bonuses are generally indirect

18. How should fees retained by an agent from student payments be treated?

Where the provider's arrangement allows an agent to collect student payments and retain a fee, the retained fee is considered a direct commission where it is attributable to the identifiable student.

For additional information please refer to -



- Finance Officer Factsheet, section Supplementary: Tuition fee payments made through agent
- Finance Officer Factsheet, section Common classifications: quick reference

Accounting and timing

19. Should commission amounts include GST?

No. Providers should report direct and indirect monetary values on a GST-exclusive basis.

For additional information please refer to -

- Education Agent Commission – PRISMS Guidance, section 2.7 Reporting Basis
- Finance Officer Factsheet, sections At a glance: Key accounting positions and section Reconciling the ESOS agent commissions data collection to provider financial records

20. How should foreign currency commissions be converted?

Providers should convert foreign currency amounts to Australian dollars using the exchange rate at the date of payment or obligation. If that rate is unavailable, providers may use the 30 June 2026 rate and retain a record of the source used.

For additional information please refer to -

- Education Agent Commission – PRISMS Guidance, section 2.7 Reporting Basis
- Finance Officer Factsheet, section At a glance: Key accounting positions

Non-monetary benefits

21. Do providers need to report the monetary value of non-monetary benefits?

No. Providers should enter a concise description of the benefit and should not assign a monetary value. If no non-monetary benefit was provided to an agent business during the reporting period, enter “Nil”.

For additional information please refer to -

- Finance Officer Factsheet, section Non-monetary benefits and Practical guidance to non-monetary benefits data field
- Education Agent Commission – PRISMS Guidance, section 2.3 Field-by-Field Instructions



22. What are examples of non-monetary benefits?

Examples include flights and accommodation for agent familiarisation trips, meals or event support, merchandise or gifts, free or discounted access to provider facilities, free or discounted courses for agent staff, and marketing materials supplied to agents. Cash-like credit against future invoices is not treated as a non-monetary benefit.

For additional information please refer to -

- Finance Officer Factsheet, section Non-monetary classifications: quick reference and Practical guidance to non-monetary benefits data field
- Education Agent Commission – PRISMS Guidance, section 2.4 Field Examples, Examples 4 and 5

PRISMS access, templates and submission

23. Who can access the Commission Reporting function in PRISMS?

Users with CoE Administrator access can report education agent commission information through the Commission Reporting function. Providers should confirm which authorised users will prepare, review and submit the response.

24. Can a provider use its own spreadsheet?

No. A provider reporting commission information must use the provider-specific Agent Commission Data Collection Template generated through PRISMS. The file must remain in .xlsx format and its structure must not be changed.

For additional information please refer to -

- Education Agent Commission – PRISMS Guidance, section 1.3 Extracting the Commission Reporting Template
- Education Agent Commission – PRISMS Guidance, section 2.5 Important Template Requirements
- Principal Executive Officer Fact Sheet, section Operational reporting arrangements

25. Can a submitted response be replaced?

Yes, while the reporting round remains open. The updated response replaces the previous response for that reporting period, and the submission process must be completed again where required. Once the round closes, providers can view or download past submissions but cannot upload or modify them.

For additional information please refer to -

- Education Agent Commission – PRISMS Guidance, section 4.1 Updating an Existing Submission



- Education Agent Commission – PRISMS Guidance, section 4.3 Behaviour After Round Closure

26. Do supporting documents need to be submitted with the return?

No. Providers are not required to submit supporting documents with the Round 1 response. However, providers may be asked to provide documents as part of a future request and should retain appropriate records supporting their reporting approach.

Reference

- Finance Officer Factsheet, section Reconciling the ESOS agent commissions data collection to provider financial records
- Principal Executive Officer Fact Sheet, FAQ 8. What should a Principal Executive Officer sign off?

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