

Location Offset - Application for Final Certificate 2026

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](#).

This Application is made in accordance with Part 3 of the [Location Offset Rules](#).

Before you begin

Please select which option applies to the 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 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 and meet relevant production timeframes.
- It can be demonstrated that the production was produced for exhibition to the public.
- 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 active 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.
- The production has contributed to training opportunities or to the broader production and infrastructure capacity of the Australian screen sector.
- The production used one or more Australian providers to deliver post, digital and visual effects for the production.

Before you complete this Application Form please note:

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- 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.
- We request that you use the templates provided for training expenditure and reporting obligations. A quality check process will occur when you submit your application and your application may be reopened for review.
- Throughout the application form, the term 'production' is used to refer to all eligible formats (feature films or film of a like nature, miniseries of television drama, television series).
- 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

Protected Tax Information

Information provided by applicants under Division 376 of the *Income Tax Assessment Act 1997* is protected information and is managed by the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts on a strictly sensitive basis in accordance 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 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.

Privacy Collection Notice

If you provide personal information, then the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts will manage that information in accordance with the [Privacy Act 1988](#) and the confidentiality obligations of Division 355 of Schedule 1 of the *Taxation Administration Act 1953* and Division 376 of the *Income Tax Assessment Act 1997*.

We will use your personal information in connection with the assessment and administration of the offset application for which it was provided to us. We may share your information with external advisors assisting us with assessment. Otherwise we will not use or disclose your personal information except as permitted by law.

You are not compelled by law to provide your personal information but we may not be able to consider an offset application without it.

The department will store your personal information securely and the department's [privacy policy](#) contains information regarding complaint handling processes and how to access and/or seek correction of personal information held by the Department. For more

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information see [Privacy | Department of Infrastructure, Transport, Regional Development, Communications and the Arts](#).

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) 6136 8012

Mailing Address: Screen Incentives Section Department of Infrastructure, Transport, Regional Development, Communications, Sport 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), details of the registered address, company directors and shareholders. *

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 if you require further assistance.

Eligibility

* indicates a required field

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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.

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.

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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 6136 8012, 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
- ☐ miniseries
- ☐ television series
- ☐ telemovie

Production genre: *

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

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 if you require further assistance.

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

You have indicated that your production is an ineligible format. The only genre miniseries that is eligible is Live action (drama).

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	
Tax Concessions	
Main Business Location	

Must be an ABN.

Place the company is incorporated:

Please give the State or Territory.

Registered business address: *

Address

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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.

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.

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
------------------------	-----------------------------	-----

SS

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.

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Primary Applicant Contact

Please note as per tax secrecy requirements that apply to the *Income Tax Assessment Act 1997*, the Department and independent assessor will only discuss the application with the individuals listed here. All correspondence will be undertaken with the Primary contact, and, if provided, a secondary contact.

Primary contact *

Title	First Name	Last Name

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

Secondary contact position

Secondary contact phone number

Secondary contact email

Production details

* indicates a required field

Production title *

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This is the title that will appear on the certificate. If a television series, please include season number in the title.

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.

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

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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.

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

Theatrical release details *

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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

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? *

Final Report - Training Expenditure

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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:

Please upload all agreements, contracts, training plans, scheduling and reporting documents relating to costs being claimed as training.

Attach a file:

Amount claimed as training expenditure *

Must be a dollar amount.

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.

	Picture	Music	
Provider name *	Dailies and/or data management	Music supervision	Sound post
	\$	\$	\$
Please upload VFX agreement with provider * Attach a file:	Picture post	Score	VFX
		\$	\$
	Title design		Other
Total	\$		\$
			If 'Other', please detail

	Picture	Music	
Total PDV for all providers	Total dailies and/or data management	Total music supervision	Total sound post
\$	\$	\$	\$
This number/amount is calculated.	This number/amount is calculated.	This number/amount is calculated.	This number/amount is calculated.
	Total picture post	Total score	Total VFX
	\$	\$	\$
	This number/amount is calculated.	This number/amount is calculated.	This number/amount is calculated.
	Total title design		Total other

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\$
This number/amount is
calculated.

\$
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. *

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

☐ Yes ☐ No

Training coordinator details

Name *

Title First Name Last Name

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Position and company *

Email *

Must be an email address.

Phone Number *

Must be an Australian phone number.

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 *

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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

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

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? *

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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 *

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 *

Training delivery

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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.

