

QUEENSLAND STATE PAYROLL TAX REBATE GUIDELINES

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Queensland
Government

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OVERVIEW

Screen Queensland administers the State Payroll Tax Rebate on behalf of the Queensland Revenue Office (QRO). This is an uncapped rebate, which enables eligible projects to receive a rebate from the QRO on the payroll tax paid in Queensland. Applications for the State Payroll Tax Rebate are accepted year-round.

ELIGIBILITY

ELIGIBILITY REQUIREMENTS

To be eligible for the state payroll tax rebate, the following criteria must be met:

- The project must have spent a **minimum of AU\$3.5 million** on qualifying Queensland Production Expenditure (QPE) (unless [Bundling Projects](#)) in Queensland with all resulting QPE incurred and retained in Queensland.
- The applicant must submit the application to Screen Queensland **within 12 months** of completion of production in Queensland.
- The applicant company must be the entity responsible for the project and the business that registered for and paid the payroll tax on the project (with the exception of a production services representative applying on behalf of the responsible entity).
- The project must be in an eligible format.

INELIGIBLE APPLICANTS

The following applicants are **ineligible** to apply for the State Payroll Tax Rebate:

- broadcasters
- federal or state government departments or entities.

FORMAT

The following formats are **eligible** to receive a State Payroll Tax Rebate:

- fiction feature film or series (including mini-series)
- factual entertainment series (including reality)
- documentary feature film or series.

INELIGIBLE FORMATS

The following formats are **ineligible** to receive a State Payroll Tax Rebate:

- sports and current affairs programs
- television commercials
- short films (less than 60 minutes)
- community television
- student films.

QPE

QPE means qualifying Queensland Production Expenditure resulting from the production of the project by the producer in Queensland. A full definition of qualifying QPE and excluded items is available [here](#).

TIMING

Applications must be submitted to Screen Queensland **within 12 months** of completion of production in Queensland. Applications made outside this period are ineligible (unless [Bundling Projects](#)).

APPLICATION PROCESS

Applications must be made online through Screen Queensland's SmartyGrants system. The application is available to [preview](#) prior to starting.

During the application process you will be required to provide information such as:

- business and production information including project summary, title, etc
- Australian Business Number (ABN)
- QPE information
- a summary of expenditure and wages
- an auditor's report confirming actual QPE
- Producer Report*
- Australian bank account details
- names and details of key creatives/personnel and full production crew list.

*NB: For projects only applying for the State Payroll Tax Rebate, and not receiving any other funding or assistance from Screen Queensland, please contact the Production Attraction team for access to this document.

Within 30 minutes of submitting your application an automated email will be sent to you 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. Please allow for system downtime or internet service provider problems when completing your application and save the application regularly.

DECISION TIMELINE

Applications will be processed by Screen Queensland on receipt and acceptance of all necessary supporting documentation. Once processed, the application is sent to the QRO for assessment. Should the QRO need any clarification on the application information, Screen Queensland will contact applicants directly.

Once assessed and approved, a rebate will be processed and paid to applicants' nominated bank accounts. In order to make assessments as timely as possible please make sure all details submitted into the application are correct and match those submitted to the QRO Online portal (where applicable).

BUNDLING PROJECTS

Where an eligible applicant may not have a single project that meets the minimum QPE requirement of AU\$3.5 million, the option to bundle projects is available.

Where projects are bundled the following conditions apply:

- A claim application must include all projects intending to be bundled.
- The minimum QPE threshold for the bundle is **AU\$5 million** within a **4-year period**.
- Once a project has been bundled, it may not be bundled with any other project(s) for the purposes of the State Payroll Tax Rebate.

TIMING

- A 4-year period for counting QPE (towards the AU\$5 million minimum) starts from the date of **commencement** of **official pre-production** of the **first** bundled project and ends when an application is submitted.
- An application must be submitted 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**.
- Once an application is made in respect of a bundle of projects, the 4-year period ends and future projects will be treated as falling within a new 4-year period. Applicants should consider when to make an application where the expenditure threshold is reached before the end of a 4-year period.

ENTITIES

- Each project in the bundle must be produced by the same production company or the same production services company on behalf of the same production company.
- Alternatively, several special purpose companies/vehicles with common shareholders and directors may bundle their projects together. Where multiple special purpose companies/vehicles bundle their projects, applicants must ensure that:
 - more than 50% of the directors and shareholders of each special purpose company/vehicle are the same
 - eligible taxable wages claimed for the bundled projects match the eligible taxable wages reported to the Queensland Revenue Office (QRO) by the designated group employer of the group of special purpose companies/vehicles

IMPORTANT Documents to read before you apply —

[Application Form](#)
[QPE Definition](#)

CONTACT

Prior to submitting any application, applicants should ensure they have discussed their application with a Screen Queensland team member, are eligible applicants with a project that is an eligible format, have all required documents and address all criteria in the application form.

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