

Location Offset - Application for Final Certificate 2023

Form Preview

Location Offset - Application for Final Certificate

* indicates a required field

When to submit

Applications for a final Location Offset Certification can be made at any time.

The Location Offset operates under [Division 376 of the Income Tax Assessment Act 1997](#).

Application made in accordance with Part 2 of the [Location Offset Rules 2018](#).

Before you begin

In order to apply for a final certificate for the Location Offset:

- The applicant company must be the company that is carrying out, or is making the arrangements for the carrying out of, all activity in Australia that is necessary for the making of the production.
- The production must be an eligible format.
- The production must commence principal photography or production of the animated image in Australia on or after 8 May 2007.
- Qualifying Australian production expenditure (QAPE) must be at least \$15 million AUD (a minimum of \$1 million per hour for a television series)
- The production must not have accessed any other Australian Government tax incentives, including under the Australian Screen Production Incentive (ASPI).
- The applicant company must be an Australian company, or a foreign company with an Australian permanent residency and an Australian Business Number (ABN); AND
- The applicant company must not be acting in the capacity of a trustee or a trust.

Before you complete this Application Form please note:

- The [Location Offset Guidelines](#) and [Glossary](#) must be read in conjunction with this form, and are available at www.arts.gov.au/funding-and-support/tax-rebates-film-and-television-producers.
- Throughout the application form, the term 'production' is used to refer to all eligible formats (feature films or films of a like nature, miniseries of television drama).
- Towards the end of this application you will have the opportunity to attach all required supporting documentation.
- During the assessment the assessor may seek additional documents.

Confidentiality

The Department uses this form to collect information, including some personal information, that is required to process this application for final certification under the Location Offset. For further information about the Department's privacy obligations, (including in relation to how to access or correct personal information or make a complaint) and our contact details for privacy matters, please see our [Privacy Policy](#).

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Information provided by the applicant is held by the Department on a strictly sensitive basis and in line with the provisions of Division 355 of Schedule 1 of the *Taxation Administration Act 1953*.

However, some information may be provided to other bodies to assist in the administration of the ASPI or for other purposes as required by law. These include:

- Application information will be provided to the Film Certification Advisory Board (FCAB) and independent film production consultants contracted by the Department. These parties are bound by Commonwealth Government confidentiality and privacy provisions.
- Limited information, such as the name of the applicant and the production, will be disclosed to Screen Australia for the purposes of determining eligibility.
- Aggregate and non-identifying information may be used by the Commonwealth for the purposes of reviewing the ASPI.
- Where required by law, information collected may be provided to other agencies or departments of the Commonwealth, including the Australian Tax Office.

Contact details

If you require any assistance in completing the form please contact the Screen Incentives Section on:

Email: filmenquiries@arts.gov.au

Phone: +61 (02) 6271 1543

Mailing Address: Screen Incentives Section Department of Infrastructure, Transport, Regional Development, Communications and the Arts GPO Box 2154 Canberra ACT 2601 AUSTRALIA

Applicant Information

Is this application being made on behalf of a company that has an Australian Business Number (ABN) and is an Australian resident company or a foreign resident company that is operating through a permanent establishment in Australia? *

☐ Yes

☐ No

Please upload an ASIC company extract, verifying that the applicant company is an Australian resident company, or a foreign resident company that is operating through a permanent establishment in Australia. This information should include the Australian Business Number (ABN) and details of the registered address. *

Attach a file:

Your answer has indicated that you are ineligible under the program

It is recommended applicants refer to the glossary for details of eligible applicants. As you have answered 'no' to the previous question you will not be able to continue with this application

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You have indicated that you do not intend to establish an eligible company to undertake the production in Australia.

For more information, please refer to the [Location Offset Guidelines](#).

Please contact filmenquiries@arts.gov.au if you require further assistance.

Eligibility

* indicates a required field

Which of the following applies to your production? *

- ☐ Commenced principal photography in Australia on, or after, 8 May 2007; or
- ☐ For a predominantly animated production, commenced production of the visual image in Australia on, or after, 8 May 2007.

