

## TAB A - APPLICATION FORM

### **Application Form for Certificate under Section 481 Taxes Consolidation 1997 as Amended**

Producer companies that wish to make a claim for the film corporation tax credit pursuant to Section 481 of the Taxes Consolidation Act 1997 (as amended) must first obtain a Certificate from the Department of Culture, Heritage and the Gaeltacht. An application for a certificate under Section 481 of the Act of 1997 shall be made in writing by a producer company and shall be submitted at least **21 working days** prior to the commencement of the Irish production.

An application for a Certificate can be made by completing this form and submitting it, together with all required supporting documentation in Tabs B to M to following email address [section481@chg.gov.ie](mailto:section481@chg.gov.ie)

Assistance in completing this application form is available in the *Guidance Note for application to the Minister for Culture, Heritage and the Gaeltacht under Section 481 of the Taxes Consolidation Act 1997*.

## 1. PRODUCTION INFORMATION

### Producer Company

Name(s)	
Address	
Postcode	
Contact Name for correspondence	
Telephone Number	
Email Address	
Position in Organisation	
Company number	

### Directors and Company Secretary

Name	Address	Role

### Producer Company Test

		YES	NO
1.	Is the producer company tax resident in Ireland?		
	If not, is it tax resident in another EEA State with a fixed place of business in Ireland?		
2.	Is the company's business producing films that are to be shown to the public?		
3.	Does the company own 100% of the shares in the qualifying company?		
4.	Is the company, or any group company, a broadcaster?		
5.	Does the company transmit films on the internet, or is the main business of the group, transmitting films on the internet?		
6.	Is the company regarded as an "undertaking in difficulty", as set out in the Rescuing and Restructuring Guidelines as defined in Section 481.		

Qualifying Company		
Name(s)		
Address		
Postcode		
Contact Name for correspondence		
Email address		
Position in Organisation		
Company number		
Directors and Company Secretary		
Name	Address	Role

2. PRODUCTION SCHEDULE	
Irish production means the portion or element of the production of a film carried out in Ireland for which an application is being made under Section 481 of the Act of 1997 and the commencement of the Irish production shall be the date on which the qualifying company commences the main body of the Irish production, including as relevant to each film	
Film Title	
Alternative title (if applicable)	
Please state the relevant applicable date below	Date DD/MM/YY
The first day of Irish digital Shot production	
The commencement of principal photography	
The commencement of animation drawings	
The commencement of first model movement	
The commencement of Irish post-production	

Film Structure and length	
Total no of Episodes (where applicable)	
Duration of each episode	

Production Schedule - Breakdown	
Total Length of Film	Weeks / Days
Pre-production	
Production (Shooting)	
Post-production	
Estimated date of completion	

3. CATEGORIES OF FILM		
Please indicate the category under which you are making an application.		
If you are applying for a Creative Documentary under Regulation 5(5), please also complete the Creative Documentary Test at Section 11.		
	Category	Tick one
5(1)	Feature Film	
5(2)	Short film of feature quality	
5(3)	Television Drama (feature length or series)	
5(4)	Animation (whether computer generated or otherwise, but excluding computer games)	
5(5)	Creative Documentary, where the project- <ul style="list-style-type: none"> <li>a) is based on an original theme, preferably demonstrated by a script or treatment, the design and style of which bear the undeniable stamp of creative originality and personal perspective, and</li> <li>b) contains a certain timeless element so that there is no loss of interest when the event with which it may be linked has passed, and</li> <li>c) involves production arrangements which give evidence of, in particular, a substantial period of preparation and a significant period devoted to postproduction, and</li> <li>d) contains significant original filming and does not merely report information.</li> </ul>	

#### 4. FILM OUTLINE

Regulation 3 of the Film Regulations 2019 provides that a certificate shall not be issued by the Minister under section 481(1A) of the Act of 1997 in relation to a film unless—

(b) the Minister is satisfied that the film will either or both—

(i) be of importance to the promotion, development and enhancement of the national culture including, where applicable, the Irish language (referred to as ‘the Culture test’), and

(ii) act as an effective stimulus to film making in the State through, among other things, the provision of quality employment and training opportunities (referred to as ‘the Industry development test’ Please provide details of how your film project meets the following test criteria

#### INDUSTRY DEVELOPMENT TEST

Please provide short summary of the proposed film under the following headings:

How is the film of importance to the promotion, development and enhancement of the national culture including, where applicable, the Irish language?

