

# Producer Offset: Provisional Certificate Application - from 1 July 2021

## Form Preview

### Introduction

\* indicates a required field

#### **Introduction:**

The Producer Offset is a refundable tax offset (rebate) for producers of Australian feature films, television and other eligible projects. The Producer Offset is established under Division 376 of the *Income Tax Assessment Act 1997* (the [ITAA](#)) and the Producer Offset Rules 2018 (the [Rules](#)).

Screen Australia is the film authority responsible for the administration of the Producer Offset. The Producer Offset and Co-production Unit (POCU) is a distinct unit with Screen Australia that manages the program. POCU is subject to tax secrecy provisions and is responsible for ensuring the integrity of the program.

The Producer Offset Guidelines (The [Guidelines](#)) are in place to assist you to understand how the Producer Offset is administered by Screen Australia. We recommend you read the Guidelines prior to completing your application.

#### **Changes to the Producer Offset:**

On 1 December 2021, federal parliament approved changes to the legislation governing the Producer Offset (Division 376 of the Income Tax Assessment Act 1997), which you can read [here](#). The changes came into force from 1 January 2022 and apply to productions that have commenced or will commence principal photography on or after 1 July 2021.

#### **The Provisional Certificate**

Applications for Producer Offset Provisional Certificates can be made at any time.

#### **A provisional certificate does not entitle a project to a final certificate for the film.**

A provisional certificate will certify under Rule 17 of the Rules that the conditions set out in subsections 376-65(2) to (6) of the ITAA will be met, or are likely to be met, if the project is completed in accordance with the application.

In order to claim the Producer Offset, an application must be made for a final certificate (and a final certificate must be issued) once the project is completed. If a provisional certificate is not issued for a project, this does not prevent you applying for a final certificate in relation to that project.

A project must meet the follow eligibility criteria:

- It must have 'significant Australian content' (SAC) or it must be an official co-production.
- It must be an eligible format.
- Its qualifying Australian production expenditure (QAPE) must meet or exceed the relevant threshold.
- The applicant company must be an Australian company, or a foreign company with an Australian permanent residency and an Australian Business Number (ABN).
- The applicant company must carry out, or make arrangements for carrying out, all the activities necessary for making the project.

This application form has been prepared in order to provide Screen Australia with sufficient information to determine whether the above criteria will or will likely be met.

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### **It is important to note that for provisional certification, POCU does not:**

- assess an applicant's estimated QAPE (applicants are encouraged to obtain their own independent QAPE opinion, if required)
- certify that interested-party transactions are budgeted in accordance with the arm's length principle
- audit the claims in your application.

As a provisional certificate is based solely on information provided in the application, you must notify POCU of any proposed changes within a reasonable time before implementation as your changes may impact your project's eligibility.

If you have any queries regarding the Provisional QAPE Spreadsheet or any aspects of the Application form please call POCU.

POCU is happy to talk to you pre submitting your application to assist you with collating the requisite information. POCU cannot provide legal or accounting advice.

If POCU does not receive the requisite information, your application cannot be completed and will be rejected.

**PLEASE NOTE Criminal and civil penalties apply to persons who make false or misleading statements to Screen Australia or the Australian Taxation Office.**

## Key Points you should know before you begin production

### • **Incurred Expenditure**

The producer offset operates under tax law and therefore expenditure must be properly incurred on the making on the film in order to be eligible for QAPE.

The test whether relevant expenditure has been incurred is a legal one, having regard to the circumstances in each case. We recommend you carefully read **2.3 Production expenditure and QAPE** from the **Guidelines [here](#)** to ensure you understand how this is administered by Screen Australia.

### • **Interested Party Transactions**

Under section 376-175 of the **ITAA**, where a transaction is not conducted at arm's length, the expenditure able to be claimed as QAPE will only be the amount, if any, that would have been incurred if the parties were dealing at arm's length.

The arm's-length principle is applied to ensure that expenditure incurred by the applicant for goods and services:

- is commercially reasonable,
- the transactions between the parties have involved real bargaining; and
- the outcome is not inflated compared to the market price.

The scope for determining that a transaction is not conducted at arm's length is broad, and reference may be had to any connection between the parties (either direct or indirect) and to any other relevant circumstance. Often the reason parties do not transact at arm's length is because they are interested parties. This means the party has an interest in the receipt of the Producer Offset or an interest with respect to the applicant because of a corporate or business relationship with the applicant.

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At the final certificate stage, in order for POCU to be satisfied the arrangements are at arm's length the onus is on you to provide POCU with substantive evidence in the same way you would provide substantive evidence to the ATO.

The following documentation is required at the final certificate stage to substantiate all interested party charges. Please note POCU may require additional information:

- - a list of all interested parties involved in the making of the film and a description of the relationship between the parties
  - all agreements between the applicant and interested parties including a detailed breakdown of the work completed
  - the completed worksheet 'e' of the final [QAPE spreadsheet](#), providing a breakdown of all interested party expenditure including the role, rates charged, number of weeks and total fee paid. (This must not be a copy of the general ledger, but a summary of this expenditure so we can clearly see the rates charged and length of engagement)
  - in respect of personnel, facilities and supplies – two arm's length quotes obtained at the time of budgeting for the film and/or evidence of benchmarking against market rates. Any bid or tender documentation should also be provided;
  - change orders for any differences between the original approved bids/agreements and the final costs
  - tax invoices
  - any other relevant information requested by us.
- Please refer to **3.2 Arm's-length dealings and interest parties** of the Guidelines [here](#) for further information the treatment of interested party charges.
- **The General Ledger for the film**

The general ledger is the key expenditure statement that you are required to submit as part of the final certificate application.

