



Navigating the Producer Offset

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Navigating the Producer Offset

Screen Australia

Keyword

HOME

FUNDING

MARKETING

FILMMAKING

PRODUCTIONS

RESEARCH

PRODUCER OFFSET

CO-PRODUCTION PROGRAM

PRODUCER OFFSET

Home ▾

Offset reforms 2011

Pre-2011 - the 'old rules'

Offset 101 video

Eligibility ▸

Qualifying expenditure ▸

Provisional Certification

Final Certification

Resources

Statistics

Legislation and Rules

Contact Us

FAQs ▸

The Producer Offset is a refundable tax offset (rebate) for producers of Australian feature films, television and other projects.

▸ How much is the Producer Offset worth?

▸ 40 per cent of qualifying Australian production expenditure (QAPE) incurred in making a feature film

▸ 20 per cent of QAPE incurred in making programs other than feature films

MORE ABOUT QAPE ▸

▸ How does it work?

The Producer Offset is administered by Screen Australia and paid through the Australian company tax system after a project is completed and Screen Australia has issued the production company with a Final Certificate.

MORE ABOUT ELIGIBILITY ▸

▸ How do I apply?

You can apply at any time for a (non-binding) Provisional Certificate, which will provide guidance, based on the information you submitted, on whether your production is likely to qualify for the Producer Offset.

MORE ABOUT APPLICATIONS ▸

IMPORTANT: PLEASE READ

The information in this section of the website reflects reforms

DOING BUSINESS WITH AUSTRALIA

Get an overview of the Producer

OFFSET 101 VIDEO

Watch our short animation explaining how the Producer

3

Eligibility

- Significant Australian Content (SAC)
- Format
- QAPE threshold

SAC matters

1. Subject matter of film
2. The place where the film will be made
3. Nationalities/Residences
4. Budget spend
5. Any other matters
 - Who retains copyright
 - Final approval rights
 - Who receives a share of returns

Navigating the Producer Offset

Eligibility

- Format
- QAPE



Australian Government



OFFICE USE ONLY

Date of Receipt: / /

Reference No: / /

APPLICATION FOR PROVISIONAL 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/provisional_approval.aspx

PROJECT TITLE:

A Place to Call Home

APPLICANT COMPANY:

Parent Company Pty Ltd

In order to be certified by Screen Australia as eligible for the Producer Offset, a project must meet the following criteria:

- It must be **completed**.
- Screen Australia must be satisfied that it has a '**significant Australian content**' or it must be an official co-production.
- It must be of an **eligible format**.
- Its qualifying Australian production expenditure (QAPE) must meet or exceed the relevant **threshold**.
- The applicant company must be an Australian company, or a foreign company with an Australian permanent residency and an Australian Business Number (ABN).
- The applicant company must have either carried out, or made arrangements for carrying out, all the activities necessary for making the project.

This application form has been prepared in order to provide Screen Australia with sufficient information to determine whether the above criteria will, or are likely to, be met if the project is made in accordance with the information provided. Further information may be sought as required.

APPLICANT COMPANY (registered name): Parent Company Pty Ltd

ABN: 99 567 897 2324

Registered address:

150 Church Street, Bondi 2016

Business/Mailing address:

As Above

Address and contact person to send the final certificate to:

Barry Atkins

150 Church Street

Bondi NSW 2026

Contact(s) for questions during the assessment process:

1. Barry Atkins Role: Producer

2. Role:

Business phone: 03-8113 1988


Mobile phone: 0400-456 343

Email: batkins@parentcompany.com.au

<i>Names of Company Directors</i>	<i>Nationality</i>	<i>Residency</i>
Barry Atkins	Australian	Australian
Louisa Achille	Australian	Italy

<i>Beneficial owners of shares in the Applicant Company</i>	<i>Nationality</i>	<i>Residency</i>
Barry Atkins	Australian	Australian
Louisa Achille	Australian	Italy

If the applicant company is a foreign resident, please attach details of the applicant company's permanent establishment in Australia.

