**New Zealand Screen Production Rebate**

**International Productions + Post, Digital & Visual Effects Rebate**

**Application for Provisional Certificate**

**1 November 2023 Criteria**

This application form should be read in conjunction with the [NZSPR Criteria for International Productions dated 1 November 2023](https://www.nzfilm.co.nz/resources/nzspr-criteria-international-productions) (the **Criteria**). Capitalised terms used in this application form have the definitions set out in Appendix 1 of the Criteria.

By submitting this application, the applicant agrees:

* to be bound by the terms of the Criteria;
* to comply with the [NZFC’s Code of Conduct](https://www.nzfilm.co.nz/resources/nzfc-code-conduct); and
* that the terms of the [NZFC Privacy Policy](https://www.nzfilm.co.nz/privacy-policy#:~:text=The%20NZFC%20and%20our%20third,unauthorised%20access%2C%20modification%20and%20disclosure.) will apply to all personal information submitted as part of its application.

Applicants for the **5% Uplift** should use the [Provisional application form for the 5% Uplift](https://www.nzfilm.co.nz/resources/5-uplift-provisional-application-form), **not** this application form.

 This application form has five sections:

* Section 1 – Applicant Information
* Section 2 – Production Information
* Section 3 – Qualifying New Zealand Production Expenditure (QNZPE)
* Section 4 – Declaration
* Section 5 – List of Supporting Documents

If you have any questions about this form, please contact [nzspr@nzfilm.co.nz](mailto:nzspr@nzfilm.co.nz).

**Submitting your application:**

* Send via email/file sharing link to [nzspr@nzfilm.co.nz](mailto:nzspr@nzfilm.co.nz); or
* Send via USB drive to:

Co-Production and Incentives Team

New Zealand Film Commission

PO Box 11546, Wellington 6142 / Level 3, 119 Ghuznee Street, Wellington 6011

Once the NZFC has received all applicable documentation and has confirmed the application is complete, a dated acknowledgement letter will be sent to confirm the start of the assessment process.

**Confidentiality**

Information that you supply to the NZFC may be provided to the Rebate Panel, the Inland Revenue Department (IRD), Ministry of Business Innovation and Employment (MBIE), Ministry for Culture and Heritage (MCH) and independent consultants where reasonably necessary during, and for the purposes of, the application and approval processes.

Except where disclosure is permitted under the Criteria, the NZFC will use reasonable efforts to maintain the confidentiality of the information provided by you. The NZFC, IRD, MBIE and MCH are government entities, which are subject to various disclosure requirements, for example disclosure of information under the *Official Information Act 1982*. None of them will be liable for any disclosure it believes (acting reasonably) it is required to make.

You should clearly indicate those parts of the application that you regard as commercially sensitive and confidential.  In processing a request under the *Official Information Act 1982*, the NZFC or relevant New Zealand Government department or agency will consult with you prior to a decision on release of the documents, but you should be aware that your designation of information as commercially sensitive or confidential will not automatically result in the information being withheld by the NZFC or other government department or agency.

Statistical information provided in this application may be used by New Zealand Government ministries, departments and agencies. These ministries, departments and agencies will usually comprise: the NZFC, MCH, IRD, MBIE and Statistics New Zealand.

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| Section 1 | Applicant Information | |
| Date of application:  Full name of applicant entity (Registered name):  Registration number:  Registered address:  Business/mailing address:  New Zealand GST Number: | | |
| Contact person:  Role of contact person: | | Business phone:  Mobile phone:  Email: |

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| **1.1 Registration** |
| Did the applicant register the production and receive acknowledgement from the NZFC in respect of that registration in accordance with clause 26 of the Criteria?  **YES  NO**  If NO, the production is not eligible for an International Rebate. |

