



Australian Government

**Department of Communications,
Information Technology and the Arts**

**Refundable Tax Offset for Film Production
in Australia**

Application for Provisional Certificate of Eligibility



Australian Government

Department of Communications,
Information Technology and the Arts

FOR DCITA USE ONLY

Date of Receipt:

Reference No:

**APPLICATION FOR (PROVISIONAL) CERTIFICATE OF ELIGIBILITY - REFUNDABLE TAX OFFSET
FOR FILM PRODUCTION IN AUSTRALIA**

Section 1 APPLICANT COMPANY INFORMATION

Registered company name:	
Registered address:	Contact person
	Name:
	Office/Title:
Australian Business Number (ABN) :	Telephone - Business:
	Mobile:
	Fax No:
	Email address:
The names and addresses of company directors must be included with documentation supporting the company's Australian permanent residence.	

Company responsibility for making the film

- If the total amount of qualifying Australian production expenditure for the film falls within A\$15 million and A\$50 million the company must itself carry out, or make the arrangements for carrying out, **all the activities that are necessary for the making of the film in its entirety worldwide.**
- If the total amount of qualifying Australian production expenditure is A\$50 million or more, the company must itself carry out, or make the arrangements for carrying out **all of those activities involved in making the film in Australia.**

SECTION 1 ATTACHMENTS:

- Where Australian, documents verifying the applicant company's Australian permanent residence, including ABN, registered address, and names and addresses of company directors.
- Where applicable, document verifying the transfer of film production responsibility from a previous company(ies).

Section 2**DETAILS ABOUT THE FILM PRODUCTION COMPANY**

The availability of the following information will be dependant upon the point in the film development process at which Provisional Certification is sought.

Where different to the Applicant Company details provided in Section 1, and where available, the following information on the **Film Production company** should be provided.

Registered name of production company:

Registered address:

ABN:

The names and addresses of the production company directors must be included with documentation supporting the company's Australian permanent residence.

If the Film Production Company is yet to be established, please indicate:

1. The level of responsibility the company will have for the film production – noting the information on company responsibility in Section 1.
2. Whether the company will be established as an Australian company with an ABN, if no – what are the proposed arrangements?

Section 3**DETAILS ABOUT THE FILM**

Working Title:

Synopsis:

If the film is a television series, this must be broken down by episode and must identify the pilot episode, if relevant.

Format:

Feature film Mini-series Television series Telemovie Direct-to-DVD/video

Is the film predominantly an animation?

YES NO

Estimated total running length (in minutes):

Estimated date of commencement of principal photography (or for an animated film, estimated date the production of the animated image commenced):

Estimated date of completion:

If the film is a television series, estimated time in months for principal photography or, for a series that is predominantly an animation, for completion of the film:

Category of provisional qualifying Australian production expenditure :

within A\$15 million and A\$50 million A\$50 million or more

Other Australian Federal Government tax incentives:

Has the applicant, or any investor in the film claimed a deduction in relation to copyright in the film under Division 10B of Part III of the *Income Tax Assessment Act 1936*? YES NO

Has a provisional certificate, (other than a provisional certificate that has been revoked under subsection 124ZAB(6A) of the *Income Tax Assessment Act 1936*); or a final certificate for the film been issued at any time under Division 10BA of Part III of the *Income Tax Assessment Act 1936*? YES NO

Please note that if the answer to either of these questions is 'yes' the film is ineligible for the Refundable Tax Offset.

Arm's length expenditure

If possible, provide the name of all companies (as identified in the expenditure statements) who will be providing goods/services in making the film that are associated with the applicant or any of its associated entities (within the meaning of section 50AAA of the *Corporations Act 2001*) with a brief explanation of the nature of the goods/services provided. If production has not commenced and this information is unknown, please indicate N/A.

(Please attach additional information on a separate sheet if there is insufficient space provided below).

Has the production company taken over responsibility for making the film from another production company?

YES NO

If yes, the previous company(ies) should be listed below with the relevant legal agreement confirming the transfer of responsibility also included as an **Attachment**.

