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Application for Final Certificate for Film Tax Rebate

NB: Income Tax (Film-making and Audio Visual Incentives) Regulations 2016 now referred to as "Regulations 2016"
throughout the Form
[Division 2-4, Part 5 of the Regulations 2016]

**FILM FIJI
USE ONLY**

Date of Receipt:
Fee attached : Yes No

Reference:

Title of Production:

Part I

Applicant Company

Full company name:

Registered address:

Name of contact person:

Office or Title:

Telephone:

Mobile:

Facsimile:

Tax Identification Number (TIN):

Email:

Please list the names of all directors, their full title, address, contact details including mobile numbers and email and TIN (if available). (Attach a separate sheet if necessary).

Has the applicant company taken over responsibility for making the film from another production company?

YES NO

If yes:

(a) Have you attached the relevant legal agreement confirming the transfer of responsibility?

YES NO

(b) List below the previous company or companies responsible for making the film. Please attach a separate sheet if necessary.

Registered company name:

Registered company name:

Registered address:

Registered address:

TIN (if available):

TIN (if available):

Is the applicant company the holder of a broadcast licence in television or radio in Fiji or is the applicant company associated with any company or individual with substantial holdings in a broadcast licence in television or radio in Fiji?

YES NO

Is the applicant company a theatrical exhibitor in the Fiji or is it associated with any company or individual with substantial holdings in a theatre or group of theatres in the Fiji?

YES NO

Please note that if the answer to either of these questions is 'yes' the film is ineligible for the Film Tax Rebate under Section 68(1) of the Income Tax (Film-making and Audio Visual Incentives) Regulations 2016 ("Regulations 2016").

Part II

Film Details

Title:

Synopsis :

Format: (✓ one only)

- Feature film
 Mini-series
 Telemovie
 Direct-to-video
 Short Film
 Documentary
 Television episode
 Other (describe)

Estimated running length (in minutes):

Date of commencement of principal photography (or for an animated film, the date the production of the animated image commenced):

Date of completion or estimated date of completion:

Distribution agreement confirmed : YES (see Part II Attachments below) NO

Other Fiji Government tax incentives:

Has a provisional or final certificate been issued to the applicant at any time under Part 3 of the Régulations 2016?
YES NO

Has an audio visual operating license or a studio city zone been issued to the applicant at any time under Part 4 of the Régulations 2016?
YES NO

Please note that if the answer to either of these questions is 'yes' the film is ineligible for the Film Tax Rebate under Section 4 and 68(2) of the Regulations 2016.

Section 70(1)(h)

Is the film culturally derogative in its portrayal of Fiji or the people of Fiji?
YES NO

Section 70(1)(k)

Did the applicant engage services of Fiji citizens in movie productions and utilise technicians, students and technical aid facilities at the film making School at Fiji National University or any other specified local institutions?
YES NO

PART III	Qualifying Fiji Islands Production Expenditure (QFPE)
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Total Number of days shooting days	In Fiji days	Outside Fiji days
Total Cost of Production F\$	In Fiji F\$	Outside Fiji F\$
Total Cost of Post-Production Work F\$	In Fiji F\$	Outside Fiji F\$

Category of claimed qualifying Fiji Islands production expenditure (QFPE)

(✓ one only):

within F\$250,000 and F\$60 million

Please specify what percentage of the total budget will represent QFPE : %

OR

F\$60 million or more

Please specify the Fiji dollar amount of QFPE : F\$

Attach a copy of the film's complete budget (or proposed budget in the case of a provisional certificate) in Fijian dollars showing:

- (a) a description of each budget item for example, producer's fees, director's fees, cast fees, crew fees, lighting department, camera department, special effects, land, property use);
- (b) the amount of expenditure on each budget item;
- (c) details of each service provider by budget item and their Tax Identification Number (TIN) (ie the names of the service provider, the dates the service has been provided or will be provided and the name of the country in which the service was provided);
- (d) the location and period over which each service or good was provided; and
- (e) the location and period of use of any land used in making the film.
- (f) distinguish the expenditure incurred on film production activity carried out in Fiji from the expenditure incurred on film production activity outside of Fiji (ie QFPE should be distinguished from non-QFPE);

Under Section 78 expenditure incurred in foreign currencies must be converted into Fiji dollars using the average of exchange rates from the commencement of principal photography (or when the production of the animated image commences) to when the film is completed. In the case of a provisional certificate application the last available exchange rate prior to submission of the application will be acceptable as an estimate. If currency has been converted into Fiji dollars, please indicate the average currency exchange rate:

Exchange rate is the average of the rates over the period from (date): _____ to (date): _____

Exchange Rate Source:

Arm's length expenditure (Section 79)

Please provide below or in an attachment, the name of all companies (as identified in the budget) providing goods/services in making the film that are associated with the applicant or any of its associate companies.

Local (Fiji) Banker(s) of the company:

Bank Account Number(s):

Audit

Before the final budget expenditure statement can be reviewed by Film Fiji it must be audited by an independent Fiji auditor who is acceptable to Fiji Revenue & Customs Authority (FRCA) and who must sign a pro-forma statement verifying claimed QFPE. Where QFPE is within F\$250,000 and F\$60 million, the auditor must also verify the claimed QFPE as a percentage of total production expenditure.

Have you engaged an auditor acceptable to FRCA?

Yes No.

