Refundable Film Tax Offsets

Review of Division 376

Report — April 2009

Review of Division 376 in Relation to Certain Production Levels

THE REVIEW

1. Division 376 of the *Income Tax Assessment Act 1997* (ITAA 1997) provides that companies may be entitled to one of three refundable tax offsets in relation to Australian expenditure incurred in making films.[1]

2. The offsets are designed to support and develop the Australian screen media industry by providing concessional tax treatment for Australian expenditure.

3. The current film tax offset arrangements were implemented in late 2007, through changes to the tax law contained in the *Tax Laws Amendment (2007 Measures No.5) Act 2007*. This Act also repealed Division 10B and Division 10BA of the ITAA 1997, which previously provided tax incentives to investors in Australian films.

4. Section 376-275 of the ITAA 1997 provides that the Minister (in this case the Treasurer) must '… initiate a review of the effect of this Division in relation to levels of production by the Australian independent production sector compared to levels of production by Australian television broadcasters'.

5. The legislation further requires the review to be 'initiated before the end of 12 months after the commencement of the Division'.

6. The requirement for a statutory review was included in response to concerns raised by the independent production sector that the new tax offset arrangements would result in a shift towards in-house production by the commercial television broadcasters at the expense of the independent production sector.

7. The Government commissioned the Treasury to undertake the statutory review. On 30 October 2008, the Government released an issues paper regarding Division 376 of the ITAA 1997. The issues paper outlined the areas that the review would cover and sought submissions on the effect of the tax offsets on production levels for the Australian independent production sector and Australian television broadcasters.

8. Treasury received 13 submissions in response to the issues paper. Twelve of these are public submissions (two of which also contained some confidential material) and there is one wholly confidential submission. The non-confidential material contained in submissions is available on the Treasury website (www.treasury.gov.au).

9. This review paper is divided into four parts:

   - The background to the review and to Australia's film and television industry.

   - The evidence received on the effect of the new tax offset arrangements on the level and source of Australian production.

   - Other matters raised in submissions relevant to the operation of Division 376.

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[1] The definition of 'film' includes feature films, single episode programmes, series, seasons of series, and short-form animation or animated series or animated seasons of a series with episodes of at least 15 commercial minutes in duration.

- Treasury's findings and recommendations.

INTRODUCTION TO DIVISION 376

10. In September 2007, Division 376 of the ITAA 1997 was repealed and replaced by a new Division 376. This changed the tax treatment of the Australian screen media industry by:

- introducing a refundable tax offset for Australian expenditure in making Australian films (the producer offset);
- enhancing the existing refundable film tax offset for Australian production expenditure (the location offset);
- introducing a refundable film tax offset for 'post, digital and visual effects production' in Australia (the PDV offset); and
- phasing out the previous tax incentives provided to investors in Australian films.

The producer offset

11. Under the new arrangements, a refundable tax offset is available to producers of Australian films, where:

- the offset is 40 per cent of qualifying Australian production expenditure (QAPE) incurred on a feature film;
- the offset is 20 per cent of QAPE incurred on films that are not feature films;
- the offset is available in relation to QAPE incurred on or after 1 July 2007; and
- the film, in the opinion of the film authority (Screen Australia) has significant Australian content'.

12. When it introduced the producer offset, the former government stated:

> The introduction of the producer offset represents a major new support mechanism for film producers and it will assist the industry to be more competitive and responsive to audiences. It provides a real opportunity for producers to retain substantial equity in their productions and build stable and sustainable production companies, and aims to increase private investor interest in the industry.[2]

The location offset

13. The 2007 changes increased the existing location offset from 12.5 per cent to 15 per cent of QAPE.

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[2] Explanatory Memorandum to the Tax Laws Amendment (2007 Measures No.5) Bill 2007, page 184.

14. The increased offset is available to films commencing principal photography or production of the animated image on or after 8 May 2007.

The post, digital and visual effects production offset

15. A refundable tax offset is also available for post, digital and visual effects production in Australia.

   - The offset is 15 per cent of QAPE that is incurred in relation to post, digital and visual effects production for a film.

   - The offset is available for a film that commences post, digital or visual effects production on or after 1 July 2007.

INDUSTRY BACKGROUND

16. According to the Australian Bureau of Statistics (ABS), at the end of June 2007, the Australian film and video production and post-production services industry consisted of 2,492 businesses.[3] As a whole, the television, film and video production and post-production services industry employed 23,876 people and generated income of $8.84 billion in 2006-07.[4] This comprised 13,844 employees (and income of just over $2 billion) in film and video production and post-production services, and 10,032 employees (and income of $6.8 billion) in commercial television broadcasting.[5]

17. The major source of private sector financing of local Australian film and television production comes from within the industry – from the purchase of rights to the program by distributors and exhibitors, including domestic and international broadcasters – and a small but increasing amount from pay TV channels.