If none of the above apply to your production, please contact filmenquiries@arts.gov.au

Applications for other incentives

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

Has a final certificate for the production been issued for the Producer or Post, Digital and Visual Effects (PDV) Offset, under Division 376 of the Income Tax Assessment Act 1997? *

- ☐ Yes
- ☐ No

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

- ☐ Yes
- ☐ No

Has a final certificate for the production been issued at any time under Division 10BA of Part III of the Income Tax Assessment Act 1936? *

- ☐ Yes
- ☐ No

Your answer has indicated that your production is ineligible under the program

You have indicated that the production has previous certification or support. The production will be ineligible for the Location Offset.

For more information, please refer to the [Location Offset Guidelines](#).

Please contact filmenquiries@arts.gov.au if you require further assistance.

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Responsible Company

Was the applicant company responsible for carrying out, or making the arrangements for the carrying out of all the activities in Australia that were necessary for the production of the film? *

- ☐ Yes ☐ No

If you answer 'No', you will not be able to continue with your application. You will need to arrange for the responsible company to complete an application.

Please upload any agreement confirming the applicant company's responsibility for all the activities required to undertake the production in Australia *

Attach a file:

Did the applicant company act in the capacity of a trustee of a trust for any part of the time it incurred expenditure on the production? *

- ☐ Yes ☐ No

A company acting in the capacity of a trustee of a trust is not eligible for the Location Offset and therefore can neither incur QAPE nor be certified. This also applies to 'prior company expenditure'.

For more information, please refer to the [Location Offset Guidelines](#).

If you answered yes to this question, please contact the Department on 02 6271 1543, or by email at filmenquiries@arts.gov.au, so that we can provide advice specific to your application.

Proposed Format and Genre

For eligible formats please refer to the [Guidelines](#).

Production format *

- ☐ feature film
☐ mini-series
☐ television series
☐ telemovie

Production genre: *

- ☐ Live action (drama)
☐ Animation
☐ Documentary
☐ Reality
☐ Infotainment

Your answer has indicated that your production is ineligible under the program

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You have indicated that your production is a feature length or mini-series documentary. Feature length and mini-series documentaries are ineligible formats under the Location Offset.

For more information regarding eligible formats, please refer to the [Location Offset Guidelines](#).

Please contact filmenquiries@arts.gov.au if you require further assistance.

Your answer has indicated that your production is ineligible under the program

You have indicated that your production is a reality mini-series.

This is an ineligible format under the Location Offset.

For more information regarding eligible formats, please refer to the [Location Offset Guidelines](#).

Please contact filmenquiries@arts.gov.au if you require further assistance.

Applicant Company details

* indicates a required field

Registered Entity Name / Legal Business Name: *

Organisation Name

Please ensure your registered entity name is correct and matches the information provided in the ABN lookup provided below.

Applicant 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	More information
ACNC Registration	

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Tax Concessions

Main business location

Must be an ABN.

Place the company is incorporated:

Please give the State or Territory.

Registered business address: *

Address

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

Postal Address: *

Address

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

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

☐ Yes

☐ No

**Name of Company
Director:**

Nationality:

Permanent Residence

Is the applicant company part of a Tax Consolidated Group? *

☐ Yes

☐ No

Tax Consolidated Group Details

Tax consolidated group *

Organisation Name

Tax consolidated group 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.

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Information from the Australian Business Register	
ABN	
Entity name	
ABN status	
Entity type	
Goods & Services Tax (GST)	
DGR Endorsed	
ATO Charity Type	More information
ACNC Registration	
Tax Concessions	
Main business location	

Must be an ABN.

Does the applicant company have a Substituted Accounting Period (SAP)? *

☐ Yes

☐ No

Substituted Accounting Period

End of the substituted accounting period *

Must be a date.

Please upload the letter from the Tax Commissioner that confirms the approved Substituted Accounting Period *

Attach a file:

Prior companies

Has the applicant company taken over responsibility for the making of the production from another production company? *

☐ Yes

☐ No

If you have answered 'Yes', the previous company/ies should be listed below and relevant legal agreements confirming the transfer of responsibility attached at the end of this application form.

Registered entity name

**Registered business
address**

ABN

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Please upload agreements relating to the transfer of production responsibility to the current applicant company

Attach a file:

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Applicant Contact Information

* indicates a required field

The Department may not be able to discuss this application with people unless they are nominated as either Primary Contact or Secondary Contact in this form.

