

# Location Offset - Application for Final Certificate 2024

## Form Preview

### Location Offset - Application for Final Certificate

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#### 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](#).

These guidelines should be read in conjunction with the ITAA97 and the Location Offset Rules (as amended by the Location Offset Amendment Rules 2024) (the Location Offset Rules), made pursuant to section 376-260 of the ITAA97. A link will be provided shortly.

#### Before you begin

There has been a legislative change to the Location Offset. From 1 July 2023, the Location Offset rebate rate will increase to 30 per cent, the thresholds will increase to \$20 million and \$1.5 million per hour for a television series.

In addition to these changes, new eligibility criteria have been introduced. These are that a production must:

- contribute to training opportunities or to the broader production and infrastructure capacity of the Australian screen sector; and
- use one or more Australian providers to deliver post, digital and visual effects for the production.

In addition, there are also mandatory reporting requirements.

#### **To determine if these legislative changes apply to your production, did the production: \***

- Commence principal photography, or production of the animated image, on or after 10 May 2011 and before 1 July 2023
- Commence principal photography, or production of the animated image, on or after 1 July 2023

#### Your answer has indicated that you are ineligible for this round

As you have indicated that principal photography commenced prior to 1 July 2023 please contact [filmenquiries@arts.gov.au](mailto:filmenquiries@arts.gov.au) to discuss your options.

#### **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.

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- 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 \$20 million AUD (a minimum of \$1.5 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 [arts.gov.au/funding-and-support/tax-rebates-film-and-television-producers](https://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](#).

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](mailto:filmenquiries@arts.gov.au)

**Phone:** +61 (02) 6136 8012

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**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

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](mailto: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](mailto: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.

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**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](mailto:filmenquiries@arts.gov.au) if you require further assistance.

## 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

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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 6136 8012, or by email at [filmenquiries@arts.gov.au](mailto: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
- Miniseries
- Television Series
- Telemovie

#### **Production genre: \***

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

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

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](mailto: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](mailto:filmenquiries@arts.gov.au) if you require further assistance.

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### 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	<a href="#">More information</a>
ACNC Registration	
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.

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**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
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**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.

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.

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

- Yes  No

### Substituted Accounting Period

**End of the substituted accounting period \***

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

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

Attach a file:

## 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

  

Appropriate person within the company, or consultant, to discuss the application.

**Primary contact position \***





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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.

**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.

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### Date of final completion of the production \*

Month and year is sufficient.

### Details of release

*Please provide intended details of release.*

### 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.

### Intended platform for release: \*

- Cinematic/Theatrical release       Terrestrial Broadcast       Other:
- Cable Television       Subscription Video on demand

### Channel/service of release \*

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

### Distributor: \*

### Location of release \*

E.g. Worldwide, Australia, Uk

### Please upload proof of end user agreement, deal memo or letter of confirmation from the platform 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

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

### Please upload any relevant documentation

Attach a file:

### Contribution to the broader workforce and infrastructure capacity of the sector

Productions that commence principal photography or production of the animated image on or after 1 July 2023 are required to meet eligibility criteria that are aimed at contributing to the broader workforce capacity of the Australian screen sector.

### Training or Infrastructure

A production must contribute to training or to the broader production and infrastructure capacity of the Australian screen sector to be eligible to access the Location Offset.

### How did your production meet this requirement? \*

- Minimum expenditure on eligible training activities
- A long-term structured training program
- Investment in permanent film and television infrastructure in Australia

### Final Report - Training Expenditure

**Please complete the table at the link below outlining training expenditure. Please upload the completed document in the field provided.**

[Final Report - Training Expenditure](#)

### Upload - Training Expenditure \*

Attach a file:

### Post, digital and visual effects

To be eligible to access the Location Offset, one or more Australian providers must be used to deliver post, digital and/or visual effects for the production in Australia.

Provider name *	Picture Dailies and/or data management	Music Music supervision	Sound post
<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>

Please upload VFX agreement with provider \*

Picture post

Score

VFX

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Attach a file:  \$  \$  \$

**Total**  \$  \$

**Title design**

**Other**

**If 'Other', please detail**

<b>Total PDV for all providers</b> \$ <input type="text"/> This number/amount is calculated.	<b>Picture</b> <b>Total dailies and/or data management</b> \$ <input type="text"/> This number/amount is calculated.	<b>Music</b> <b>Total music supervision</b> \$ <input type="text"/> This number/amount is calculated.	<b>Total sound post</b> \$ <input type="text"/> This number/amount is calculated.
	<b>Total picture post</b> \$ <input type="text"/> This number/amount is calculated.	<b>Total score</b> \$ <input type="text"/> This number/amount is calculated.	<b>Total VFX</b> \$ <input type="text"/> This number/amount is calculated.
	<b>Total title design</b> \$ <input type="text"/> This number/amount is calculated.		<b>Total other</b> \$ <input type="text"/> This number/amount is calculated.

