



Australian Government

Department of Communications and the Arts

Location Offset for large-budget film and television production in Australia

Application for Provisional Certificate of Eligibility

Application made in accordance with Part 2 of the *Location Offset Rules 2008*

Three complete copies of the completed application form along with all attachments should be posted to:

**The Applications Officer, Location and PDV Offsets
Screen Industry Section
Ministry for the Arts
Department of Communications and the Arts
GPO Box 2154
Canberra ACT 2601
AUSTRALIA**

If you require any assistance in completing the form, please contact the Location Offset team on +61 (0)2 6141 4383 or filmenquiries@arts.gov.au.



Australian Government

FOR OFFICE USE ONLY

Date of Receipt:

Reference No:

Department of Communications and the Arts

Application for Provisional Certificate of Eligibility – Location Offset for Film & Television Production in Australia

Please note that throughout the application form, the term ‘film’ is used to include feature films, telemovies, direct to DVD, miniseries and television series. Guidelines are available online at www.arts.gov.au/film-tv/australian-screen-production-incentive/offsets and must be read in conjunction with this form.

Section 1—company information

1. Applicant Company

Registered company name:	
Registered address:	Contact name:
	Office/Title:
Place the company is incorporated (if in Australia, please give State or Territory):	Business phone:
	Mobile/Cell:
	Fax:
Email:	
Australian Business Number (ABN) :	
Is the company:	
<input type="checkbox"/> Australian resident <input type="checkbox"/> Foreign resident with permanent establishment and ABN	
<i>Please note: If the company is a foreign resident and does not have both an Australian permanent establishment and ABN, the film is ineligible.</i>	
Is the applicant company likely to be a foreign resident for any part of the time it is incurring expenditure on the film?	
YES <input type="checkbox"/> NO <input type="checkbox"/>	
<i>If yes, you should attach details of the company's Australian permanent establishment and indicate any period/s of that foreign residency during which the applicant will not have a permanent establishment in Australia and an ABN.</i>	

2. Company responsibility for making the film

- The applicant company must itself be carrying out, or making the arrangements for the carrying out of **all of the activities necessary for making the film in Australia.**

Will the applicant company meet the criterion above?

YES NO

SECTION 1 ATTACHMENTS:

- Documents verifying the company's Australian residence or permanent establishment and ABN, including registered address.
- Names and addresses of company directors.
- Where available, documents verifying the level of responsibility of the applicant company for the production of the film—for example a Production Services Agreement.

Section 2—details about the production company (where the production company is not the applicant company)

This section only needs completion if the company at Section 1 is not, or will not be, the production company for the film (i.e. will not be the company applying for a final certificate for the Location Offset).

The availability of the following information will depend upon the point in development at which the provisional certificate is sought. Please fill in *either* Part A or Part B, whichever is appropriate to your production. *All* applicants completing Section 2 should fill in Part C.

PART A: If the Production Company has been established

Registered company name:

Registered address:

ABN:

Is the company:

Australian resident Foreign resident with permanent establishment and ABN

Please note: If the company is a foreign resident and does not have both an Australian permanent establishment and ABN, the film is ineligible.

Is the applicant company likely to be a foreign resident for any part of the time it is incurring expenditure on the film?

YES NO

If yes, you should attach details of the company's Australian permanent establishment and indicate any period/s of that foreign residency during which the applicant will not have a permanent establishment in Australia and an ABN

PART B: If the Production Company has yet to be established

Will the company be established either as an Australian-resident company or as a foreign resident company with a permanent establishment in Australia and an ABN?

YES NO, NEITHER

PART C: Production Company responsibility for making the film

- If the total amount of projected qualifying Australian production expenditure (QAPE) for the film is at least A\$15 million, the company must itself be carrying out, or making the arrangements for the carrying out of, **all of the activities necessary for making the film in Australia.**

Will the company referred to in either Part A or B meet the relevant criterion above?

YES NO

SECTION 2 ATTACHMENTS:

- Documents verifying the company's Australian residence or permanent establishment and ABN, including registered address.
- Names and addresses of company directors.
- Where available, documents verifying the level of responsibility of the production company for the production of the film—for example a Production Services Agreement.