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| **1.2 Special Purpose Vehicle** |
| Is the applicant a special purpose vehicle established principally in relation to making the production?  **YES**  **NO**  If NO, will the applicant set up a special purpose vehicle principally in relation to making the production?  **YES**  **NO**  If NO to both of the above, please indicate which exception under clause 12.2 of the Criteria applies:  12.2(a) Series  12.2(b) Repurposing  12.2(c) Bundling  12.2(d) PDV Rebate Exception  **Note**:   * applicants using an SPV exception must contact the NZFC for confirmation that this criteria has been met. * an applicant must have its own GST and payroll registration numbers and its own bank account. The applicant’s GST and payroll returns must not be grouped with any other entity for tax purposes. |

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| **1.3 Residency Status** | | | |
| Complete the following in relation to the **Special Purpose Vehicle** (SPV) | | | |
| **Names of directors or partners** | **Citizenship of directors or partners** | **Country of permanent residence** | **Address of directors or partners** |
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| **Names of shareholders or general partners** | **Citizenship of shareholders or country of incorporation (if a company)** | **Country of permanent residence** | **% beneficial interest in the company or partnership** |
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| You must supply a Company Extract (from the [New Zealand Companies Register](https://companies-register.companiesoffice.govt.nz/)) with your application. | | | |

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| **1.4 Responsible Entity** |
| Will the applicant be the entity responsible for all activities involved in making the production in New Zealand or, for the PDV Rebate, all PDV Activity on the production in New Zealand?  **YES**  **NO**  If NO, please provide details: |

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| **1.5 Previous Entity** |
| Has the applicant taken over responsibility for making the screen production (or undertaking PDV Activity) from another production entity?  **YES**  **NO**  If YES, please specify the previous entity (or entities) below. The relevant legal agreement confirming the transfer of responsibility must also be included as an **attachment.** |
| Registered name:  Registered address:  Registration number:  **Note**: when the Final (and/or Interim) application is submitted, the audited expenditure statement must indicate which amounts relate to expenditure of a previous company (or companies). |

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| **1.6 Other Rebates and New Zealand Incentives** | |
| Has the production received or applied for production funding from any New Zealand Government agency?  Has the production received or applied for the New Zealand Rebate, Large Budget Screen Production Grant or Screen Production Incentive Fund, or any tax incentives?  If the answer is YES to either, then the production is not eligible for an International Rebate. | **YES  NO**  **YES  NO** |

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| Section 2 | **Production Information** |
| Title of Production: *Working Title(s) - if applicable:* | |
| Synopsis Provide a brief synopsis of the production: | |

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| **2.1 Category of Production** | |
| Does the production include QNZPE relating to filming with real people or animals?  Is expenditure on Visual Effects Production no more than 55% of QNZPE?  If YES to both questions, the production is a Live Action Production.  If NO to one or both questions, the production is a PDV Production. | **YES  NO**  **YES  NO** |

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| **2.2 Format** |
| **Feature film (theatrical release)**  *NB: if you are shooting more than one film simultaneously or concurrently, please see clause 8.3 of the Criteria.*  **Television or other non-feature film (please specify below)**  *NB: if you are shooting more than one film simultaneously or concurrently, please see clause 9.3 of the Criteria.*  Scripted series  Unscripted series  Scripted single programme (including feature-length content not intended for theatrical release)  Unscripted single programme (including feature-length content not intended for theatrical release)  On what platform will it be first released? |
| **Length of Production**  What is the estimated total running length of the production (in minutes)?  If a series, what is the total number of episodes? |
| **Excluded Formats**  Does the production fit into one of the following categories?   * an advertising programme or commercial * a discussion programme, current affairs programme, news, a panel programme or a programme of a like nature * pornography * a training programme * an interactive digital game (other than transmedia content as per clause 17.3(b)(iv) of the Criteria) * a production of a public event, including a sports event * for television or other non-feature film productions only, a programme principally made for the New Zealand market   **YES  NO**  **Note:** if YES, the production is not eligible for the New Zealand Screen Production Rebate. |

