

CBR Screen & Games Fund

Definitions of Qualifying ACT Expenditure (Film & TV)

The CBR Screen Fund is an ACT Government program administered by Screen Canberra.

The Fund is available to support the production of film, television and digital media projects that have market attachment.

For more information please refer to the CBR Screen Fund Guidelines and Terms of Trade.

Definitions

Abbreviation	Definition
QACTE	Qualifying Australian Capital Territory Expenditure
ACTR	<p>ACT Resident as per definition in the CBR SCREEN FUND Terms of Trade:</p> <p><i>An ACT resident is defined as someone who has been resident in the ACT for at least six months prior to submitting the application and is registered on the ACT electoral roll. "Being resident" means "having your usual place of abode".</i></p> <p>You may be required to provide Screen Canberra with written evidence of your ACT Residency which is available from the Australian Electoral Commission.</p>
ACTC	<p>ACT Company as per definition in the CBR SCREEN FUND Terms of Trade:</p> <p><i>If the Applicant is an ACT company it must:</i></p> <ul style="list-style-type: none"> <i>a) Have its principal place of business in the ACT and</i> <i>b) Have at least 50% beneficial ownership by an ACT resident(s) – see above.</i> <p>Exemptions may apply where the Company can demonstrate a strong track record and commitment to the ACT industry over a minimum two year period. The CBR SCREEN FUND Assessment Committee also reserves the right to make further exemptions in cases where there are exceptional benefits for the local industry.</p>
ACTLC	<p>ACT Located Company. A company physically located in the ACT (i.e. a branch or an office) but the company may not be owned in ACT as defined in the CBR SCREEN FUND Terms of Trade.</p>

Qualifying ACT expenditure general notes

Item	Explanation
Freight and airfares calculation *	<p>Because of the complexity of interstate and international travel and freight costs and the difficulty of breaking down the flow on benefits to the ACT, CBR SCREEN FUND will approve the following percentages as QACTE:</p> <p><i>100% of the travel in the Territory is considered QACTE.</i></p> <p><i>50% of interstate travel is considered QACTE where the flight or freight either leaves or arrives in Canberra. Flights that do not land or leave from Canberra (eg. Sydney to Melbourne leg) is not considered QACTE.</i></p> <p><i>50% of international travel is considered QACTE where the flight either leaves or arrives in Canberra. Flights that do not land or leave from Canberra (eg. New York to Los Angeles) is not considered QACTE.</i></p> <p>Please note that some line items allow ACTLC to qualify as QACTE, however, many industry specific line items do not allow ACTLC to qualify as QACTE.</p>

Above the line costs

A	Above the line costs	QACTE Definitions with accompanying comments
A.1	Story and Script Costs e.g. Story Rights (including Options), Writers Fees, Researcher Costs etc.	All fees paid directly to an ACTR or an ACTC only are QACTE.
A.2	Screen Canberra funded Development All other non-Screen Canberra funded Development costs	The total Screen Canberra Development funds plus premium charges regardless of whether some of those costs were paid to a non ACTR or ACTLC are QACTE. Other development funds paid to an ACTC are QACTE. If paid to a non-ACTC then only funds paid directly to an ACTR or an ACTC are QACTE.
B.1	Producers	Fees paid to Producers who are ACTR is QACTE.
B.2	Directors	Fees paid to Directors who are ACTR is QACTE.

A	Above the line costs	QACTE Definitions with accompanying comments
E (a)	Principal Cast	Fees paid to Cast who are ACTR is QACTE.

Below the line costs

B	Below the line costs	QACTE Definitions with accompanying comments
C	Production Unit Fees & Salaries	All fees, overtime and loadings paid to an ACTR or ACTC are QACTE.
D	Fringes & Workers Compensation	All holiday pay paid to ACTR is QACTE. All payroll tax paid in the ACT is QACTE. All superannuation paid on behalf of ACTR is QACTE. If this is too hard to calculate then calculate based on the following equation (eg. if 70% of wages go to ACTR or an ACTC, then 70% of superannuation is QACTE). All workers compensation is QACTE if brokered by an ACTR or an ACTC.
E	Cast and Casting	Casting fees and audition fees are QACTE if using an ACTR Casting Director, regardless of where the auditions take place. Cast, stunts, extras, presenters, narrators and voicing fees are QACTE if fees are paid to ACTR's.
F.1	Costumes - Hire and Purchases	Where hire and purchases occur in the ACT and are paid to an ACTR, ACTC or ACTLC then costs are QACTE.
F.2	Make-Up & Hairdressing supplies and SFC makeup	Where services and purchases take place in the ACT and are paid to an ACTR, ACTC or ACTLC costs are QACTE.
G.1	Locations	Permits, rentals and fees, including security, gratuities and council fees that are paid for ACT locations, studios etc. are QACTE.
G.2	Studio / Stage Rentals	
H	Sets & Properties	All activity occurring in the ACT in relation to set building, buying of equipment, hiring of property and equipment is considered QACTE if money is paid to an ACTR, ACTC or ACTLC. * See General note above in relation to freight calculation.
H.1	Construction (Set Construction & Freight and Cartage)	If construction materials are bought in the ACT, from an ACTC or ACTLC then this is considered QACTE. * See note above in relation to freight calculation.