As outlined in [Rule 28](#) of the Rules, the general ledger should include the following details:

- - a description of each budget item
  - the amount of expenditure, including the cost/rate (usually per week)
  - details of each service provider, including the name of the person performing the role and the company (if relevant)
  - the dates the work was performed and goods and services were provided
  - where the work was performed.

Lump sum payments in the GL cannot be assessed.

Applications for a final certificate without a detailed general ledger including the above information, or with an incomplete or incorrect general ledger, cannot be assessed and will be delayed, denied or rejected.

## Documentation required to complete the provisional certificate application

POCU receives a high volume of applications and endeavours to assess applications in a timely manner. To assist POCU in assessing your application as expeditiously as possible, you should double check your paperwork before submitting it to ensure it provides the necessary detail required by POCU.

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It is anticipated completing the form will take approximately 30-45 minutes if you have all of the required information. If you start an application and then resume some time later, please ensure any earlier text entered is up-to-date.

Please ensure you have the following information to hand to enable you to complete the application to the standard POCU requires for assessment:

- The applicant company and parent company details including the ABN
- One page synopsis
- A narrative of the production or additional information addressing anything relating to the production that will assist with the assessment
- Budget and Provisional QAPE spreadsheet
- Details of the development timeline for the film and any chain of title documentation available
- Copy of the Script or treatment
- Finance Plan
- Signed Statutory Declaration form

If you are applying as a feature film and the 40% rebate:

- Marketing and sales plan prepared by the distributor
- Distribution agreement or deal memo.
- Evidence of the distributor's, key cast and crew's track record
- Cast and crew agreements (if available)
- Statement which addresses the criteria outlined in the Guidelines [here](#).
- Any other documents you think are relevant.

Please refer to the Guidelines [here](#) for further information regarding the above points.

### Resources

Refer to [Producer Offset Document Library](#) for:

- Producer Offset Guidelines. Please refer to the relevant version of the guidelines that applies to your project.
- Provisional QAPE spreadsheet

### Fees

Before you submit your application you will be asked to provide a scan of the transaction statement showing proof of payment of Application Fees. Applications will not be assessed until the application fee has been paid.

Provisional certificate fees are adjusted in July each year to reflect changes in CPI.

For applications **received from 1 July 2023** the fees will be (GST inclusive):

- \$152.00 - if budget total is less than \$1m
- \$759.00 - if budget total is \$1m to less than \$5m
- \$1,523.00 - if budget total is \$5m to less than \$15m
- \$3,044.00 - if budget total is \$15m to less than \$30m
- \$5,328.00 - if budget total is \$30m or more
- \$220.00 - Reassessment fee

These fees must be paid by EFT before sending in an application to POCU.

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'Budget' refers to the total budget of the film (ie including any co-producers' expenditure for official co-productions).

### Is this a new Provisional Certificate application or a reassessment? \*

- New  Reassessment

### Please describe in detail the changes that you have made to your application for your reassessment \*

Word count:

## Eligibility

\* indicates a required field

### An Applicant Company must meet the following eligibility criteria. Please confirm: \*

- The applicant company is an Australian company, or a foreign company with an Australian permanent residency and an Australian Business Number (ABN); AND
- The applicant company must carry out, or make arrangements for carrying out, all the activities necessary for making the project; AND
- The applicant company is not acting in the capacity of a trustee of a trust.

## Formats

The project must be an eligible format. If the answer is 'Yes' to any of the following questions, the project is not an eligible format and you will not be able to continue with your application.

### Is the project:

#### an advertising program \*

- Yes  No

#### a commercial \*

- Yes  No

#### a discussion program \*

- Yes  No

#### a quiz program \*

- Yes  No

#### a panel program \*

- Yes  No

#### a game show \*

- Yes  No

#### a variety program \*

- Yes  No

#### a film of a public event (other than a documentary) \*

- Yes  No

#### a training film \*

- Yes  No

#### a computer game \*

- Yes  No

#### news or current affair program \*

- Yes  No

#### a reality program (other than a documentary) \*

- Yes  No

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### Previous Certification

Previous certification or support for the project can make it ineligible for the Producer Offset. If the answer is 'Yes' to any of the following questions, the project will be ineligible and you will not be able to continue with your application.

**Has the applicant company, or any investor in the project, claimed a deduction in relation to copyright in the project under Division 10B of Part III of the Income Tax Assessment Act 1936? \***

Yes  No

**Has a Final Certificate for the project been issued at any time under Division 10BA of Part III of the Income Tax Assessment Act 1936? \***

Yes  No

**Has a Final Certificate been issued for the project for the Location Offset or the PDV Offset? \***

Yes  No

**Has the applicant company or anyone else received investment in the project from a Film Licensed Investment Company (FLIC)? \***

Yes  No

**Has the applicant company received equity funding for the project from the Film Finance Corporation, the Australian Film Commission, Film Australia or the Australian Film Television and Radio School, prior to July 2007 (ie was the first drawdown pre-July 2007)? \***

Yes  No

**Has the applicant company received any payments from the Producer Equity Program (PEP) for the project? \***

Yes  No

### Applications for other incentives

The following questions may impact your application, however they do not mean the project will necessarily be ineligible for the Producer Offset.