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| **2.3 Production Dates (complete one only)** |
| **PRODUCTION REBATE**  Date of first day of official pre-production:  Date of commencement of Principal Photography in New Zealand:  Date of completion of Principal Photography in New Zealand:  Date of Completion of production: |
| **POST, DIGITAL AND VISUAL EFFECTS (PDV) REBATE**  Date of commencement of PDV Activity in New Zealand:  Date of completion of PDV Activity in New Zealand:  Date of Completion of production: |
| **Note:**   * use estimated dates if the production schedule has not been finalised. * Principal Photography and PDV Activity are defined in Appendix 1 of the Criteria. * Final applications must be submitted within **six-months** after the date of Completion. Late Final applications may not be accepted. * Completion means when a production is **first** in a state where it could reasonably be regarded as ready to be distributed, broadcast or exhibited to the general public in any form or format. Refer to the definitions in Appendix 1 of the Criteria for more details. |

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| **2.4 Cast and Crew** |
| When you submit your (and/or Interim) application, a list of cast and crew that worked on the production must be provided that includes the role, permanent residency and citizenship of each person.  **Note:**   * “Permanent Resident” differs from “Resident” – please ensure this data is captured correctly. * Excel is the preferred format for this list. * contact details for cast and crew are not required. * the collection and provision of any personal information must comply with [NZFC's Privacy Policy](https://www.nzfilm.co.nz/privacy-policy#:~:text=The%20NZFC%20and%20our%20third,unauthorised%20access%2C%20modification%20and%20disclosure.). * this list is not required for PDV applications.   For all personnel travelling to New Zealand to work on the production: a travel schedule showing arrival and departure dates and the nationality of each passenger will also be required.  Applicants must comply with all applicable New Zealand immigration laws relating to the employment of non-resident cast and crew working on the production. |

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| **2.5 Credit and Promotional Materials** |
| Please note that the completed production must include an on-screen end credit and NZFC logo.  The current NZFC logo can be obtained by contacting [nzspr@nzfilm.co.nz](mailto:nzspr@nzfilm.co.nz). Please note, unless otherwise agreed with the NZFC, the logo should only be used in conjunction with the end credit text:  ***The filmmakers acknowledge the assistance of the New Zealand Government’s Screen Production Rebate***  **Note:** proof of compliance with the credit and logo requirements will be required with the Final application – this can be met by attaching a screenshot that shows the credit and logo, or by supplying a copy of the production.  Final applications must also include promotional materials in accordance with the [Promotional Materials Schedule](https://www.nzfilm.co.nz/resources/promotional-materials-schedule) on the NZFC website.  The NZFC may wish to use promotional material from the production on the [NZFC website](https://www.nzfilm.co.nz/international/made-new-zealand). Please ensure any restrictions on the use of supplied materials, contact details for permissions, image credits, embargoes and other considerations are included with your application.  In exceptional circumstances, the NZFC may waive one, or both, of these requirements. If you wish to apply for a waiver of the credit and/or promotional materials requirements, please include a letter with your application outlining why you are unable to provide a credit and/or promotional materials. |

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| **Section 3** | **Qualifying New Zealand Production Expenditure (QNZPE)** |
| **GST:** the International Rebate is calculated in relation to amounts that are net of New Zealand Goods and Services Tax (GST). Therefore, all figures in this application should be quoted net of GST.  **Non-accrual basis of expenditure:** to be QNZPE, an expenditure item must have actually been incurred and paid by the applicant on the making of the production prior to the date the Final application is submitted. | |

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| **3.1 Expenditure Threshold** |
| $15 million or more (feature film released theatrically)  $4 million or more (television or other non-feature film production)  PDV Rebate - $250,000 or more  Bundled production – please provide details:  *QNZPE for this production:*  *Format (feature/series/telefeature/pilot):*  *Title(s) of other production(s) in the bundle:* |

