

**APPLICATION FORM
FOR CERTIFICATION OF A FILM PROJECT
UNDER SECTION 481
TAXES CONSOLIDATION ACT 1997 AS AMENDED**



Please select one of the following:

Application for advance notification of approval in principle

Application for certification

Applicants who wish to apply to have a film project certified for Section 481 purposes must complete this form and e-mail, together with all required supporting documentation to S.481relief@revenue.ie

A Guidance Note for the information of film producers on the operation of the tax relief incentive scheme has been published by the Revenue Commissioners. The Guidance Note should be read before completing this application form.

The Revenue Commissioners have implemented a system to securely send and receive e-mail messages. We strongly recommend using the secure e-mail system to communicate with us. Registration details can be found at <http://www.revenue.ie/en/online/secure-email.html>

Note that we will only communicate with you in writing, via SecureMail or by post.

PRODUCTION INFORMATION

1. Producer Company

Name

Address

Telephone

E-mail

Contact person

Company number

Corporation tax number

Bank account name

Bank Identifier Code (BIC) (if applicable) (Max. 11 characters)

International Bank Account Number (IBAN) (Max. 34 characters)

Directors and Company Secretary

Name	Address	Role	PPS No. or tax residence *

* If an individual is not tax resident in the State, their country of tax residence should be stated.

In the case of co-productions, full details must be provided regarding the country of origin and amount of funding each co-producer will contribute to the production.

2. Qualifying Company

Name

Address

Telephone

E-mail

Contact person

Company number

Corporation tax number

Directors and Company Secretary

Name	Address	Role	PPS No. or tax residence

3. Category of film / TV production

- Feature film
- TV drama
- Animation
- Creative documentary

4. Key Personnel

Position	Name	Address	PPS No. or tax residence	Remuneration €
Producer				
Director				
Writer				

5. Parties to the Production

Details of all parties connected with the production and financing of the film.

Name	Address	CT No. or tax residence	Role

FINANCIAL INFORMATION

6. Production Budget

Total amount €

7. Amount for which Section 481 certification is sought

€

% of total budget

8. Eligible expenditure in the State

Total expenditure in the State on the employment of eligible individuals €

Total expenditure in the State on goods, services and facilities €

Overall total €

9. Amount and sources of non-Section 481 funding

Source	Amount €	Date when available to production company	Form of finance

10. Completion Bond

Total amount €

11. Contingency Allowance

Total amount €

12. Details of other EU / State Aids (other than Section 481 funding) including details of any Irish Film Board funding applied towards the cost of production of the film

Funding body	Nationality	Amount €

EMPLOYMENT INFORMATION

13. Crew and Cast Numbers

Role	Tax resident in the State	Tax resident in the EU	Tax resident outside the EU	Total
Crew				
Main cast				
Support cast				
Extras				
Total				

14. Trainees

Number	Area of employment	Budget line

DECLARATION

I confirm that all of the information provided in this application form, or by way of support to this application is, to the best of my knowledge and belief, accurate and correct.

Applicant

Signed

Position

Date

Witness

Signed

Profession

Date

Appendix A

Required Attachments

The following documents must accompany each application submitted for consideration:

Tab A: Covering letter stating, inter alia, the contribution which the project would make to the creation of an indigenous film industry and to the promotion, development and enhancement of the national culture through the medium of film.

Tab B: Track Record/CVs for Producer(s), Director and Writer(s).

Tab C: Synopsis of the film.

Tab D: Completed screenplay, sample television scripts or storyboard.

Tab E: Production schedule.

Tab F: Documentary evidence of ownership of rights to include each of the following:

- (a) Screenplay/Writer's Agreement
- (b) Option Agreement.

Tab G: Production, Financing and Distribution (PFD) Agreement(s), outlining and defining the role of the qualifying company in terms of creative input, production management, financial and legal structures, participation in the project and nominated producer for the project; Agreements with any other parties to the production outlining their specific role in relation to the production and financing of the film.

It is important to note that copies of draft agreements will be considered acceptable only where approval in principle is being sought.

Tab H: Detailed, itemised and separate Production Budgets (top copy and breakdown) for:

- (a) Global expenditure
- (b) Eligible expenditure in the State.

Tab I: Schedule of Fees as per Appendix B.

Tab J: Letters of commitment from all sources of non-Section 481 funding, indicating

- (a) Total production budget approved
- (b) Amount of non-Section 481 funding
- (c) Their role in the project and benefits accrued.

It is important to note that copies of letters of intent will be considered acceptable only where approval in principle is being sought.

Tab K: Letters of intent/commitment in respect of Pre-Sales and Distribution Agreements.

Tab L: Letter of commitment from the Completion Bond providers, including confirmation of total production budget approved, if applicable.

Tab M: Person Days Schedule as per Appendix C.

Tab N: Full list of Heads of Department stating name; position; PPS No./tax residence; and remuneration.

Tab O: Any other material, including information on contracts or agreements under discussion but not yet concluded, which has a material bearing on the project/application.

Tab P: A diagram detailing all the parties involved, their respective responsibilities and the flow of funds between them.

Tab Q: Details of any issues that might impact on the conditions for relief under Section 481.

Tab R: Where any agreements requested above are unavailable at the time of application, an outline of the proposed agreements, including details of the purpose of each agreement.

Tab S: Confirmation that no financial arrangements of a type referred to in Section 481(2C)(b) of the Act exist or are proposed.

Tab T: Details of all companies controlled by the applicant.

Tab U: Solicitor's confirmations on financial closing, if applicable.

Tab V: Accountant's confirmations on financial closing, if applicable.

Tab W: Irish Film Board confirmation of funding, if applicable.

Tab X: Guarantee, surety bond or similar instrument, if applicable.

Tab Y: Tax Clearance Certificates.

Tab Z: Training modules proposed.

Appendix B

Schedule of Fees

Area	Budget Line	Total fees in budget €
Rights		
Scripting		
Director(s)		
Producer(s)		
Executive Producer(s)		
Production Company/Corporate Fees		

Appendix C

Person Days Schedule

Job Title	Irish/EU					Non-EU				
	Weeks	Total days	Days in State	Days abroad	Budgetary provision €	Weeks	Total days	Days in State	Days abroad	Budgetary provision €
Total										