If you answer 'Yes' to any of the following questions, it is strongly recommended that you call POCU before proceeding further with your application.

Please confirm the following:

**Has the applicant company applied for any payments from the Producer Equity Program (PEP) for this project? \***

Yes  No

**Has an application been made for a Provisional or Final certificate for the Location Offset or PDV Offset? \***

Yes  No

### Principal Photography

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**Will the project commence principal photography on or after 1 July 2021? \***

Yes

No

## Applicant Information

\* indicates a required field

Screen Australia is not be able to discuss this application with people unless they are nominated as a contact in this form.

Please ensure all relevant contacts are included.

### Applicant Contact \*

First Name

Last Name

### Role \*

### Business phone \*

Must be an Australian phone number.  
Include area code e.g. 02 9654 1234

### Mobile \*

Must be an Australian phone number.

### Email \*

Must be an email address.

### Additional applicant contact

First Name

Last Name

### Role

### Phone

Must be an Australian phone number.

### Email

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Must be an email address.

### Additional contacts if required

### Email

First Name	Last Name	
		Must be an email address.

## Applicant Company details

### ABN \*

The ABN provided will be used to look up the following information. Click Lookup above to check that you have entered the ABN correctly.

Information from the Australian Business Register	
ABN	
Entity name	
ABN status	
Entity type	
Goods & Services Tax (GST)	
DGR Endorsed	
ATO Charity Type	<a href="#">More information</a>
ACNC Registration	
Tax Concessions	
Main business location	

Must be an ABN and at least 11 characters.

**Please COPY & PASTE the ENTITY NAME from the ABR lookup above into Applicant company field below. These fields must be identical.**

### Applicant Company \*

Organisation Name

**Please tick to confirm Applicant Company Name and registered Entity Name are identical \***

Certificate Name Confirmation Check

### Registered address \*

Address

  

Suburb State Postcode



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### Business/Mailing address \*

Address

  

Suburb State Postcode

  

Must be an Australian postcode.

**Name of Company  
Directors**

**Nationality**

**Permanent Residence**

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

**Was the applicant company set up as a Special Purpose Vehicle (SPV) to make the project? \***

Yes  No

**Is the Parent Company Australian? \***

Yes  No

Parent Company details

**ABN \***

The ABN provided will be used to look up the following information. Click Lookup above to check that you have entered the ABN correctly.

Information from the Australian Business Register	
ABN	
Entity name	
ABN status	
Entity type	
Goods & Services Tax (GST)	
DGR Endorsed	
ATO Charity Type	<a href="#">More information</a>
ACNC Registration	
Tax Concessions	
Main business location	

Must be an ABN and at least 11 characters.

**Please COPY & PASTE the ENTITY NAME from the ABR lookup above into Parent Company field below. These fields must be identical.**

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### Parent Company \*

Organisation Name

**Please tick to confirm Parent Company Name and registered Entity Name are identical \***

Confirmation Check

### Registered address \*

Address

  

Suburb State Postcode

  

Must be an Australian postcode.

### Business/Mailing address \*

Address

  

Suburb State Postcode

  

Must be an Australian postcode.

## Parent Company details

### Parent Company \*

Organisation Name

### Registered address \*

Address

  

Address Line 1, Suburb/Town, State/Province, Postcode, and Country are required.

### Business/Mailing address \*

Address

  

Address Line 1, Suburb/Town, State/Province, Postcode, and Country are required.

## Parent Company Directors

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Name of Parent Company Directors	Nationality	Permanent Residence

## Project Information

\* indicates a required field

### Project Title \*

### AKA Title/s

## Proposed Format and Duration

For information on QAPE eligibility thresholds and eligible formats, please refer to the Producer Offset Guidelines [here](#).

### Please select format. \*

- Feature Film\*\* (produced for commercial exhibition to the public in cinemas/40%)
- Feature Film\*\* (produced for commercial exhibition other than in cinemas/30%)
- Large Format (such as IMAX, at least 45 minutes produced for commercial exhibition to the public in cinemas (40%)
- Feature Film Animation\*\* (produced for commercial exhibition to the public in cinemas/40%)
- Feature Film Animation\*\* (produced for commercial exhibition other than in cinemas/30%)
- Feature Film Documentary\*\* (produced for commercial exhibition to the public in cinemas/40%)
- Feature Film Documentary\*\* (produced for commercial exhibition other than in cinemas/30%)
- Single-episode program (animation)
- Single-episode program (documentary)
- Single-episode program (other - includes drama, comedy)
- Short-form animation
- Season of a series (animation)
- Season of a series (documentary)
- Season of a series (other - includes drama, comedy)

Choose only one format. \*\* Please note a feature film must be more than 60 minutes, or at least 45 minutes for a large format feature film (such as IMAX), and it must meet the minimum QAPE threshold of \$500,000.

### Running time (in minutes) \*

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For both a **season of a series** and a **short form animation** it is mandatory to complete **Worksheet (c)** of the Final QAPE spreadsheet. Make sure you have chosen the correct film format on the QAPE worksheet (b).

