



INTERNATIONAL TELECOMMUNICATION UNION

ITU-T

TELECOMMUNICATION
STANDARDIZATION SECTOR
OF ITU

D.140

Amendment 3
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international telephone service

Accounting rate principles for the international
telephone service

**Amendment 3: Revised Annex A – Guidelines
for the cost elements to be taken into account
when determining accounting rates and
accounting rate shares for the international
telephone service**

ITU-T Recommendation D.140 (2002) – Amendment 3

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ITU-T Recommendation D.140

Accounting rate principles for the international telephone service

Amendment 3

Revised Annex A

Guidelines for the cost elements to be taken into account when determining accounting rates and accounting rate shares for the international telephone service

Summary

These guidelines identify the main cost elements to be used when establishing or revising cost-orientated accounting rates and accounting rate shares for the international telephone service.

Source

Amendment 3 to ITU-T Recommendation D.140 (2002) was approved by ITU-T Study Group 3 (2001-2004) under the WTSA Resolution 1 on 21 November 2003.