How does this film act as an effective stimulus to film making in the State through, among other things, the provision of quality employment and training opportunities?

## CULTURE TEST

The film project is required to meet at least three of the following eight criteria. Please state in the table below how your project meets these criteria.

1.	The film is an effective stimulus to film making in Ireland and is of importance to the promotion, development and enhancement of creativity and the national culture through the medium of film, including, where applicable, the dialogue/ narration is wholly or partly in the Irish language or the production of a full Irish-language version of the film is included as part of the total budget for the film.	
2.	The screenplay (or, in the case of a documentary film, the textual basis) from which the film is derived is mainly set in Ireland or elsewhere in the EEA.	
3.	At least one of the principal characters (or documentary subjects) is connected with Irish or European culture.	
4.	The storyline or underlying material of the film is a part of, or derived from, Irish or European culture and/or heritage; or, in the case of an animation film, the storyline clearly connects with the sensibilities of children in Ireland or elsewhere in the EEA.	
5.	The screenplay (or textual basis) from which the film is derived is an adaptation of an original Irish or European literary work.	
6.	The storyline or underlying material of the film concerns Irish or European art and/or Irish or European artist/artists.	
7.	The storyline or underlying material of the film concerns historical figures or events connected with Irish or European culture.	

8.	The storyline or underlying material of the film addresses actual, cultural, social or political issues relevant to the people of Ireland or elsewhere in the EEA; or, in the case of an animation film, addresses educational or social issues relevant to children in Ireland or elsewhere in the EEA.	
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## 7. STATE-AID

Details of other EU/ State aids (other than Section 481 funding) including details of any Screen Ireland, Broadcasting Authority of Ireland funding and/or State aid contributions from other countries applied towards the cost of production of the film.

Funding body	Nationality	Amount

Low Budget or Difficult Projects:	Yes	No
Is this application for a low budget or difficult project?		
Confirm that TAB J has been completed		

## 8. PRODUCTION BUDGET

Amount for which Section 481 certification sought

### 8.1 Production Budget

Total amount

€

### 8.2 Amount for which Section 481 certification is sought

€

% of total budget

### 8.3 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

€

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### 9. EMPLOYMENT INFORMATION

#### Crew and cast numbers

Role	Tax Resident in State	Tax Resident in the EU/EEA	Tax Resident outside the EU	Total
Crew				
Main Cast				
Support Cast				
Extras				
<b>Total</b>				

### 10. SKILLS DEVELOPMENT AND TRAINING

	YES	NO
Is there a Skills Development Plan that has been agreed with Screen Ireland included with the application?		

### 11. CREATIVE DOCUMENTARY TEST

- Describe the event or events which are the subject of this documentary.
- What timeless elements will be included in the project to ensure that there will be no loss of interest when the events described above have passed?
- What is the theme of the project?
- A Creative Documentary is required to have an original theme and therefore it is

important to demonstrate that there are no related, analogous or similar projects  
Describe why this theme can be considered original.

5. How does the project demonstrate creative originality?

6. Describe why this project has the undeniable stamp of personal perspective.

Production Arrangements

The project must involve production arrangements which give evidence of, in particular, a substantial period of preparation and a significant period devoted to postproduction.

Total length of project \_\_\_\_\_ weeks

Length of period of pre-production \_\_\_\_\_ weeks

Length of period of production \_\_\_\_\_ weeks

Length of period of post-production \_\_\_\_\_ weeks

Content

The project must contain significant original filming and not merely report information.