(Please attach details on a separate sheet if there is insufficient space provided below)

Registered company name:

Registered company name:

Registered address:

Registered address:

ABN:

ABN:

SECTION 3 ATTACHMENTS:

- Where applicable, agreement with a parent/associate company establishing the production company.
- Where applicable, document verifying the transfer of film production responsibility from a previous production company(ies).

General requirements

The projected expenditure for the film must indicate the proposed level of qualifying Australian production expenditure, clearly and separately showing which expenditure is planned on film production activity to be carried out in Australia and which expenditure, if any, will be incurred on film production activity carried out outside of Australia.

1. Provisional expenditure statements

- a)** Provisional production expenditure must be identified in Australian dollars and include details of provisional qualifying production expenditure, by category, including:
- (i) description of each projected expenditure item (eg. cast, lighting, CGI etc.);
 - (ii) amount of expenditure on each projected expenditure item; and
 - (iii) details of each service provider by budget item;
- b)** The expenditure statement will differ depending on the category of qualifying Australian production expenditure:
- (i) For films claiming between A\$15 million and A\$50 million in qualifying Australian production expenditure, details of provisional qualifying Australian production expenditure are to be separately identified as a subset of the provisional total production expenditure in the statements.
 - The level of provisional qualifying Australian production expenditure must be presented as a percentage of the total provisional production expenditure on the film.
 - A **television series** must have an average A\$1 million or more of qualifying Australian production expenditure per hour of the series duration. This amount is worked out by dividing the provisional qualifying Australian production expenditure by the estimated total length of the series in hours.

Provisional QAPE of series

$$\frac{\text{Provisional QAPE of series}}{\text{Estimated duration of the film (i.e. length of series) in hours}} = \text{Provisional average QAPE per hour}$$

- (ii) Where the film's provisional qualifying Australian production expenditure is A\$50 million or more, a provisional expenditure statement of qualifying Australian production expenditure only is required.

2. Television series – pilot episode (if relevant)

If expenditure on a pilot episode associated with a television series is not or is not expected to be provisional QAPE, the expenditure can be excluded from total provisional production expenditure calculations. If expenditure reasonably attributable to the production of a pilot episode is or is expected to be provisional QAPE, it is also total provisional production expenditure for the purposes of the offset.

Is provisional expenditure reasonably attributable to the production of a pilot episode QAPE or expected to be QAPE?

YES (please provide details below) NO

Amount of provisional QAPE claimed in association with pilot production : A\$

Amount of provisional total production expenditure associated with pilot production : A\$

Please note provisional QAPE and provisional total production expenditure figures must also be detailed in the audited expenditure statement.

3. Overview of provisional expenditure

Total provisional production expenditure (Only for films in the A\$15 million to A\$50 million budget range)
A\$ _____ (Australian dollars)
Total provisional qualifying Australian production expenditure (QAPE)
A\$ _____ (Australian dollars)

Please provide a summary breakdown of provisional expenditure including claimed total production expenditure for the purposes of the offset, together with qualifying and non-qualifying Australian production expenditure. Films with QAPE of A\$50 million or more need only fill in the QAPE section, and where relevant, details relating to 'prior company expenditure' and 'payments to associated parties'.

Please note that the summary format below may be changed to match the format of the film's provisional expenditure statement if necessary.

This summary information is indicative only, and, as noted under 'Section 3 Attachments', a complete copy of the provisional expenditure statement for the film must be appended to this Provisional Application Form.

BUDGET ITEM	QAPE	NON-QAPE	TOTAL PRODUCTION EXPENDITURE	NON-PRODUCTION EXPENDITURE FOR OFFSET PURPOSES	TOTAL ESTIMATED FINAL COSTS	PRIOR PRODUCTION COMPANY EXPENDITURE (if relevant)	PAYMENTS TO ASSOCIATED PARTIES (if relevant)
Story & Script							
Producers							
Directors							
Cast (Principals)							
Cast (Other)							
Production Staff							
Extras							
Set Design							
Set Construction							
Grip/Set Operations							
CG/Visual Effects							
Set Dressing							
Property							
Wardrobe							