If Yes, please provide the proposed auditor's contact details :

Company or firm name:

Contact name:

Audio Visua Agent License No:

Postal address :

Telephone:

Mobile :

Email :

Has the auditor signed the attached proforma verifying claimed QFPE.

Yes No

PART IV**Audio Visual Agent(s) in Fiji**

The company responsible for making the film must engaged Audio Visual Agent(s) in Fiji for areas of production.

Please provide details of the Audio Visual Agent(s) that the applicant worked with.

Audio Visual Agent Details

Company Name:	
Address:	Name of contact person:
	Office or Title:
	Telephone:
	Mobile:
	Facsimile:
Tax Identification Number (TIN):	Email:

Company Name:	
Address:	Name of contact person:
	Office or Title:
	Telephone:
	Mobile:
	Facsimile:
Tax Identification Number (TIN):	Email:

Company Name:	
Address:	Name of contact person:
	Office or Title:
	Telephone:
	Mobile:
	Facsimile:
Tax Identification Number (TIN):	Email:

Confidentiality

Please note all information provided by the applicant will be held by Film Fiji on a strictly commercial-in-confidence basis. The information will also be provided to the Fiji Revenue and Customs Authority. It will also provide these information to particular members of the, Ministry of Industry, Trade and Tourism who are members of the Audio Visual Committee. These parties will treat all such information as in-confidence.

Statutory Declaration

Section 3 of the Fiji *Statutory Declarations Act 1970 (Cap. 43)* requires a statutory declaration to be made before a prescribed person. Examples of a prescribed person include the following: Legal Practitioner, Justice of the Peace, Judicial Officer or District Officer.

CHECKLIST FOR PART I

Attached	Not Attached	Not Applicable	Document Description
<input type="checkbox"/>	<input type="checkbox"/>		Documents verifying the applicant company's Fijis' residence or office, including Tax Identification Number (TIN), registered address, and names and addresses of all company directors.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Documents or contract with a parent/associate company establishing the applicant company.
<input type="checkbox"/>	<input type="checkbox"/>		Documents or agreements verifying the level of responsibility of the applicant company for the production of the film — for example a Production Services Agreement.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> No such transfer	Document or contract verifying the transfer of film production responsibility from a previous production company or companies. Audited expenditure statements must indicate which amounts relate to expenditure of a previous company or companies.

CHECKLIST FOR PART II

Attached	Not Attached	Not Applicable	Document Description
<input type="checkbox"/>	<input type="checkbox"/>		Evidence (Deal Memo or letter on official letterhead) of the distribution and exhibition of the film should be provided as an Attachment. Section 68(1)(f) of the Regulations 2016.
<input type="checkbox"/>	<input type="checkbox"/>		On completion of the film the applicant should provide a DVD or VHS copy of the film to Film Fiji.
<input type="checkbox"/>	<input type="checkbox"/>		Documentary evidence (list of Fiji citizens and FNU students engaged and their relevant agreements; also a list of technical aid facilities of FNU that was used).

CHECKLIST FOR PART III

Attached	Not Attached	Not Applicable	Document Description
<input type="checkbox"/>	<input type="checkbox"/>		Full details of the total budget for the film.
<input type="checkbox"/>	<input type="checkbox"/>		Details of Bank Account(s) in Fiji through which monies are received and/or disbursements made should be included as an Attachment. These details will be kept only for the purposes of the certification process, and will be held securely within Film Fiji and the Fiji Revenue and Customs Authority (FRCA)
<input type="checkbox"/>	<input type="checkbox"/>		Independently audited expenditure statements.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Provisional Certificate	Auditor's report furnished on the pro-forma provided at Attachment A of this Application Form.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Where purchase or licensing of Fijian copyright is being claimed as qualifying Fij islands production expenditure: Agreement verifying the transfer of ownership in copyright which identifies the copyright owner at the time of the application.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Agreements verifying the transfer of ownership in relation to Fijian copyrighted promotional material, or establishing that the copyright in such material is held by a Fijian. (Expenditure must have been incurred prior to completion of the film).
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	If applicable, and where the cast member's remuneration is qualifying Fijian production expenditure, separate schedules that identify the residuals paid out to individual cast members before completion of the film.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	If applicable, and where the cast member's remuneration is qualifying Fijian production expenditure, separate schedules that identify non-recoverable advances paid to individual cast members.

<input type="checkbox"/>	<input type="checkbox"/>		Application Fee \$230.00
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I,⁽¹⁾ _____, do solemnly and sincerely

declare on behalf of ⁽²⁾ _____

that the information contained in the application for a final certificate, and the documents attached to it, is correct and true in every particular and I make this solemn declaration by virtue of the *Statutory Declarations Act 1970 (Cap.43)*, and subject to the penalties provided by that Act for the making of false statements in statutory declarations, conscientiously believing the statements contained in this declaration to be true in every particular.

⁽³⁾

Declared at _____

on the _____ day of _____

Before me,

⁽⁴⁾

⁽⁵⁾

1. Here insert name, address and office held in the applicant company of person making the declaration. This person should be authorised to make the declaration on behalf of the applicant company.
2. Name of applicant company.
3. Signature of person making the declaration.
4. Signature of person before whom the declaration is made.
5. Here insert title of person before whom the declaration is made.
6. Note: A penalty applies to the offence of making a false statement in a statutory declaration.