Section 3—details about the production

1. Title or working title:

2. Synopsis:

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

3. Format:

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

Is the film predominantly an animation? YES NO

Estimated running length in minutes (for a TV series, the sum of lengths of all episodes):

If the film is a television series other than a mini-series, will all the episodes be produced for exhibition together, for a national market or national markets? YES NO N/A

Please note that it is a requirement of eligibility for television series (other than a mini-series) that all the episodes must be produced for exhibition together for a national market or markets.

4. Timeframes:

Anticipated dates of principal photography (or for an animated project, production of the animated image):

- Anticipated date of commencement:
- Anticipated date of completion:
- For a television series other than a mini-series, months for completion of principal photography or production of the visual image:

Anticipated dates of incurring of QAPE:

- Commencement:
- Completion:

Estimated date of completion of the project:

5. Other Australian Government incentive support:

Has the applicant company or anyone else applied for or been issued a certificate for the Producer or PDV Offset, or the Refundable Film Tax Offset, in relation to the film under Division 376 of the *Income Tax Assessment Act 1997*? YES NO

Does the applicant or any investor in the film intend to claim 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 final certificate or a provisional certificate for the film been issued at any time under Division 10BA of Part III of the *Income Tax Assessment Act 1936*? YES NO

If the answer to either question is yes, please attach details. Please note that Australian Government taxation measures for film are mutually exclusive. You will only be able to claim support under one of the measures available

Section 4—Projected QAPE statements

1. QAPE statements

Projected QAPE must be identified in Australian dollars and include details by category, including a description of each expenditure item (e.g. cast, lighting, CGI etc.), the amount of expenditure and the details of each service provider by expenditure item;

- a) If the production is a **television series** (other than a mini-series), the average per hour qualifying spend must be calculated by dividing the projected QAPE of the series by the estimated total length of the series in hours. For example:

$$\frac{\text{Total projected QAPE of series}}{\text{Duration of the film (i.e. length of series) in hours}} = \text{average QAPE per hour}$$

- b) For expenditure on films commencing or after 10 May 2011, the GST-exclusive amount must be identified (GST input credits are not considered qualifying Australian production expenditure).
- c) If the applicant expects to incur QAPE while a foreign resident, details of that expenditure must be attached as a separate schedule. The schedule must also indicate any period/s of that foreign residency during which the applicant will not have a permanent establishment in Australia and an ABN.

2. Currency exchange

Projected QAPE expected to be incurred in foreign currencies must be converted into Australian dollars using an estimated rate of exchange.

If currency will be converted into Australian dollars, please indicate:

the currency in question:

the currency exchange rate used:

3. Arm's length expenditure

If possible, please provide the name of all companies (as identified in the QAPE statements) who will provide 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 this information is unknown, please mark 'NA'. (Please attach additional information on a separate sheet if there is insufficient space provided below).

4. Overview of expenditure statements

Projected QAPE A\$ _____ (Australian dollars)

Please provide a summary breakdown of projected expenditure in the form below

This summary information is indicative only, and as noted under 'Section 3 Attachments' a complete set of projected expenditure statements for the film must be appended to the Application Form. Please note that the summary format overleaf may be changed to match the format of the film's expenditure statements if necessary.

However, if you provide your summary as a separate attachment, please note that you must separately identify those expenditure items in outlined in **bold** below. The text in the Budget Item column is for guidance only; please refer to the Guidelines for information about what forms of expenditure fall into each of the bolded expenditure items.

BUDGET ITEM	A. PROJECTED QAPE (GST-exclusive)
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	
Other (please specify)	
Other (please specify)	
Depreciation	

BUDGET ITEM	A. PROJECTED QAPE (GST-exclusive)
<i>Australian-held Copyright Acquisition</i>	
<i>Australian Development Expenditure</i>	
<i>Share of Australian General Business Overheads</i>	
<i>Australian Copyrighted Publicity and Promotional Material – costs incurred before completion of film</i>	
<i>Residuals -- paid out before completion of film</i>	
<i>Advances -- non-recoverable from payee</i>	
<i>Travel to Australia</i>	
<i>Freight to Australia</i>	
<i>Additional audiovisual content other than for the first copy of the film</i>	
<i>Pilot episode (if relevant)</i>	
TOTALS	
Average QAPE per hour (for television series other than a mini-series only)	

SECTION 4 ATTACHMENTS:

- Projected QAPE statements.
- If applicable, any agreement verifying the transfer of ownership in pre-existing Australian-held copyright which identifies the copyright holder at the time immediately before the transfer.

