|  |  |
| --- | --- |
| Screen Australia Lockup Blue CMYK | Office use only:  Date of receipt:  Date appl. completed:  Reference No: |
| APPLICATION FOR  **FINAL CERTIFICATE** FOR THE PRODUCER OFFSET  *If your project has been produced as an official co-production do* ***NOT*** *use this form.* See [www.screenaustralia.gov.au/coproductions/final\_approval.aspx](http://www.screenaustralia.gov.au/coproductions/final_approval.aspx) | |

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| **PROJECT TITLE:** |  |

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| **AKA TITLE/S:** |  |

|  |  |
| --- | --- |
| **APPLICANT COMPANY:** |  |

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| **Has a Producer Offset provisional certificate been issued for this project?  YES  NO**  **If yes, please provide the Provisional Certificate number:      /      /** |

|  |
| --- |
| SUBMITTING YOUR APPLICATION   * All documents should be submitted in soft copy **only** via:   [**https://ftp2.screenaustralia.gov.au/dropbox/POCU**](https://ftp2.screenaustralia.gov.au/dropbox/POCU)   * Please ensure all attachments requested on the checklist at the back of this application form are supplied and are **correctly named**. Incomplete applications will not be accepted. * Please include a **cover letter** outlining any particular elements of the application that may require special consideration as this will assist in the assessment process. * You are required to supply a **physical copy of the film**.  As per the current National Archives requirements, a DVD should be sent to the below address: Screen Australia, Producer Offset and Co-production Unit (POCU)   Level 7, 45 Jones Street, Ultimo NSW 2007 or: GPO 3984, Sydney NSW 2001  **ASSESSMENT OF YOUR APPLICATION**   * Allow up to **12 weeks** for a complete application to be assessed. The application will not be considered complete until we receive a copy of the film and **all** documents requested in the checklist. * **Enquiries: Phone: +61 2 8113 1042 Toll free: 1800 213 099 -** [**pocu@screenaustralia.gov.au**](mailto:pocu@screenaustralia.gov.au) |
| **PLEASE NOTE**  **Criminal and civil penalties apply to persons who make false or misleading statements to  Screen Australia or the Australian Taxation Office.** |

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| --- | --- |
|  | BEFORE YOU BEGIN |

The Producer Offset operates under Division 376 of the Income Tax Assessment Act 1997 (**ITAA,** as amended).

**Resources and Documentation Required**

Refer to [www.screenaustralia.gov.au/producer\_offset](http://www.screenaustralia.gov.au/producer_offset) (under the Document Library) for the following documentation:

* Producer Offset Guidelines.
* *At a Glance* – a comprehensive reference document particularly useful in assisting with the calculation of QAPE.
* Final application form: it is mandatory that you download and use the most recent version.
* Final QAPE spreadsheet including all worksheets: it is mandatory that you download and use the most recent version.
* **Auditor’s Statement** using pro forma available at: [www.screenaustralia.gov.au/producer\_offset/final\_certification.aspx](http://www.screenaustralia.gov.au/producer_offset/final_certification.aspx).   
  The text must be copied and pasted onto the auditor’s letterhead before signing.

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| --- |
| **INELIGIBILITY BY PREVIOUS CERTIFICATION** |
| **In relation to this project, if the answer is YES to any of the following questions, the project will be ineligible for the Producer Offset.**  1. Has the applicant company, or any investor in the project, claimed a deduction in relation to copyright in the project under Division 10B of Part III of the *Income Tax Assessment Act 1936*?  **YES  NO**  2. Has a Final Certificate for the projectbeen issued at any time under Division 10BA of  Part III of the *Income Tax Assessment Act 1936*?  **YES  NO**  3. Has a certificate been issued for the Location Offset or the PDV Offset?  **YES  NO**  4. Has the applicant company or anyone else received investment in the project from a Film  Licensed Investment Company (FLIC)?  **YES  NO**  5. Has the applicant company received equity funding from the Film Finance Corporation,  the Australian Film Commission, Film Australia or the Australian Film Television and  Radio School, prior to July 2007 (ie was the first drawdown pre-July 2007)?  **YES  NO**  6. Has the applicant company received any payments from the Producer Equity Program (PEP)  for this project?  **YES  NO** |

|  |  |  |  |
| --- | --- | --- | --- |
| **UNDER WHICH RULES WILL YOUR PROJECT BE ASSESSED?** | | | |
| The Australian Government’s 2011-12 Budget included a number of proposed reforms to the Producer Offset.  The provisions of the Producer Offset taking into account the reforms are referred to as the ‘new rules’.  The provisions of the Producer Offset taking as it existed prior to the reforms are referred to as the ‘old rules’.  Use the questions below to ascertain whether your project falls under the ‘**old rules**’ or the ‘**new rules**’.  **Did the project receive Screen Australia investment?** | | | |
| **YES**\* | | **NO** | |
| If **YES**, did you receive notification of funding approval from Screen Australia investment (i.e. Letter of Approval) on or after 1 July 2011?\* | | If **NO**, did pre-production commence on your project on or after 1 July 2011? | |
| **YES** | **NO** | **YES** | **NO** |

‘OLD RULES’

‘OLD RULES’

‘NEW RULES’

‘NEW RULES’

If your project falls under the ‘old’ QAPE rules please contact POCU to receive the relevant Final QAPE spreadsheet.

**For Documentary Projects**

‘Documentary’ is defined in section 376-25 of the ITAA. Please refer to point 2.5.5. of the Producer Offset Guidelines for further details. This definition applies to projects that commenced principal photography on or after 1 July 2012.

For projects commencing before this date, Sc.reen Australia will utilise the test outlined by the Administrative Appeals Tribunal (AAT) in the *Lush House* case ([EME Productions No 1 Pty Ltd v Screen Australia](http://www.austlii.edu.au/cgi-bin/sinodisp/au/cases/cth/AATA/2011/439.html)). Please refer to the Producer Offset website for further information regarding the AAT/Lush House test.

