

# PDV Offset - Application for Provisional Certificate

## Form Preview

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

#### When to submit

Applications for a Provisional 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

Applying for a provisional certificate is optional.

A 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 PDV 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 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 of an eligible format.
- The production must commence PDV activity in Australia on or after 1 July 2007.
- Projected qualifying Australian production expenditure (QAPE) related to PDV activity must be at least \$500,000 AUD (or 5 million AUD if it commenced prior to 1 July 2010).
- The production must not have accessed any other Australian Government tax incentives under the Australian Screen Production Incentive (ASPI).

#### **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](http://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 (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 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 provisional certification under the PDV Offset. For further

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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.

### **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 making 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 Industry Section on:***

**Email:** [filmenquiries@arts.gov.au](mailto:filmenquiries@arts.gov.au)

**Phone:** +61 (02) 6271 1543

**Mailing Address:** Screen Industry Section Department of Infrastructure, Transport, Regional Development and Communications GPO Box 594 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

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**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 [PDV Offset Guidelines](#).

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

## Eligibility

\* indicates a required field

**Will your production begin PDV activity on or after 1 July 2021? \***

☐ Yes ☐ No

### 1 July 2021 Changes

While you have selected No, please be aware the Australian Government will make amendments to the PDV Offset, which will come into effect for productions commencing PDV activity on or after 1 July 2021. The amendments are:

- the minimum PDV-QAPE threshold will be increased to \$1 million;
- claims for Australian held copyright will be capped at 30 per cent of total production expenditure; and
- general business overheads will no longer be eligible to be claimed as QAPE.

As you have indicated No above, qualifying PDV expenditure will commence prior to 1 July 2021 and therefore the above changes will not apply to this production. Please be aware that if for any reason the production is delayed and does not commence PDV activity until on or after 1 July 2021, the above changes will apply to the production. This provisional assessment is being conducted based on the eligibility requirements for the PDV Offset currently set out in Division 376 of the *Income Tax Assessment Act 1997*. If you would like to discuss these changes and how they may impact your production in the event that PDV activity commences on or after 1 July 2021, please contact [filmenquiries@arts.gov.au](mailto:filmenquiries@arts.gov.au).

### 1 July 2021 Changes

Please note, the following changes may impact your application. If these changes appear to impact your production, you will be advised during the assessment process.

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The Australian Government will make amendments to the PDV Offset, which will come into effect for productions commencing PDV activity on or after 1 July 2021. The amendments are:

- the minimum PDV-QAPE threshold will be increased to \$1 million;
- claims for Australian held copyright will be capped at 30 per cent of total production expenditure; and
- general business overheads will no longer be eligible to be claimed as QAPE.

### 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.

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

Please contact [filmenquiries@arts.gov.au](mailto: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 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.

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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 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](mailto: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
- ☐ Mini-series
- ☐ Television series
- ☐ Telemovie
- ☐ Direct-to-DVD/Video

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

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

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 PDV Offset.

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

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

### Applicant Company details

\* indicates a required field

#### **Registered Entity Name / Legal Business Name:**

Organisation Name

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Please ensure your registered entity name is correct and matches the information provided in the ABN lookup provided below.

### Applicant ABN:

The ABN provided will be used to look up the following information. Click Lookup above to check that you have entered the ABN correctly.

Information from the Australian Business Register	
ABN	
Entity name	
ABN status	
Entity type	
Goods & Services Tax (GST)	
DGR Endorsed	
ATO Charity Type	<a href="#">More information</a>
ACNC Registration	
Tax Concessions	
Main business location	

Must be an ABN.

### Place the company is incorporated:

Please give the State or Territory.

### Registered business address:

Address

  

### Postal Address:

Address

  

**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

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

Name of Company Director:	Nationality:	Permanent Residence

**Does the applicant company have a Parent Company? \***

☐ Yes ☐ No

### Parent Company Details

**Tax consolidated group \***

Organisation Name

**Tax consolidated group ABN \***

The ABN provided will be used to look up the following information. Click Lookup above to check that you have entered the ABN correctly.