 **ATTACHMENTS:** Formal company statement (e.g. from ASIC) providing the registered address of the applicant company and the names and addresses of directors & shareholders of the company.

Tick to confirm the following:

- ☒ The applicant for a Final Certificate will be 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**

Section 2

PRODUCTION INFORMATION

PROJECT TITLE: **A Place to Call Home**

2.1. FORMAT AND DURATION

Please select format:

- ☒ Feature film Running time (in minutes):
- ☐ Single-episode program (other than a documentary) Running time (in minutes):
- ☐ Single-episode program (documentary) Running time (in minutes):
- ☐ Short-form animation - No. episodes: x actual episode length mins
= total actual running time mins

Go to
2.2: Dates
overleaf

2.1. FORMAT AND DURATION

Series

- ☐ Season of a series (drama/animation)
- ☐ **Season of a series (documentary)**

A series must consist of at least two episodes; and

- under the 'old rules' total no more than 65 episodes
- under the 'new rules' total no more than 65 commercial hours.

See *At a Glance* for further guidance on seasons of a series and 'new creative concept'.

You must complete all three questions below:

1. No. episodes: x actual episode length: mins
= total actual running time: mins = actual hours

For example:

No. of episodes: 6 x actual episode length 22 mins
= total actual running time: $6 \times 22 = 132$ mins = $132 \div 60 = 2.2$ actual hours

2. No. of episodes: x commercial episode length hrs
= total commercial hours

For example:

No. of episodes: 6 x commercial episode length $\frac{1}{2}$ hr
= total $6 \times \frac{1}{2} = 3$ commercial hours

What is a documentary?

A film is a documentary if the film is a **creative treatment of actuality**, having regard to ...

- contrived situation
- explores an idea or a theme
- overall narrative structure
- any other relevant matters

Navigating the Producer Offset

What is a documentary?

A film is not a documentary if it is:

- Infotainment or lifestyle program
- Magazine program

2.2 DATES

<i>Production stage</i>	<i>Total weeks each stage</i>	<i>Dates (eg 1 Jan 13 – 8 Feb 13)</i>	<i>Weeks in Australia</i>	<i>Weeks outside Australia (if applicable")</i>	<i>Offshore location (country) (if applicable")</i>
<i>Research & Development</i>	40	Jun 12 – April 13	38	2	UK
<i>Pre-production</i>	8	1 Jul 13 – 30 Aug 13	7	1	UK
<i>Principal Photography</i>	14	1 Sep 13 – 15 Dec 13	12	2	UK
<i>Post-production: Edit</i>	18		18		
<i>Post-production: Sound</i>	10		10		
<i>Post-production: CGI</i>					
<i>Post-production: Music</i>	4		0	4	UK
<i>Post-production: Mix</i>	8		8		
<i>Total Post-production*</i>	28	Oct 13 – April 14	24		
<i>Total number of production weeks</i>	50		43	7	

The Gallipoli Clause

- Subject matter
- Principal photography for the film
- Australian residents

3.2. KEY CREATIVES

List the name, nationality and residency prior to production of the following key creatives. For final certification you will be required to provide copies of fully executed contracts for all ATL personnel.

<i>Name(s) of the credited Executive Producer(s)</i>	<i>Nationality</i>	<i>Residency</i>
Ian Robertson	Australian	Australian
Matt Deaner	UK	UK

<i>Name(s) of the credited Producer(s)</i>	<i>Nationality</i>	<i>Residency</i>
Barry Atkins	Australian	Australian
Matt Hancock	USA	USA

<i>Name(s) of the credited Screenwriter(s)</i>	<i>Nationality</i>	<i>Residency</i>
Colleen Atkin	Australian	Australian
Rachelle Gibson	USA	USA

<i>Name(s) of the credited Director(s)</i>	<i>Nationality</i>	<i>Residency</i>
Shane Lismore	Australian	Australian

3.3 CHARACTERS AND CAST

Please list the nationality of the **principal characters to be portrayed (not actual cast)**. If the project is a documentary or animation, please supply nationality of on-screen presenters or voice characters:

<i>Character name</i>	<i>Nationality of character (SAC)</i>
1. Rebecca	English
2. Marty	English
3. Olivia	Australian
4. Boris	Australian

Please provide a list of proposed **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. At final certification you will be required to supply copies of fully executed contracts for all ATL cast.