Please ensure all relevant contacts are included and correct.

Primary Applicant Contact

Primary contact *

Title	First Name	Last Name
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<input type="text"/>	<input type="text"/>	<input type="text"/>
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Appropriate person within the company, or consultant, to discuss the application.

Primary contact position *

Primary contact phone number *

Primary contact email *

Secondary Applicant Contact

Secondary contact

Title	First Name	Last Name
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<input type="text"/>	<input type="text"/>	<input type="text"/>
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Secondary contact position

Secondary contact phone number

Secondary contact email

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Production details

* indicates a required field

Production title *

This is the title that will appear on the certificate.

Has there been a previous title/working title? *

☐ Yes

☐ No

If relevant, previous / working titles *

Synopsis

Please provide a one paragraph synopsis: *

Word count:

Must be at least 20 words.

Additional information can be attached in the supporting documents section of this form.

If applicable please upload the production synopsis. If the production is a series, break down by episode (with the pilot episode, if any, identified)

Attach a file:

Is this application for a season of a series?

☐ Yes

☐ No

Please note, if you answer yes to this question, the series/season number must be reflected in the production title.

For the season that you are applying for:

Season number: *

Must be a number.

Number of episodes: *

Must be a number.

Episode length in mins: *

Must be a number.

Number of episodes: *

Must be a number.

Episode length in mins: *

Must be a number.

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Total Running time in minutes: *

Must be a number. Please provide actual screen time, not TV/commercial hours. For a television or mini-series, provide the sum of lengths of all episodes

Production time frames

If your production is an animated television series, the production must be completed within 36 months (3 years), not including pre-production activities or the making of a pilot.

If your production is a non-animated television series, the production must be completed within 12 months (1 year), not including pre-production activities, the making of a pilot or any second-unit photography.

Date of commencement of principal photography in Australia (or for an animated project, production of the animated image) *

Must be a date in DD/MM/YYYY format.

Date of completion of principal photography in Australia *

Must be a date in DD/MM/YYYY format.

Date of final completion of the production *

Month and year is sufficient.

Distribution

Please provide intended distribution details.

Date on which the production was/will be released / broadcast / exhibited to the public *

For a series this relates to the first episode. Month and year is sufficient.

Distributor: *

Distribution Platform: *

☐ Cinematic/Theatrical release

☐ Terrestrial Broadcast

☐ Other:

☐ Cable Television

☐ Subscription Video on demand

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Channel/service of distribution *

E.g. Netflix; Australian Broadcasting Corporation; Channel 4

Location of distribution *

E.g. Worldwide, Australia, Uk

Please upload proof of distribution such as an agreement, deal memo or letter of confirmation from the distributor on official letterhead. *

Attach a file:

Other government incentives and support

Has the production received or applied for any state/territory government support? *

☐ Yes

☐ No

Please provide details of state/territory support below

State/Territory	Amount (\$)	Status	Comments
	Must be a dollar amount.		
	\$		

Please upload any relevant documentation

Attach a file:

Qualifying Australian Production Expenditure (QAPE) details

* indicates a required field

It is recommended that applicants refer to the [Glossary](#) for details of eligible expenditure

Total QAPE *

Must be a dollar amount.

Must be a minimum of AUD \$500,000.

Total Production Expenditure (as defined by section 376-125 of the Income Tax Assessment Act 1997):

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\$

Total production expenditure is required when claiming General Business Overheads.

QAPE per hour *

\$

Must be a dollar amount.

Must be a minimum of AUD \$15 million and \$1 million per hour for a television series.

QAPE details

Please upload a statement of total QAPE (general ledger) *

Attach a file:

A minimum of 1 file must be attached.

Note: If you get an error uploading the Excel spreadsheet please save it as the 'Excel 97-2004 Workbook (.xls)' format in Excel and try uploading again.

This must be supplied as an unlocked Excel document.

QAPE must be identified in Australian dollars and include details of expenditure by category, including:

- a description of each expenditure item (eg. editing, sound recording, CGI etc.);
- the amount of expenditure on each expenditure item;
- details of each service provider by expenditure item;
- the location and period over which each service or good was provided; and
- the location and period of use of any land used in making the film or television production.