B	Below the line costs	QACTE Definitions with accompanying comments
H.2	Props & Set Dressing & Standby Props Truck & Equipment	If props and set dressing material are bought in the ACT, bought from an ACTC or an ACTLC then this is considered QACTE. If standby prop truck and equipment is owned by an ACTC or an ACTR then this is considered QACTE.
H.3	Action Props & Vehicles	If vehicles, boats, livestock, vet fees etc., hire or purchase are sourced from an ACTR or an ACTC then this is considered QACTE.
H.4	Livestock	* See note above in relation to any freight costs.
H.5	Special Effects & Armoury	
H.6	Visual Effects	
H.7	Animation & Puppetry	
I	Stock processing and transfers	
J	Inserts, Stills and Archival Footage	Archives and the associated copyright fees that are sourced from the ACT are considered QACTE. For clarity – footage purchased from the ABC or SBS, or National Film and Sound Archives are only considered QACTE if the footage was produced or shot in the ACT. Territory based archives sourced from an ACT Library, or local commercial or free-to-air networks including local ABC or other local sources, would be considered QACTE regardless of where the footage was shot or produced.
K	Equipment & Stores	All equipment sourced from an ACTR or an ACTC as defined in the CBR SCREEN FUND Terms of Trade would be considered QACTE.
L	Rental & Storage	If office and storage is located in the ACT then all expenses are considered QACTE even if the provider is an ACTLC.
M	Travel & Transport	100% of travel activity that occurs within the ACT and associated hire, petrol, and freight costs etc. is considered QACTE. As noted above, 50% of interstate travel or international costs are QACTE regardless of who the fee is paid to as long as the activity starts or ends in the ACT. This includes visa costs, excess baggage etc. No ground travel costs (hire of cars, petrol, parking and toll costs etc.) that occur interstate or overseas are considered QACTE.

B	Below the line costs	QACTE Definitions with accompanying comments
N	Accommodation, Living, Catering	<p>All accommodation based in the ACT is considered QACTE if the fee is paid to an ACTC or an ACTLC. Where the caterer is an ACTC, then associated costs are QACTE regardless of where the production activity is taking place (i.e. if shooting in ACT region but using a local caterer defined as an ACTC then costs are QACTE).</p> <p>All per diems paid for production activity that occurs in the ACT regardless of whether they are paid to non-ACTR is considered QACTE. All accommodation costs and per diem costs that are paid on production activity that does not occur in the ACT are not QACTE.</p>
O	Insurances	If insurances are sourced using a locally based insurance broker or an ACTC, then costs are QACTE.
P	Office Expenses	If the office is located in the ACT and all expenses, office supplies, hire etc. are sourced from the ACT, then this is considered QACTE. If there is more than one office set up during the course of production (and an office is set up outside of the ACT) then the expenses need to be divided accordingly.
Q	Offshore Shoot	Does not qualify as QACTE unless stock and equipment are bought or hired in the ACT from an ACTC or an ACTLC and transported overseas. If industry specific gear is hired (eg. camera etc.) this must be hired from an ACTC to be eligible as QACTE.
R	Post-Production Crew	Wages for crew that qualify as an ACTR are considered QACTE.
S	Post-Production Rentals & Office Expenses - Editing.	<p>If the office is owned by an ACTC, then it is considered QACTE. If supplies such as disk drive hires are hired from an ACTC then this would qualify as QACTE.</p> <p>If the post production office is set up within the ACT then all associated costs are QACTE.</p>
T	Post-Production Travel & Accommodation.	As per travel and accommodation costs above. (See M and N.)
U	Picture Post Production (finishing on tape)	If transfer activity occurs within the ACT then QACTE. If titles and graphics are created using an ACTC or an ACTR then associated costs are QACTE. If digital visual effects are created by an ACTC or an ACTR then costs are QACTE.
V	Sound Post-Production	If sound post-production is done by an ACTR or an ACTC then costs are QACTE.

B	Below the line costs	QACTE Definitions with accompanying comments
W	Music	<p>Where an ACTR or an ACTC is involved with the performing, composing, recording, research, hire of equipment, etc. then this is considered QACTE. Pre-existing music rights and clearance costs are not QACTE unless the fee is paid directly to an ACTR or if the music was produced by an ACT musician, band etc., then regardless of who owns the rights, clearance costs are QACTE.</p>
X	Publicity and Stills- Production and Post Production	<p>If Electronic Press Kit is produced by an ACTR or an ACTC then it is QACTE.</p> <p>If stills or stock processing or print fees are paid to an ACTC, an ACTR or an ACTLC then the costs are QACTE.</p>
Y	Legal and Business	<p>If legal representatives or tax accountants are ACTR or an ACTC then the costs are QACTE.</p> <p>If auditor or the company is an ACTR, an ACTC or an ACTLC then associated costs are QACTE.</p> <p>Rebate application costs are not QACTE.</p> <p>Interest is not QACTE unless interest payments are being made to an ACTR or an ACTC.</p> <p>Bank fees are QACTE if branch used is based in the ACT.</p> <p>If company is an ACTC then company fees and expenses are QACTE.</p> <p>Stamp duty costs are QACTE.</p> <p>Exchange rate fluctuation contingency is not QACTE</p>

B	Below the line costs	QACTE Definitions with accompanying comments
Z	Overheads Completion Guarantor Contingency Finance costs (prospectus / offer Doc. Agency fees and SPAA and ASDA levy)	<p>If the production company is an ACTC then overheads are QACTE.</p> <p>Not QACTE.</p> <p>Calculation of contingency is left to the production company's discretion, taking into consideration, where pre-production, principal photography and post production is occurring. CBR SCREEN FUND reserves the right to question the level of QACTE contingency.</p> <p>CBR SCREEN FUND administration fees are QACTE.</p> <p>If prospectus document or offer document is created using an ACTR or an ACTC or an ACTLC then the costs are QACTE.</p> <p>SPAA and ASDA levy is not QACTE</p>

Contact Us

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