<i>Character</i>	<i>Cast Member Name</i>	<i>Nationality</i>	<i>Residency</i>
1. Rebecca	Sandy Watkins	Australian	Australian
2. Marty	tbc	UK	UK
3. Olivia	tbc	Australian	Australian
4. Boris	tbc	Australian	Australian

3.5. COPYRIGHT INTEREST, CREATIVE CONTROL AND RETURNS

Please list any company or individual with a proposed beneficial interest in the copyright of the project and provide details below (as per your finance plan) -

Beneficial owners of copyright in the project	Nationality	Residency	% beneficial copyright in the project
Producer	Australian	Australian	67.75
Screen Australia	Australian	Australian	1
Hancock Productions Limited	USA	USA	25
State Agency	Australian	Australian	6.25

Please list any company or individual who will have 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
Producer	Australian	Australian	All approvals, including final cut
Hancock Productions Limited	USA	USA	Approval over script, key cast, director
Screen Australia	Australian	Australian	Customary approvals
Brian Rosen Cavalier Sales Agent	UK	UK	Consultation rights

Please list any company or individual who will share in the income or profit, and provide details below (as per your finance plan).

Name and role	Nationality	Residency	Details of returns
Producer	Australian	Australian	67.75
Screen Australia	Australian	Australian	1
Hancock Productions Limited	USA	USA	25
State Agency	Australian	Australian	6.25

Section 5


DISTRIBUTION

In order to qualify for the Producer Offset a project must be:

- produced for exhibition to the public in a cinema or by way of television broadcasting; OR
- produced for distribution to the public as a video recording.

NON-FEATURES

For final certification you will need to provide evidence that the project is commercially available to the Australian public. This may take the form of a fully executed license agreement with an Australian TV broadcaster.

 **ATTACHMENTS:** If any distribution/broadcast agreements are available at this provisional stage, please attach them to this application.

FEATURE FILMS (Theatrical Distribution)

Please refer to *At a Glance* for guidance on theatrical distribution for feature films. All projects will be considered on a case-by-case basis. However, you should note that a **fully executed** agreement for theatrical distribution of the film from a recognised theatrical distributor with a track record in Australia will be required for Screen Australia to be satisfied that the project has a bona fide intent for theatrical release.

Do you wish Screen Australia to consider whether the applicant has a demonstrated bona fide intention to make a feature film?