18. This is augmented by some non-industry domestic equity investment. The local industry also draws finance from foreign investment by overseas distributors.

19. In 2007/08, the Australian film/TV industry contributed 63 per cent of local TV drama budgets, with industry investors (mostly commercial broadcasters) investing $190 million in 42 Australian television dramas.[6]

20. This is similar to the 2006/07 total of $192 million and well above the five-year average of $157 million.

21. Individual private sector investment in local TV drama was $8 million in 2007/08, a decrease of $2 million from the previous year. This continued the sporadic nature of private investment in television in the last decade, with levels varying from a high of

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[3] ABS, 8679.0, *Television, Film and Video Production and Post-production Services*, Australia, 2006-07, page 4.

[4] Table 1.1, ABS, 8679.0, *Television, Film and Video Production and Post-production Services,* Australia, 2006-07.

[5] Table 1.1, ABS, 8679.0, *Television, Film and Video Production and Post-production Services,* Australia, 2006-07.

[6] Australian Film Commission, *National Survey of Feature Film and TV Drama Production 2007/08.*

$41 million in 1996-97 to a low of $5 million in 2004-05. The ten-year average was $13 million.[7]

22. According to Screen Australia, annual documentary production in Australia is estimated at around 296 hours (326 broadcast hours)[8], with production costs of $62 million.

23. Although television broadcasters play a significant role in Australian documentary production, most documentary activity occurs in the independent sector. An average of 195 hours, totalling $50 million, has been produced annually by production companies in the ten years from 1996-97 to 2005-06, compared to 101 hours, totalling $12 million by broadcasters.[9]

The regulatory environment

24. The Australian Government supports independent Australian production through the Australian Content Standard and the subscription television drama expenditure scheme administered by the Australian Communications and Media Authority. Through these mechanisms, the broadcasting regulator has a regime in place which encourages greater independent production.

25. The existing Australian Content Standard 2005 came into effect on 30 December 2005. The standard requires all commercial free-to-air television licensees to broadcast an annual minimum transmission quota of 55 per cent Australian programming between 6.00 am and midnight.

26. In addition, section 10 of the Broadcasting Services (Australian Content) Standard 2005 requires commercial free to air television licensees to broadcast minimum levels of first release Australian (adult) drama in prime time (5.00 pm to 11.00 pm). The requirement is regulated through an annual and three yearly drama point score system.

27. The subscription television drama expenditure scheme, contained in Division 2A of Part 7 of the *Broadcasting Services Act 1992*, requires that subscription television licensees spend at least 10 per cent of total program expenditure on new Australian (and New Zealand) drama programs in each financial year.

Direct funding framework

28. In the past, the Film Finance Corporation (FFC) was the Government's primary agency for funding the production of film and television programs. The FFC provided direct production funding to feature films, mini-series, telemovies and documentaries.

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[7] Australian Film Commission, *National Survey of Feature Film and TV Drama Production 2007/08*.

[8] The term broadcast hours (or commercial hours) refers to the total airtime of first release programs, including commercial breaks.

[9] Australian Film Commission, *Documentary Production in Australia: A Collection of Key Data*, February 2008.

29. Australian producers and Australian-owned, -controlled and –registered production companies were entitled to apply for FFC funding. The intent was to ensure that Australians were, and remained, in control of the projects that received FFC investment.

30. From 1 July 2008, Screen Australia assumed responsibility for the former FFC's functions, including direct funding support for film and television. New funding programs began on the 1 January 2009 which complement the tax offset arrangements.

THE EFFECTS OF DIVISION 376

UPTAKE OF FILM TAX OFFSETS

31. The first final producer offset certificate was issued on 26 June 2008. As at 1 December 2008, 13 final certificates for the producer offset had been issued, comprising eight documentaries, two feature films and three television projects, with a total QAPE of $23.9 million.[10]

32. 178 provisional certificates had been issued by 1 December 2008, for projects with a total QAPE in excess of $1 billion. These 178 projects comprise 72 feature films, 71 documentaries and 35 television projects.[11]

33. Of the total of 36 producer offset television drama applications received by Screen Australia since 1 July 2007, only one was an in-house production company application by a broadcaster.[12]

34. To date, the Department of the Environment, Heritage, Water and the Arts has received three applications for the location offset. Of these, one application has now been assessed and the film has been certified. The other two applications are currently being processed. No applications have yet been received for the PDV offset.[13]

THE PRODUCER OFFSET AND LEVELS AND SOURCE OF TELEVISION PRODUCTION

35. Screen Australia, the government agency responsible for administering the producer offset, presented results from its latest National Survey of Feature Film and TV Drama Production. Aggregate levels of non-in-house and in-house production of Australian television drama for each financial year since 2002-03 are shown in Table 1.

