Location Offset - Application for Provisional Certificate - Infrastructure

When to submit

Applications for a provisional Location Offset Infrastructure 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

A production may meet its contribution to the broader workforce requirement by establishing permanent film and television infrastructure in Australia. For permanent infrastructure in Australia to meet the contribution to the broader workforce requirement, the proposed infrastructure project may choose to apply for *Provisional Certification – Infrastructure***.** This is to allow consideration of the proposed infrastructure project before it is established.

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.
- 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 *Provisional Certification - Infrastructure* 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.
- 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.

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
- 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, Sport and the Arts GPO Box 2154 Canberra ACT 2601 AUSTRALIA

Applicant Company details

* indicates a required field

The company that applies for *Provisional Certification – Infrastructure* should be the company that can provide information on the infrastructure project and what productions will be seeking to be associated with that project.

Alternatively, if there are multiple different companies investing in the same infrastructure project, a production services coordinator may apply to *Provisional Certification – Infrastructure* on all their behalf.

Or each production company can apply individually to have their arrangement for investing in infrastructure in Australia assessed for eligibility.

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

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.

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

Applicant Admin 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 Admin Contact *
Title First Name Last Name

Secondary contact position *

Secondary contact phone number *

Secondary contact email *

Details of the infrastructure project

* indicates a required field

Infrastructure

Please provide details about what the proposed infrastructure activity is.

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. Anticipated that work will begin March 2025 and be completed by April 2025

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 will own and manage the infrastructure on an ongoing basis - e.g. Village Roadshow Studios will be responsible for the solar panels on an ongoing basis.

Other partners also involved in the infrastructure - e.g. Village Roadshow will manage the project and engage third-party contractors to install the solar panels. We will provide a monetary contribution to the project.

Click **Add More** for additional rows.

Type of Infrastructure	**Size (if relevant)**	**Location**	**Timing of construction**	**Anticipated total cost of the infrastructure project**	**Anticipated investment**	**Who will own it and manage it on an ongoing basis?**	**Other partners also involved in the infrastructure**
				Must be a whole dollar amount (no cents).	Must be a whole dollar amount (no cents).		
				$	$		

Please provide details about benefits to the Australian screen sector that the proposed infrastructure activity will have - e.g. This infrastructure investment will reduce the running costs of the office buildings. This will make hiring them more affordable. The facility will be more accessible to smaller local productions and will alleviating pressure on other affordable facilities.

Details *

Please identify how you expect the infrastructure to contribute to alleviating capacity constraints in the Australian screen sector. *

Associated productions

Please identify the production/s proposed to be associated with the infrastructure activity. The number of productions and scale of productions should be commensurate with the level of investment in the infrastructure project and long-term benefit to the Australian screen sector.

Please note that only productions that commence principal photography or production of the animated image on and after 1 July 2023 can be associated with the infrastructure activity.

Click **Add More** for additional rows.

Production company	**Production title**	**Estimated QAPE**	**Production Location**	**Anticipated date of commencement of principal photography in Australia**	**Anticipated date of completion of principal photography in Australia**	**Connection with infrastructure activity**
		Must be a whole dollar amount (no cents).		Must be a date.	Must be a date.	
		$				

Additional information

If you have any further information to provide in relation to your application, please detail it here. Information can include contracts or agreements, development plans, announcements about the infrastructure project:

Attach a file:

Declaration and confirmation

* indicates a required field

Additional information

If you have any further information to provide in relation to your application, please upload it here:
Attach a file:

Digital declaration

You are required to make the following declaration under Part B of Schedule 1, Part B of the Location Offset Rules

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Form Preview

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 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.

At least 3 choices must be selected.

Date *

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