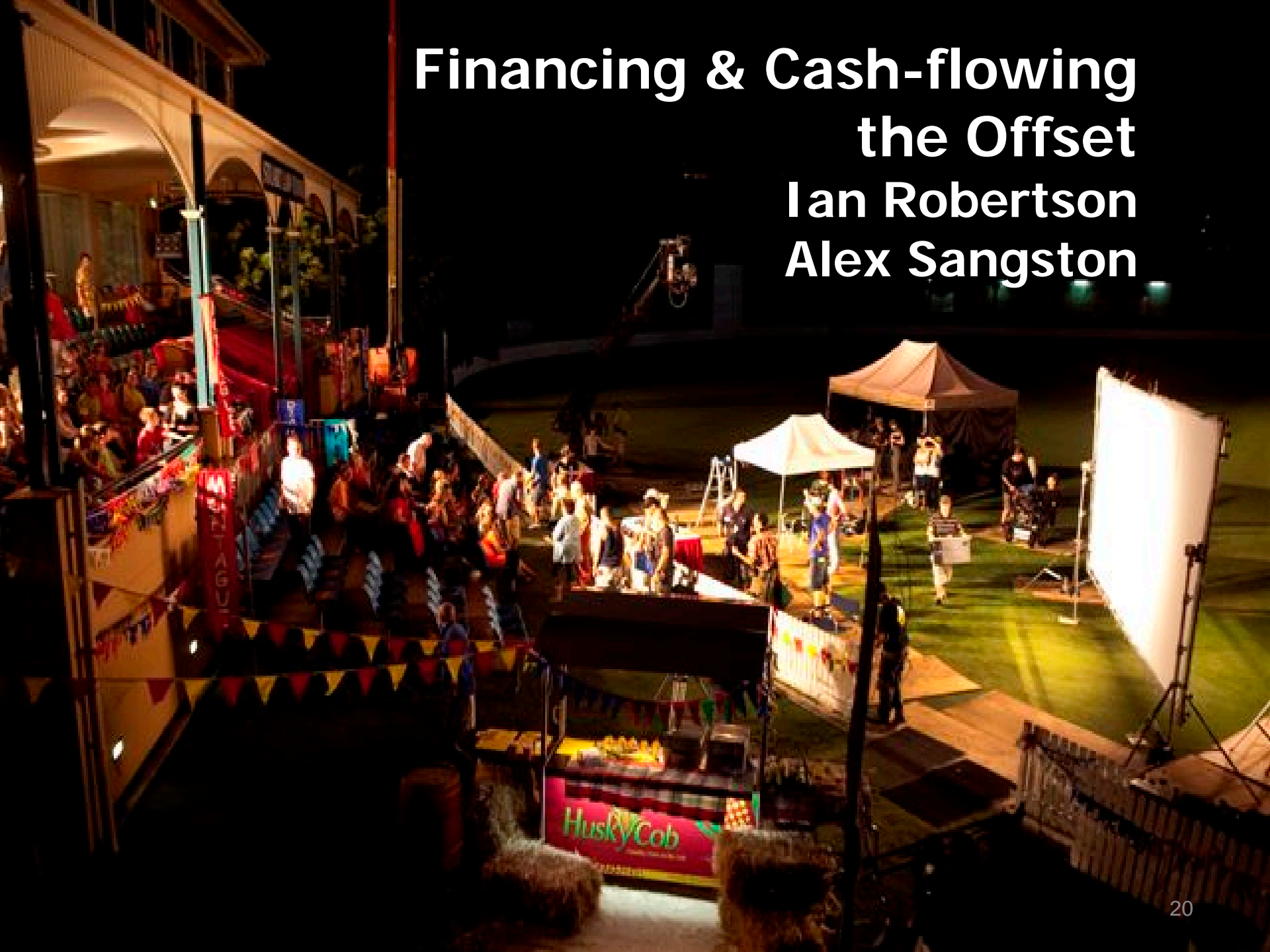
- ☐ **NO** – This issue will instead be considered in the context of a final certification application.
- ☒ **YES** – Please complete the questions below.

Theatrical Distribution

Demonstrated bona fide intention
to make a feature film

Financing & Cash-flowing the Offset

Ian Robertson
Alex Sangston



Working with the Offset

Ian Robertson with

Lucy MacLaren and Trish Mulhall



Getting the assessment done faster

Helen Watts (IFPC)



Key documents for QAPE assessment

- General Ledger
- Cost Report
- QAPE spreadsheet (& worksheets)

Key documents for QAPE assessment

A poorly prepared General Ledger with insufficient detail is the most common reason for the final assessment to be drawn out

General Ledger [Detail]