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[10] Submission by Screen Australia, page 5.

[11] Submission by Screen Australia, page 5.

[12] Submission by Screen Australia, page 5.

[13] Department of the Environment, Heritage, Water and the Arts internal data.

Table 1: Australian and co-production TV Drama 2002-03 to 2007-08[14]

Year[15]	Non-in-house		In-house[16]		Total	
	No.	Hours	No.	Hours	No.	Hours
2002/03	37	504	5	170	42	674
2003/04	36	461	3	161	39	622
2004/05	29	411	4	209	33	620
2005/06	40	427	2	156	42	583
2006/07	41	435	4	180	45	615
5 year average	*37*	*448*	*4*	*175*	*40*	*623*
2007/08	38	485	4	205	42	690
6 year average	*37*	*454*	*4*	*180*	*41*	*634*

36. Screen Australia noted that, since the introduction of the producer offset, the amount of television drama produced has increased overall:

> Television drama production levels show an overall increase since the recent introduction of the Producer Offset. In 2007/08 non-in-house production increased from 435 hours to 485 hours while in-house production increased from 180 to 205 hours. The number of non-in-house titles declined slightly from 41 to 38 while in-house titles remained steady at 4.[17]

37. Regarding the source of television production, Screen Australia did not consider there had been a significant increase in the proportion occurring in-house:

> which remained steady at 30 per cent of total hours produced, compared to an average of 28 per cent over the previous five years.[18]

38. The Screen Producers Association of Australia focused in its submission on the number of television drama series titles produced. They noted that on this basis (as opposed to the total number of hours), overall production levels were lower in 2007-08 than 2006-07 even though in-house production increased.

> Increasing production is not really the focus of network television and there is little evidence so far that the networks are utilising the PO [producer offset] with a view to increasing the level of production in Australia…Using 2006/07 as the base year…the number of long form series drama has reduced by two
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> …

[14] Screen Australia, p.3

[15] Productions that started principal photography during the year.

[16] In-house production is defined as production by an Australian TV station where no independent production company is credited as producer or co-producer.

[17] Submission by Screen Australia, page 3.

[18] Submission by Screen Australia, page 3.

[But] in-house production has increased in Australian television networks. [19]

39. Although there was little other quantitative evidence provided, several submissions commented on the effect of the producer offset on the source of Australian television production. For example, commercial television broadcasters did not consider the introduction of the producer offset had affected the source of television production:

> There is no evidence that the introduction of the Producer Offset has, or indeed will, impact on the sources of production.[20]

40. However, a point made in many submissions was that it is too early to be able to draw any firm conclusions on the effect of the producer offset on the levels and source of television productions. For example, Screen Australia cautioned that, due to factors such as the long lead times of some productions, and that operational guidelines for the offset were not introduced until late 2007:

> It is too early to expect an impact of the introduction of the Producer Offset to be evident in the 2007/08 National Feature Film and TV Drama Production Survey results.[21]

Licence fees

41. Prior to the introduction of the producer offset, some in the independent production sector expressed concern that it could lead to broadcasters seeking to appropriate the benefit of the offset by reducing licence fees.

42. Although the former government did not agree to calls from the independent production sector to prevent commercial broadcasters from accessing the producer offset, it stated its intent that the offset would assist producers to attain greater ownership of their productions, and improve their ongoing viability:

> The Government, however, would not view favourably evidence that broadcasters or other distributors of a production are structuring arrangements that would simply use the Offset to reduce their own contribution to the cost of a production. While the quantum of the Licence Fee paid for a series is a matter of commercial negotiation between the producer and the broadcaster, it is the Government's firm intention that the Offset should assist producers by giving them greater ownership in their productions, and improving their ongoing viability. To that end, the Government will monitor the operation of the Producer Offset and may, if appropriate, take measures

[19] Submission by Screen Producers Association of Australia (SPAA), pages 2 and 8. The data presented on page 2 of the SPAA submission refers to long form series (series and serials) only, whereas the Screen Australia figures presented in Table 1 also include television mini-series.

[20] Submission by Free TV, page 3.