### For the season that you are applying for:

Season number \*

Must be a number.

First episode number \*

Must be a number.

Episode length in mins \*

Must be a number.

Number of episodes \*

Must be a number.

Last episode number \*

Must be a number.

Episode length in commercial hours \*

### For the series:

**Total commercial hours to date (including the season for which you are applying and previous seasons) \***

Must be a number.

**Total episodes to date (including the season for which you are applying and previous seasons) \***

Must be a number.

### Synopsis/Subject Matter

**Please provide a one paragraph synopsis \***

Word count:

Must be between 40 and 200 words.

#### Genre \*

- |  |                                       |                               |
|--|---------------------------------------|-------------------------------|
| <input type="radio"/> Action adventure | <input type="radio"/> Musical         | <input type="radio"/> Crime   |
| <input type="radio"/> Comedy           | <input type="radio"/> Romantic comedy | <input type="radio"/> Mystery |
| <input type="radio"/> Drama            | <input type="radio"/> Thriller        | <input type="radio"/> Sci-fi  |
| <input type="radio"/> Horror           | <input type="radio"/> Western         | <input type="radio"/> Family  |

#### Genre \*

- |   |   |
|---|---|
| <input type="radio"/> History and national identity   | <input type="radio"/> Social contemporary |
| <input type="radio"/> Science                         | <input type="radio"/> Art and culture     |
| <input type="radio"/> Natural history and environment | <input type="radio"/> Religion and Ethics |

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### Documentary Format

Documentary seasons of a series or single-episode programs are the only formats eligible for the Producer Offset at the lower per hour QAPE threshold of \$250,000 per hour. As a result it is important to establish how the project meets the definition of documentary in the ITAA. The elements of the definition are set out below.

**Address how the project is a 'creative treatment of actuality'. \***

Word count:

**Address the extent and purpose of any contrived situations featured in the project. \***

Word count:

**Address the extent to which the project explores an idea or a theme. \***

Word count:

**Address the extent to which the project has an overall narrative structure. \***

Word count:

**Please provide any other matters you consider relevant.**

Word count:

**A project is not a documentary if it is an infotainment or lifestyle program (a program the sole or dominant purpose of which is to present factual information in an entertaining way, where there is a heavy emphasis on entertainment value) or a magazine program (a factual program with two or more discrete parts, each dealing with a different subject or a different aspect of the same subject, without an over-arching narrative structure or thesis). Address how the project is not an infotainment, lifestyle or magazine program. \***

Word count:

### Budget and QAPE Estimation

\* indicates a required field

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Screen Australia's A-Z budget templates (incorporating templates for QAPE calculation) are available at the [Producer Offset document library](#). Expenditure that is non-QAPE can be earmarked in the budget and will automatically appear as exclusions/non-QAPE in the QAPE spreadsheet. For each new application please download the latest spreadsheets from the Producer Offset website.

### Budget Summary

Please complete the questions below – this information can be taken from the QAPE calculation summary box on your QAPE spreadsheet.

**The figures here must match the figures in your uploaded budget, QAPE Spreadsheet and Finance Plan on Page 13. Please confirm that amounts match before submitting.**

**Total Film Expenditure (total budget) \***

\$   
Must be a dollar amount.

**Estimated QAPE \***

\$   
Must be a dollar amount.

**Total QAPE per hour**

\$   
This number/amount is calculated.

For single-episode documentaries:

**Total QAPE per hour**

\$   
This number/amount is calculated.

### Key Creatives, Production Personnel and Cast

\* indicates a required field

List the name, nationality and residency of the following **key creatives**.

If these roles are yet to be filled, please enter 'TBC' but provide the proposed nationality and residency.

Budgeted Fees should include all fees paid to each participant.

If no one is carrying out the role on the project:

- Enter 'N/A' in Name column
- Select Role N/A in Nationality and Permanent Residence columns
- Enter 0 into Budgeted Fees column

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Name(s) of the credited Executive Producer(s)	Nationality	Permanent Residence	Budgeted Fees
			\$
			Must be a dollar amount.

Name(s) of the credited Producer(s)	Nationality	Permanent Residence	Budgeted Fees
			\$
			Must be a dollar amount.

Name(s) of the credited Director(s)	Nationality	Permanent Residence	Budgeted Fees
			\$
			Must be a dollar amount.

Name(s) of the credited Screenwriter(s)	Nationality	Permanent Residence	Budgeted Fees
			\$
			Must be a dollar amount.

## Key production personnel

Please provide a list of **key production personnel** with name, nationality and residency. If these roles are yet to be filled, please enter 'TBC' but provide the proposed nationality and residency. If no one is carrying out the role on the project, please enter 'N/A' and select 'Role/NA' in relevant columns. This may be the case for some documentaries.

Click on 'Add More' to enter more than person for the same role.

