New Zealand Screen Production Grant and Post, Digital and Visual Effects Grant

**International Productions**

**Application for Provisional Certificate**

**1 July 2017 & 1 July 2017 (Updated 2019) Criteria**

This application form should be read in conjunction with the [NZSPG Criteria for International Productions dated 1 July 2017 (Updated 2019)](https://www.nzfilm.co.nz/international/screen-incentives/nzspg-criteria-international-1-july-2017) (the **Criteria**).

Productions applying under the previous version of this Criteria ([dated 1 July 2017](https://www.nzfilm.co.nz/resources/nzspg-criteria-international-1-july-2017)) should also use this application form.

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.

If you have any questions about this form, please contact nzspg@nzfilm.co.nz.

This application form has five sections:

* Section 1 – Applicant Information
* Section 2 – Production Information
* Section 3 – Estimated QNZPE
* Section 4 – Declaration
* Section 5 – List of Required Documents

Please complete all sections.

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| **Submitting your application:**  | **Attachments should be named and numbered as per the checklist at the back of this form**. Please send attachments as separate files (do not combine into one PDF). * Email to nzspg@nzfilm.co.nz (if below 12MB); OR
* Send via Dropbox link; OR
* Send via USB to:

 Incentives Executive New Zealand Film Commission PO Box 11546, Wellington 6142 Level 3, 119 Ghuznee Street, Wellington 6011 |
| **Please note:**  | Once the NZFC has received all applicable documentation and has confirmed the application is complete, you will be sent a dated acknowledgement letter. The date of this letter is the start of the application process. |

## Confidentiality

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

The NZFC will use reasonable efforts to maintain the confidentiality of the information provided by you. The NZFC, NZSPG Panel, 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 use best efforts to 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 (if any):        |
| 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, is the applicant relying on the transitional provisions in clause 6 of the Criteria?**YES [ ]  NO [ ]** If YES, please specify: If NO, the production is **not eligible** for an International Grant. |

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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 either of the above, please indicate which exception under clause 12.2 of the Criteria applies:Series [ ] Repurposing [ ] Bundling [ ] PDV Grant Exception [ ] Please note that 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.If you are relying on the PDV Grant Exception, then you must have obtained a waiver of the special purpose vehicle requirement from the NZFC in accordance with clause 12.2(d) of the Criteria. |

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| **1.3 Residency Status** |
| Complete the following in relation to the **applicant** (refer to clause 13 of the criteria for eligibility requirements). |
| **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, in the case of a company, the country of incorporation** | **Country of permanent residence** | **% beneficial interest in the company or partnership** |
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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 Grant, all PDV Activity on the production in New Zealand?**YES** [ ]  **NO** [ ] If NO, please provide details:  |

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

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| **2.1 Format** |
| **[ ]**  **Feature film**  If a feature film, on what platform will it be first released?   *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)** **[ ]** Television drama (single episode) **[ ]** Television documentary/factual/reality (single episode) **[ ]** Television drama (series) **[ ]** Television documentary/factual/reality (series) **[ ]** Other (please describe):  If a television or other non-feature film production, 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 the production fits into one of the above categories then it is not eligible for an International Grant. |
| **Production Dates (use estimated dates if the production schedule has not been finalised)**Date of first day of official pre-production: Date of commencement of Principal Photography in New Zealand: Date of commencement of Principal Photography overseas: Date of completion of Principal Photography: *If you are applying as a PDV Production, please also complete the following:*Date of commencement of PDV Activity in New Zealand: Date of completion of PDV Activity in New Zealand: Date of Completion of production:  |

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| **2.2 Qualifying New Zealand Production Expenditure (QNZPE) Threshold** |
| **[ ]**  $15 million or more (for a feature film)**[ ]**  $4 million or more (for a television or other non-feature film production)**[ ]**  Interim $50 million or more **[ ]**  PDV Grant $500,000 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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| **2.3 Category of production (PDV or Live Action)**  |
| 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? **Note:** If the applicant answers YES to both questions, the production is a Live Action Production. If the applicant answers no to one or both questions, the production is a PDV Production.  | **[ ]  YES [ ]  NO****[ ]  YES [ ]  NO** |

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| **2.4 Other Grants and New Zealand Incentives** |
| Has the production received or applied for production funding from any NZ Government agency? Has the production received or applied for a New Zealand Grant, Large Budget Screen Production Grant or Screen Production Incentive Fund grant, or any tax incentives?If the answer is YES to either, then the production is not eligible for an International Grant.  | **[ ]  YES [ ]  NO****[ ]  YES [ ]  NO** |
| 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, please specify what costs: **Note**: Historical costs cannot be claimed as QNZPE unless the NZSPG Panel approves such costs. Refer to clause 6 of the Criteria for other excluded historical costs. | **[ ]  YES [ ]  NO** |

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| **2.5 Credit and Promotional Materials** |
| Please note that the applicant must provide in the completed production, an on-screen end credit and an on-screen NZFC logo. The applicant must also provide promotional materials to the NZFC in accordance with the [Promotional Materials Schedule](https://www.nzfilm.co.nz/resources/promotional-materials-schedule) on the NZFC website.The current NZFC logo can be obtained by contacting nzspg@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 Grant”**Note**: 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. The NZSPG Panel will determine, in its sole discretion, whether to grant a waiver.  |

