

## TAX REBATE FOR SCREEN PRODUCTIONS: AUSTRALIA

- Films and Television Programs produced in Australia are eligible for a **30% rebate** based on their expenditure in the country.
  - This rebate is available at the completion of the production as a cash refund paid to the Applicant via AUSFILM, the governing body of this rebate program.
  - The incentive is guaranteed by the Australian Taxation Office and is usually made within four weeks of final lodgement.
- 

### WHAT PRODUCTIONS CAN BENEFIT?

- Films or Single Episode Dramas made for cinema or streaming  
\$AUD 500,000 minimum
  - Series (minimum 2 episodes) made for television or other distribution platforms  
\$AUD 1,000,000 minimum.
  - Adult and extreme violent films and commercials are excluded.
- 

### OFFICIAL CO-PRODUCTION

- Projects classified as Official Co-Production are not submitted to a cultural test.
  - Australia has Co-Production Treaties in force with Canada, China, France, Germany, Ireland, Israel, Italy, **Korea**, Malaysia, Singapore, South Africa and UK.
- 

### REGISTRATION OF COMPANY PRODUCTION

- Australian Production companies are eligible to apply.
  - Foreign companies should create Co-Production agreements with Australian registered company.
  - Project has to be registered with AUSFILM
- 

### WHO PROVIDES THE FINANCIAL SUPPORT?

- The financial support is provided in the form of a cash refund (post-financing).
- 

### ELIGIBLE EXPENSES

- All the direct film production costs and post-production costs are eligible.
  - The producer is free to spend outside Australia where the subject matter of the film reasonably requires the foreign location, expenditure in a foreign country on goods and services supplied by, or for, Australian residents, only during principal photography.
-

## OTHER ADVANTAGES

- Experienced crews
  - Languages spoken
  - Well equipped new studios – sound stages
  - Variety of filming locations
  - Post-production facilities and expertise
- 

## IS PRE-FINANCING POSSIBLE?

- Certain banks and other financial institutions are willing to pre-finance a portion of the 30% rebate, depending on AUSFILM documentation.