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| **3.2 QNZPE Overview** | |
| Total Expenditure | NZ$ |
| Total QNZPE | NZ$ |
| Total Above The Line Costs claimed as QNZPE | NZ$ |
| You must also provide an expenditure statement showing your estimated total costs, both non-QNZPE and QNZPE. This should clearly and separately indicate alongside each budget item which costs will be non-QNZPE and which will be QNZPE.  [An Expenditure Statement template is available here](https://www.nzfilm.co.nz/resources/nzspr-template-expenditure-statement-international-productions) or contact [nzspr@nzfilm.co.nz](mailto:nzspr@nzfilm.co.nz) to request a copy.  You should ensure that your production accounting system enables you to track and code all items of expenditure with reference to non-QNZPE and QNZPE.  You should also familiarise yourself with the requirements of the [Final application form](https://www.nzfilm.co.nz/resources/nzspr-international-application-form), particularly the IRD requirements and the foreign exchange requirements. This will enable you to put accounting systems in place that will make it easier for you to supply information required for the Final application.  All expenditure must be identified in New Zealand dollars. | |

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| **3.3 General Ledger** |
| When you submit your Final (and/or Interim) application, you will need to provide a copy of the general ledger for the production. At a minimum, this must include the following details in relation to each cost:   * date * description * amount of expenditure * details of each service provider/vendor * whether such expenditure is QNZPE or non-QNZPE * when the good or service or land was used in the making of the production * whether the expenditure is payroll, petty cash, accounts payable or a journal * date when, or period of time over which, the item was used on the production   The general ledger provided with the application must match the one supplied to the production’s auditor.  Expenditure incurred and paid in a foreign currency must be converted into New Zealand dollars on a monthly basis at the [mid-month exchange rate published on the IRD website](https://www.ird.govt.nz/managing-my-tax/overseas-currency-conversion-to-nz-dollars) for the month in which the payment was made.  A final production cost report and a balance sheet (a trial balance is acceptable if a final is not available) must also be included with your Final (and/or Interim) application. These documents must match the GL and audited expenditure statement. |

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| **3.4 Above The Line Costs** |
| To ensure you meet the requirements of clause 17.4(o) of the Criteria, you must provide a breakdown of your calculation of Above The Line (ATL) Costs. This breakdown must include a short description of each of the goods and services included in your calculation of Above The Line Costs.  **Note:**   * Above The Line Costs are capped at 20% of QNZPE. * Above The Line Costs are defined in Appendix 1 of the Criteria. * contracts for Above The Line cast and crew are required with all Final (and/or Interim) applications.   Sample calculation of claimable Above The Line Costs:   |  |  |  | | --- | --- | --- | | Claimed QNZPE | 50,000,000 |  | | Claimed ATL Costs | 8,000,000 |  | |  |  |  | | Adjusted Amount | 42,000,000 | *claimed QNZPE-claimed ATL Costs* | | Claimable ATL Costs | 10,500,000 | *adjusted amount/80\*20* |   In the above example, claimed ATL Costs do not exceed the cap. |

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| **3.5 Goods sourced from overseas** | | | | |
| Please identify all goods sourced from overseas that you intend to claim as QNZPE **and** explain why the goods meet the requirements of clause 17.2(b) of the Criteria.  **Note:** you must attach to this application, evidence supporting your explanation for each good/category of goods. | | | | |
| **Name or category of good(s)** | **Explanation** | | **Name of New Zealand Supplier(s)** | |
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| **3.6 Non-Arm’s Length Expenditure** | | | | |
| Non-arm’s length expenditure means all costs paid to entities or persons who provided goods, services or land in making the production and who are associated with the applicant, or any of its associated entities. Please list all related parties below. | | | | |
| **Name of related entity or person** | | **Nature of goods, services or land to be provided to the production** | | **Amount to be paid** |
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| When you submit your Final application (and/or Interim application), you will need to provide supporting documentation, such as contracts, contract variations, timesheets, invoices and/or other agreements for all non-arm’s length expenditure claimed as QNZPE and provide a breakdown of those goods, services or land. [A non-arm's length expenditure template is available here](https://www.nzfilm.co.nz/resources/nzspg-template-non-arms-length-expenditure) or contact [nzspr@nzfilm.co.nz](mailto:nzspr@nzfilm.co.nz) to request a copy. An example is shown at the end of this section.  **Note**: The Rebate Panel’s assessment of non-arm’s length expenditure is usually undertaken only at the Final (and/or Interim application stage. If you wish to have the amount of any non-arm’s length expenditure verified before that time, **please specifically request this in writing to the NZFC**. Refer to clause 21 of the criteria for more information about the assessment of non-arm’s length expenditure. | | | | |