**Role \***  
DOP/cinematographer

**Name \***

**Nationality \***

**Permanent Residence \***

**Role \***  
DOP/cinematographer

**Name \***

**Nationality \***

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**Role \***

DOP/cinematographer

**Permanent Residence \***

**Name \***

**Nationality \***

**Permanent Residence \***

**Name \***

**Nationality \***

**Permanent Residence \***

**Name \***

**Nationality \***

**Permanent Residence \***

**Name \***

**Nationality \***

**Permanent Residence \***

**Role \***

Sound Recordist

**Name \***

**Nationality \***

**Permanent Residence \***

**Name \***

**Role \***

Sound Recordist



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Nationality \*

Permanent Residence \*

Role \*

Name \*

Nationality \*

Permanent Residence \*

Role \*

Name \*

Nationality \*

Permanent Residence \*

## Characters and Cast

Please list the nationality of the **principal characters to be portrayed** and of the **principal cast** with name, nationality and permanent residency. If these roles are yet to be filled, please enter 'TBC' but provide the proposed nationality and residency, or enter 'NA' and select 'Role N/A' if they don't apply.

Complete the questions for all your principal cast. For **animation**, please list the lead voices/characters to be portrayed.

Click on 'Add More' to enter multiple characters and cast.

Character in project \*

Performer Name \*

Character Nationality \*

Performer Nationality \*

Character in project \*

Performer Name \*

Character Nationality \*

Performer Nationality \*

Character in project \*

Performer Name \*

Character Nationality \*

Performer Nationality \*

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Character in project \*

Performer Name \*

Character Nationality \*

Performer Nationality \*

## Key Participants

Please provide a list of proposed **narrator**, on-screen **presenter** and all **key participants (e.g. interviewees)**.

Click on 'Add More' to enter multiple roles.

Role \*

Narrator

Name \*

Nationality \*

Permanent Residence \*

Role \*

Narrator

Name \*

Nationality \*

Permanent Residence \*

Role \*

Narrator

Name \*

Nationality \*

Permanent Residence \*

## Production Key Dates

\* indicates a required field

## Production Key Dates

If the production stage doesn't apply to your project put a '0' in the 'Total weeks for this stage' field and the 'Weeks outside Australia' field.

Total Post Production: this may not be a cumulative total of the above as some tasks may be undertaken at the same time.

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**Production Stage**

Research and Development

This question is read only.

**Total weeks for this stage \***

Must be a number.

**Weeks outside Australia \***

Must be a number.

**Start Date**

**Offshore location (country)**

**End Date**

Please ensure that your end date is later than the start date.

**Production Stage**

Research and Development

This question is read only.

**Total weeks for this stage \***

Must be a number.

**Weeks outside Australia \***

Must be a number.

**Start Date**

**Offshore location (country)**

**End Date**

Please ensure that your end date is later than the start date.

**Production Stage**

Research and Development

This question is read only.

**Total weeks for this stage \***

Must be a number.

**Weeks outside Australia \***

Must be a number.

**Start Date**

**Offshore location (country)**

**End Date**

Please ensure that your end date is later than the start date.

**Production Stage**

Research and Development

This question is read only.

**Total weeks for this stage \***

Must be a number.

**Weeks outside Australia \***

Must be a number.

**Start Date**

**Offshore location (country)**

**End Date**

Please ensure that your end date is later than the start date.

**Production Stage**

Research and Development

This question is read only.

**Total weeks for this stage \***

Must be a number.

**Weeks outside Australia \***

Must be a number.

**Start Date**

**Offshore location (country)**

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**Production Stage**

Research and Development

This question is read only.

**End Date**

Please ensure that your end date is later than the start date.

**Total weeks for this stage \***

Must be a number.

**Weeks outside Australia \***

Must be a number.

**Start Date**

**Offshore location (country)**

**End Date**

Please ensure that your end date is later than the start date.

**Total weeks for this stage \***

Must be a number.

**Weeks outside Australia \***

Must be a number.

**Start Date**

**Offshore location (country)**

**End Date**

Please ensure that your end date is later than the start date.

**Total weeks for this stage \***

Must be a number.

**Weeks outside Australia \***

Must be a number.

**Start Date**

**Offshore location (country)**

**End Date**

Please ensure that your end date is later than the start date.

**Total weeks for this stage \***

Must be a number.

**Weeks outside Australia \***

Must be a number.

**Start Date**

**Offshore location (country)**

**End Date**

Please ensure that your end date is later than the start date.

Total Production Weeks (excluding Research and Development)

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### Total number of production weeks \*

Must be a number.

This should include total weeks of pre-production, principal photography, and post-production. Do not include research and development.

## Development

\* indicates a required field

**Please provide a detailed statement addressing the core origination of the project (how it came about and how you became involved, whether it was optioned and if so by who), the development process and timeline and your involvement highlighting any work undertaken outside Australia and/or by non-Australians. \***

Word count:

For **final certification** the applicant company must hold the appropriate rights necessary to make the project. This includes, for example, the copyright in a screenplay and the right in any underlying work on which the screenplay is based (i.e. a book or an unpublished manuscript). For **final certification** you will be required to supply all **chain of title** documents.

Please provide the following information for provisional certification. Some of the questions may not be relevant for feature documentaries and some television series.

### Is there a script for the project? \*

Yes

No

### Script title \*

**Is the script based on an original idea by the screenwriter (as opposed to being based on existing source material)? \***

Yes

No

Note: You may be asked to supply a copy of source material.

# Producer Offset: Provisional Certificate Application - from 1 July 2021

## Form Preview

**Format of source material (i.e. newspaper, article, book, short story, play) \***

**Title of source material \***

**Author of source material \***

**Country of nationality of author of source material \***

**Is the work rewritten from a script from another scriptwriter? \***

Yes

No

You may be asked to supply a copy of the previous script

**Title of original script \***

**Date of last draft of previous script \***

Must be a date.

