

# AUSFILM

Connecting film & TV makers  
worldwide to Australia

Australian Post,  
Sound, Music & VFX

# INCENTIVES

Factsheet March 2026



# 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.

<p><b>PDV (POST, DIGITAL &amp; VFX) OFFSET</b></p>	<p>AU\$500,000</p>	<p>Tax Rebate is paid to the Applicant. Payment is usually made in four weeks after lodgement with the Australian Taxation Office.</p>
<p><b>FEDERAL REBATE %</b> <b>30%</b></p>	<p><b>QUALIFIERS</b></p> <p>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.</p> <p>Productions do not have to be filmed in Australia.</p> <p>Cannot be combined with Location or Producer Offset.</p>	
<p><b>STATE REBATE</b></p> <p>Can be combined with state and territory incentives and grants.</p>		<p><b>CULTURAL TEST, SUNSET OR CAP</b></p> <p>No expenditure cap or sunset. No cultural test.</p>

^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.

<p><b>NEW SOUTH WALES PDV REBATE</b></p>	<p><b>MINIMUM QPE<sup>^</sup> SPEND</b> AU\$500,000</p>	<p><b>BENEFITS</b> <b>40% REBATE</b> on your <b>NSW spend</b> when you combine with <b>Federal 30% PDV Offset</b>.</p>	
<p><b>STATE REBATE %</b> <b>10%</b></p>	<p><b>QUALIFIERS</b> Spend on qualifying PDV in New South Wales. Applicants must register project prior to PDV commencement.</p>	<p><b>CULTURAL TEST, SUNSET OR CAP</b> No cultural test.</p>	
<p><b>ADMINISTERED BY</b> <b>Screen NSW:</b> pdvgames@screen.nsw.gov.au</p>			
<p><b>QUEENSLAND PDV INCENTIVE</b></p>	<p><b>MINIMUM QPE<sup>^</sup> SPEND</b> AU\$250,000</p>	<p><b>BENEFITS</b> Up to <b>45% REBATE</b> on your <b>Queensland spend</b> when you combine with <b>Federal 30% PDV Offset</b>. You can also combine with Gold Coast Film Commission incentives.</p>	
<p><b>STATE REBATE %</b> <b>UP TO 15%</b></p>	<p><b>QUALIFIERS</b> Spend on qualifying PDV in Queensland. Applicants must apply prior to PDV commencement.</p>	<p><b>CULTURAL TEST, SUNSET OR CAP</b> Capped. Case by case. No significant Australian cultural test.</p>	
<p><b>ADMINISTERED BY</b> <b>Screen Queensland:</b> nwenck@screenqld.com.au</p>			
<p><b>SOUTH AUSTRALIA PDV REBATE</b></p>	<p><b>MINIMUM QPE<sup>^</sup> SPEND</b> AU\$250,000</p>	<p><b>BENEFITS</b> <b>40% REBATE</b> on your <b>SA spend</b> when you combine with <b>Federal 30% PDV Offset</b>.</p>	
<p><b>STATE REBATE %</b> <b>10%</b></p>	<p><b>QUALIFIERS</b> Spend on qualifying PDV in South Australia. Projects must be formats supported by the Federal PDV Offset.</p>	<p><b>CULTURAL TEST, SUNSET OR CAP</b> No cap. No cultural test.</p>	
<p><b>ADMINISTERED BY</b> <b>South Australian Film Corporation:</b> programs@safilm.com.au</p>			

<sup>^</sup>Qualifying Production Expenditure from the state

# 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.

<p><b>VICTORIAN SCREEN INCENTIVE</b></p>	<p><b>MINIMUM QPE^ SPEND</b> AU\$500,000</p>	<p><b>BENEFITS</b> Up to <b>40% REBATE</b> on your <b>VIC QPE</b> when you combine with <b>Federal 30% PDV Offset</b>.</p>	
<p><b>STATE REBATE %</b> <b>UP TO 10%</b></p>	<p><b>QUALIFIERS</b> Spend on qualifying PDV in Victoria.</p>	<p><b>CULTURAL TEST, SUNSET OR CAP</b> Capped. Case by case. No cultural test.</p>	
<p><b>ADMINISTERED BY</b></p>		<p><b>VicScreen:</b> joe.brinkmann@vicscreen.vic.gov.au</p>	
<p><b>WESTERN AUSTRALIA PDV INCENTIVE</b></p>	<p><b>MINIMUM QPE^ SPEND</b> AU\$100,000</p>	<p><b>BENEFITS</b> <b>50% REBATE</b> on your <b>post/VFX Qualifying WA Expenditure (QWAE)</b> when you combine with the <b>Federal 30% PDV Offset</b>.</p>	
<p><b>STATE REBATE %</b> <b>20%</b></p>	<p><b>QUALIFIERS</b> 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.</p>	<p><b>CULTURAL TEST, SUNSET OR CAP</b> Capped. Case by case. No Cultural test.</p>	
<p><b>ADMINISTERED BY</b></p>		<p><b>Screenwest:</b> gabrielle.cole@screenwest.com.au</p>	

^Qualifying Production Expenditure from the state

CALCULATE

+

×

YOUR SAVINGS

Using the Australian screen tax incentives calculator



SCAN THE QR CODE

Go to [ausfilm.com.au/the-australian-job/calculator](https://ausfilm.com.au/the-australian-job/calculator)

# What Post Services are included in my spend in Australia?

<b>Sound Post-production</b>	<b>Picture Post-production</b>	<b>Music</b>	<b>Visual Effects</b>
<ul style="list-style-type: none"> <li>Sound editors</li> <li>Additional recording, ADR &amp; foley</li> <li>Sound mix</li> <li>Soundtrack recording</li> <li>M&amp;E tracks &amp; deliverables</li> </ul>	<ul style="list-style-type: none"> <li>Dailies, data management &amp; storage</li> <li>Editing, offline &amp; online</li> <li>Conform, grade, graphics, titles, Mastering, tech checks, Digital intermediate &amp; DCP</li> <li>Duplication, delivery &amp; storage deliverables (excl distribution copies)</li> </ul>	<ul style="list-style-type: none"> <li>Composer</li> <li>Score record &amp; mix including orchestra, studio &amp; scoring personnel</li> <li>Orchestrators, copyists &amp; music preparation</li> <li>Music editorial</li> <li>Music supervision orchestra &amp; studio</li> </ul>	<ul style="list-style-type: none"> <li>2D &amp; 3D animation</li> <li>Character animation</li> <li>Digital &amp; visual effects</li> <li>VFX supervision, planning &amp; design</li> <li>CGI &amp; 3D modelling</li> <li>Motion capture &amp; control</li> <li>Wire/rig removal, clean ups, rotoscoping, matte painting</li> <li>Titles &amp; credits</li> </ul>

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.

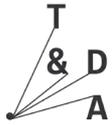
### **Claim Music Clearances**

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

### **Claim Stock**

Stock footage where copyright is held by an Australian.

Ausfilm Post, Digital  
& VFX Members

Need help navigating all the options?

**Ausfilm USA**

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