Information from the Australian Business Register	
ABN	
Entity name	
ABN status	
Entity type	
Goods & Services Tax (GST)	
DGR Endorsed	
ATO Charity Type	<a href="#">More information</a>
ACNC Registration	
Tax Concessions	
Main business location	

Must be an ABN.

### 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.

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**Registered entity name**

**Registered business  
address**

**ABN**

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## Applicant Contact Information

\* indicates a required field

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

**Please ensure all relevant contacts are included and correct.**

### Applicant representative

**Applicant representative \***

Title First Name Last Name

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Representative for official correspondence.

**Applicant representative position \***

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**Phone number \***

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**Email \***

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### 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 \***

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**Primary contact email \***



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### Secondary Applicant Contact

**Secondary contact \***

Title

First Name

Last Name

**Secondary contact position \*****Secondary contact phone number \*****Secondary contact email \***

**Is the secondary contact above the appropriate person for us to contact about this application, if we are unable to contact the primary contact? \***

☐ Yes☐ No

### 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: \***

Word count:

Must be between 40 and 200 words.

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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.

### Is this application for a season of a series?

☐ Yes ☐ No

### 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: \*

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 PDV activity in Australia \*

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

### Anticipated date of completion of PDV activity in Australia \*

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

### Estimated date of final completion of the production \*

Month and year is sufficient.

### Do you have a distribution agreement? \*

☐ Yes ☐ No

## Distribution

*Please provide intended distribution details.*

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**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.

**Distributor Name:**

**Intended Distribution Platform:**

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

☐ Other:

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

- ☐ Yes      ☐ No

## 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: \***

\$

Must be a minimum of AUD \$500,000 or if the activity commences on or after 1 July 2021, a minimum of \$1,000,000.

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

\$

Total production expenditure information is not required except in circumstances where QAPE is claimed under 'General Business Overheads'.

**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.

Currency exchange

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### 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 PDV activity for the production commenced in Australia. If PDV 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](http://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.

### 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

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- ☐ 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 the acquisition or licencing of Australian-held copyright\*
- ☐ 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
- ☐ General business overheads\*\*

\*limited to 30% of TPE if PDV activity begins on or after 1 July 2021. \*\*ineligible if PDV activity begins on or after 1 July 2021.

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.*

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

- ☐ Yes ☐ No

**Is the production fully animated? \***

- ☐ 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 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 PDV Offset Glossary.

## Supporting documents

\* indicates a required field

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*Please use clear titling for all documents, and number attachments from 1 - 14 (where applicable - not all attachments will be required for every application).*

### Applicant company details

**1 - 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:

**2 - If applicable, 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:

**3 - 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.

### Production details

**4 - 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:

**5 - If applicable, please upload proof of distribution such as a draft agreement, deal memo or letter of confirmation from the distributor on official letterhead**

Attach a file:

### QAPE details

**6 - 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.**

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The projected QAPE statement must:

- include descriptions of each expenditure code (e.g. cast, lighting, CGI etc.)
- include subtotals
- include separate columns showing QAPE and non-QAPE expenditure amounts
- show total QAPE in Australian dollars.

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.*

### 8 - Please upload any additional documents to support your application

Attach a file:

## Declaration and confirmation

\* indicates a required field

### Statutory declaration

All applications to the PDV Offset must be accompanied by a statutory declaration on the pro forma template provided at <https://www.ag.gov.au/Publications/Statutory-declarations/Documents/commonwealth-statutory-declaration-form.pdf>.

- 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.
- **The original signed hard copy must be mailed to the Department. Mailing Address:** Screen Industry Section Department of Infrastructure, Transport, Regional Development and Communications GPO Box 594 Canberra ACT 2601 AUSTRALIA
- A scanned copy must also be attached 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

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persons before whom a statutory declaration may be made is contained in the *Statutory Declaration Regulations 1993*, available at [www.legislation.gov.au](http://www.legislation.gov.au).

### 14 - Please upload the signed statutory declaration \*

Attach a file:

A minimum of 1 file must be attached.

### Confirmation

#### I, the applicant contact, confirm that \*

- ☐ I am authorised by the applicant 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 the statements made in the application are true.

At least 3 choices must be selected.

#### Date \*

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