**Scriptwriter(s) of previous script \***

**Nationality(ies) of scriptwriter(s) of previous script \***

## Additional Information

\* indicates a required field

### Setting

**For drama, indicate the on screen settings in the script portrayed (not filming locations), including fictional settings. For documentary, please indicate the filming locations. \***

100% set in Australia

Partially or wholly set outside Australia

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Description of non-Australian setting	Proportion set in this location	Actual location: local or foreign
(including unspecified/fantasy)	Enter percentage, e.g. 25 Must be a number.	(if local indicate state/territory)

**Archival footage expenditure** - please provide. If not applicable 0 must be entered in the fields below.

**An estimated duration of archival footage to be used in the film \***

Must be a number.

Expressed in minutes (E.G. 60, 35, 12)

**Amount of the archival footage which will be sourced from an interested party \***

Must be a number.

Expressed in minutes (E.G. 25, 20, 5)

### Spend on Australians and within Australia

**Please provide the percentage of the budget that will be spent on Australians - this includes Australian individuals, Australian companies and Australian facilities - this is regardless of where the work takes place, i.e. an Australian crew member working overseas would be counted: \***

Must be a number.

E.g. if 90% enter 90

**Please provide the percentage of the budget that will be spent in Australia - this includes for work undertaken in Australia, regardless of the goods or service provider's nationality i.e. a non-Australian crew member working in Australia would be counted: \***

Must be a number.

E.g. if 70% enter 70

### The 'Gallipoli Clause'

POCU does not assess QAPE at the provisional certificate stage, including whether expenditure is eligible under the 'Gallipoli Clause'. This is reviewed at the final certificate stage after the film has been completed.

**In order to claim overseas expenditure as QAPE the following elements must all be met at the final certificate stage:**

- The expenditure is remuneration of Australian residents or the purchase of goods or services from companies or permanent establishments that have an ABN, and

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## Form Preview

- It is during principal photography for the project, and where
- The subject matter of the project reasonably requires the use of the overseas location.

## Copyright Interest, Creative Control and Returns

\* indicates a required field

Please list all those with a **beneficial interest in the copyright of the project** - Australian or non-Australian companies or individuals - and provide details below as per your finance plan.

Beneficial owners of Nationality copyright	Permanent Residence	% of beneficial copyright
		E.g. if 70% enter 70 Must be a number.

**% beneficial copyright total - must equal 100%**

Please list all companies or individuals who had **creative control over the project**, including the right to be consulted, to veto, or to give approval with respect to the script, cast, crew, music, sound mix, budget items and final cut and provide details below.

Name \*

Details of creative control \*

Role \*

Nationality \*

Permanent Residence \*

Please list all companies or individuals who share in the income or profit of the project below.

Name	Role	Nationality	Permanent Residence	Profit Share %
				Must be a number.



# Producer Offset: Provisional Certificate Application - from 1 July 2021

## Form Preview

### Finance Sources

Please provide the name of your cashflow provider for the Producer Offset

### Finance Plan

Please provide details of the project's current finance plan, including:

- Producer Offset
- Government funding (Screen Australia, state agencies)
- Marketplace (broadcasters, distributors and online streaming services)
- Investments by producers, production and post-production companies
- Private finance
- Film festival

Click on the 'Add More' button to add more rows.

Where elements in the below finance plan are marked as 'Proposed', please provide information regarding the status of each finance element in the text box at the bottom of the page.

Name of Source

Origin

Type of Finance

Status

Amount

Must be a dollar amount.

### Total Budget

Total Finance is the sum of all the above Finance Source amounts.

**Total Finance** must match '**Total Film Expenditure (total budget)**' you provided on page 5. If the totals are not equal, please amend the finance sources or Total Film Expenditure accordingly.

**Total Finance**

This number/amount is calculated.

**Total Film Expenditure you provided on page 5.**

This number/amount is calculated.

**Variance**

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\$

There must be \$0 variance between total finance and total film expenditure, or your application cannot be submitted.

**Narrative regarding the status of any finance elements listed as 'Proposed' in the finance plan above.**

## Pathway to Audience

\* indicates a required field

### **Feature Films - produced for commercial exhibition to the public in cinemas (40% offset)**

To be eligible for the 40% Producer Offset, your project must be a feature film that is produced for commercial exhibition to the public in cinemas.

Feature films which are not produced for commercial exhibition to the public in cinemas may be eligible for the 30% Producer Offset (see s376-2(3)(a)(ii) ITAA). For example, feature films produced for television broadcast or an SVOD service.

**Do you wish Screen Australia to consider whether the project will be produced for commercial exhibition to the public in cinemas and is therefore eligible for the 40% rebate under the ITAA? \***

Yes

No

### **Assessment of Eligibility for the 40% rebate**

The assessment of whether a film is produced for commercial exhibition to the public in cinemas and therefore eligible for the 40% rebate is a holistic one and no single element is determinative.

Before completing the below, please read **Section 3.1** of the Producer Offset Guidelines [here](#).

The following factors will be considered:

**1. The theatrical sales and marketing plan prepared by the distributor with a realistic strategy to release the film for commercial exhibition to the public in Australian cinemas.**

You will be asked to upload the plan on page 13 (Supporting Documentation).