01/07/2011 To 30/06/2012

03/12/2012
11:14:13 AM

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ID#	Src	Date	Name	Memo	Debit	Credit	Job No.	Ending Balance
6-6590 Parking & Tolls								
Beginning Balance:				\$149.27				
RMMCARD	PJ	16/12/2011	Roam Express - City Link	7/11/11 Tolls	\$5.00			\$7,171.64
RMMCARD	PJ	16/12/2011	Roam Express - City Link	7/11/11 Tolls	\$35.53			\$7,207.17
RMMCARD	PJ	16/12/2011	Roam Express - City Link	7/11/11 Tolls	\$13.79			\$7,220.96
RMMCARD	PJ	16/12/2011	Roam Express - City Link	7/11/11 Tolls	\$13.39			\$7,234.35
00000000	PJ	19/12/2011	██████████ Film Services Pty Ltd	Tolls 9/11-8/12/11	\$128.00			\$7,362.35
PO2422MC	PJ	19/12/2011	City Of Melbourne	Parking fine 10.10.11	\$66.36		NON-QAPE	\$7,428.71
RMMCARD	PJ	19/12/2011	Roam Express - City Link	9/11/11 Tolls	\$29.04			\$7,457.75
RMMCARD	PJ	19/12/2011	Roam Express - City Link	9/11/11 Tolls	\$10.50			\$7,468.25
RMMCARD	PJ	19/12/2011	Port Phillip City Council	Parking fine for Mini Bus whilst parked in Alma R	\$73.00		NON-QAPE	\$7,541.25
RMMCARD	PJ	19/12/2011	Roam Express - City Link	11/11/11 Tolls	\$11.12			\$7,552.37
RMMCARD	PJ	19/12/2011	Roam Express - City Link	14/11/11 Tolls	\$19.43			\$7,571.80
RMMCARD	PJ	19/12/2011	Roam Express - City Link	14/11/11 Tolls	\$13.30			\$7,585.10
00000000	PJ	08/01/2012	██████████ Industries	mobile phone & toll reimbursement	\$105.00			\$7,690.10
00002326	PJ	10/01/2012	Breeze	Tolls ██████████ 9-10/11/11	\$19.16			\$7,709.26
PO 2329	PJ	10/01/2012	Breeze	Tolls ██████████ 29-30/11/11	\$12.65			\$7,721.91
00000000	PJ	17/01/2012	PC ██████████	PC ██████████ Airport Pickups 17/1/12	\$94.55			\$7,816.46
00000000	PJ	23/01/2012	ConnectEast Pty Ltd	refund on close of account		\$26.04		\$7,790.42
00000000	PJ	01/02/2012	██████████ Film Services	Tolls November December 2011 for trucks	\$257.73			\$8,048.15
PO2534	PJ	01/03/2012	Citylink	Day passes for pickup shoot vehicles	\$72.73			\$8,120.88
00000001	PJ	05/04/2012	Federation Square	Fed Square parking 2 X \$12	\$21.82			\$8,142.70
00000000	PJ	30/04/2012	PC ██████████	Purchase; PC ██████████	\$18.18			\$8,160.88
00000000	PJ	30/04/2012	PC ██████████	Purchase; PC ██████████	\$4.54			\$8,165.42
00000000	PJ	21/05/2012	PC ██████████	cleaning, parking, lunch	\$6.36			\$8,171.78
RMMCARD	PJ	06/06/2012	Wilson Parking	PARKING MELBOURNE	\$27.27			\$8,199.05
RMMCARD	PJ	07/06/2012	Hoyts	PARKING MELBOURNE CENTRAL	\$10.36			\$8,209.41
RMMCARD	PJ	08/06/2012	Wilson Parking	parking Melbourne	\$27.27			\$8,236.68
RMMCARD	PJ	09/06/2012	Wilson Parking	parking melbourne	\$4.55			\$8,241.23
00000000	PJ	20/06/2012	PC ██████████	Purchase; PC ██████████	\$20.00			\$8,261.23
Total:					\$8,138.91	\$26.95		\$8,261.23
6-6592 Repairs								
Beginning Balance:				\$0.00				
00000000	PJ	18/10/2011	PC ██████████	PC ██████████	\$241.09			\$241.09
Total:					\$241.09	\$0.00		\$241.09
6-6605 Vehicles OS - pre pre								
Beginning Balance:				\$1,970.91				
00000000	PJ	22/08/2011	PC ██████████	PC ██████████ GBP Taxis London 24-25/3/11	\$206.17		NON-QAPE	\$2,177.08
00000000	PJ	22/08/2011	PC ██████████	PC ██████████ EURO1703.25 ██████████ Meals	\$82.51		NON-QAPE	\$2,259.59
00000001	PJ	14/11/2011	██████████ ERG	16/9/11 EURO 110.00 Petrol hire car ██████████ shoot	\$147.72			\$2,407.31

