

State Payroll Tax Rebate

Funding Guidelines

Screen Queensland supports a creative, innovative and successful screen industry through development and investment; secures production to Queensland; and delivers an active screen culture across the state.

WHAT FUNDING IS AVAILABLE?

The Payroll Tax Rebate is administered by Screen Queensland on behalf of the State Government's Office of State Revenue (OSR).

If you qualify, you will be entitled to receive as a rebate from OSR the Payroll Tax you have paid for your production.

The Rebate available is not capped.

AM I ELIGIBLE FOR FUNDING?

Eligible projects must have Queensland Production Expenditure (QPE) of \$A 3.5 million, unless bundling projects (see below for details on bundling).

Types of production eligible to apply for rebates include feature films, telemovies and television series (including reality drama and mini-series) that satisfy minimum contract expenditure and eligibility criteria.

Short films, documentaries and television commercials are not eligible to apply.

WHEN DO I NEED TO APPLY?

This funding program is open all year.

Claims must be made after completion of the production, using the Payroll Tax Rebate Application Form.

Claims will be processed by Screen Queensland on receipt of all necessary supporting documentation and when all contractual obligations to Screen Queensland have been acquitted.

Application Forms must be completed and submitted to Screen Queensland within 12 months of completion of the production in Queensland. Claims made outside this period are ineligible.

HOW DO I APPLY?

Screen Queensland has moved its application process to a new online system. You can apply online at <https://screenqueensland.smartygrants.com.au>

Please allow for system down time or internet service provider problems when completing your application and save the application regularly.

An automated application email will be sent to you within 30 minutes as confirmation that Screen Queensland has received your application. **It is the applicant's responsibility to contact Screen Queensland if you do not receive an application receipt email.**

CONDITIONS RELATING TO THE BUNDLING OF PRODUCTIONS FOR STATE PAYROLL TAX REBATE:

Where productions are bundled the following conditions apply:

- Each production must be produced by the same production company or the same production services company on behalf of the same production company.
- Where the production companies for bundled productions are separate special purpose companies, and where the shareholding and directorship of each company is common, those companies will be treated as the same production company. The intent is that bundling supports the “packaging” of projects from one company.
- A claim for the rebate in respect of each bundled production may be made at any time following completion of the final project in the bundle (see below).
- A claim must include all productions intended to be bundled; the intent is that companies apply at one time for more than one production as an incentive to make a bundle of projects in Queensland.
- Claims will be processed by Screen Queensland on receipt of necessary supporting documentation in respect of all productions and when all contractual obligations to Screen Queensland have been acquitted.
- A claim must be provided to Screen Queensland within 12 months of completion of production in Queensland of the final project in the bundle. Claims made outside this period are ineligible.
- A 4 year period for expenditure of the minimum \$A5 million starts from the date of commencement of official pre-production of the first bundled production.
- Once a claim is made in respect of a bundle of productions, the 4 year period ends and future productions will be treated as falling within a new 4 year period. Claimants should consider when to make a claim where the expenditure threshold is reached before the end of a 4 year period.
- Once a production has been bundled, it may not be bundled with any other production(s) for the purposes of the Payroll Tax Rebate.

WHO IS THE PROGRAM CONTACT?

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