## Final Report - Training Program

\* indicates a required field

### Details of the Training Program

**Please provide the name of the training program. \***

**Please provide a short summary of the training program's activities on your production, including the number of trainees on the production, and the training that was undertaken. \***

**Was the program managed by a training provider or coordinator? \***

Yes  No

**Please provide details \***

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**How did you recruit the individual trainees that took part in the training program on your production? \***

**Was all or part of the training undertaken by the trainee/s during the period when the trainee/s worked on the making of the production? \***

Yes  No

**Please provide details \***

**Did the applicant company or an associate of the company incur expenditure that is for, or that is reasonably attributable to, the training undertaken by the trainee? \***

Yes  No

**Please provide details \***

**Did the training program materially contribute to the making of the relevant film? \***

Yes  No

**Please provide details \***

**Has the training program materially contributed, or will materially contribute, to the making of at least two productions? \***

Yes  No

**Please provide details \***

Alleviating capacity constraints in the Australian screen industry

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**Explain how the training program contributed to alleviating workforce capacity constraints in the Australian screen sector. \***

**What skills shortage and/or skills gaps areas in the Australian screen industry, including above-the-line or below-the-line skills and/or skills in post, digital and visual effects skills areas, did the training program target on the production? \***

**How did you identify the skills shortage and skills gaps areas that the training program targeted on the production? \***

**Did the training program promote or encourage industry partnerships to increase the production capability with the Australian screen sector? \***

Yes  No

**Please provide details \***

Health and safety, diversity and inclusion in the Australian screen industry

**Did the training program promote or encourage initiatives directed at promoting cultural, physical or mental health safety on your production? \***

Yes  No

**Please provide details \***

**Did the training program promote or encourage placements, attachments and mentoring for trainees from regional and remote Australia on your production? \***

Yes  No

**Please provide details \***

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**Did the training program promote or encourage safety, diversity and inclusion initiatives to support increased participation by people from groups underrepresented in the Australian screen industry, particularly First Nations or people with a disability on your production?**

Yes

No

**Please provide details \***

Production credit

**Did the training program provide work-based learning resulting in an individual attaining or progressing towards a full credit on your production? \***

Yes

No

**Please provide details \***

Training delivery

A training program is designed to train one or more individuals to support two or more productions. Please provide details about what training opportunities are were delivered.

Please note: A training program can only include productions that commence principal photography or production of the animated image on and after 1 July 2024.

Training coordinator details

**Name \***

Title

First Name

Last Name

**Email \***

Must be an email address.

**Phone \***

Must be an Australian phone number.

Number of specific training opportunities provided



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**Above the line \***

Must be a whole number (no decimal place).

**Below the line \***

Must be a whole number (no decimal place).

### Diversity of trainees

**First Nations \***

Must be a whole number (no decimal place).

**Disability \***

Must be a whole number (no decimal place).

**Regional or Remote \***

Must be a whole number (no decimal place).

**Culturally or Linguistically Diverse \***

Must be a whole number (no decimal place).

**Alternative diversity \***

Must be a whole number (no decimal place).

### Please provide details

### Roles for trainees

Enter trainee and role details below, including how long each trainee engaged on the production (in number of days, weeks or months).

#### Level of experience of each trainee:

Entry level: someone who has only been working in the industry for less than 5 years.

Emerging / mid-career: someone who has been working longer than 5 years in the industry.

Experienced / upskill: someone who is upskilling within their chosen field of expertise.

**Trainee role**

**How long was the trainee engaged on the production?**

**Level of expertise**

Trainee role	How long was the trainee engaged on the production?	Level of expertise
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Total number of entry level trainees \***

Must be a whole number (no decimal place).

**Total number of emerging / midcareer trainees \***

Must be a whole number (no decimal place).

**Total number of experienced / upskill trainees \***

Must be a whole number (no decimal place).

How did you deliver the training on this production?

**How did you deliver the training on this production? Tick all that apply. \***

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- Work-based learning
- Formal training courses
- Mentoring / shadowing
- Other:

### Training outcomes

**What were the outcomes of the training activities that you undertook. \***

### Additional information

**If you have any further information to provide about the training program that you consider relevant, please detail it here.**

## Final Report - Infrastructure

\* indicates a required field

### Details of the infrastructure project

Please provide details about the infrastructure.

**Type of infrastructure** (new, upgrade, what is it or what it will be used for)- e.g. Upgrade - installation of solar panels and battery storage at production office. In addition, various upgrades to existing electrical infrastructure to support the solar panels and battery units.

**Size** - e.g. 100 panels (40kW) and 4 battery storage units

**Location** - e.g. Gold Coast, Village Roadshow Studios

**Timing of construction** - e.g. March 2025 to April 2025

Click **Add More** for additional rows.

Type of Infrastructure	Size (if relevant)	Location	Timing of construction

**Is the infrastructure project complete? \***

- Yes  No

Please contact the Screen Incentives Section on 6136 8012

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**Please enter the date it was completed \***

Must be a date.

**Please upload photos / images of the completed infrastructure \***

Attach a file:

Please provide details about the cost of the infrastructure activity.