6-8602 SOUND POST PACKAGE**Beginning Balance: \$0.00**

00000000	PJ	13/10/2011	Purchase;		\$5,000.00	\$5,000.00
00000000	PJ	8/12/2011	Purchase;		\$15,000.00	\$20,000.00
00000000	PJ	8/12/2011	Purchase;		\$1,250.00	\$21,250.00
00000000	PJ	2/01/2012	Purchase;		\$10,000.00	\$31,250.00
00000000	PJ	2/02/2012	Purchase;		\$10,000.00	\$41,250.00
00000000	PJ	20/02/2012	Purchase;		\$10,000.00	\$51,250.00
00000000	PJ	30/05/2012	Purchase;		\$4,000.00	\$55,250.00
00000000	PJ	13/06/2012	Purchase;		\$1,000.00	\$56,250.00
00000000	PJ	13/06/2012	Purchase;		\$6,136.36	\$62,386.36
00000000	PJ	15/06/2012	Purchase;		\$40,750.00	\$103,136.36
Total:					\$103,136.36	\$103,136.36

6-8808 POST SYNC RECORDING (A.D.R)**Beginning Balance: \$0.00**

00000000	PJ	31/01/2012	Purchase;		\$850.00	\$850.00
00000000	PJ	24/02/2012	Purchase;		\$577.50	\$1,427.50
00000000	PJ	19/03/2012	Purchase;		\$577.50	\$2,005.00
00000000	PJ	15/06/2012	Purchase;		\$2,625.00	\$4,630.00
Total:					\$4,630.00	\$4,630.00

6-8902 COMPOSER**Beginning Balance: \$0.00**

00000000	PJ	19/09/2011	Purchase;		\$7,500.00	\$7,500.00
00000000	PJ	16/11/2011	Purchase;		\$15,000.00	\$22,500.00
00000000	PJ	9/02/2012	Purchase;		\$5,000.00	\$27,500.00
00000000	PJ	13/06/2012	Purchase;		\$5,500.00	\$33,000.00
Total:					\$33,000.00	\$33,000.00

6-8970 MUSIC RIGHTS**Beginning Balance: \$0.00**

00000000	PJ	13/10/2011	Purchase;		\$5,000.00	\$5,000.00
Total:					\$5,000.00	\$5,000.00

QAPE spreadsheet Key worksheets

- Worksheet (e) – Interested Party Transactions
- Worksheet (f) – Development
- Worksheet (h) – International Travel
- Worksheets (i) and (j) – Apportioning wages

Interested party transactions

Concept of related parties has been broadened to refer to “interested parties”

What is an 'interested party'?

One who has a relationship with:

- the applicant company
- its principals
- related entities
- or with the project.

Navigating the Producer Offset

What is an **arm's length** transaction?

To ensure that expenditure incurred:

- Is commercially reasonable
- That the transactions involved real bargaining
- Not inflated compared to the fair market price.

Examples of interested parties

- Parent / sister company of an SPV
- Executive Producer
- Equity investor
- Party with an interest in the Producer Offset

INTERESTED PARTY TRANSACTIONS

Examples

- SPV hiring equipment from a parent company
- SPV purchasing post services from a parent company
- Parent company providing the services of parent's in-house personnel to SPV
- Reinvestment deal with post-production houses