Answering the question below will confirm whether your project falls under the ‘old documentary rules’ or the ‘new documentary rules’.

Did you commence **principal photography on or after 1 July 2012**?

|  |  |
| --- | --- |
| **YES** | **NO** |

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| **CREDITING THE PRODUCER OFFSET** |

Do the credits include an acknowledgment of the support of the Australian Government through the Producer Offset?

|  |  |
| --- | --- |
| **YES**  Note that Screen Australia may publicise that the film was made with the support of the Producer Offset and may contact you to request permission to use marketing materials or stills from the film.  However Screen Australia cannot disclose any other details about the film or the applicant. | **NO** |

**THIS FORM MUST BE COMPLETED USING MICROSOFT WORD.   
The fields expand as you type. You can use the tab key to jump to the next field.**

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| --- | --- |
| Section 1 | APPLICATION SUMMARY |

**Please note**: the information in this section will help the POCU gain a quick understanding of the project and the application. It is aimed less at assessing the eligibility of the project and more at streamlining the assessment process.

Some questions may also be asked elsewhere in subsequent sections of the application form.

|  |  |
| --- | --- |
| **Person(s) who contributed to the application (if different from Contacts):** | Name/s: |
| Company: |

|  |  |
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| **Person who prepared the expenditure statements:** | Name: |
| Company: |

|  |  |
| --- | --- |
| **Auditor:** | Name: |
|  | Company: |

|  |  |
| --- | --- |
| **Film production lawyer:** | Name: |
|  | Company: |

|  |  |
| --- | --- |
| **Film production accountant:** | Name: |

|  |  |
| --- | --- |
| **Applicant Company’s tax accountant:** | Name: |

|  |  |
| --- | --- |
| **Post-production house:** | Company: |

Did the film receive support from Screen Australia?  **YES**  **NO**

If YES, please specify the type of investment:

Did the film receive state agency production investment?  **YES**  **NO**

If YES, please specify the type of investment:

Was the entire project made in Australia?  **YES**  **NO**

Is the Total Film Expenditure under $12M?  **YES**  **NO**

Is the claimed offset rebate under $3M?  **YES**  **NO**

Does the finance plan contain any reinvestment of fees?  **YES**  **NO**

Does the QAPE claim contain in-kind support?  **YES**  **NO**

Is there a production audit available?  **YES**  **NO**

Percentage of the Total Film Expenditure paid to ‘interested parties’\*:       %

(Refer Worksheet (e) of the QAPE spreadsheet)

\*See: *At a Glance* for the definition of ‘interested parties’.

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| Section 2 | APPLICANT INFORMATION |

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| --- | --- |
| **APPLICANT COMPANY (registered name):**  **ABN:** | |
| Registered address:    Business/Mailing address: | **Contact(s) for questions during the assessment process:**  1.       Role:  2.       Role: |
| Business phone: |
| Mobile phone: |
| Email: |
| Email: |

|  |  |  |
| --- | --- | --- |
| ***Names of Company Directors*** | ***Nationality*** | ***Residency*** |
|  |  |  |
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| --- | --- | --- |
| ***Beneficial owners of shares in the Applicant Company*** | ***Nationality*** | ***Residency*** |
|  |  |  |
|  |  |  |

**☞ATTACHMENT**: Formal company statement (eg from ASIC) providing the registered address of the **applicant company** and the names and addresses of directors and shareholders of the company. If the applicant company is a foreign resident, please attach details of the applicant company’s permanent establishment in Australia.

**Tick to confirm the following:**

The applicant company has been responsible for the making of the project in its entirety.

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

Does the applicant company operate under a **Substituted Accounting Period** (**SAP**) i.e. not ending 30 June?

**NO**  If **YES**, please state the date of the ‘year-end’ for the applicant company (e.g. 31 Dec 2015):

Note that QAPE can only be incurred up to the end of the financial year in which the project was completed.

Was the applicant company set up as a **Special Purpose Vehicle** (**SPV**)

**NO**  If **YES**, please provide details of the parent company/ies below.

|  |
| --- |
| **PARENT COMPANY (IF APPLICABLE):**  **ABN:** |

|  |  |  |
| --- | --- | --- |
| ***Names of Company Directors*** | ***Nationality*** | ***Residency*** |
|  |  |  |
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| ***Beneficial owners of shares in the Parent Company*** | ***Nationality*** | ***Residency*** |
|  |  |  |
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| Section 3 | PROJECT INFORMATION |

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| **FORMAT AND DURATION** |
| **Please select format:**  **Feature film** (including large format – eg IMAX) Running time (in minutes):  **Single-episode programs (except short-form animation)**  Single-episode program (other than documentary) Running time (in minutes):    Single-episode program (documentary) Running time (in minutes):  **Season of a series**  Short-form animation  i.e. an animated drama or documentary program of one episode or a collection of episodes, of not less than one commercial quarter hour in *total* duration.  Season of a series (drama/animation) OR  Season of a series (documentary)  For both a **season of a series** and a **short form animation** it is mandatory to complete **Worksheet (c)** of the Final QAPE spreadsheet. Make sure you have chosen the correct film format on the QAPE worksheet (b).  **Using Worksheet (c) as a guide please complete the following:**  *For the season that you are applying for:*  Season number:       Number of episodes:       Episode numbers:       *(first episode - last episode)*  Episode length (in mins):       Episode length (in commercial hours):  *For the series:*  Total commercial hours to date:       *including the season that you are applying for*.  Total episodes to date:       *including the season that you are applying for*. |

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| **DOCUMENTARY FORMAT** |

**Definition of Documentary**If you are applying as a documentary program (excluding documentary feature films) you will need to provide a statement outlining how the project meets the definition of documentary as outlined in the ITAA.

