

Location Offset - Application for Provisional Certificate 2024 Form Preview

Location Offset - Application for Provisional Certificate

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When to submit

Applications for a provisional 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

Applying for a provisional certificate is optional.

Provisional certification is not a prerequisite for a final certificate. A provisional certificate provides an indication of whether the production is likely to be eligible for the Location Offset, based on the information provided at that stage. A provisional certificate does not entitle any person to claim the tax offset, nor does it prevent a later decision by the Minister to refuse to grant a final certificate.

In order to apply for a provisional 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.
- If the production started principal photography on or before 30 June 2023, projected qualifying Australian production expenditure (QAPE) must be at least \$15 million AUD (a minimum of \$1 million per hour for a television series)
- If the production started principal photography on or after 1 July 2023:
 - projected QAPE just be at least \$20 million AUD (a minimum of \$1.5 million per hour for a television series).
 - The production must plan to engage one or more Australian post, digital and/or visual effects provider.
 - The production must meet minimum training obligations or contribute to the broader infrastructure capacity of the Australian screen sector.
 - The production must meet final reporting obligations regarding the employment of Australians and the use of Australian businesses.
- The production must not have accessed any other Australian Government tax incentives, including under the Australian Screen Production Incentive (ASPI).

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.

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- 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.

To determine if these legislative changes apply to your production, will 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.

Confidentiality

The Department uses this form to collect information, including some personal information, that is required to process this application for provisional 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 and reporting on Location Offset outcomes.
- Where required by law, information collected may be provided to other agencies or departments of the Commonwealth, including the Australian Tax Office.

When applying for a Final Certificate an applicant Company must meet the following eligibility criteria:

- The applicant company is an Australian company, or a foreign company with an Australian permanent residency and an Australian Business Number (ABN); AND
- The applicant company must carry out, or make arrangements for carrying out, all the activities necessary for the making of the production; AND

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- The applicant company is not acting in the capacity of a trustee or a trust.

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 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

If applicable, please upload documents 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:

Do you intend to establish an eligible company to undertake the production in Australia? *

Yes

No

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.

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Eligibility

* indicates a required field

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

Is the applicant company responsible for carrying out, or making the arrangements for the carrying out of all the activities in Australia that are 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.

If applicable, please upload any agreement confirming the applicant company's responsibility for all the activities required to undertake the production in Australia

Attach a file:

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

You have indicated that your company is not responsible for carrying out or making arrangements for the carrying out of all the activities in Australia that are necessary for the making of the production.

You will need to arrange for the responsible company to complete an application.

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

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

Proposed Format and Duration

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 documentary.

Feature length documentary films are 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.

Use of Australian Post, Digital and Visual Effects provider/s

Do you intend to engage an Australian post, digital and/or visual effects provider?

*

- Yes
- No

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

You have indicated that you do not intend to engage an Australian post, digital and/or visual effects provider. 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.

Please indicate the type of PDV work intended for Australian provider/s: *

- Picture
- Sound
- Music
- VFX
- Other:

If known, please list the provider/s you intend to engage to undertake PDV activities in Australia on the production.

Name	ABN
	Must be an ABN.
Organisation Name	

Contribution to the Broader Workforce Capacity Requirement

Select which option applies to meet your contribution to the broader workforce capacity requirement (tick the one option that applies to your production): *

- Principal photography started/will start between 1 July 2023 and 30 June 2024 and has or intends to undertake some form of training activity on the production
- Principal photography started/will start between 1 July 2024 and 30 June 2025 expenditure of 0.5 per cent of QAPE, capped at \$250,000 has been expended or will be expended on eligible training activities
- Principal photography will start on or after 1 July 2025 and expenditure of 1 per cent of QAPE, capped at \$500,000 has been expended or will be expended on eligible training activities
- This production intends to be attached to a long-term training program and started/will commence principal photography on or after 1 July 2024
- This production intends to be attached to the establishment of permanent infrastructure in Australia and started/will commence principal photography on or after 1 July 2024.

Long-Term Training Program

You have indicated that your production intends to be attached to a long-term training program. Please be aware, as part of final certification, you will be required to complete a report on the training activities undertaken on the production and outcomes.

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For the purposes of this provisional application, please select from the below options: *

- The structured long-term program has received Provisional Certification – Training
- The structured long-term program has not received Provisional Certification – Training

Please note that Applicants implementing a long-term structured training program are strongly encouraged to apply for Provisional Certification – Training.