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| **3.7 Historical Costs** | |
| Has the production incurred any costs that were paid more than ten years prior to the start of Principal Photography or PDV Activity (historical costs)?  If YES, then please specify what costs:  **Note**: Historical costs cannot be claimed as QNZPE unless the Rebate Panel approves such costs. Refer to clause 6 of the Criteria for other excluded historical costs. | **YES  NO** |

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| **3.8 Exchange Rate Fluctuation and Pre-Qualification** |
| Only applicants who are concerned that the production may not meet the relevant expenditure threshold for a Rebate *solely* due to fluctuations in exchange rates and wish to ‘pre-qualify’ for the Rebate should complete this section. Please refer to clause 29 of the Criteria.  I wish to notify the NZFC that, solely for the purpose of meeting the expenditure threshold, I require any non-New Zealand dollar QNZPE for this production to be converted at the ‘preset exchange rate’ (defined below).  In the event that, when I lodge the Final Rebate application, the QNZPE does not meet the relevant expenditure threshold, I nominate the following non-New Zealand dollar currency or currencies to be converted at the preset exchange rate:  **[insert relevant non-NZD currency or currencies]**  **Note:** the application for pre-qualification due to exchange rate fluctuations must be received by the NZFC no **earlier** than three months before the start of Principal Photography, or PDV Activity. In the event the start date is delayed, the applicant may reapply by resubmitting this form to the NZFC. |

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| Section 4 | Declaration |

**A person authorised by the applicant must complete the following:**

I confirm that I am authorised by the applicant to complete this application form.

I confirm that the information provided in this application form and in the attached documents is true and correct in all respects.

**Name of authorised person:**

**Signature of authorised person:**

**Date:**

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| Section 5 | List of Supporting Documents |

**PREPARING YOUR APPLICATION:**

* Relevant attachments should be named and numbered, as per this checklist.
* Please send attachments as separate files (do not combine into one document).
* Use the “N/A” column for items not applicable to the production – contact [nzspr@nzfilm.co.nz](mailto:nzspr@nzfilm.co.nz) if unsure.
* All documents must be provided in English.
* Once the NZFC has received **all** applicable documentation, a dated acknowledgement letter will be sent to confirm the start of the assessment process.

If final versions of documents are not available drafts are acceptable (unless otherwise stated).

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|  |  | **Attached** | **N/A** |
| 1 | Completed application form including the declaration. |  |  |
| 2 | A Company Extract (from the [New Zealand Companies Register](https://companies-register.companiesoffice.govt.nz/)) dated within a week of the date of this application, or verification of a foreign corporation with a fixed establishment in New Zealand for tax purposes. |  |  |
| 3 | Production Services Agreement or other document verifying the level of responsibility of the applicant for making the production in New Zealand, or for carrying out the PDV Activity in New Zealand (if this document has not been signed, a draft is sufficient). |  |  |
| 4 | Any agreement relating to the transfer of the production (or PDV Activity) from a previous production entity or entities. |  |  |
| 5 | A schedule/calendar of New Zealand production dates (including post-production, where applicable). |  |  |
| 6 | Production budget. *A post-production and/or VFX budget is acceptable for PDV applications.* |  |  |
| 7 | Expenditure statement in Excel ([template available here](https://www.nzfilm.co.nz/resources/nzspr-template-expenditure-statement-international-productions) or contact [nzspr@nzfilm.co.nz](mailto:nzspr@nzfilm.co.nz) to request a copy). |  |  |
| 8 | Breakdown of calculation of Above The Line Costs. |  |  |
| 9 | Supporting evidence for inclusion of overseas-sourced goods claimed as QNZPE. |  |  |