

**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 submit it, together with all required supporting documentation through Revenue's MyEnquiries system.

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 messages. In order to ensure that applications are dealt with in a timely manner, we strongly recommend using our MyEnquiries system to communicate with us. Registration details and operating instructions can be found here <http://www.revenue.ie/en/online/myenquiries.html>

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

Majority Shareholders (> 15%)

Name	Address	PPS No. or tax residence *

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

2. Qualifying Company

Name

Address

Tel. E-mail

Contact person

Company number Corporation Tax number

2 Qualifying Company (continued)

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 €

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

€

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

Name

Position

Date

Witness

Name

Profession

Date

Schedule of Fees (sample)

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

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.

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.

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

Details of subsidiary company

Name

Address

Tel. E-mail

Contact person

Company number Corporation Tax number

Directors and Company Secretary

Name	Address	Role	PPS No. or tax residence *