Make-Up/Hair Dressing							
Lighting/Electrical							
Camera							
Production Sound							
Transportation							
Location							
Studio/Stage							
Vehicles/Boats/ Animals							
Production Film & Lab							
Insurance							
Fringes							
Film Editing							
Music							
Post Production Sound							
Post Production Film & Lab							
Titles							
Opticals							
Australian Copyright Acquisition		Not applicable					
Australian Development Expenditure		Not applicable					
Share of Australian General Business Overheads		Not applicable					
Australian Copyrighted Publicity and Promotional Material – <i>costs incurred before completion of film</i>		Not applicable					
Residuals -- <i>paid out before completion of film</i>		Not applicable					

Advances -- non-recoverable from payee		Not applicable					
Travel							
Depreciation							
Pilot episode (if relevant)							
Other (please specify)							
Other (please specify)							
TOTALS							
Percentage share of total production expenditure (if relevant)			100%				
Average estimated QAPE per hour (if relevant)	<p style="text-align: center;">(Total QAPE)</p> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">\$</div> <div style="text-align: right;">= \$..... / Hr</div> </div> <p>Calculated by using the formula: _____</p> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 10px;"> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">hours</div> <div style="text-align: left;">(Length of series in hours)</div> </div>						

SECTION 3 ATTACHMENTS:

- Complete copy of the film's provisional expenditure statement.

Where purchase or licensing of Australian copyright is being claimed as qualifying Australian production expenditure:

- Agreements verifying the transfer of ownership in relation to Australian copyrighted promotional material, or establishing that the copyright in such material is held by an Australian.

Confidentiality

Please note that all information provided by the applicant will be held by the Department on a strictly commercial-in-confidence basis. The information may be provided to the Australian Taxation Office, the Film Certification Advisory Board (FCAB) and an independent film production consultant only. These parties will be bound by Commonwealth Government confidentiality provisions to treat all such information as commercial-in-confidence.

Statutory Declaration

Section 8 of the Commonwealth of Australia *Statutory Declarations Act 1959* requires a statutory declaration to be made before a prescribed person. Examples of a prescribed person include the following: Chiropractor, Dentist, Legal practitioner, Medical practitioner, Nurse, Justice of the Peace, Pharmacist, Physiotherapist or Psychologist.

A full list of prescribed persons before whom a Statutory Declaration may be made is available from the Department while the legislation governing this provision can be sourced on-line from the Federal Government's legal information retrieval database at <http://scaleplus.law.gov.au>

Section 5**DOCUMENTS TO BE ATTACHED TO AN APPLICATION FOR A PROVISIONAL CERTIFICATE**

Please indicate by marking the appropriate box whether the following attachments (including relevant legal agreements) have been submitted with the Provisional Application Form:

1. Projected expenditure statements for the film.

Attached Not attached

2. Where Australian, documents verifying the **applicant company's** Australian permanent residence, including ABN, registered address, and names and addresses of company directors.

Attached Not attached

3. Any agreement verifying the transfer of ownership in relation to copyright for promotional material, or establishing that copyright in such material is held by an Australian – where purchase or licensing of Australian copyright expenditure is incurred before completion of the film, and is therefore being claimed as qualifying Australian production expenditure.

Attached Not attached Not applicable

Please provide an estimate of the time taken to complete this form

Include

- The time actually spent reading the instructions, working on the question and obtaining the information
- The time spent by all employees in collecting and providing this information

hrs mins

Section 6**APPLICANT STATUTORY DECLARATION**

I, ⁽¹⁾ _____, do solemnly and sincerely

declare on behalf of ⁽²⁾ _____

that the information contained in the application for a provisional certificate, and the documents attached to it, is correct and true in every particulars and I make this solemn declaration by virtue of the *Statutory Declarations Act 1959*, and subject to the penalties provided by that Act for the making of false statements in statutory declarations, conscientiously believing the statements contained in this declaration to be true in every particular.

⁽³⁾

Declared at _____

on the _____ day of _____

Before me,

⁽⁴⁾

⁽⁵⁾

1. Here insert name, address and office held in the applicant company of person making the declaration. This person should be authorised to make the declaration on behalf of the applicant company.
2. Name of applicant company.
3. Signature of person making the declaration.
4. Signature of person before whom the declaration is made.
5. Here insert title of person before whom the declaration is made.
6. Note: A penalty of imprisonment for four years applies to the offence of making a false statement in a statutory declaration.