[21] Submission by Screen Australia, page 1.

to ensure the policy objective of increasing the level of high quality domestic film and television production is not undermined.[22]

43. The issues paper asked submissions to provide any information or anecdotal evidence about how producers and broadcasters have set and/or negotiated licence fees since the introduction of the tax offsets. Several submissions discussed this issue, and provided conflicting accounts of the effect of the offsets on licence fees.

44. Television broadcasters submitted that the introduction of the producer offset has not affected either the level of licence fees or the process by which these fees are negotiated. Submissions to this effect were received from Free TV, representing the free-to-air commercial broadcasters, the two public broadcasters, as well as from representatives of the pay TV operators.[23]

45. Several other submissions, from organisations representing the independent production sector, disputed this, and claimed television broadcasters were seeking to use the producer offset as a pretext for reducing licence fees. The Screen Producers Association of Australia claimed:

> Approaches have been made from some broadcasters to some producers seeking to lower license fees citing the reduced equity cost base for the producer (as a result of the Offset) as reason enough … Given the market power exerted by the broadcasters, independent producers find the networks' requests extremely hard to resist.[24]

46. This view was supported by the Media, Entertainment and Arts Alliance:

> Anecdotal evidence that cannot be attributed indicates that there have been some examples of free to air commercial broadcasters requiring the producer offset to be sought and passed on, in part or in full, to the broadcaster.[25]

47. The Media, Entertainment and Arts Alliance did also note however that:

> [I]t is not possible to establish to what extent this is true nor what impact it might be having, including whether it is causing downward pressure on licence fees.[26]

The location and post, digital and visual effects production offsets

48. Only one submission, from Beyond International, commented directly on the effect of these offsets on levels of independent and in-house television broadcaster production.

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[22] Letter to film industry stakeholders from Senator the Hon. George Brandis S.C., former Minister for the Arts and Sport, 3 August 2007.

[23] Submissions by SBS, page 1; ABC TV, page 6; Free TV, page 8; ASTRA, page 7; and Premium Movie Partnership, page 4.

[24] Submission by Screen Producers Association of Australia, page 6.

[25] Submission by Media, Entertainment and Arts Alliance, page 2.

[26] Submission by Media, Entertainment and Arts Alliance, page 2.

Beyond International contended the current required minimum levels of QAPE to access the Location Offset (at least $15 million in total and an average of at least $1 million per hour of programming for television series) were too high:

> It has been Beyond's experience that the current QAPE thresholds prohibit the commissioning of any documentary television series, telemovies or mini-series by foreign broadcasters.[27]

[27] Submission by Beyond International, page 3.

OTHER ISSUES RELATING TO THE OPERATION OF DIVISION 376

49. While recognising that the timing of this review was mandated by legislation, participants generally felt that it was too soon to be able to draw firm conclusions on the operation of the new tax offset arrangements. Several submissions called for a further review of Division 376 in 18 months time. For example, Screen Australia stated:

> The operation of the Offset has brought to light important issues that need to be addressed, but are out of the scope of the current Review. SA recommends that the operation and impact of the offset be reviewed again in 18 months when it will be more established and there will be more data to assess its impact.[28]

50. As outlined above, the scope of this review is limited to examining the effect of the tax offsets in the new Division 376 on levels of production by the Australian independent production sector compared to levels of production by Australian television broadcasters. However, several submissions also raised other issues which, while beyond the immediate scope of this review, participants considered relevant to the ongoing operation and administration of the tax offsets.

TIMING OF ASSISTANCE

51. Many of those making submissions to the review considered that the current assistance provided through the tax system was not sufficiently timely. A common theme in submissions was although producers were able to anticipate receiving the benefit of the tax offset, and to budget accordingly, this involved incurring an interest cost:

> Whatever mechanism producers are able to access to cash flow the offset comes at a cost. The longer the period before the funds are repaid, the higher the cost of the money. Axiomatically, the higher the cost of cash flowing the offset, the less beneficial it becomes to the producer…[and] the less likely is the government to see their policy objectives realised.[29]

52. The ABC submitted that these additional costs could amount to 'the tens and even amount to hundreds of thousands of dollars.'[30] The Screen Producers Association of Australia estimated that 'producers of an average budget Australian film that completes in July and must wait 11 months for assessment could face interest costs of up to $250,000.'[31]

53. Several submissions considered this timing effect would result in an undesirable 'bunching' of productions timed to conclude towards the end of a financial year. For example, the Australian Directors Guild stated:

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[28] Submission by Screen Australia, pages 1-2.

