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

* indicates a required field

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.

This application is 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 and meet relevant production timeframes.
- The production must be able to demonstrate that it was produced for exhibition to the public.
- .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).

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 (feature films or films of a like nature, miniseries of television drama, television series).
- Towards the end of this application you will have the opportunity to attach all required supporting documentation.

- During the assessment the assessor may seek additional documents.

Confidentiality

The Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts 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 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 active 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 Incentives Section on:

Email: filmenquiries@arts.gov.au

Phone:

+61 (02) 6136 8012

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

Applicant Information

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

○ Yes ○ No

Please upload 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:

You are applying for provisional certification for (please select all that apply): *

☐ I require the certificate to finance PDV activity on the applicant production
☐ I have been engaged to undertake PDV activity on the applicant production
☐ I want to test the eligibility of the applicant production and / or PDV QAPE activity
☐ Other:

Please provide documentation to confirm you have been engaged to undertake PDV activity *

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 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 prior to 30 June 2010 AND has a QAPE of at least $5,000,000

○ Commenced PDV activity on or after 1 July 2010 and 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.

For more information, please refer to the PDV 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 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.

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:

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 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
- ○ Other:

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 if you require further assistance.

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

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

For more information regarding eligible formats, please refer to the PDV Offset Guidelines.

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

Applicant Company details

* indicates a required field

Registered Entity Name / Legal Business Name:
Organisation Name

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

Applicant ABN:

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

Information from the Australian Business Register	
ABN	
Entity Name	
ABN Status	
Entity Type	
Goods & Services Tax (GST)	
DGR Endorsed	
ATO Charity Type	More information
ACNC Registration	
Tax Concessions	
Main Business Location	

Must be an ABN.

Place the company is incorporated:

Please give the State or Territory.

Registered business address: *
Address

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 PDV Offset.

Name of Company Director	Nationality:	Permanent Residence :

Is the applicant company part of a Tax Consolidated Group? *
○ Yes ○ No

Tax Consolidated Group Details

Tax consolidated group *
Organisation Name

Tax consolidated group ABN *

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

Information from the Australian Business Register
ABN
Entity Name
ABN Status

Entity Type	
Goods & Services Tax (GST)	
DGR Endorsed	
ATO Charity Type	More information
ACNC Registration	
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.

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

Attach a file:

Registered entity name	Registered business address	ABN

Applicant Contact Information

* indicates a required field

The Department of Infrastructure, Transport, Regional Development, Communications, Sport 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

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

Primary contact *

Title First Name Last Name

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

Primary contact position *

Primary contact phone number *

Primary contact email *

Secondary Applicant Contact (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. If the production is a television series, please include the season number in the title.

Has there been a previous title/working title? *
○ Yes ○ No

If relevant, previous / working titles *

Synopsis

Please provide a one paragraph synopsis: *

Word count:
Must be 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 can be attached in the supporting documents section of this form.

If applicable please upload the production synopsis. If the production is a series, break down by episode (with the pilot episode, if any, identified)
Attach a file:

Is this application for a season of a series?
○ Yes ○ No
Please note, if you answer yes to this question, the series/season number must be reflected in the production title.

For the season that you are applying for:

Season number: *
Must be a number.

Number of episodes: *
Must be a number.

Episode length in mins: *
Must be a number.

Number of episodes: *
Must be a number.

Episode length in mins: *
Must be a number.

Total Running time in minutes: *
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 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.

Attach a file:

Channel/service of release

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

Theatrical release details

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 any state/territory support

State/Territory	Amount ($)	Status	Comments
	Must be a dollar amount.		
	$		

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: *
$
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 commenced on or after 1 July 2010.

Projected 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 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
- Reinvestment arrangements (Investment of fees)*
- Australian copyrighted publicity and promotional material – costs incurred before completion of film
- residuals – paid out before completion of film
- advances – non-recoverable from payee
- travel to Australia
- freight to Australia
- additional audiovisual content other than for the first copy of the film
- pilot episode.
- depreciation of assets
- general business overheads

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

It is recommended that applicants refer to the Glossary for details of eligible expenditure.

Please upload all documents to support the projected VFX costs outlined in your budget, such as, VFX bid or agreement.
Attach a file:

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

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 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, including reinvestment arrangements (investment of fees).

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

Is there any interested party expenditure to be included? *

○ Yes ○ No

Please 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.

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

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

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.

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 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.
☐ 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 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.