You must separately identify the following, where applicable to your production:

- Australian-held copyright acquisition
- Australian copyrighted publicity and promotional material - costs incurred before completion of film
- residuals - paid out before completion of film
- advances - non-recoverable from payee
- travel to Australia
- freight to Australia
- additional audiovisual content other than for the first copy of the film
- pilot episode.
- depreciation of assets
- general business overheads

It is recommended that applicants refer to the [Glossary](#) for details of eligible expenditure.

Financial year in which the offset is being claimed

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This will be the financial year in which the last QAPE item was incurred. Information regarding substituted accounting periods is not required as part of your application.

Currency exchange

Was any QAPE incurred in a foreign currency? *

☐ Yes ☐ No

If you have answered 'Yes', the questions below must be completed for each type of foreign currency.

Exchange rate information, for the purposes of determining QAPE for eligibility to access the offset

For the purposes of calculating eligibility, all QAPE incurred in foreign currencies must be converted into Australian dollars using the rate of exchange on the day the principal photography for the production commenced in Australia. If production has not yet commenced, please use the exchange rate from the date of application.

It is recommended that applicants use the exchange rates published by the Reserve Bank of Australia: www.rba.gov.au for all currency conversion.

Currency	Claimed amount (in relevant currency)	Exchange rate	QAPE in AUD
		Must be a number.	Must be a dollar amount.
			\$

Interested Party Expenditure

Details need to be provided of all companies expected to provide goods / services in making the production that are associated with the applicant or any of its associated entities (within the meaning of section 50AAA of the Corporations Act 2001), along with a brief explanation of the relationship, as well as the nature and value of the goods / services to be provided.

It is recommended that applicants refer to the [Glossary](#) for description of interested parties.

Is there any interested party expenditure to be included? *

☐ Yes ☐ No

Please upload a breakdown and summary of interested party expenditure. *

Attach a file:

Please include holding company, 'parent' company, subsidiaries or other associated companies, such as those with common directors to the applicant company.

Name of company	Relationship to applicant company	Goods / services to be provided	Value in AUD
			Must be a dollar amount.
			\$

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Specific QAPE inclusions

Please indicate if your QAPE claim includes any of the following

- ☐ Remuneration for directors, producers and production staff
- ☐ Expenditure related to individuals who worked on the production both in and outside of Australia
- ☐ Expenditure related to crew and cast members who worked in Australia on the production for less than two consecutive weeks
- ☐ Remuneration for cast or crew members other than by money
- ☐ Expenditure related to international travel
- ☐ Expenditure related to international freight
- ☐ Expenditure incurred while the applicant company was not established in Australia, or was a foreign resident company without a permanent Australian establishment
- ☐ Expenditure incurred on producing audio or visual content for the production otherwise than for use in the first copy of the production (additional content)
- ☐ Expenditure on publicity and promotional material
- ☐ Residuals or non-recoverable advances to be paid to individual cast or crew members (where those individuals' remuneration is QAPE)
- ☐ Depreciation of assets

If your claim includes any of the types of expenditure listed above you will need to ensure that this expenditure is clearly identified in your general ledger.

It is recommended that applicants refer to the [Glossary](#) for details of eligible expenditure.

Audit

The expenditure statements must be audited by an independent Australian auditor registered as such in accordance with the Corporations Act 2001. 'Independent' means that the auditor must not be an officer, employee or partner of the applicant, or of a related body corporate of the applicant.

Please upload a copy of your audit statement verifying claimed QAPE. If you are unsure as to whether the statement provides the required detail, please have the auditor sign the attached pro-forma.

Auditor company name *

Corporations Act 2001 Registration Number *

Contact name *

Phone number *

Email *

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*

Attach a file:

Have all costs for cast or crew working both in and outside Australia been apportioned to claim only the proportion of each individual's remuneration attributable to work expected to be done within Australia? *

☐ Yes

☐ No

Please provide an explanation of promotion and publicity expenditure claimed as QAPE

Generally speaking expenditure related to the marketing, publicity and promotion of a film is non-QAPE. However, the legislation provides limited allowances for QAPE claims related to some publicity and promotional expenses. Please refer to 'Marketing' in the Location Offset Glossary.