If applicable, and where cast or crew members' remuneration is projected QAPE, separate schedules that identify:

- any residuals expected to be paid out to individual cast members before completion of the film; and
- any non-recoverable advances expected to be paid to individual cast and crew members.

Confidentiality

Please note that all information provided by the applicant will be held by the Department on a strictly commercial-in-confidence basis. However, information collected may be provided to a number of bodies to assist in the administration of the Australian Screen Production Incentive (ASPI) or for other purposes as required by law:

- All applications will be provided to the Film Certification Advisory Board (FCAB) which is bound by Commonwealth confidentiality and privacy provisions ,
- Aggregate and non-identifying information will also be provided to Screen Australia for statistical purposes.
- Information collected may be used by the Commonwealth for the purposes of reviewing the ASPI.
- Information collected may be provided to other agencies or departments of the Commonwealth, including the Australian Tax Office, where this is required by law.

Statutory Declaration

Section 8 of the *Statutory Declarations Act 1959* (Commonwealth) requires a statutory declaration to be made in a prescribed form and before a prescribed person. The prescribed form follows at Section 6. 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 (contained in the *Statutory Declaration Regulations 1993*) 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 www.comlaw.gov.au.

Section 5—Documents to be attached to an application for a certificate

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

1. Projected QAPE statements for the film
Attached Not attached
2. Documents verifying that the applicant company and/or production company is an Australian resident company or a non-resident company with a permanent establishment and an ABN; including registered address.
Attached Not attached
3. Names and addresses of company directors for applicant company and/or production company.
Attached Not attached
4. Any agreement confirming the applicant company or the production company's responsibility for all the activities required to make the film in Australia (including responsibility for costs incurred by non-Australian companies for activities in Australia).
Attached Not attached
5. If available, any agreement relating to transfer of ownership in copyright—where purchase or licensing of pre-existing Australian copyright is claimed as projected QAPE.
Attached Not attached Not applicable
6. A schedule detailing the fees and residuals expected to be paid out to each individual cast member before completion of the film – where the cast member's remuneration is claimed as projected QAPE.
Attached Not attached Not applicable
7. A schedule detailing non-recoverable advances expected to be paid to each individual cast and crew member - where the cast or crew member's remuneration is claimed as projected QAPE.
Attached Not attached Not applicable
8. A Statutory Declaration (Section 6 of this form) made by an authorised signatory.
Attached Not attached

Section 6—Applicant statutory declaration

STATUTORY DECLARATION

Statutory Declarations Act 1959

I, [*Name, address and occupation of person making the declaration*] make the following declaration under the *Statutory Declarations Act 1959*:

1. that the information contained in this application for a provisional certificate, and the documents attached to it, is correct and true in every particular.
2. that this declaration is made for the purposes of Rule 7 of the *Location Offset Rules 2008*.

I understand that a person who intentionally makes a false statement in a statutory declaration is guilty of an offence under section 11 of the *Statutory Declarations Act 1959*, and I believe that the statements in this declaration are true in every particular.

Signature of person making the declaration

Declared at *place* on *day* of *month* *year*

Before me,

Signature of person before whom the declaration is made

Full name, qualification and address of person before whom the declaration is made (in printed letters)

Note 1 A person who intentionally makes a false statement in a statutory declaration is guilty of an offence, the punishment for which is imprisonment for a term of 4 years — see section 11 of the *Statutory Declarations Act 1959*.

Note 2 Chapter 2 of the *Criminal Code* applies to all offences against the *Statutory Declarations Act 1959* — see section 5A of the *Statutory Declarations Act 1959*.