

AUSFILM

Connecting film & TV makers
worldwide to Australia

Australian Post,
Sound, Music & VFX

INCENTIVES

Factsheet



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. See below for details.

MINIMUM QAPE[^] SPEND

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.

BENEFITS

Tax Rebate is paid to the Applicant.
Payment is usually made in four weeks from 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.

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**.

CULTURAL TEST, SUNSET OR CAP

No cultural test.

COMBINED REBATE
40%

ADMINISTERED BY

Screen NSW screenpdvgames@create.nsw.gov.au

QUEENSLAND PDV INCENTIVE

STATE REBATE %

UP TO 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: contact Ausfilm for details.

CULTURAL TEST, SUNSET OR CAP

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

COMBINED REBATE
45%

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 (see above)

BENEFITS

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

CULTURAL TEST, SUNSET OR CAP

No cap. No cultural test.

COMBINED REBATE
40%

ADMINISTERED BY

South Australian Film Corporation programs@safilm.com.au

^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.

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|--|---|---|---|
| VICTORIA DIGITAL SCREEN REBATE | MINIMUM QPE^ SPEND AU\$500,000 | BENEFITS Up to 40% REBATE on your VIC QPE when you combine with Federal 30% PDV Offset . |  |
| STATE REBATE % UP TO 10% | QUALIFIERS Spend on qualifying PDV in Victoria. | CULTURAL TEST, SUNSET OR CAP Capped. Case by case. No cultural test. | |
| ADMINISTERED BY VicScreen joe.brinkmann@vicscreen.vic.gov.au | | | |

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|--|---|--|--|
| WESTERN AUSTRALIA PDV INCENTIVE | MINIMUM QPE^ SPEND AU\$100,000 | BENEFITS 50% REBATE on your post/VFX Qualifying WA Expenditure (QWAE) for the first AU\$500K when you combine with the Federal 30% PDV Offset then 40% REBATE when you combine your post/VFX QWAE for spend over AU\$500K with the Federal 30% PDV Offset |  |
| STATE REBATE % 20% <small>on the first AU\$500,000</small> 10% <small>further on spend over AU\$500,000</small> | QUALIFIERS Spend on qualifying post/VFX in Western Australia. Applicants must apply prior to PDV commencement. | | |
| ADMINISTERED BY Screenwest gabrielle.cole@screenwest.com.au | | | |

^Qualifying Production Expenditure from the state

CALCULATE

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YOUR SAVINGS



SCAN THE QR CODE

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

Using the Australian screen tax incentives calculator

What Post Services are included in my spend in Australia?

| Sound Post-production | Picture Post-production | Music | Visual Effects |
|--|--|--|--|
| <ul style="list-style-type: none"> Sound editors Additional recording, ADR & foley Sound mix Soundtrack recording M&E tracks & deliverables | <ul style="list-style-type: none"> Dailies, data management & storage Editing, offline & online Conform, grade, graphics, titles, Mastering, tech checks, Digital intermediate & DCP Duplication, delivery & storage deliverables (excl distribution copies) | <ul style="list-style-type: none"> Composer Score record & mix including orchestra, studio & scoring personnel Orchestrators, copyists & music preparation Music editorial Music supervision orchestra & studio | <ul style="list-style-type: none"> 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.

Ausfilm Post, Digital
& VFX Members

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Need help navigating all the options?

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