

# GUIDELINES

## Post Production, Digital and Visual Effects Rebate ("SA PDV Rebate")



South Australian **Film Corporation**

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Supporting post production, digital and visual effects ("PDV") work undertaken in South Australia.

### What is the scheme?

This scheme aims to develop the South Australian post production, digital and visual effects sector with an incentive that compliments the Australian Federal Government's Australian Screen Production Incentive Producer Offset (40%) and PDV Offset (30%) streams.

### What is on offer?

A non-discretionary rebate equivalent to 10% of expenditure on post production, digital and visual effects work undertaken in South Australia on an Eligible Project.

### Eligibility?

Applications must meet all of the following eligibility requirements:

- **Eligible Applicant:** any producer or co-producer credited on the project and able to demonstrate they own or control the necessary rights to produce the project and/or an eligible applicant under the Federal PDV Offset, and/or any bona fide South Australian resident company providing post production digital and visual effects services on the project.
- **Eligible Project:** any project eligible under the SAFC General Guidelines and Terms of Trade and in an eligible format under the Federal PDV Offset (regardless of content platform).
- **Expenditure Threshold:** Qualifying Expenditure on Qualifying Tasks of at least \$250,000 on the Eligible Project.
- **Qualifying Tasks:** those post production digital and visual effects tasks eligible under the Federal PDV Offset.
- **Qualifying Expenditure:** Qualifying Australian Production Expenditure (QAPE) incurred and retained in South Australia.

#### Please Note:

The rebate is calculated on the amount of Qualifying Expenditure on Qualifying Tasks on an Eligible Project.

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Relevant guidance on the detail of the Australian Federal Government's calculation can be found here:

<https://www.screenaustralia.gov.au/funding-and-support/producer-offset/guidelines/qualifyingexpenditure>

Relevant guidance on the detail of the Australian Federal Government's PDV Offset can be found here: <https://www.arts.gov.au/funding-and-support/tax-rebates-film-and-television-producers>

Qualifying expenditure must not exceed amounts actually paid by the production company incurring the expense and must be calculated net of any investment in the project by the service provider or a related party.

Expenditure on interstate or international travel is not included. Expenditure on the engagement of any individual who is not a South Australian resident is not included.

Project expenditure that is receiving any other financial support from SAFC, such as production investment funding, is excluded from this support (it is possible to combine incentives on the same project when applying them separately to production and PDV expenditure).

Applicant may also be able to access a payroll tax exemption for this work – see [www.safilm.com.au](http://www.safilm.com.au).

As an exception to the SAFC Terms of Trade, applications for retrospective funding are eligible, noting that funding cannot be guaranteed until formal confirmation of approval is received. Only work undertaken and expenditure incurred since 1st July 2017 is eligible.

### What is the application process?

Eligible Applicants must first apply for approval to confirm their project is eligible for the SA PDV Rebate. The amount the project will be eligible to receive may be indicated in the approval but will only be finally determined on completion of the actual Qualifying Expenditure and the SAFC's receipt and approval of a completed acquittal from an Eligible Applicant.

Applications should be made when the schedule for the film is relatively certain.

Acquittals must be made within 90 days of completion of the relevant post production, digital and visual effects work. For a project making a bona fide application for the Federal; PDV Offset this date

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for acquittal is automatically extended to the earlier of: (i) 30 days from the date the relevant final PDV Offset certificate is issued, (ii) 18 months from the project's first public release, or (iii) 36 months from the date of the SAFC approval letter.

Where an applicant is also applying for SAFC Production Investment funding and the SA PDV Rebate both applications should be made at the same time.

### What materials do you need to apply?

Projects also applying for SAFC Production Investment funding will need to provide relevant quotes from South Australian post production, digital and visual effects suppliers in their applications.

Projects that don't qualify for SAFC Production Investment funding but that are in receipt of the SA PDV Offset will need to provide copies of the project's PDV Offset applications, abridged to pertain only to the relevant expenditure, and the related provisional and final certificates together with an addendum to the Auditor's Statement validating the Qualifying Expenditure claimed in the application.

All other applications will be required to provide additional detail set out in the application form.

### Assessment criteria

This funding is non-discretionary so assessment is limited to validating elements necessary to determine the application meets the eligibility criteria and to calculate the appropriate rebate amount.

### Terms of funding

The funding is provided as a rebate to the applicant on completion of the work, effectively a rebate on expenditure.

The SAFC must receive the following [single card ][end roller] end credit on all copies of the project in a form no less prominent than that of any other government funder:

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[Post Production],[and] [Digital and Visual Effects] [work] undertaken in South Australia with the support of the South Australian Film Corporation  
[insert SAFC Logo]\*

\* The nature and extent of PDV work undertaken will be used to determine the exact credit consistent with the above.

### How do I apply?

Apply online at: <https://safilm.smartygrants.com.au/>.

### When can I apply?

Applications can be made at any time. Note projects also applying for SAFC Production Investment funding are subject to those deadlines.

### Where can I find out more?

- Visit [www.safilm.com.au](http://www.safilm.com.au)
- Contact the SAFC's Funding Support Officer on 08 8394 2000 or [programs@safilm.com.au](mailto:programs@safilm.com.au)

### Working with Aboriginal and Torres Strait Islander content and communities

Applications involving or dealing with Aboriginal and Torres Strait Islander material should include appropriate permission from the relevant community.

An Aboriginal and Torres Strait Islander consultant will most likely be appointed by the SAFC to provide an assessment of the application to ensure that appropriate consultation is taking place and that the use of the material is appropriate and acceptable to the relevant community and Aboriginal and Torres Strait Islander communities generally.

The SAFC recommends that applicants refer to the guidelines developed by Screen Australia entitled "A Guide to Protocols for Screen based Practitioners working with Indigenous Content and Indigenous Communities" which can be downloaded from the following link:

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<https://www.screenaustralia.gov.au/getmedia/16e5ade3-bbca-4db2-a433-94bcd4c45434/Pathways-andProtocols>

This guide is intended to provide practical advice about the ethical and legal issues involved with the transfer of Indigenous cultural material to the screen.

### **The fine print**

As with all South Australian Film Corporation programs, these guidelines take precedence but must also be read in conjunction with the South Australian Film Corporation General Guidelines & Terms of Trade and relevant application form. At its sole discretion the SAFC may vary its Guidelines and Terms of Trade, including variations to percentages and levels of contribution. Please check our website for any updated guidelines. Applicants are required to discuss their applications with the South Australian Film Corporation prior to submitting an application. SAFC General Guidelines, Terms of Trade and the relevant application form can be found at [www.safilm.com.au](http://www.safilm.com.au)