The relevant matters as outlined in section 376-25 are as follows:

* **The extent and purpose of any contrived situation featured in the film**
* **The extent to which the film explores an idea or a theme**
* **The extent to which the film has an overall narrative structure, and**
* **Any other relevant matters.**

**Excluded Formats**  
You must also address in the statement that the film is not an excluded format, namely a magazine, infotainment or lifestyle program.

**Magazine Programs**Defined in the Legislation as follows:

* **(i) presents factual information; and**
* **(ii) has 2 or more discrete parts, each dealing with a different subject or a different aspect of the same subject; and**
* **(iii) does not contain an over-arching narrative structure or thesis.**

**Infotainment or Lifestyle Programs**Within the meaning of Schedule 6 to the Broadcasting Services Act 1992 is defined as

‘...**the sole or dominant purpose of which is to present factual information in an entertaining way, where there is a heavy emphasis on entertainment value**’.

**☞ATTACHMENT:** Please address all of the matters in bold in a ‘Documentary format statement’.

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| **SYNOPSIS / SUBJECT MATTER** |

*Please provide a one paragraph synopsis:*

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**☞ATTACHMENT**: Please supply a one page synopsis or outline of episodes if the project is a season of a series.

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| **SETTING** |

***For drama,*** indicate the **on screen** **settings** **in the script** (not filming locations), including fictional settings, portrayed.

***For documentary***, please indicate the **filming locations**.

100% set in Australia

Partially or 100% set **outside** Australia. Please describe the non-Australian settings and where they were shot:

|  |  |  |  |
| --- | --- | --- | --- |
| **Description of non-Australian setting (including unspecified/fantasy)** | **Proportion set in  this non-Australian location** | **Actual filming location: local or foreign**  (if local, please indicate state/territory) | **Weeks in filming location** |
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| **CHAIN OF TITLE AND UNDERLYING RIGHTS** |

The applicant company holds the appropriate rights necessary to make the project. This includes, for example, the copyright in a screenplay and the right in any underlying work on which the screenplay is based (ie a book, unpublished manuscript, etc).

**☞ATTACHMENTS**: Please supply all **chain of title** documents and a **solicitor’s opinion letter on chain of title,** if available.

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| **Script title:**  Has the script had previous titles other than the current title on the completed version of the project:  **YES  NO**  If **YES**, please state previous title/s: |

**☞ATTACHMENT**: Please supply a copy of the **script** or **post-production script** (for documentaries).

|  |
| --- |
| Is the script an **original work** by the scriptwriter?  **YES  NO** |
| If **NO**, please set out below the information relating to the **underlying work**.  1. Format of source material (eg newspaper, article, book, short story, play):  2. Title of source material:  3. Author of source material:  4. Nationality of source material author:  5. Residency for the last 2 years of source material author:  *You may be asked to supply a copy of source material*. |

|  |
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| Is the work rewritten from a **different script** (not a previous draft)?  **YES  NO** |
| If **YES**, please set out below the information relating to the previous script.  1. Title of original script:  2. Date of last draft of previous script:  3. Scriptwriter(s) of previous script:  4. Nationality(ies) of scriptwriter(s) of previous script:  5. Residency for the last 2 years of previous scriptwriter(s):  6. Please state whether the author of the previous script received a credit on all copies of the project and what that credit is:  *You may be asked to supply a copy of the previous script.* |

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| **KEY CREATIVES** |

List the name, nationality and residency prior to production of the following key creatives.

|  |  |  |
| --- | --- | --- |
| ***Name(s) of the credited Producer(s)*** | ***Nationality*** | ***Residency*** |
|  |  |  |
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| --- | --- | --- |
| ***Name(s) of the credited Director(s) - where not relevant, whoever fulfils that role*** | ***Nationality*** | ***Residency*** |
|  |  |  |
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| ***Name(s) of the credited Screenwriter(s) - where not relevant, whoever fulfils that role*** | ***Nationality*** | ***Residency*** |
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| ***Name(s) of the credited Executive Producer(s)*** | ***Nationality*** | ***Residency*** |
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☞**ATTACHMENTS**:

* Copies of **fully executed contracts** for all **above-the-line personnel**.

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| **CHARACTERS AND CAST** |

Please list the nationality of the **principal characters portrayed** and of the **principal cast** with name, nationality and residency for the past 2 years. If you are unable to supply names you MUST provide nationality and residency.

|  |  |  |  |
| --- | --- | --- | --- |
| **Character portrayed** | **Character’s nationality** | **Cast name** | **Cast nationality / residency** |
| 1. |  |  |  |
| 2. |  |  |  |
| 3. |  |  |  |
| 4. |  |  |  |
| 5. |  |  |  |
| 6. |  |  |  |

***For documentary*:** Please provide a list of proposed **narrator**, on-screen **presenter** and all **key participants**. Attach a separate list if there are more than 4 key participants.

|  |  |  |  |
| --- | --- | --- | --- |
| ***Role*** | ***Name*** | ***Nationality*** | ***Residency*** |
| Narrator |  |  |  |
| On-screen presenter |  |  |  |
| 1. Key Participant |  |  |  |
| 1. Key Participant |  |  |  |
| 1. Key Participant |  |  |  |
| 1. Key Participant |  |  |  |

***For animation*:** Please list the **lead voices/ characters portrayed.**

|  |  |  |  |
| --- | --- | --- | --- |
| ***Lead Voice/Character*** | ***Cast name*** | ***Nationality*** | ***Residency*** |
| 1. Lead voice |  |  |  |
| 2. Lead voice |  |  |  |
| 3. Lead voice |  |  |  |
| 4. Lead voice |  |  |  |

☞**ATTACHMENTS**:

* Copies of **fully executed contracts** for all **above-the-line cast**.
* **Full credit listing** of **all** **production personnel** with name, role, nationality and residency.
* **Full credit listing** of **all** **cast** with name, nationality and residency (prior to production). For documentaries this must include a narrator or on-screen presenters (if applicable), and for animated projects this must include lead voices.

