

tributors, etc.). In addition the FFC provides production and print and advertising loans aimed at facilitating the theatrical release of features generally outside Australia.

C. Division 10BA: 10BA of the *Income Tax Assessment Act 1936*, Australian taxpayers are able to claim a deduction of 100% of moneys invested in production costs of film and television programs that have been issued a provisional certificate under Division 10BA by the Department for Communications and the Arts if the project is an "eligible film", being a feature, telemovie, mini-series or documentary which is either: made wholly or substantially in Australia and has significant Australian content; or an official co-production, that is, a project made pursuant to a treaty or a bi-lateral or multi-lateral arrangement between an authority of the federal government and a foreign counterpart body.

Applications for provisional certificates and information are available from:

Film Branch

Department for Communications and the Arts
Canberra, AUSTRALIA

Tel: (011) 61-2-6271-1000

Website: www.dcita.gov.au

D. Co-Productions: The Australian co-producer must apply to the Australian Film Commission (AFC) for the project to be approved as an Official co-production. The foreign co-producer must make a separate application to their appropriate authority. Once the AFC has assessed the co-production the Australian co-producer must apply to the Australian Cultural Development Office (Film International and Education Branch), Department of Communications and the Arts, for a Provisional Certificate. Once the certificate has been obtained, will allow the Australian producer to make application to the Australian Film Finance Corp. or to the Australian Film Commission for financing for the project and/or may enable private Australian investors in the production to obtain tax benefits under the

Income Tax Assessment Act, provided that a Final Certificate for the film or program is obtained after its completion.

Regarding bi-lateral agreements the government has entered into co-production treaties with the UK, Canada and Italy. "Less than Treaty" status arrangements have been made with New Zealand and France, while co-production agreements are currently being negotiated with the governments of Japan, Russia, Ireland and Germany. It was also established to encourage producers to collaborate with foreign filmmakers; where the storyline demands foreign creative participation; or where the budget demands substantial foreign equity.

Co-Productions are administered by the Australian Film Commission which can provide detailed guidelines and applications for this venture:

Australian Film Commission

150 William St., 4FL.

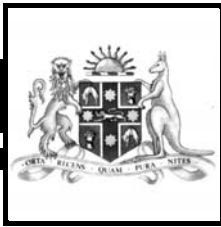
Woolloomooloo NSW 2011

AUSTRALIA

Tel: (011) 61-2-9321-6444; (800) 226-615

Website: www.afc.gov.au

E. Offshore Productions: For offshore film and television productions, where the film is financed internationally and part or all of the shoot and post-production of a film takes place in Australia, there are 2 methods of structuring the Australian component: establishing a new company in Australia controlled by the offshore production company or financier; or appointing a line producer or production manager and using a company controlled by that person. In both instances the Australian activities should be undertaken by the Australian entity under a "fee for services" agreement between the Australian entity and the offshore production company or financier. The structure is designed to avoid "permanent establishment" in Australia and in both instances the Australian entity would contract the Australian cast, crew, facilities, equipment suppliers, labs, offshore cast and offshore crew.



AUSTRALIA — NEW SOUTH WALES

1. PROFILE

NSW is the premier state of Australia and home to Sydney, one of the most beautiful cities in the world. Located on the eastern coast of Australia, NSW is bordered by the Pacific Ocean, the great outback desert, subtropical forests and rolling farmland plains traversed by snowy alps in the southeast. It extends through latitudes which resemble Southern California and in the north the Mediterranean all within a similar area of something the size of Texas.

Colonized by the British in 1788, NSW has grown into a culturally rich and diverse land with a population of 6 million representing a mixture of ethnic communities including large populations of Irish, Scottish, Italians, Greeks, British, Turks, Vietnamese, Chinese, Japanese and many others.

Sydney, NSW's capital and Australia's largest city is gateway to the country. Encircling a magnificent harbour with a population of 3.5 million, Sydney is internationally recognizable by its famous Harbour Bridge and Opera House. It is also head office and centre to the country's major film organizations including the Australian Film Commission, Film Finance Corporation, Screen Producers Association, Media Entertainment and Arts Alliance Union and Film Australia.

It also offers over 700 professional freelance crews, a wide range of special effect and post-production professionals, the largest film laboratory in the Pacific and its subsidiaries, several major studio complexes all located within an accessible and cosmopolitan urban environment.

NSW boasts some of Australia's most diverse and beautiful geography which can be divided into 4 main zones. The *coastline* which stretches 1,900 kms of golden sandy beaches and rocky cliffs both urban and deserted, the *tablelands*, the *western slopes* of the tablelands, and the *western plains*. Together these vast areas encompass splendid vineyards, sweeping sheep and cattle properties, pioneer townships, ghost towns, open cut mines, jungles, grasslands, subtropical rainforests, snow-capped mountains and the outback desert location of Broken Hill.

NSW also embodies the Australian Capital Territory (ACT). Its city,

Canberra, is the governmental centre for Australia which only a 3.5 hour drive from *Sydney* offers an interesting urban alternative.

A. Climate: The state is situated entirely within the temperate zone. Climate is generally mild, mostly fine and free from extremes of heat and cold. Lowest monthly rainfall is in September, highest monthly rainfall is during June.

B. Time: 10 hours ahead of Greenwich Mean Time, Daylight savings begins on the last Sunday in October (Clocks wound forward one hour) to the third Sunday in March (clocks wound back one hour).

C. Seasons

(1) **Spring:** September-October-November. Average temperature: 18°C

(2) **Summer:** December-January-February. Average temperature: 22°C

(3) **Autumn:** March-April-May. Average temperature: 18°C

(4) **Winter:** June-July-August. Average temperature: 13°C

2. NSW FILM & TV OFFICE

The New South Wales Film & Television Office offers location data, scouting, research material, contact services, immigration and labor law information as well as producing a Production Handbook annually. The office is staffed by experienced film personnel always willing to provide the necessary assistance.

For further information contact:

New South Wales Film & TV Office

Level 7, 157 Liverpool St.

Sydney NSW 2000

AUSTRALIA

Tel: (011) 61-2-9264-6400

Website: www.fto.nsw.gov.au

Additional contacts of regional and city film commissions may be found in this section under "Locations of Special Interest" and in the **DIRECTORY SECTION** under "COMMISSIONS".