



## South Australian **Film Corporation**

### **Payroll Tax Exemption**

The South Australian Government offers a payroll tax exemption to producers shooting feature films in South Australia. The incentive reduces the film's payroll total by approximately 4.95%.

Under Section 12(l) of the Payroll Tax Act 1971 an exemption may be granted to a "...*motion picture production company...*" and exempts payroll tax being paid on "...*wages paid or payable to a person who is involved in the production of a feature film...*". In order to be eligible for the exemption "...*The motion picture production company needs to satisfy the Treasurer that:-*

- *the film will be produced wholly or substantially within the State;*
- *the production of the film will involve or result in the employment of South Australian residents; and*
- *the production of the film will result in economic benefits to the State of South Australia."*

Applications for exemption are assessed by the Treasurer and granted on a case by case basis. **The application should provide the following information:**

- the overall budget of the film broken broadly into the categories of I) salaries II) services III) overheads IV) other;
- the anticipated South Australian spend and proposed South Australian locations;
- the total number of employees associated with the production of the film including their positions together with details of the number of people employed from within South Australia;
- titles of any other films produced by the production company making application;
- an indication of the economic benefits expected to flow on to South Australia as a consequence of the film; and
- a short synopsis together with any other information which may assist the Treasurer in assessing the application.

The South Australian Film Corporation provides assistance to producers at all stages of application.

**For more information contact the Locations and Film Services Manager (Kath McIntyre**  
on [mcintyrek@safilm.com.au](mailto:mcintyrek@safilm.com.au)

**Ph: (+61 8) 8348 9379 or refer the SAFC website for more information**  
[www.safilm.com.au](http://www.safilm.com.au)

## **Application Procedure**

Applications are to be submitted to Locations and Film Services Manager - Industry Development & Production at the SAFC and must contain required material above and include a covering letter address to:

The Honorable Kevin Foley MP  
Treasurer of South Australia  
Level 8  
State Administration Centre  
Victoria Square  
ADELAIDE SA 5000

It is expected that application will take approximately 8 weeks to be processed.

***Note: Please do not send your application directly to the Treasurer's office. All applications must be processed and recommended by the SAFC before being submitted by the SAFC to the relevant department in treasury.***

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