Total length, in minutes, of the completed project \_\_\_\_\_ minutes

Number of minutes of original filming \_\_\_\_\_ minutes

Number of minutes of reporting information \_\_\_\_\_ minutes

## 12. 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**

Name

Position

Date

### **Witness**

Name

Position

Date

## **Appendix**

### **Information required to support an application to the Minister for a certificate under section 481 of the Act of 1997**

- Tab A Completed Application Form
- Tab B Synopsis of Film
- Tab C Completed Screenplay, Sample Television Scripts or Storyboard
- Tab D Detailed Production Schedule
- Tab E Person Days Schedule highlighting linkages with Skills Development Plans
- Tab F Proposed Skills Development Plan
- Tab G Full List of Heads of Departments
- Tab H Track Record and CVs for Producer, Director, Writer(s)
- Tab I A top sheet production expenditure summary
- Tab J Where applicable, evidence supporting application to be treated as low budget or difficult film
- Tab K Declaration that neither the applicant company nor the undertaking which it is part of is an undertaking in difficulty in compliance with section 481(2A)(b)(vi) of the Act of 1997
- Tab L Declaration that no company in the film group is the subject of outstanding recovery proceedings in compliance with section 481(2A)(b)(vi) of the Act of 1997
- Tab M Declaration that both the producer company and qualifying company are in compliance with all employment law requirements/regulations and will continue to be in compliance throughout the production of the qualifying film

TAB K

**Declaration**

We the undersigned representing

\_\_\_\_\_ as producer company and

\_\_\_\_\_ as qualifying company

declare that neither the producer company, the qualifying company nor the undertaking which they are part of is an undertaking in difficulty in accordance with section 481(2A)(b)(v) of the Taxes Consolidation Act 1997.

***For and on behalf of [producer company]***

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

***For and on behalf of [qualifying company]***

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

TAB L

**Declaration**

I the undersigned representing

\_\_\_\_\_ as producer company and

declare that neither the producer company, the qualifying company nor any other company in the film group is the subject of outstanding recovery proceedings in accordance with Section 481(2A)(b)(vi) of the Taxes Consolidation Act 1997.

***For and on behalf of [producer company]***

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**TAB M**

**Undertaking in respect of quality employment**

In producing [*insert film name*] ("the film"), [*insert name of producer company and qualifying company*] ("the companies") shall provide quality employment, and training and skills development opportunities. In providing those opportunities the companies hereby undertake that in the event that the application for certification of the film is successful, the companies shall as a condition of certification:

1. comply in all material aspects with all applicable laws including but not limited to all obligations in the field of environmental, social and employment law that apply at the place where the Services are provided, that have been established by EU law, national law, and collective agreements in particular the provisions of the following as may be amended from time to time
  - (i) the Terms of Employment (Information) Acts 1994 to 2014
  - (ii) the Safety, Health and Welfare at Work Act 2005
  - (iii) the Protection of Employees (Fixed-Term Work) Act 2003 and in particular section 9(2) thereof
  - (iv) the Organisation of Working Time Act 1997
  - (v) The Employment Equality Acts 1998 to 2011
  - (vi) The Equal Status Acts 2000-2015
  - (vii) The Payment of Wages Act 1991
  - (viii) The Protection of Young Persons (Employment) Act 1996
2. be responsible for compliance with all statutory requirements of an employer and without prejudice to the generality of the foregoing shall be solely responsible in law for the employment, remuneration, taxes, immigration and work permits of all personnel retained for the purposes of the production of (*insert film name*)
3. have in place written policies and procedures in relation to:
  - (I) Grievances
  - (II) Discipline
  - (III) Dignity at work (including harassment, bullying and equal opportunity)
4. provide details of any Work Place Commission decisions in relation to the companies or other companies in the film group, and where those decisions are a finding against such a company, confirmation that the finding has been followed or an explanation where the finding has not been followed.

***For and on behalf of [producer company]***

Date: \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

***For and on behalf of [qualifying company]***

Signature: \_\_\_\_\_

Name: \_\_\_\_\_