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| **Section 3** | **QNZPE** |
| **GST:** The International Grant 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 QNZPE** |
| Total Expenditure | NZ$  |
| QNZPE | NZ$  |
| Expenditure on Above The Line Costs | NZ$  |
| Expenditure on Above The Line Costs as a percentage of QNZPE | % |
| **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. **Please use the expenditure statement template available** [**here**](https://www.nzfilm.co.nz/resources/expenditure-statement-template-nzspg-international) **or contact** **nzspg@nzfilm.co.nz** **to request a copy.** An example is shown at the end of this section.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/nzspg-final-application-form-%E2%80%93-international-1-july-2017), 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. **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 Costs**. This breakdown must include a short description of each of the goods and services included in your calculation of Above The Line Costs.**All expenditure must be identified in New Zealand dollars.** |

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| **3.2 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 of good or category of goods** | **Explanation** |
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| **3.3 General Ledger** |
| When you submit your final 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:1. date
2. description
3. amount of expenditure
4. details of each service provider/vendor
5. whether such expenditure is QNZPE or non-QNZPE
6. when the good or service or land was used in the making of the production
7. whether the expenditure is payroll, petty cash, accounts payable or a journal
8. date when, or period of time over which, the item was used on the production

An example of a general ledger excerpt is shown at the end of this section and can be downloaded as a template [here](https://www.nzfilm.co.nz/resources/general-ledger-template-nzspg-nz). NZSPG required free fields are indicated in yellow.You will also need to provide a final cost report and a balance sheet (a trial balance is acceptable if a final is not available) with your Final application. |

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| **3.4 Non-Arm’s Length Expenditure** |
| Please provide the name of all entities or personnel (as identified in the expenditure statement) who provided goods, services or land in making the production and who are associated with the applicant or any of its associate entities. Please also identify the type of goods, services or land provided and the amount paid for those goods, services or land by the applicant.When you submit your Final 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 template is available [here](https://www.nzfilm.co.nz/resources/nzspg-template-non-arms-length-expenditure) or you can contact nzspg@nzfilm.co.nz to request a copy. An example is shown at the end of this section.**Note**: The NZSPG Panel’s assessment of whether an amount is arm’s length or not is usually undertaken only at the final application stage. If you wish to have the amount of any non-arm’s length expenditure verified before that time, please 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. |
| **Name of related entity or person** | **Nature of goods, services or land supplied to the production** | **Amount paid** |
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| **3.5 Exchange Rate Fluctuation and Pre-Qualification** |
| Only applicants who are concerned that the production may not meet the relevant expenditure threshold for a grant *solely* due to fluctuations in exchange rates and wish to ‘pre-qualify’ for a grant 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 or TPE (if applicable) for this production to be converted at the ‘preset exchange rate’ (defined below).In the event that, when I lodge the Final grant 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]**Notes:** 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 (for a PDV Production). In the event the start date is delayed, the applicant may reapply by resubmitting this form to the NZFC. |

Click [here](https://www.nzfilm.co.nz/resources/expenditure-statement-template-nzspg-international) to download this template or contact nzspg@nzfilm.co.nz to request a copy.



Click [here](https://www.nzfilm.co.nz/resources/general-ledger-template-nzspg-nz) to download this example or email nzspg@nzfilm.co.nz to request a copy.



You will need to supply this sheet with your Final application - click [here](https://www.nzfilm.co.nz/resources/nzspg-template-non-arms-length-expenditure) to download this template or contact nzspg@nzfilm.co.nz to request a copy.



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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:**

**Date:**

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| Section 5 | List of Required Documents |

**PREPARING YOUR APPLICATION:**

* Attachments should be named and numbered, as per this checklist.
* Please send attachments as separate files (do not combine into one document).
* All documents must be provided in **English**.
* Once the NZFC has received **all** applicable documentation listed above and has confirmed the application is complete. The date of this letter is the start of the application process.

At Provisional stage, if final versions of documents are not available you can provide a draft version (unless otherwise stated).

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|  |  | **Attached** | **N/A** |
| 1 | Completed application form including the declaration. | [ ]  | [ ]  |
| 2 | A Company Extract (from the Companies Office) dated within a week of the date of this application, or registration of applicant, 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 with a parent/associate company or documentation relating to the establishment of the applicant. | [ ]  | [ ]  |
| 5 | Any agreement relating to the transfer of the production or PDV Activity from a previous production entity or entities. | [ ]  | [ ]  |
| 6 | Full production budget (PDF). | [ ]  | [ ]  |
| 7 | Expenditure statement in Excel (template available [here](https://www.nzfilm.co.nz/resources/expenditure-statement-template-nzspg-international) or contact nzspg@nzfilm.co.nz to request a copy - refer to the example in Section 3 for detail required). | [ ]  | [ ]  |
| 8 | Breakdown of calculation of Above The Line Costs. | [ ]  | [ ]  |
| 9 | Supporting evidence for inclusion of overseas-sourced goods claimed as QNZPE. | [ ]  | [ ]  |
| 10 | A schedule of estimated key production dates. | [ ]  | [ ]  |