

Senate Environment and Communications References Committee
Online Safety Code Inquiry
Questions on Notice for Snap Inc.

Questions from Senator David Pocock (sent on 5 November 2025)

Tax

3. How does your company define “Australian-sourced revenue”? Do you allocate revenue by user location, advertiser billing address, or contracting entity?

We determine which Snap entity recognises revenue according to the principal place of business of our advertising customer. For example, if an Australian entity is advertising on Snapchat, that revenue is recognised via our Australian legal entity Snap Aus Pty Ltd.

4. What percentage of your Australian ad spend is invoiced by an Australian entity (e.g., Meta Australia Pty Ltd) versus offshore (e.g., Ireland, Singapore)?

Our Australian entity invoices all Australian-sourced advertising revenue.

5. Do you provide Australian advertisers with invoices from an Australian entity? If not, why not?

Yes.

6. How much corporate income tax did your Australian entities pay in FY2023-24 and FY2024-25?

7. What was your effective tax rate on Australian-sourced profits?

8. How much of that tax was paid to the ATO versus withheld or credited overseas?

[Grouped response to questions 6, 7 & 8]

Snap is a signatory to Australia’s voluntary Tax Transparency Code and every year we publish comprehensive details of tax paid in Australia on our [website](#). You can find our Tax Transparency Code report for 2024 [here](#), and our report for 2023 [here](#).

Safety & algorithms

9. How many under-16 accounts do you estimate are active on your platforms in Australia today? How is this figure verified?

As Snap stated at the 28 October hearing, we have approximately 440,000 monthly active users (MAU) in Australia who have declared their age to be 13-15 years. This figure has been

calculated using the average MAU for this age group in Australia between 1 January - 31 July 2024.

10. How many child-safety incidents have you reported to eSafety or law enforcement in the past 12 months?

According to our readily available operational data for the past 12 months, our safety reporting for Australia included more than 13,000 CyberTip reports to the U.S. National Center for Missing and Exploited Children (NCMEC) associated with users who our systems indicate were in Australia. NCMEC then coordinates with Australian law enforcement, as appropriate.

Additionally, we made approximately 115 reports to law enforcement regarding imminent threats or dangers to human life and safety in Australia. This is a broad category that includes child-safety incidents. We have also recently formalized a direct reporting channel with the AFP to report imminent threats or dangers to human life and safety that occur in Australia.

11. What is the headcount and FTE of your Australian-based safety team?

12. What is the headcount and FTE of your Australian-based child safety team?

[Grouped response to questions 11 & 12]

As of November 2025, we have 15 full time employees in Australia who work on safety, including minor safety, comprising more than 20% of Snap's full time employees in Australia. Most of these employees are members of our Trust & Safety and Law Enforcement Operations teams. Our local teams are globally integrated, meaning that overseas employees and vendor teams also work on Australian issues, ensuring that we can respond to Australian safety and law enforcement issues around the clock.

13. How are “for you” or equivalent feeds or stories curated for accounts identified as under 18?

Snap takes various steps in personalising and ranking content on Discover and Spotlight, the areas of our platform where we apply a recommendation system to serve content. The pages [Personalisation on Snapchat](#), [How We Rank Content on Spotlight](#) and [How We Rank Content on Discover](#) provide additional detail on the inputs to Snapchat's personalisation algorithm and the process by which certain content is promoted on Discover and Spotlight. Importantly, content on Discover and Spotlight is subject to moderation before it is recommended for distribution broadly and reviewed against our [Community Guidelines](#) and [Content Guidelines for Recommendation Eligibility](#) for compliance.

Teen accounts are restricted from access to certain content that is generally considered suitable for users aged 13+.

Our public content policies are written with the understanding that users as young as 13 may be viewing the content and should be age appropriate. Our content partners have tools to make their content 18+ at their discretion. Regulated goods, R-rated trailers, ESRB 17+ rated games,

cosmetic surgery, supplements-based weight loss products, dating apps, or provocative or suggestive imagery are not advertised to users under 18, ensuring they are not exposed to this type of content on the platform.

On both Discover and Spotlight, we moderate content to help prevent sensitive or sexually suggestive content from appearing to users under the age of 18. We use a combination of human review and machine learning to understand whether content is suggestive or sensitive, and to avoid recommending it to teens. In addition, our Spotlight content is evaluated by human moderators before being recommended for distribution to a broad audience. These steps reduce the likelihood of teens accessing illegal or violating content, or content that may negatively affect their rights, security and health.

14. Do you measure time-spent, mood impact, or mental-health indicators among teen users? Please provide your latest report on this data.

For the past four years Snap has conducted research into how teens and young adults, including young Australians specifically, are faring online. Since 2022, Snap has surveyed teens (aged 13-17), young adults (aged 18-24), and parents of teens, aged 13 to 19 in six countries: Australia, France, Germany, India, the UK, and the US. The study produces a [Digital Well-Being Index \(DWBI\)](#): a measure of Gen Z's online psychological well-being. We released our findings for 2024, including the [global DWBI report](#) and [Australia-specific infographic](#), in February 2025. The latest results will be released in full in February 2026. Although Snap commissions this DWB research, it covers Generation Z teens' and young adults' experiences on across platforms and services with no particular focus on Snapchat. Additionally, over the summer Snap launched an Australian Council for Digital Well-Being. This council is an advisory board composed of Australian teens (along with their parents/guardians) to provide input on online safety and digital well-being with the goal of improving digital citizenship and online safety for all young people.

15. Will you allow independent researchers or regulators to audit your recommendation systems for exposure to harmful or addictive content?

There are no current plans to do this in Australia.

However, Snap regularly engages with independent experts and stakeholders to inform and strengthen our approach to safety, platform design and content governance. We consult our global [Safety Advisory Board](#) – which includes technologists, researchers, academics, child safety and mental health experts, including two members from Australia – on policies, product features and functionality improvements.

We also hear directly from young people through our global teen council program, which includes an [Australian Council for Digital Well-Being](#) cohort. This program brings together teens from across the country to share their perspectives on life online and to discuss how to build more positive and rewarding digital experiences.