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| **DATES** |

**Production schedule**

Please complete the table below. You must also supply a full production schedule (or calendar) and shooting schedule, clearly indicating any work that was carried out **outside** Australia.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ***Production stage*** | ***Total weeks each stage*** | ***Dates***  *(DD/MM/YY – DD/MM/YY)* | ***Weeks in Australia*** | ***Weeks outside Australia*** *(if applicable)* | ***Offshore location (country)*** *(if applicable)* |
| *Research & Development (R&D)* |  |  |  |  |  |
| *Pre-production* |  |  |  |  |  |
| *Principal Photography* |  |  |  |  |  |
| *Post-production: Edit* |  |  |  |  |  |
| *Post-production: Sound* |  |  |  |  |  |
| *Post-production: CGI* |  |  |  |  |  |
| *Post-production: Music* |  |  |  |  |  |
| *Post-production: Mix* |  |  |  |  |  |
| *Total Post-production*  This may not be a cumulative total of the above as some tasks may be undertaken at the same time. |  |  |  |  |  |
| ***Total number of production weeks***( **DO NOT INCLUDE R&D)** |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| Date of completion\* of the film: |  | **\*** Please refer to *At a Glance* for a definition of ‘Completed film’. |

**Research & Development**

Please attach a detailed development timeline for the film, including work undertaken outside Australia and/or by non-Australians (if not supplied at provisional).

**The ‘Gallipoli Clause’**   
Are you claiming expenditure on Australian residents overseas during principal photography (using the legislative provision commonly referred to as the ‘Gallipoli clause’)? Please refer to *At a Glance* for guidance on the Gallipoli clause*.*

|  |  |
| --- | --- |
| **YES** | **NO** |

If YES, please supply a statement outlining how the project meets the relevant provision of the ITAA (Section 376-170(2) Item 4 in the table).  
  
In order to claim overseas expenditure as QAPE the following elements must all be met:

**• The expenditure is remuneration of Australian residents or the purchase of goods or**

**services from companies or permanent establishments that have an ABN, and**

**• It is during principal photography for the film, and where**

**• The subject matter of the film reasonably requires the use of the overseas location.**

Please attach a breakdown of overseas expenditure claimed as QAPE under the Gallipoli clause and provide the total costs here:

**☞ATTACHMENTS**:

* A detailed development timeline for the film
* A full production schedule (or calendar) and shooting schedule, clearly indicating any work that was carried out outside Australia. This should include pre and post production.
* Evidence of completion date of film, eg tech check, printing log or letter from post-production house.
* Statement outlining how the film meets the Gallipoli clause.
* Gallipoli expenditure breakdown, clearly outlining each category and total spend.

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| **SPEND ON AUSTRALIANS & WITHIN AUSTRALIA** |

As part of the Significant Australian content (SAC), we need to assess certain elements of the expenditure.   
Please provide:

* The percentage of the budget that will be spent on Australians, including Australian companies and facilities (this is regardless of where the work takes place and excludes non-Australian cast and crew, facilities and companies):      %
* The percentage of the budget that will be incurred in Australia (ie. is for work undertaken in Australia, regardless of the goods or service provider’s nationality):      %.

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| **COPYRIGHT INTEREST, CREATIVE CONTROL AND RETURNS** |

Please list any company or individual with a **beneficial interest in the copyright of the project** and provide details below   
(**as per your finance plan**). Please ensure the totals for the below tables add to 100%.

|  |  |  |  |
| --- | --- | --- | --- |
| ***Beneficial owners of copyright in the project*** | ***Nationality*** | ***Residency*** | ***% beneficial copyright in the project*** |
|  |  |  |  |
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Please list any company or individual who had **creative control over the project,** including the right to be consulted, to veto, or to give approval with respect to the script, cast, crew, music, sound mix, budget items and final cut and provide details below.

|  |  |  |  |
| --- | --- | --- | --- |
| ***Name and role*** | ***Nationality*** | ***Residency*** | ***Details of creative control*** |
|  |  |  |  |
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Please list any company or individual who will **share in the income or profit,** and provide details below   
(as per your finance plan).

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| --- | --- | --- | --- |
| ***Name and role*** | ***Nationality*** | ***Residency*** | ***Details of returns*** |
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| **FINANCE SOURCES** |

*\* For type of finance please indicate: equity investment, distribution advance/guarantee, licence fee/presales, loans, etc.*

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| --- | --- | --- | --- |
| **Offset cashflow** (please indicate method of cashflowing the Producer Offset) | | | |
| Name of Source | Australian/Overseas | Type of finance\* | Amount (AUD) |
|  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **Direct Government** (include Screen Australia, state agencies, etc) | | | |
| Name of Source | Australian/Overseas | Type of finance\* | Amount (AUD) |
|  |  |  |  |
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| --- | --- | --- | --- |
| **Broadcaster** (include any presales, equity, licence fees, from national, commercial and subscription broadcasters) | | | |
| Name of Source | Australian/Overseas | Type of finance\* | Amount (AUD) |
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| **Film/TV production company** | | | |
| Name of Source | Australian/Overseas | Type of finance\* | Amount (AUD) |
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| --- | --- | --- | --- |
| **Distribution company/sales agent** | | | |
| Name of Source | Australian/Overseas | Type of finance\* | Amount (AUD) |
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| --- | --- | --- | --- |
| **Producer/Director/Writer Funds** (include deferrals and reinvestments) | | | |
| Name of Source | Australian/Overseas | Type of finance\* | Amount (AUD) |
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| --- | --- | --- | --- |
| **Private or Other** (eg film festivals, etc) | | | |
| Name of Source | Australian/Overseas | Type of finance\* | Amount (AUD) |
|  |  |  |  |
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| --- | --- |
| **TOTAL BUDGET:** |  |

**☞ATTACHMENTS**:

Please attach the **Production Investment Agreement** (PIA) or, in the absence of a PIA, a copy of all investment agreements substantiating the finance plan, including the producer offset loan agreement and reinvestment agreements.

|  |  |
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| Section 4 | QAPE & AUDITED EXPENDITURE STATEMENTS |

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| **FINAL QAPE SPREADSHEET** |

You are required to complete a final QAPE spreadsheet. The template for the final QAPE spreadsheet is available on the Screen Australia website at [www.screenaustralia.gov.au/producer\_offset](http://www.screenaustralia.gov.au/producer_offset).