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## Form Preview

### **Key terms to be considered within this document include:**

- (i) *BOX OFFICE*: gross box office projections;
- (ii) *MARKETING/P&A SPEND*: an estimated P&A budget (the costs of marketing the film) commensurate with the box office projections.
- (iii) *AUDIENCE*: the anticipated cinema audience and how it will be reached;
- (iv) *LOCATION COUNT*: the draft sales strategy including expected/projected location count;
- (v) *EXHIBITION STRATEGY*: how the film will be positioned to exhibition as an indication of its availability for audiences to watch the film;
- (vi) *THEATRICAL WINDOW*: the theatrical window for the film and how it relates to windows for other exploitation;
- (vii) *COMPARATIVE TITLES*: comparative titles used to set the projected box office and P&A estimate; and
- (viii) *ADDITIONAL INFORMATION*: any other information the distributor considers relevant.

### **2. The track record of the distributor in distributing Australian feature films for commercial exhibition to the public in cinemas?**

You will be asked to upload a document outlining the track records of the distributor on page 13 (Supporting Documentation).

#### **We will consider, for example:**

(ix) *THEATRICALY RELEASED TITLES*: information which shows the distributor's experience in the exploitation of theatrical rights across a slate of films, including but not limited to the following details of the distributor's previous releases:

- *titles,*
- *reported box office (see (ii) below),*
- *screen count and*
- *release dates.*

(x) *BOX OFFICE DATA*: The track record of the distributor which should ideally be from independently verified box office data. Box office data which is independently verified (for example, data from an industry accepted third party box office reporting service) will generally be more persuasive than data which is not.

(xi) *MEETING PAST REPRESENTATIONS*: Whether the distributor has a track record of delivering on the past theatrical plans for Australian films it has proposed to Screen Australia.

*Example: It may be detrimental to the assessment of the distributor's track record in releasing Australian feature films for commercial exhibition to the public in cinemas if the distributor has not delivered on its past theatrical plans for Australian films by instead directly releasing them on other platforms such as subscription video-on-demand (SVOD) or where the distributor has significantly reduced the release, or not released the film at all in cinemas.*

### **3. The distribution agreement with terms that support the commercial exhibition of the film to the public in Australian cinemas.**

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## Form Preview

### Name of distributor \*

### Distribution Guarantee/Advance \*

Must be a dollar amount.

### Is the distributor a related party to the applicant? \*

- Yes  No

You will be asked to upload the Distribution Agreement or Deal memo on page 13 (Supporting Documentation).

### 4. The Finance Plan for the film.

You will be asked to upload the Finance Plan on page 13 (Supporting Documentation). We may consider, for example, the extent to which the project has third party market support.

### 5. On what terms has the cast been engaged?

#### Will all cast be engaged under the relevant performers' contracts, with appropriate buy-outs of residual rights, consistent with a feature film? \*

- Yes  No

You will be asked to upload any cast contracts available on page 13 (Supporting Documentation).

### 6. What is the theatrical experience of the key production personnel working on the film?

Having key personnel (including Heads of Department) on the project with a track record of producing films for commercial exhibition to the public in Australian cinemas may assist your application.

You will be asked to upload a document outlining the track records of the key production personnel on page 13 (Supporting Documentation). Please note this document should include information on the track record of producing films for commercial exhibition to the public in cinemas only. You will also be asked to upload any crew agreements available.

### 7. Any other relevant factors?

Please upload any additional information you consider relevant on page 13 (Supporting Documentation).

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## Form Preview

**8. Statement addressing the relevant criteria. Applicants must provide a statement using the [template](#) provided by Screen Australia, which persuasively addresses each of the factors listed in point 3.1.4. (c) - (h) of the Guidelines.**

Please upload the Statement on page 13 (Supporting Documentation).

### Other eligible formats - distribution

(a) Feature films which are not produced for commercial exhibition to the public in cinemas may be eligible for the 30% Producer Offset (see section 376-2(3)(a)(ii) of the ITAA).

(b) To be eligible for the 30% Producer Offset, such feature films and all other eligible formats must be distributed, broadcast or exhibited to the public in Australia, including for instance by making the project available through television broadcasting, DVD or subscription video-on-demand (SVOD).

(c) Fully executed distribution agreements and evidence of the release, platform and date must be provided when applying for a final certificate.

## Supporting Documentation

\* indicates a required field

Files can be added using the 'Choose Files' button.

Please ensure every attachment uploaded is named according to the filename instructions given. If you are uploading multiple files for one question, please number them to indicate sequence.

Please only upload information that relates to the question being asked; do not combine materials into one document. **ZIP files are not accepted.** Maximum file size 25MB.

**Please outline any additional information, clarifications or matters that you wish to highlight or which may require special consideration. Noting these matters can assist with the timely processing of the application.**

Word count:

## Project Information

**One page synopsis. \***

Attach a file:

Filename: Synopsis-One Page-[Project Title].doc or .docx

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### **Outline of episodes. \***

Attach a file:

Filename: Outline of Episodes-[Project Title].doc, .docx or .pdf

### Budget and QAPE spreadsheet

**BEFORE UPLOADING please confirm that the Total Film Expenditure and Estimated QAPE totals match those entered on Page 5.**

The POCU accept budgets in any format (eg [Screen Australia's A-Z](#), Movie Magic, EP budgeting) as long as the budget is accompanied by a completed QAPE spreadsheet.

