

Post, Digital and Visual Effects (PDV) Offset - Application for Final Certificate

* indicates a required field

When to submit

Applications for a Final Post, Digital and Visual Effects (PDV) Offset Certification can be made at any time.

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

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

Before you begin

In order to apply for a final certificate for the PDV 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 PDV work on the production.
- The production must be an eligible format.
- The production must commence PDV activity in Australia on or after 1 July 2007.
- Qualifying Australian production expenditure (QAPE) related to PDV activity must be at least:
 - \$5 million AUD for productions commencing prior to 1 July 2010; or
 - \$500,000 AUD for productions commencing on or after 1 July 2010.
- The production must not have accessed any other Australian Government tax incentives 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).
- 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 [PDV Offset Guidelines](#) and [Glossary](#) must be read in conjunction with this form, and are available at www.arts.gov.au/funding-and-support/tax-rebates-film-and-television-producers.
- Throughout the application form, the term 'production' is used to refer to all eligible formats.
- 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

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The Department of Infrastructure, Transport, Regional Development and Communications uses this form to collect information, including some personal information, that is required to process this application for final certification under the PDV 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 ASPI or for other purposes as required by law. These include:

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

Contact details

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

Email: filmenquiries@arts.gov.au

Phone: +61 (02) 6271 1543

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

Applicant Information

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

☐ Yes

☐ No

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

Attach a file:

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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

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

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

Eligibility

* indicates a required field

Which of the following applies to your production? *

- ☐ Commenced PDV activity between 1 July 2007 and 30 June 2010 AND has a QAPE of at least \$5,000,000
- ☐ Commenced PDV activity on or after 1 July 2010 AND has QAPE of at least \$500,000

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 PDV 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 Location 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 PDV Offset.

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For more information, please refer to the [PDV 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 PDV 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 PDV Production in Australia *

Attach a file:

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

You have indicated that your company was not responsible for carrying out or making arrangements for the carrying out of all the activities in Australia that were necessary for the PDV production of the film.

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

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

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

Trustee company

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 PDV Offset and therefore can neither incur QAPE nor be certified. This also applies to 'prior company expenditure'.

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

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

Format and Genre

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

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Production format *

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

Production genre: *

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

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

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 PDV Offset. For more information regarding eligible formats, please refer to the [PDV Offset Guidelines](#). Please contact filmenquiries@arts.gov.au if you require further assistance.

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

You have indicated that your production is a reality mini-series. This is an ineligible format under the PDV Offset. For more information regarding eligible formats, please refer to the [PDV Offset Guidelines](#). Please contact filmenquiries@arts.gov.au if you require further assistance.

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

- ☐ Yes
- ☐ No

Your answer has indicated that you are ineligible under the program

You have indicated that all episodes were not produced together under a single title. Please note that it is a requirement of eligibility for television series (other than mini-series) that all the episodes must be produced for exhibition together for a national market or markets. For more information, please refer to the [PDV Offset Guidelines](#). Please contact 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	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.

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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	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 *

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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

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

Attach a file:

A minimum of 1 file must be attached.

Applicant Contact Information

* indicates a required field

The Department of Infrastructure, Transport, Regional Development, Communications and the Arts may not be able to discuss this application with people unless they are nominated as either a Primary Contact or Secondary Contact in this form.

Please ensure all relevant contacts are included and correct.

Primary Applicant Contact

Primary contact *

Title

First Name

Last Name

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

Primary contact position *

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Primary contact phone number *

Primary contact email *

Secondary Applicant Contact (optional)

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 *

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: *

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Word count:

Must be between 20 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 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.

For the mini-series that you are applying for:

Number of episodes: *

Must be a number.

Episode length in mins: *

Must be a number.

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

Total Running time in minutes: *

Production time frames

Date of commencement of PDV activity in Australia (first eligible QAPE item) *

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

Date of completion of PDV activity in Australia (final eligible QAPE item) *

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

Date of commencement of PDV Production (manipulation of image/sound) *

Must be a date.

Date of completion of PDV Production (manipulation of image/sound) *

Must be a date.

Date of final completion of the production *

Month and year is sufficient.

Do you have a distribution agreement? *

☐ Yes

☐ No

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

Your selection has indicated that you are not eligible to apply for final PDV Offset certification at this time. An executed distribution agreement is a requirement to access the PDV Offset.

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

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

Distribution

Please provide intended distribution details.

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

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

Distributor:

Intended Distribution Platform:

☐ Cinematic/Theatrical release

☐ Terrestrial Broadcast

☐ Other:

☐ Cable Television

☐ Subscription Video on demand

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Channel/service of distribution *

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

Location of distribution *

E.g. Worldwide, Australia, Uk

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

Attach a file:

Other Government Incentives and Support

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

☐ Yes

☐ No

Other government incentives and support

Please provide details of state/territory support

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

Must be a minimum of AUD \$5,000,000 if the activity commenced between 1 July 2007 and 30 June 2010, or AUD \$500,000 if the activity commences on or after 1 July 2010.

Total QAPE: *

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

Total production expenditure is only required for productions claiming General Business Overheads.

QAPE details

Please upload a statement of total QAPE (General Ledger) *

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
- 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.

Currency exchange

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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 PDV production commenced in Australia.

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

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

Interested Party Expenditure

Details need to be provided of all companies that supplied 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 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	Projected 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 worked on the production both in and outside of Australia

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- ☐ 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 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.

Were all costs for directors, producers and production staff exclusive of development costs, and solely attributable to post production, digital and visual effects services provided in Australia for this production? *

- ☐ Yes ☐ No

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 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 PDV Offset Glossary.

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 *

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Corporations Act 2001 Registration Number *

Contact name *

Phone Number *

Must be an Australian phone number.

Email *

Must be an email address.

Attach a file:

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

Documents may include:

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

Attach a file:

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

Further documentation may be requested during the assessment process.

Copy of the completed production

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

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

Web link to production

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

Additional Information

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

Attach a file:

Declaration and confirmations

* indicates a required field

Statutory declaration (not required after October 2023)

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

- Please ensure you have included the name, occupation and address of the person making the declaration on behalf of the applicant, as well as the place and date that the declaration was made.
- Please include the production title at the top of the declaration form.
- **If you are submitting a hardcopy statutory declaration, the original signed hard copy must be mailed to the Department at the address below. Please**

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also attach a scanned copy to this application. Mailing Address: Screen Incentives Section Department of Infrastructure, Transport, Regional Development, Communications and the Arts GPO Box 2154 Canberra ACT 2601 AUSTRALIA

- If you are submitting an electronic statutory declaration (as per requirements contained in the *Coronavirus Economic Response Package (Modifications—Statutory Declarations and Notices of Intention to Marry) Determination 2021*), please attach it to this application.

Section 8 of the *Statutory Declarations Act 1959* requires a statutory declaration to be made in a prescribed form and before a prescribed person. Examples of a prescribed person include the following: Chiropractor, Dentist, Legal practitioner, Medical practitioner, Nurse, Justice of the Peace, Pharmacist, Physiotherapist or Psychologist. A full list of prescribed persons before whom a statutory declaration may be made is contained in the *Statutory Declaration Regulations 2018*, available at www.legislation.gov.au.

Please upload the signed statutory declaration

Attach a file:

A minimum of 1 file must be attached.

Statutory declaration requirement

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

Please select one of the following

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

Digital declaration

You are required to make the following declaration under Part B of Schedule 2 of the PDV 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 PDV 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 PDV 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.

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