Where relevant, you are also required to complete the individual worksheets attached to the QAPE spreadsheet:

Covering page

(i) QAPE spreadsheet, followed by:

(b) (ii) Subset of the General Ledger (see below)

Season of a series

Expenditure in a foreign currency (if applicable)

Interested party transactions

Development expenditure breakdown

Expenditure as a foreign resident company

Expenditure on flights to and from Australia

Expenditure incurred on travel costs in other countries (for guidance only)

Expenditure on a ‘non-Australian’ resident working both in Australia and overseas

Expenditure on an Australian resident working both in Australia and overseas.

Refer to *At a Glance* for information about QAPE thresholds and for guidance on what expenditure may be claimed as QAPE.

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| **EXPENDITURE STATEMENTS** |

The following expenditure statements for the project must be provided:

* A full General Ledger (**GL**), including balance sheet accounts
* A subset of the GL containing only the production expenditure for the film including a QAPE and a Non-QAPE column with totals
* Final cost report (**CR**)
* Final QAPE spreadsheet (including all applicable worksheets)
* Detailed Non-QAPE report showing each individual exclusion.

One of the most important tasks for Screen Australia in assessing applications for final certification is to establish that expenditure has been incurred and, in turn, what proportion of the total project expenditure is QAPE.

The five documents the POCU rely on are outlined in detail below:

* **GL –** this document is maintained by the applicant company and records all actual (or in some limited cases, accrued) costs incurred by the company. It must contain the date of payment, the name of the payee, a detailed description of the cost item and the cost of the individual item and a QAPE, Non-QAPE allocation.   
  Lump sum cash payments (for example ‘petty cash’) with little or no detail provided are not acceptable.   
  The production accounting GL is usually created in an accounting format such as Eclipse, Goldfinger or MYOB. It must be provided in **its native accounting format as a PDF**.   
  NB:

- If there is more than one GL, applicants need to submit a **combined ledger**.  
- if interested party charges total in excess of approximately 50% of the claimed QAPE for a project, applicants must, upon request, be able to provide detailed GL for each related company that incurred costs (for that particular project).

* **Subset of the GL** – containing only the production expenditure accounts for the film. The total of this subset must match the total film expenditure (TFE) in column (A) of the Final QAPE spreadsheet. Please ask your accountant to include the subset of the GL as worksheet (b)(ii) in the QAPE spreadsheet, with links to the QAPE worksheet (b). To enable the links it is preferable for the subset of the GL to include columns showing QAPE and Non-QAPE allocations for each line of the GL.
* **CR** – the final cost report prepared according to industry standard practice. This should include total expenditure to date (based on the GL), accrued expenditure and estimates to complete all of which adds to the Total Final Costs (TFC) of the film. TFE in the QAPE spreadsheet may differ from TFC in the cost report. TFE will exclude unsubstantiated accrued expenditure and any estimate to complete or contingency items not yet spent. Please provide a reconciliation of the difference.
* **QAPE spreadsheet** – this should contain all expenditure compiled from the GL with GL codes, applicant’s exclusions and total QAPE. For ‘old rules’ projects, please make sure GST is added.
* **Detailed Non-QAPE report –** to assist in assessing the non-QAPE expenditure claimed on the QAPE spreadsheet, please provide a detailed report listing the breakdown of non-QAPE expenditure preferably as a subset of the GL, the sum of which matches the total of applicant exclusions on the Final QAPE spreadsheet – with subtotals matching the figures in the QAPE spreadsheet’s Non-QAPE column.

It is mandatory that you download and use the most recent version of the final QAPE spreadsheet.   
It is vital that these documents are consistent and reconciled.

In all cases, if the figures do not reconcile, please provide a reconciliation of the differences between the GL, the CR and the QAPE spreadsheet.

**Please address the questions below:**

1. Does the total production GL match the total in the final CR?   
 **YES  NO – please provide a reconciliation**

2. Does the TFC match the TFE on the final QAPE spreadsheet?   
 **YES  NO – please provide a reconciliation**

3. It is mandatory that the estimated QAPE on the Auditor’s Statement matches the Total QAPE on the final QAPE spreadsheet.Please confirm that this is the case. If no, please note that the application will be returned for revision.   
 **YES**

4. Does the CR contain any expenditure in either the ‘estimate to complete’ column or the ‘purchase orders/accruals’ column?   
  **YES  NO**

If YESmatching documentation must be supplied (e.g. contract/tax invoice) to substantiate the expenditure.   
Please note, if costs in the ETC column have not been paid (e.g. it is the amount left in the budget to spend), such costs will only be QAPE if contracts or invoices are in place.

**☞ ATTACHMENTS**:

* **General Ledger** in native format (in **PDF** and in **Excel**)
* **Subset** **GL** in Excel - this should form part of the QAPE spreadsheet at (b)(ii)
* **Cost report**
* **Final QAPE spreadsheet** – with all completed worksheets
* **Non-QAPE report**
* **Itemised breakdown of all music claimed as QAPE,** if applicable
* **Itemised breakdown of all archival footage claimed as QAPE,** if applicable
* **Itemised breakdown of contracted deliverables claimed as QAPE**

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| **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.

The auditor must sign the pro-forma Auditor’s Statement verifying claimed QAPE.