**Type cost of the infrastructure project** - e.g. \$300,000

**What was your involvement in the project** - e.g. We were one of the investors in the project. We provided \$150,000 - this payment was made by the head studio and we form part of the company structure

**Who owns and will manage the infrastructure on an ongoing basis** - e.g. Village Roadshow Studios is responsible for the solar panels on an ongoing basis.

**Other partners also involved in the infrastructure** - e.g. Village Roadshow managed the project and engaged third-party contractors to install the solar panels.

<b>Total cost of the infrastructure project</b>	<b>What was your involvement in the project</b>	<b>Who owns and will manage the infrastructure on an ongoing basis</b>	<b>Other partners also involved in the infrastructure</b>
---	---	--	---

Must be a whole dollar amount (no cents).			
\$			

**Please upload documentation (contracts, letters, invoices) that demonstrate your (or a partner organisations) involvement in the project. \***

Attach a file:

Infrastructure

**Please provide details about benefits that this infrastructure has had to the Australian screen sector. \***

**Please identify how the infrastructure has contribute to alleviating capacity constraints in the Australian screen sector. For example:**

- This infrastructure investment has reduced the running costs of the office buildings. This has made hiring them more affordable. The facility is more accessible to smaller

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local productions and alleviating pressure on other affordable facilities. A letter from Village Roadshow supporting this is attached.

\*

### Additional information

If you have anything else you would like to tell us about in relation to the infrastructure project, its outcomes or how it contributed to the capacity of the Australian screen sector, please detail below.

### 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 and at least 20000000.  
Must be a minimum of AUD \$20 million

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

\$

Total production expenditure is required when claiming General Business Overheads.

#### **QAPE per hour \***

\$

Must be a dollar amount.  
Must be a minimum of AUD \$20 million and \$1.5 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.

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**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**

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.*

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It is recommended that applicants use the exchange rates published by the Reserve Bank of Australia: [www.rba.gov.au](http://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.
			\$

### Copyright expenditure

Please provide details of any expenditure incurred in acquiring Australian held copyright.

Expenditure on acquiring copyright, or a licence for copyright is considered QAPE only where the copyright is held by an Australian resident individual or company and is necessarily related to PDV activity.

It is recommended that applicants refer to the [Glossary](#) for further details of Copyright acquisition and licensing.

**Is there any copyright expenditure to be included? \***

Yes  No

**Please upload a copyright licence agreement. \***

Attach a file:

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Copyright holder	Value in AUD
	Must be a dollar amount.

### 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 \***

# Location Offset - Application for Final Certificate 2024

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**Phone number \***

**Email \***

**Please upload a copy of your audit statement verifying claimed QAPE \***

Attach a file:

**Please upload a copy of your audit summary sheet \***

Attach a file:

**Please upload a copy of your audit invoice \***

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.

While it is not mandatory to upload additional documentation at this stage, providing detailed substantiation of your expenditure may minimise back and forth with the assessor and accelerate the assessment process. Documents may include:

- production services agreement
- employment contracts
- invoices
- change orders
- letters of engagement
- schedules



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- 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:

**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](mailto: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 the last page).

## Reporting Obligations

\* indicates a required field

As part of a Location Offset final certification application, applicants will be required to provide information about the production's activities in Australia.

This information is used by the department to measure the impact of the Location Offset in Australia. This information is collected under tax secrecy provisions and therefore no data will be released where an individual production could reasonably be identified. Aggregate data may be released publicly.

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Information is requested in a set of excel templates that can be accessed by clicking the links below.

For reference, you can use the calculator below.

### [Full Time Equivalent Calculator](#)

#### **Demographics of cast, crew and extras**

**For all crew, cast and extras who worked on the production in Australia, please complete the table at the link below identifying their various demographics. Please upload the completed document in the field provided.**

### [Final Reporting - Demographics](#)

#### **Upload - Demographics \***

Attach a file:

**For all crew, cast and extras who worked on the production, please complete the table at the link below based on which jurisdiction they usually/currently reside. Please upload the completed document in the field provided.**

### [Final Reporting - Employee Locations](#)

#### **Upload - Employee Locations \***

Attach a file:

#### **Businesses / Vendors used on the Production**

**For all the businesses that provided a service to the production in Australia please complete the table at the link below listing each business/vendor, the physical address of the business/vendor and total paid for services to each (excluding GST). Please upload the completed document in the field provided.**

### [Final Reporting - Business Vendor](#)

#### **Upload - Business Vendor \***

Attach a file:

#### **Locations of Production Activity**

**For all locations in Australia where principal photography took place or shooting took place in regional or remote area, please complete the table at the link below with the details of these locations and an estimate of the expenditure in that area.**

### [Final Reporting - Production Activity](#)

#### **Upload - Production Activity \***

Attach a file:

# Location Offset - Application for Final Certificate 2024

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### Other activities in Australia

**Did the production or production company undertake any other activities while in Australia that had a positive benefit for the local industry, community or nationally. \***

- No
- Yes - please provide details below

If Yes, e.g. engaged with Traditional Owners, tourism initiatives, R&D activities, green / sustainable production practices.

**Please provide details \***

### 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

### 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.

# Location Offset - Application for Final Certificate 2024

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- 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.
- 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 a date.

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