Screen Australia's A-Z budget templates (incorporating templates for QAPE calculation) are available at the [Producer Offset document library](#).

### **Budget including QAPE spreadsheet. \***

Attach a file:

Filename: Budget-[Project Title].xls, .xlsx or .pdf

### Development

**Any chain of title documents available to date (including option agreement, PIA, writer, script editor and director agreements) and solicitor's opinion letter, if available. \***

Attach a file:

Filename: COT-[Number]-[Document Name]-[Project Title].doc, .docx or .pdf OR Solicitor's Opinion Letter-[ProjectTitle].doc, .docx or .pdf

### **Copy of the script. \***

Attach a file:

Filename: Script-[Project Title].doc, .docx or .pdf

### **Copy of the script or treatment.**

Attach a file:

Filename:Script-[Project Title].doc, .docx or .pdf

### Finance Sources

**BEFORE UPLOADING please confirm that the information contained in the finance plan matches the figures entered on Page 5 and Page 11.**

### **Finance plan for the project. \***

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## Form Preview

Attach a file:

Filename: Finance Plan-[Project Title].xls or .xlsx

## Pathway to Audience

### **Any commercial agreement or television transmission/SVOD agreement available at this provisional stage.**

Attach a file:

Filename: Distribution Agreement-[Licensor]-[Project Title].doc, .docx or .pdf. If uploading multiple files, please number each.

### **Theatrical sales and marketing plan prepared by the Distributor \***

Attach a file:

Filename: Theatrical Sales and Marketing Plan-[Licensor]-[Project Title].doc, .docx or .pdf. If uploading multiple files, please number each.

### **Document outlining the track record of the distributor in distributing Australian feature films. \***

Attach a file:

Filename: Track record of Distributor-[Project Title].doc, .docx or .pdf

### **Distribution Agreement or Deal Memo for theatrical distribution in Australia. \***

Attach a file:

Filename: Distribution Agreement or Deal Memo-[Project Title].doc, .docx or .pdf. If uploading multiple files, please number each.

### **Cast and Crew Contracts (if available)**

Attach a file:

Filename: Cast and Crew Contracts-[Project Title].doc, .docx or .pdf. If uploading multiple files, please number each.

### **Document outlining the track record of the key personnel in the production of the feature films. \***

Attach a file:

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## Form Preview

Filename: Track record of Key Personnel-[Project Title].doc, .docx or .pdf. If uploading multiple files, please number each.

### **Any other relevant factors you would like POCU to consider**

Attach a file:

Filename: Document Name-[Project Title].doc, .docx or .pdf. If uploading multiple files, please number each.

### **Statement addressing the relevant criteria using the [template](#) provided by Screen Australia, which persuasively addresses each of the factors listed in point 3.1.4. (c) - (h) of the Guidelines.**

### **Statement addressing the criteria \***

Attach a file:

Filename: Statement-[Project Title].doc, .docx or .pdf

The Statutory Declaration made by the producer to confirm that all information now being supplied to Screen Australia in relation to the application for a Provisional Certificate for the Producer Offset is accurate and that all information previously supplied to Screen Australia and which remains unchanged is also accurate.

Please use Screen Australia's [Statutory Declaration form](#). The form must be printed, signed, scanned and uploaded to this question.

### **Statutory declaration. \***

Attach a file:

Filename: Statutory Declaration-[Project Title].pdf

### **Please tick to confirm: \***

- every file uploaded is named according to the filename instructions given.
- if multiple files have been uploaded for one question, they are numbered to indicate sequence.
- uploaded files are the specified format and no ZIP files are included.
- Total Film Expenditure in the uploaded budget and QAPE spreadsheet matches amount entered on Page 5
- Estimated QAPE in uploaded budget and QAPE spreadsheet matches amount entered on Page 5
- information in uploaded finance plan matches figures entered on Page 11.

## Fees

\* indicates a required field



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A non-refundable application fee is payable before you can submit your application.

Upon submission of your application, a PDF of the application will be emailed to you. This will be a tax invoice for GST when you make payment to Screen Australia, ABN 46 741 353 180.

**Please select your application fee - price includes GST: \***

- \$152.00 - if budget total is less than \$1m
- \$759.00 - if budget total is \$1m to less than \$5m
- \$1,523.00 - if budget total is \$5m to less than \$15m
- \$3,044.00 - if budget total is \$15m to less than \$30m
- \$5,328.00 - if budget total is \$30m or more
- Reassessment Fee: \$220.00

'Budget' refers to the total budget of the film (i.e. including any co-producers' expenditure for official co-productions), not just the Australian producer's proportion.

EFT Payments require the following information

- Account Name: Screen Australia
- Bank: Commonwealth Bank of Australia (CBA)
- BSB: 062-217
- Account Number: 0037 9532

The EFT payment description name should include the Application Number and Project Title.

**Please enter the payment reference name - this should include the Application Number and Project Title. \***

**Payment Date \***

Must be a date.

**Fees - transaction statement confirming the application fee has been paid. \***

Attach a file:

Filename: Transaction Statement-[ProjectTitle].doc, .docx or .pdf