

Australian PDV Screen Incentives

30% POST, DIGITAL & VISUAL EFFECTS OFFSET

A tax rebate of 30% calculated on qualifying post, digital and visual effects (PDV) production expenditure. The production must have a total PDV-related qualifying Australian Production Expenditure (QAPE) of at least AU\$500,000. A production does not need to be filmed in Australia.

PDV (POST, DIGITAL & VFX) OFFSET

FEDERAL REBATE %

30%

STATE REBATE

Can be combined with state and territory incentives and grants.

AU\$500,000

QUALIFIERS

Feature, TV series (incl. documentary, reality, animation), TV mini-series.

Web series or film may be eligible if the intent is to be distributed through a curated platform e.g YouTube Premium. A distribution agreement or other documentation will be required.

Productions do not have to be filmed in Australia.

Cannot be combined with Location or Producer Offset.

Tax Rebate is paid to the Applicant.

Payment is usually made in four weeks after lodgement with the Australian Taxation Office.

CULTURAL TEST, SUNSET OR CAP

No expenditure cap or sunset. No cultural test.

^Qualifying Australian Production Expenditure.

ADMINISTERED BY THE OFFICE FOR THE ARTS.

Department of Infrastructure, Transport, Regional Development, Communications and the Arts. www.arts.gov.au | filmenquiries@arts.gov.au

INCREASE YOUR REBATE WITH STATE PDV INCENTIVES & GRANTS

You can access up to 15% or more when you apply for state government tax PDV rebates that can also be combined with the Federal Government's 30% PDV Offset.

CALCULATE YOUR SAVINGS NOW!



Scan the QR code and be directed to Ausfilm's Australian Screen Incentives Calculator to work out your savings across the federal, state and territory incentives outlined in this factsheet.

State Government Incentives for Post, Digital and VFX

These state government PDV incentives can be combined with the Federal Government's 30% PDV Offset and Location Offset, or the Producer Offset.

NEW SOUTH WALES PDV REBATE

STATE REBATE %

10%

MINIMUM QPE^ SPEND

AU\$500.000

QUALIFIERS

Spend on qualifying PDV in New South Wales.

Applicants must register project prior to PDV commencement.

BENEFITS

40% REBATE on your **NSW spend** when you combine with **Federal 30% PDV Offset.**

40% T

CULTURAL TEST, SUNSET OR CAP

No cultural test.

ADMINISTERED BY

Screen NSW: pdvgames@screen.nsw.gov.au

QUEENSLAND PDV INCENTIVE

STATE REBATE %

UP 15%

MINIMUM QPE^ SPEND

AU\$250,000

QUALIFIERS

Spend on qualifying PDV in Queensland. Applicants must apply prior to PDV commencement.

BENEFITS

Up to 45% REBATE on your Queensland spend when you combine with Federal 30% PDV Offset. You can also combine with Gold Coast Film Commission incentives.

45% D VY830

CULTURAL TEST, SUNSET OR CAP

Capped. Case by case. No significant Australian cultural test.

ADMINISTERED BY

Screen Queensland: nwenck@screenqld.com.au

SOUTH AUSTRALIA PDV REBATE

STATE REBATE %

10%

MINIMUM QPE^ SPEND

AU\$250,000

QUALIFIERS

Spend on qualifying PDV in South Australia.

Projects must be formats supported by the Federal PDV Offset.

BENEFITS

40% REBATE on your **SA spend** when you combine with **Federal 30% PDV Offset.**

40% TO WY 8 3 3

CULTURAL TEST, SUNSET OR CAP

No cap. No cultural test.

ADMINISTERED BY

South Australian Film Corporation: programs@safilm.com.au

State Government Incentives for Post, Digital and VFX

These state government PDV incentives can be combined with the Federal Government's 30% PDV Offset and Location Offset, or the Producer Offset.

VICTORIAN SCREEN REBATE

STATE REBATE %

UP 10%

MINIMUM QPE^ SPEND

AU\$500.000

QUALIFIERS

Spend on qualifying PDV in Victoria.

BENEFITS

Up to 40% REBATE on your VIC QPE when you combine with Federal 30% PDV Offset. 40% T

CULTURAL TEST, SUNSET OR CAP

Capped. Case by case. No cultural test.

ADMINISTERED BY

VicScreen: joe.brinkmann@vicscreen.vic.gov.au

WESTERN
AUSTRALIA PDV
INCENTIVE

STATE REBATE %

20%

MINIMUM QPE^ SPEND

AU\$100.000

QUALIFIERS

Spend on qualifying post/VFX in Western Australia.

Applicants must apply prior to PDV commencement.

The WA PDV Incentive is effective 1 July 2025 onwards.

BENEFITS

50% REBATE on your post/VFX Qualifying WA Expenditure (QWAE) when you combine with the Federal 30% PDV Offset.

50% D

CULTURAL TEST, SUNSET OR CAP

Capped. Case by case. No Cultural test.

ADMINISTERED BY

Screenwest: gabrielle.cole@screenwest.com.au

^Qualifying Production Expenditure from the state

CALCULATE + X YOUR SAVINGS

Using the Australian screen tax incentives calculator



SCAN THE QR CODE

Go to ausfilm.com.au/ the-australian-job/calculator

What Post Services are included in my spend in Australia?

Sound Post-produ	ction Post-p	eroduction	Music	Visual Effects
Sound editors Additional rec ADR & foley Sound mix Soundtrack recording M&E tracks & deliverables	manage & storage & storage & storage & confine & conform graphics Masterii checks, intermed & DCP Duplica & storage	ment ge offline n, grade, s, titles, ng, tech Digital	Composer Score record & mix including orchestra, studio & scoring personnel Orchestrators, copyists & music preparation Music editorial Music supervision orchestra & studio	2D & 3D animation Character animation Digital & visual effects VFX supervision, planning & design CGI & 3D modelling Motion capture & control Wire/rig removal, clean ups, rotoscoping, matte painting Titles & credits

Please read the complete list of services included in the PDV QAPE listed here

But wait, there's more!

Claim Companion Travel, Accommodation & Per Diems

If contracted a production can claim:

50% of the airfare and 100% accommodation and per diems for ATL and BTL crew working in Australia for 2 or more consecutive weeks.

50% of the airfare and 100% accommodation and per diems can be claimed for cast travelling to Australia to complete ADR.

100% airfare and accommodation for companions of ATL and BTL crew, if part of remuneration contract.

Claim ATL Wages

Director and crew (e.g editors, Post/VFX Supervisors) fees if in Australia for 2 or more consecutive weeks.

Claim Music Clearances

Clearance (music, photographs, archival footage) where copyright is held by an Australian.

Claim Stock

Stock footage where copyright is held by an Australian.

At.	R A C	Studio Blackbird + + + +	2.0.4.6
fin	FLYING BARK PRODUCTIONS ATTOROT TO COMMAN	FORMATION Expects	R FRAMESTORE
FUTURE	Industrial Light & Magic	KOJO	MOD
MODELFARM	MYRIAD STUDIOS	NETFLIX ANIMATION STUDIOS	RISING SUN PICTURES
resin	RMS	slatevfx	SPECTRUM FILMS
resin°	RMS	slatevfx T & D A	SPECTRUM FILMS THE POST LOUNGE
		Ţ	FILMS

Need help navigating all the options?

Ausfilm USA

Los Angeles +1 310 229 2362 ausfilmusa@ausfilm.com Ausfilm AUS

Sydney +61 2 9383 4192 info@ausfilm.com.au Ausfilm is supported by financial assistance from the Australian Government