Please upload any additional documents to support your application and/or substantiate your QAPE claim.

Documents may include:

- production services agreement
- employment contracts
- invoices
- change orders
- letters of engagement
- schedules
- timesheets
- attendance sheet
- rate cards
- statement of relationships
- relevant quotes
- copyright material contracts
- letters of authorisation
- insurance contracts
- hardware/software agreements
- deal memos
- foreign currency calculations

Further documentation may be requested during the assessment process.

Attach a file:

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Note: If you get an error uploading Excel spreadsheet files please save them as 'Excel 97-2004 Workbook (.xls)' format in Excel and try uploading again.

Copy of the completed production

You are required to provide a copy of the completed production as part of your final certification.

If you have a web link to the completed production, please provide below. If a password is required, please email to filmenquiries@arts.gov.au.

Web link to production

If you would like to provide the completed production on DVD (region 4 or unrestricted), Blu Ray, or a PC formatted USB, please mail to the Department (postal address on next page).

Additional information

If you have any further information to provide in relation to your application, please detail it here:

Attach a file:

Declaration and confirmation

* indicates a required field

Statutory declaration (not required after October 2023)

All applications to the Location Offset must be accompanied by a statutory declaration on the pro forma [template](#)

- Please ensure you have included the name, occupation and address of the person making the declaration on behalf of the applicant, as well as the place and date that the declaration was made.
- Please include the production title at the top of the declaration form.
- **If you are submitting a hardcopy statutory declaration, the original signed hard copy must be mailed to the Department at the address below. Please also attach a scanned copy to this application Mailing Address:** Screen Incentives Section Department of Infrastructure, Transport, Regional Development, Communications and the Arts GPO Box 2154 Canberra ACT 2601 AUSTRALIA
- If you are submitting an electronic statutory declaration (as per requirements contained in the *Coronavirus Economic Response Package (Modifications—Statutory Declarations)*

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and Notices of Intention to Marry) Determination 2021), please attach it to this application.

Section 8 of the *Statutory Declarations Act 1959* requires a statutory declaration to be made in a prescribed form and 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 contained in the *Statutory Declaration Regulations 2018*, available at www.legislation.gov.au.

Please upload the signed statutory declaration

Attach a file:

A minimum of 1 file must be attached.

Statutory declaration requirement

☐ I note that my application will not progress until a valid statutory declaration has been received by the Screen Incentives Section in the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (the Department).

Please select one of the following

- ☐ I am sending a hardcopy statutory declaration to the Department. I note that it is recommended that the statutory declaration is posted immediately after the submission of this form.
- ☐ I am submitting an electronic statutory declaration and confirm that the declaration has been completed using electronic signatures and witnessing requirements contained in the Coronavirus Economic Response Package (Modifications—Statutory Declarations and Notices of Intention to Marry) Determination 2021.

Digital declaration

You are required to make the following declaration under Part B of Schedule 2 of the Location Offset Rules.

The information provided in your application (and in any subsequent requests for additional information) will be used by the Department to administer the Location Offset. The *Taxation Administration Act 1953* imposes administrative penalties on any entity that makes a false or misleading statement, or takes positions that are not reasonably arguable, to the Commissioner of Taxation or another entity exercising powers or performing functions under a taxation law. When submitting information to support your application to the Location Offset, it will be deemed to be made as a tax declaration. Any such statement could attract substantial penalties under taxation laws.

Confirmation

I, the applicant contact, confirm that *

- ☐ I am authorised by the applicant company to complete this application.
- ☐ information provided in this application (and any subsequent additional information I provide for purposes of assisting with the assessment of this application) may be provided to the Australian Taxation Office, the Film Certification Advisory Board, Screen Australia and independent film production consultants contracted by the Department.
- ☐ to the best of my knowledge, all the information in this application is true and correct.

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☐ I understand that I may be contacted to provide additional information to assist with the assessment of this application.

At least 4 choices must be selected.

Date *

Must be the date this application is submitted and in DD/MM/YYYY format.