Click here to complete the [Provisional Certification - Training form](#). This is to allow consideration of the proposed training program before it is established.

Infrastructure Project

You have indicated that your production intends to be associated with the establishment of permanent infrastructure in Australia. Please be aware, as part of final certification, you will be required to complete a report on the infrastructure project.

For the purposes of this provisional application, please select from the below options: *

- The infrastructure project has received Provisional Certification – Infrastructure and I have the unique reference number
- The infrastructure project has not received Provisional Certification – Infrastructure or I do not have the unique reference number

Provisional Certification Infrastructure reference number: *

Please note Applicants who intend to meet the minimum training obligation or contribution to the broader workforce and infrastructure capacity of the sector eligibility requirement through establishing permanent film and television infrastructure in Australia are strongly encouraged to apply for Provisional Certification – Infrastructure.

Click here to complete the [Provisional Certification – Infrastructure process](#). This is to allow consideration of the proposed infrastructure project before it is established.

Final Reporting Obligations

Productions that commence principal photography or production of the animated image on or after 1 July 2023 are required to complete final reporting obligations as part of a Location Offset final certification application.

The collection of this information will assist with measuring the effectiveness and benefits of the Location Offset to Australia.

The questions cover employment on the production, the use of Australian service providers and businesses, filming locations and any other activities carried out by the production. The information is required to be submitted by uploading specifically formatted Microsoft Excel templates. Applicants should familiarise themselves with the information required so this

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can be captured throughout the production. For details on the type of information that must be provided visit <https://www.arts.gov.au/publications/location-offset-final-reporting>

Please select *

- I am aware of the reporting requirements and what information needs to be provided at final certification.
- I am not familiar with the reporting requirements or I intend not to supply this information.

For more information, 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:

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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

Will the applicant company be acting in the capacity of a trustee of a trust for any part of the time it incurs expenditure on the production? *

Yes No

If you have answered 'yes', you should note that expenditure incurred by a trust is not eligible expenditure for the purpose of the Location Offset.

**Name of Company
Director:**

Nationality:

Permanent Residence

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

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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

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:

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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

<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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Secondary contact position *

Secondary contact phone number *

Secondary contact email *

Must be an email address.

Production details

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* 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 between 40 and 200 words.

If the production is a series this must be broken down by episode and must identify the pilot episode if relevant. Additional information, including if you have a more detailed synopsis, 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: *

Please provide actual screen time, not TV/commercial hours. For a television series, provide the sum of lengths of all episodes

Production time frames

Anticipated 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.

Anticipated date of completion of principal photography in Australia *

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

For television series, number of months anticipated for completion of principal photography or production of the visual image. *

Estimated date of final completion of the production *

Month and year is sufficient.

Do you have an end-user agreement with an eligible platform? *

Yes

No

Details of release

Please provide intended details of release.

Expected date on which the production 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

If applicable, please upload proof of end user agreement, deal memo or letter of confirmation from the platform on official letterhead.

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Attach a file:

Channel/service of release

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

Distributor:

Is it intended that all episodes will be produced for exhibition together, under a single title for a national market or markets? *

Yes

No

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 whole dollar amount (no cents).		
	\$		

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 projected QAPE: *

\$

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Must be a minimum of AUD \$20 million and \$1.5 million per hour for a television series or minimum of AUD \$15 million and \$1 million per hour for a television series for productions that commenced before 1 July 2023.

Projected 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 details

Please upload a statement of projected QAPE *

Attach a file:

A minimum of 1 file must be attached.

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
- share of Australian general business overheads
- 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 expected to be claimed

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

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Currency exchange

Is it expected that any QAPE will be 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 used for the purposes of provisional application	Projected 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 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	Projected value in AUD
			Must be a dollar amount.
			\$

Copyright expenditure

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

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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, if applicable.

Attach a file:

Copyright holder

Value in AUD

	Must be a dollar amount.

Specific QAPE inclusions

Please indicate if your projected QAPE claim includes any of the following

- Remuneration for directors, producers and production staff
- Expenditure related to individuals who will work on the production both in and outside of Australia
- Expenditure related to crew and cast members who will work 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 expected to be incurred while the applicant company is not established in Australia, or is a foreign resident company without a permanent Australian establishment
- Expenditure expected to be 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 statement of projected QAPE.

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

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

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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.

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 1, Part B 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 the 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 and that failure to do so within the notification period may result in a refusal to issue a provisional certificate.

At least 4 choices must be selected.

Date *

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