(e) INTERESTED PARTY TRANSACTIONS

THE DETAIL THAT WE EXPECT TO SEE

Code	Date	Payee	Details	Amount
6-0211	11-Apr-12	Parent Company Pty Ltd	Development funds - Offset application fee	\$500
6-0231	11-Apr-12	Parent Company Pty Ltd	Marketing & Proposal costs	\$7,000
6-0243	11-Apr-12	Parent Company Pty Ltd	Budgets & Schedules	\$2,000
60301	11-Apr-12	Parent Company Pty Ltd	Executive Producer Set contract Fee	\$20,000
60303	11-Apr-12	Parent Company Pty Ltd	Producer set contract fee	\$45,000
60401	06-Nov-12	Parent Company Pty Ltd	Writers Fee (S. Falk) as per contract	\$10,000
61001	29-Jun-12	Parent Company Pty Ltd	10wks @ \$1760/week Production manager R. Grasby	\$17,600
61003	13-Jul-12	Parent Company Pty Ltd	350hrs@\$39/hr to 27/6 Production Co-ordinator A. Jones	\$13,650
61005	13-Jul-12	Parent Company Pty Ltd	4 weeks @\$1200/week Production assistants I. Lambert	\$4,800
61101	20-Sep-12	Parent Company Pty Ltd	Production accounting: 20 wks@ \$500/wk J. Graham	\$10,000
62701	01-Jul-12	Parent Company Pty Ltd	Principal Researcher 144hrs@\$50/hr 1/2 to 14/4 G. Cooper	\$7,200
65412	20-Sep-12	Hassells Post Production House	61 Discs @\$100/disc	\$6,100
65412	20-Sep-12	Hassells Post Production House	DVD copies: 61 discs x 3 copies x \$5/copy	\$915
65512	09-Oct-12	The Parent Company	Archive DVDS viewing copies (Aust. War Memorial)	\$40
'6-5528	09-Mar-12	Parent Company Fedex	Archive viewing copies (US)	\$101
'6-5528	27-Apr-12	Parent Company Fedex	Archive footage	\$400
'6-5528	21-May-12	Parent Company Fedex	Freight Archive previews	\$125
'6-5528	14-Aug-12	Parent Company Fedex	Archive courier 30/7/12 Irena Machova	\$177

(e) INTERESTED PARTY TRANSACTIONS

BAD EXAMPLE

Code	Date	Payee	Details	Amount
68004	06-Nov-12	Parent Company Pty Ltd	Office Rent	\$25,000
68005	10-Apr-12	Parent Company Pty Ltd	Production Staff	\$18,000
68006	15-Nov-12	Hassells Post Production House	Hire of Edit Suite	\$18,500
6-8011	15-Nov-12	Vaulting Productions Pty Ltd	Camera Hire	\$16,000
68005	10-Apr-12	Parent Company Pty Ltd	Finance Controller	\$70,000

(e) INTERESTED PARTY TRANSACTIONS

GOOD EXAMPLE IN DETAIL

Code	Date	Payee	Details	Amount
68004	06-Nov-12	Parent Company Pty Ltd	Office Rent - head office - 5 weeks @ \$500/week / 8 July to 15 Dec 13	\$25,000
68005	10-Apr-12	Parent Company Pty Ltd	Production Secretary: S. Wells / 20 weeks @ \$900/week / 2 Jan 12 to Sept 13	\$18,000
68006	15-Nov-12	Hassells Post Production House	Edit Suite: 2 x auids + storage / 10 weeks @ \$1,850/week / June 12 to April 13	\$18,500
6-8011	15-Nov-12	Vaulting Productions Pty Ltd	Camera Hire: Canon C500 & accessories / \$2,000/week for 8 weeks / Jan 12 to August 12	\$16,000