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

[Final Report - Training Program template](#)

Upload - Training Program Final Report *

Attach a file:

Upload - Employment Contracts *

Attach a file:

Please upload the employment contract for each trainee and other documentation to substantiate the training

Upload - Supervisor contracts *

Attach a file:

Please upload the employment contract for each supervisor

Upload - Training Evaluation *

Attach a file:

Please upload supporting documentation in relation to the training for each trainee (e.g. Trainee reflections, supervisor reports, and photos)

Number of specific training opportunities provided

Above the line *

Must be a whole number (no decimal place).

Below the line *

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. *

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

Additional information

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

Upload - Additional documentation

Attach a file:

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

Please enter the date it was completed *

Must be a date.

Please upload photos / images of the completed infrastructure *

Attach a file:

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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.

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

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

*

Additional information

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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): *

\$

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.

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

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- 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
- Reinvestment arrangements (Investment of fees)*
- 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

**If an individual or service provider working on the production has invested in the production, they are considered an interested party. Please make sure you have listed them under the Interested Party Expenditure section and include relevant documentation.*

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

Please upload a summary of your general ledger. A template has been supplied below for your convenience. *

Attach a file:

[Summary of general ledger template](#)

Financial year in which the offset is being claimed

This will be the financial year in which the last QAPE item was incurred.

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.

Please note, official published exchange rates, including the monthly exchange rates, are available from the Reserve Bank of Australia at www.rba.gov.au.

All Production Expenditure and QAPE incurred in foreign currencies must be converted into Australian dollars. For the purposes of applying for the Location Offset this must be done in two ways:

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1. For the purpose of meeting the expenditure threshold, expenditure must be converted using the foreign exchange rate for the day on which principal photography or production of the animated image commenced.

The date principal photography or production of the animated image commenced is: *

Must be a date.

Please complete table below to convert all QAPE incurred in foreign currencies into Australian dollars using the rate of exchange on the day principal photography or production of the animated image commenced in Australia.

This figure will be verified by the assessor in your final report.

Foreign currency	Claimed amount (in foreign currency)	Exchange rate (exch QAPE in AUD ange rate on day pr oduction commence d in Australia)
------------------	--------------------------------------	--

		Must be a number.	Must be a dollar amount.
			\$

2. For the purpose of calculating the final QAPE figure upon which the rebate is based, the exchange rate used for expenditure on foreign currency must be averaged across the period in which QAPE was incurred.

Date of first eligible QAPE item is: *

Must be a date.

Date of final eligible QAPE item is: *

Must be a date.

Please complete table below to convert all QAPE incurred in foreign currencies into Australian dollars using the average exchange rate across the QAPE period. This can be the monthly or daily average from the first eligible QAPE date to the final eligible QAPE date.

Please see the Location Offset Glossary for further details.

Foreign currency	Claimed amount (in foreign currency)	Exchange rate (aver QAPE in AUD age exchange rate a cross QAPE period)
------------------	--------------------------------------	--

	Must be a dollar amount.	Must be a number.	Must be a dollar amount.

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I confirm that the correct exchange rate has been applied to all foreign currency in the general ledger. *

☐ Yes ☐ No

Please upload a copy of your currency calculations or any working documents to support your currency conversion claims. *

Attach a file:

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, including reinvestment arrangements (investment of fees).

It is recommended that applicants refer to the [Glossary](#) for description of interested parties and investment of fees, noting particular exclusions that may impact your QAPE claim.

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.

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Is there any copyright expenditure to be included? *

☐ Yes

☐ No

Please upload a copyright licence agreement. *

Attach a file:

Copyright holder	Value in AUD	Cost per second/still
	Must be a dollar amount.	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.

Please upload details of the depreciation of assets *

Attach a file:

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.

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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 *

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.

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Please upload the following mandatory documents

Please upload a copy of your production schedule *

Attach a file:

Please upload a copy of your credits list with nationalities and residencies *

Attach a file:

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

In order to support the claims that you are making in this application and costs contained in the general ledger that are identified as QAPE incurred on the applicant production, please upload the following supporting documents:

- 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:

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.

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Please indicate how you will provide this to the Department:

- ☐ Post DVD/USB to the Department
- ☐ Web link to production or link to dropbox with password
- ☐ I am unable to provide a copy of the production at this stage

Links to streaming service cannot utilise this option.

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.

Link to the completed production *

Please note that you are required to provide a final copy of the production to the Department within 30 days of the production's completion. If you do not do so, the Minister may revoke your certificate. By not providing a copy of the production, your assessment may be delayed.

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.

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:

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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:

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

Location Offset - Application for Final Certificate 2026

Form Preview

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.
- ☐ 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.