Please fill in the auditor contact details below.

|  |  |
| --- | --- |
| Company Name: | *Corporations Act 2001* Registration Number: |

**☞ ATTACHMENTS:**

* **Auditor’s Statement** using pro forma available at: [www.screenaustralia.gov.au/producer\_offset/final\_certification.aspx](http://www.screenaustralia.gov.au/producer_offset/final_certification.aspx).   
  The text must be copied and pasted onto the auditor’s letterhead before signing.
* **Invoice** from the company auditor.

|  |  |
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| Section 5 | PATHWAY TO AUDIENCE : FOR ALL FORMATS |

A feature film is the only format which receives the 40% Producer Offset. A feature film must be made for screening as the main attraction in commercial cinemas. Please refer to our guidelines for a list of factors Screen Australia has regards to when determining whether a project is a feature film

All other eligible formats need to be commercially available to the Australian public (e.g. home entertainment, TV, VOD and ITunes).

|  |
| --- |
| **A - NON-FEATURE PROJECTS (20% offset)** |

**Documentation to supply:**

**☞**Copies of fully executed commercial agreements.  
  
Please advise the following:

* Release/broadcast date in Australia (or anticipated date):
* Platform:

|  |
| --- |
| **B - FEATURE PROJECTS (40% offset)** |

**B.1:** Did the project receive a Provisional Certificate where theatrical distribution was satisfied?  
 **YES  NO - go to section B.2**

If YES, have there been any material changes from the approval at Provisional stage

(e.g. change of distributor, ROW Agent, MGs committed etc)?

**NO  YES** - please detail:

**Documentation to supply:**

**☞** Fully executed long form agreement for Australian theatrical release with a theatrical distributor.  
Please note that the long-form distribution agreement must be in the same or similar terms as those outlined in the documentation provided at Provisional stage.

**☞**Evidence of theatrical release (box office taken, number of screens, number of weeks or evidence of cinema bookings) if available.

Please advise the following:

* Australian theatrical release date (or anticipated date):

**Please go to checklist and sign the statutory declaration.**

**B.2:** A Provisional Certificate was not issued for the film or distribution arrangements were not assessed or Screen Australia was not satisfied by the distribution arrangements.

**Documentation to supply:**  
**☞** Fully executed long form agreement for an Australian theatrical release with a theatrical distributor

**☞**A marketing plan that includes theatrical release and demonstrates a realistic pathway to a cinema audience

**☞**Evidence of theatrical release (box office taken, number of screens, number of weeks or evidence of cinema bookings) if available.

**☞**Biographies

Please advise the following:

* Australian theatrical release date (or anticipated date):

***B.2*** *continues over page*

Please outline the **track record of the distributor**, particularly in releasing Australian feature films.

|  |
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|  |

Please specify below the **genre** of the film (e.g. horror, drama, comedy etc) and the **targeted audience**:

|  |
| --- |
|  |

Please briefly outline below the **track** **record of the Producer, Director, Writer and other principals** (in feature films). Please attach all biographies.

|  |
| --- |
|  |

Please briefly outline below the **track record of the Cast and Heads of Departments** (in feature films):

|  |
| --- |
|  |

Is the distributor a related company to the applicant?

|  |  |
| --- | --- |
| **NO**  **YES** please provide details |  |

Is a **ROW sales agent** attached?

|  |  |
| --- | --- |
| **NO**  **YES** please provide details |  |

|  |  |
| --- | --- |
| On what format was the film **shot** (HD, Imax)? |  |

|  |  |
| --- | --- |
| On what format was the film **finished**? |  |

|  |  |
| --- | --- |
| How many **DCPs** were created? |  |

How much was (or will be) spent on **P&A**?

|  |  |
| --- | --- |
| **NO**  **YES** please provide details |  |

Is a **publicist** / **distribution consultant** attached?

|  |  |
| --- | --- |
| **NO**  **YES** please provide details |  |

Has the film been accepted into a **festival**,specifically as a feature film?

|  |  |
| --- | --- |
| **NO**  **YES** please provide details |  |

Has any State or Federal agency or Australian film festival provided financial support to produce the film as a feature film?

|  |  |
| --- | --- |
| **NO**  **YES** please provide details |  |

Were all the **Australian cast members** engaged under the Media Entertainment and Arts Alliance (MEAA)   
Australian Feature Film Agreement (AFFA)?

|  |  |
| --- | --- |
| **YES**  **NO** please provide details |  |

Indicate which of the following ‘**loading for rights’** were bought out in agreements with cast members.

World Theatrical Rights  Australian Free Television Rights Australian Ancillary Rights

World TV Rights (excluding US Network)  World Ancillary Rights (excluding Australia)

|  |
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| SUPPORTING DOCUMENTATION CHECKLIST |

**INSTRUCTIONS**

* Please confirm by marking the boxes below that the relevant attachments have been submitted.
* **SOFT COPY** documents should be named as per filename.
* **Projects will not be assessed until a complete application is received**.

Completed application form. filename: Application Form - [Project name].doc or .docx (Word format only; not PDF)

Attached

A physical copy of the completed film (on DVD).  
 **NOTE:** the POCU may also request additional copies for assessment purposes. We will contact you after your application has been lodged if this is required.

**The application will not be considered complete until we receive the copy of the film and all documents requested in the checklist.**

Cover letter. filename: Cover letter - [Project name].doc or .docx (Word or PDF)

Attached  Not applicable

**APPLICANT INFORMATION**

1. Formal company statement (eg from ASIC) providing the registered address of the applicant company and the names and addresses of the directors and shareholders of the company. If the applicant company is a foreign resident, please attach details of the applicant company’s permanent establishment in Australia.  
   filename: ASIC Company Statement - Applicant Company - [Company name] - [Project Name].doc, .docx or .pdf

Attached

1. Any agreements relating to the transfer of production responsibility from a previous production company or companies (this is likely to form part of your chain of title documentation).  
   filename: Transfer of Production Agreement - [Project Name].doc, .docx or .pdf

Attached  Not applicable

1. Formal company statement (eg from ASIC) providing proof of Australian permanent residence of parent production company: including ABN, registered address, names and addresses of directors and shareholders of the company.  
   filename: ASIC Company Statement - Parent Company - [Company name] - [Project Name].doc, .docx or .pdf