(f) DEVELOPMENT EXPENDITURE

		Source	Details	Amount	
		Parent Company Pty Ltd	Development Loan	\$14,500	
		Screen Australia	Development Loan	\$3,000	
		ABC	Development Loan	\$15,000	
		Screen QLD	Development Loan	\$15,000	
		Screen QLD	Interest on Loan	\$1,500	
			Total	\$49,000	
Code	Date	Payee	Details	Amount	QAPE / non-QAPE
6-0221	24-Jun-12	Sandwich Productions P/L	Producer Fee - as per contract	\$10,000	QAPE
6-0221	17-Jul-12	Write on Films Limited	Writers Fees (as per contract)	\$15,000	QAPE
6-0222	16-Mar-12	Parent Company Pty Ltd	Research- A. Johnson - 6 weeks @ \$900	\$5,400	QAPE
6-0222	16-May-12	Parent Company Pty Ltd	Research(UK) - J. Higgs - 12 weeks @ 450	\$2,000	Non-QAPE
6-0231	01-Aug-12	Henry James Junior	Script Polish	\$2,000	QAPE
6-0243	17-Jul-12	Office Works	Research Materials	\$178	QAPE
6-0221	17-Jul-12	Dennis Lanyard	Legal fees	\$2,000	QAPE
6-0221	02-Sep-12	Bayswater Brasserie	Dinner with clients	\$158	Non-QAPE
6-0221	17-Jul-12	Screen Australia	Provisional Offset Application Fee	\$500	Non-QAPE
6-0223	31-Aug-12	ScreenQLD	Interest on Development Loan	\$1,500	Non-QAPE
6-0231	11-Apr-12	Parent Company Pty Ltd	Travel costs associated with MIFF	\$8,264	Non-QAPE
6-0243	11-Apr-12	Parent Company Pty Ltd	Budgets & Schedules	\$2,000	QAPE
				Total QAPE	\$36,578
				Total Non-QAPE	\$12,422

(h) EXPENDITURE ON FLIGHTS TO AND FROM AUSTRALIA

Date of Travel	Name	Crew Cast	Aust. Y / N	Flight From		To	Period	No. days in Aust.	Service Provider	Total Cost	QAPE	non QAPE	Contract provided Y / N	Comments
16-Feb-12	S. Yeo	Crew	N	LON	⇒	SYD	Shoot	9	Showgroup	\$3,753	\$0	\$3,753		UK Exec Prod (less than 2 weeks)
20-Feb-12	S. Yeo	Crew	N	SYD	⇒	LON	Shoot	9	Showgroup	\$3,753	\$0	\$3,753		

16-Feb-12	J. Fox	Crew	Y	SYD	⇒	SING	Shoot	-	Showgroup	\$3,753	\$3,753	\$0		Aust travelling O/S during shoot.
24-Mar-12	J. Fox	Crew	Y	SING	⇒	SYD	Shoot	-	Showgroup					

(j) EXPENDITURE ON A 'NON-AUST' RESIDENT WORKING BOTH IN AUSTRALIA & OVERSEAS

Sample: US actor working in both Australia and the UK

Total Fee: \$220,000

Rehearsals - Aust	2	weeks	\$73,333	QAPE
Shoot - Australia	4	weeks	\$146,667	QAPE
Shoot - UK	2	weeks	\$73,333	non-QAPE
Total:	<u>6</u>	<u>weeks</u>	<u>\$220,000</u>	

NB: All payroll tax and fringes on the overseas portion of the fee would be non-QAPE

(k) EXPENDITURE ON AN AUST. RESIDENT WORKING BOTH IN AUST. & OVERSEAS

Scenario: Aust. Designer working both in the UK & Australia

Total Fee: \$54,000

Pre - Australia	6	QAPE	\$18,000
Pre - UK	2	<i>non-QAPE</i>	<i>\$6,000</i>
Shoot - UK	2	QAPE	\$6,000
Shoot - Australia	6	QAPE	\$18,000
Post - Australia	2	QAPE	\$6,000
<i>Total</i>	<u>18weeks</u>		<u>\$54,000</u>

Total
QAPE: \$48,000

Total non-
QAPE: **\$6,000**

Navigating the Producer Offset

What to remember

- Maintain clear and compliant paperwork
- Ensure the production A/C enters detailed information into GL throughout production
- Our assessment is only going to be as good as the paperwork you submit

Navigating the Producer Offset

What to remember

- The Offset operates under tax legislation
- The onus is on you to substantiate your claim
- Criminal and civil penalties apply to persons who make false or misleading statements

Call the POCU



spaa