Attached  Not applicable

1. Description of relationships between parent/associate companies, applicant company and if applicable production services company and previous production company or companies (e.g. ultimate holding company).

filename: Relationship Statement - [Project Name].doc, .docx or .pdf

Attached  Not applicable

**PROJECT INFORMATION**

1. Statement addressing the documentary format of the film   
   filename: Documentary format statement - [Project Name].doc. or .docx

Attached  Not applicable

1. One-page synopsis. filename: Synopsis - One Page - [Project Name].doc. or .docx (Word format only ; not PDF)

Attached

1. Outline of episodes. filename: Outline of Episodes - [Project Name].doc, .docx or .pdf

Attached  Not applicable

1. Copy of the script or post-production script (for documentaries). filename: Script - [Project Name].doc, .docx or .pdf

Attached

1. Copy of all chain of title documents (including PIA, writer, script editor and director agreements).

filename: COT - [Number] - [Document Name] - [Project Name].pdf

Attached including, if applicable:

(a) Supporting documents which outline all parties who have a beneficial interest in the copyright of the project including agreements relating to the transfer of production responsibility from a previous production company or companies

(b) Supporting documents which set out creative rights and recoupment for any non-Australians.

1. Copy of a solicitor’s opinion letter on chain of title (if available).   
   filename: Solicitor's Opinion Letter - [Project Name].pdf

Attached Not available

1. Fully executed copies of contracts for all above-the-line production personnel.  
   filename: Writer Contract - [Cast member name] - [Project name].pdf  
   filename: Director Contract - [Director name] - [Project name].pdf  
   filename: Executive Producer Contract - [Producer name] - [Project name].pdf  
   filename: Producer Contract - [Producer name] - [Project name].pdf

Attached

1. Fully executed copies of contracts for all above-the-line cast.   
   filename: Cast Contract - [Cast member name] - [Project name].pdf

Attached

1. Full credit listing from the completed project of all production personnel with name, role, nationality and residency.  
   Please also supply a copy of the front and end credits.  
   filename: Credit List with Nationality and Residency - [Project Name].doc, .docx or .pdf

Attached   
filename: Front and End credits - [Project Name].doc, .docx or .pdf

Attached

1. Full credit listing of all cast with name, nationality and residency prior to production. For documentaries this must include a narrator or on-screen presenters (if applicable), and for animated projects this must include lead voices.  
   filename: Cast List with Nationality and Residency - [Project Name].doc, .docx or .pdf

Attached

1. A detailed development timeline for the film. filename: Development Timeline - [Project Name].doc, .docx or .pdf

Attached  Supplied at provisional

1. A full production schedule, including pre and post production.   
   filename: Production Schedule - [Project Name].doc, .docx or .pdf

Attached

1. Evidence of completion date of the film, eg. tech check, printing log or letter from post production house.  
   filename: Evidence of Completion Date - [Project Name].doc, .docx or .pdf

Attached

1. For feature films and television drama, shooting schedules or one-line schedule for the project’s shooting period.  
   filename: Shooting Schedule - [Project Name].doc, .docx or .pdf

Attached  Not applicable (documentary)

1. For feature films and television drama – all daily progress reports for the project’s shooting period , collated into one document.   
   filename: DPRs - [Project Name].doc, .docx or .pdf

Attached  Not applicable (documentary)

1. A statement outlining how the film meets the Gallipoli clause. filename: Gallipoli statement - [Project Name].doc, .docx or .pdf

Attached  Not applicable

1. Gallipoli expenditure breakdown. filename: Gallipoli breakdown - [Project Name].xls or .xlsx

Attached  Not applicable

1. A copy of the PIA or copies of all investment agreements to substantiate the finance plan, including the producer offset loan agreement and reinvestment agreements.

filename: Investment Agreement – [Project Name].pdfPIA attached  All investment agreements attached

**QAPE & AUDITED EXPENDITURE STATEMENTS**

Your expenditure statements must be accurate and reconciled. Please refer to Section 4.

1. Full General Ledger for the project in PDF format. filename: General Ledger - [Project Name].pdf

Attached

*NB: Please supply your general ledger as a PDF in its ‘native format’ – ie in the accounting format it was created in such as Eclipse, Goldfinger or MYOB. You may also supply an Excel dumpdown – please refer to Section 4 for further details.*

1. General Ledger for the project in Excel format. filename: General Ledger - [Project Name].xls or .xlsx

Attached

1. Subset of the GL. filename: General Ledger – Subset - Production Expenditure - [Project Name].xls or .xlsx

this should form part of the QAPE spreadsheet at (b)(ii)  
Attached  Part of the QAPE spreadsheet

1. Final Cost Report. filename: Final Cost Report - [Project Name]. xls or .xlsx or .pdf

Attached

1. Supporting documentation in relation to expenditure represented in the Cost Report as either ‘purchase orders’ or ‘estimates to complete’.

filename: Estimate to Complete Statement - [Project name].doc, .docx or .pdf

filename: ETC Purchase Order - [Item/service description] - [Project name].doc, .docx or .pdf

filename: ETC Invoice - [Item/service description] - [Project name].doc, .docx or .pdf

Attached

1. Final QAPE spreadsheet, including all completed worksheets.   
   **Make sure development, interested party, travel and all relevant worksheets in the QAPE spreadsheet are all completed otherwise applications will not be considered complete.**  
   filename: Final QAPE Spreadsheet - [Project Name].xls or .xlsx

Attached

1. Non-QAPE report. filename: Non-QAPE Report - [Project Name].xls or .xlsx

Attached

1. Auditor’s Statement provided based on the required pro-forma (the Auditor must be a registered Company Auditor independent of the applicant company and the producer). filename: Auditor's Statement - [Project Name].pdf

Attached

1. Production audit (if available) – this is the audit of the total production costs of the film in accordance with the film’s budget categories and in a form satisfactory to Screen Australia. The Auditor must be a registered Company Auditor independent of the applicant company and the producer.   
   filename: Production Audit - [Project Name].pdf

Attached  Not available

1. A schedule detailing the fees and residuals paid out to each individual cast member before completion of the project - where the cast member’s remuneration is QAPE.  
   filename: Fees and Residuals - [Project Name].doc, .docx or .pdf

Attached  Not applicable

1. A schedule detailing non-recoverable advances paid to each individual cast member – where the cast member’s remuneration is QAPE.  
   filename: Non Recoverable Advances - [Project Name].doc, .docx or .pdf

Attached   Not applicable

1. Invoice/breakdown of insurance costs from insurance company clearly outlining the insurance item and cost, confirming the split between QAPE and non-QAPE.  
   filename: Insurance invoice - [provider] - [Project name].doc, .docx or .pdf

Attached  Not required – project falls under ‘new rules’

1. Invoice/breakdown of legal costs from your lawyer, clearly outlining what work was carried out in relation to financing and what work was carried out in relation to production. Recharge documentation from the parent company must similarly be provided.  
   filename: Legal invoice - [provider] - [Project name].doc, .docx or .pdf

Attached  Not required – project falls under ‘new rules’

1. Invoice from the company auditor for the QAPE audit  
   filename: Auditor invoice - [provider] - [Project name].doc, .docx or .pdf

Attached.   
Note for ‘QAPE old rules’ projects: the invoice should confirm the split between the work carried out on the production audit and the work carried out on the QAPE audit.

1. Invoices for all music copyright licensed and claimed as QAPE (please note if using a music supervisor/company all underlying contracts must also be provided).   
   filename: Music Invoice - [provider] - [Project name].doc, .docx or .pdf

Attached  Not applicable

1. Itemised breakdown of all music claimed as QAPE. filename: Music Breakdown - [Project name].xls

Attached  Not applicable

1. Copy of the Composer’s Agreement. filename: Composer Agreement - [project name].pdf

Attached  Not applicable

1. Invoices for all archival footage licensed and claimed as QAPE, and underlying contracts where applicable.   
   filename: Archival footage Invoice - [provider] - [Project name].doc, .docx or .pdf

Attached  Not applicable

1. Itemised breakdown of all archival footage claimed as QAPE. filename: Archive Breakdown - [Project name].xls

Attached  Not applicable

1. Detailed breakdown of promotion/publicity expenditure claimed as QAPE.  
   filename: Detailed Publicity Expenditure - [Project Name].doc, .docx or .pdf

Attached  Not applicable  Not required – project falls under ‘new rules’

1. Itemised breakdown of contracted deliverables claimed as QAPE  
   filename: Deliverables Breakdown - [Project Name].xls

Attached

**PATHWAY TO AUDIENCE: ALL FORMATS**

**NON-FEATURE**

1. Fully executed commercial agreement (an unsigned copy is not acceptable).  
   filename: Distribution Agreement - [Project Name].pdf

Attached   
  
Please go to item 54.

**FEATURE**

**B.1 and B.2:**

45. Fully executed long form distribution agreement.

Attached

46. Evidence of cinema bookings, box office taken (if not supplied in the text boxes on the application form)

filename: Evidence of Distribution - [Project Name].doc, .docx or .pdf

Attached   Not applicable (not released yet)

**B.2 only:**

47. Marketing plan (features). filename: Marketing Plan - [Project Name].doc, .docx or .pdf

Attached

48. Track record of the distributor. filename: Track record – [Distributor] - [Project Name].doc, .docx or .pdf

Attached

49. Track record of the Producer, Writer, Director.   
filename: Track record – [Personnel]- [Project Name].doc, .docx or .pdf

Attached

50. Track record of the Heads of Departments. filename: Track record – [Personnel]- [Project Name].doc, .docx or .pdf

Attached

51. Track record of the Cast. filename: Track record – [Personnel]- [Project Name].doc, .docx or .pdf

Attached

52. ROW sales agent agreement. filename: ROW Agreement - [Project Name].doc, .docx or .pdf

Attached

53. Any agreement with State or Federal agency or Australian film festival providing financial support to produce the film as a feature film. filename: [Licensee] Agreement - [Project Name].doc, .docx or .pdf

Attached

**ALL APPLICATIONS**

54. A statutory declaration made by the producer to confirm that all information now being supplied to Screen Australia in relation to the application for a Final Certificate for the Producer Offset is accurate and that all information previously supplied to Screen Australia and which remains unchanged is also accurate. See the form of statutory declaration attached. filename: Statutory Declaration - [Project Name].pdf

Attached

|  |
| --- |
| STATUTORY DECLARATION |

I,     ,  
(Name of Authorised signatory on behalf of the applicant company,

     ,

Role of Authorised Signature  
  
of  
                
(address of Authorised signatory,)

do solemnly and sincerely declare on behalf of

(Name of applicant company)

that this Statutory Declaration is made for Rule 17 of the Producer Offset Rules 2007 and that the information contained in the application for a Final Certificate, and the documents attached to it, is correct and true in every particular and I make this solemn declaration by virtue of the *Statutory Declarations Act 1959*, and subject to the penalties provided by that Act for the making of false statements in statutory declarations, conscientiously believing the statements contained in this declaration to be true in every particular.

Signature of applicant

Declared at

On the       day of      , 20

Before me,

Signature

Name

(please print full name)

Qualification

Address

*Note: A penalty of imprisonment for four years applies to the offence of making a false statement in a Statutory Declaration.*

*A full list of prescribed persons before whom a Statutory Declaration may be made is available from the Department while the legislation governing this provision can be sourced online from the Federal Government’s legal information retrieval database at*

[www.ag.gov.au/Publications/Pages/Statutorydeclarationsignatorylist.aspx](http://www.ag.gov.au/Publications/Pages/Statutorydeclarationsignatorylist.aspx)