[29] Submission by Media, Entertainment and Arts Alliance, page 3.

[30] Submission by ABC, pages 3-4.

[31] Submission by Screen Producers Association of Australia, page 5.

> ‘Bunching’ creates spikes and slumps in demands for resources to meet delivery deadlines. This forces costs up and makes businesses inefficient and less productive.[32]

54. Most participants suggested the Government should alter the current arrangements through which the refundable tax offsets can be claimed. These suggestions came in two forms: (i) instructing the tax office to pay the offsets outside of the normal process of calculating tax payable; and (ii) the Government assuming the costs of bringing forward the value of the offset by providing additional funding to Screen Australia to enable it to ‘cash flow’ the offset.[33]

55. Submissions from ASTRA, Free TV and the Media, Entertainment and Arts Alliance advocated variations of the first approach. Suggestions included allowing: ‘quarterly deadlines or rolling return collection and offset processing throughout the year’[34]; producers to claim the offsets ‘as soon as a production is completed, rather than waiting for the payment to be processed through annual tax returns’[35]; and ‘early assessments under Section 168 of the *Income Tax Assessment Act 1936* where the company has no further taxable activity in Australia for the year of income in question … or the ATO could allow eligible companies to apply for a Substituted Accounting Period.’[36]

56. The Media, Entertainment and Arts Alliance noted in its submission that the ATO wrote to the Screen Producers Association of Australia stating its position on these issues. The ATO’s view is that Substituted Accounting Periods ‘are clearly not intended for these situations’. In relation to early assessments, the ATO advised the Screen Producers Association of Australia that while the industry’s concerns are ‘reasonable on commercial grounds’, the ATO is not ‘willing to exercise the relevant discretion at this point in time’.[37]

57. The ATO’s reasons for this approach include, *inter alia*:

- The timing of the payment is inherent in the design of Division 376, and in the refundable tax offset method chosen by the government to deliver the assistance.
- A risk that if early assessments were allowed, some film producers may inappropriately distort the timing of the derivation of income and deductions so they can meet the requirement of having no further taxable activity in Australia for the relevant year of income.

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[32] Submission by Australian Directors Guild, page 2.

[33] Submission by Screen Producers Association of Australia, page 9.

[34] Submission by ASTRA, pages 9-10.

[35] Submission by Free TV, page 12.

[36] Submission by Media, Entertainment and Arts Alliance, page 4. Under section 168(1) of the *Income Tax Assessment Act 1936*, the discretion to allow early assessments rests solely with the Commissioner of Taxation.

[37] Letter to Bethwyn Serow, Screen Producers Association of Australia from Bruce Collins, Assistant Commissioner of Taxation, Australian Taxation Office, 19 November 2008.

- Early assessments are ordinarily limited to circumstances where the entity is either physically or legally impeded from fulfilling their usual lodgement obligations, for example cases of individuals leaving Australia, death or company liquidation.[38]

58. The Media, Entertainment and Arts Alliance considered that 'if the ATO is unable or unwilling to expeditiously address the problem, it will require urgent legislative attention.'[39]

Criteria for Qualifying Australian Production Expenditure

59. Three submissions proposed altering the definition of QAPE to exclude payments made to individuals who are not Australian residents. For example, the Australian Guild of Screen Composers stated:

> The fees and/or salaries for anyone engaged on an approved production who is neither an Australian citizen nor an Australian resident should not qualify for QAPE … even when that person physically performs that work in Australia … [T]he use of Australian taxpayers money should not go towards subsidising the salaries of non-Australians.[40]

Eligibility for producer offset

60. As noted above, the merits of excluding television broadcasters and channel operators from accessing the producer offset were debated prior to the introduction of the new Division 376. Several participants restated their positions on this issue.

61. Commercial broadcasters continue to believe they should remain entitled to access the offset:

> For the Producer Offset to achieve its stated aim of stimulating and supporting all forms of Australian production, it must continue to apply equally to all producers.[41]

62. Conversely, many in the independent production sector maintain this undermines the stated rationale of the scheme:

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[38] Letter to Bethwyn Serow, Screen Producers Association of Australia from Bruce Collins, Assistant Commissioner of Taxation, Australian Taxation Office, 19 November 2008, as presented in the submission by the Media, Entertainment and Arts Alliance, page 4.

[39] Submission by Media, Entertainment and Arts Alliance, page 4.

[40] Submission by Australian Guild of Screen Composers et al., page 1. This point was also made in the submissions from Australian Screen Editors and Australian Cinematographers Society and the Media, Entertainment and Arts Alliance.

[41] Submission by Free TV, page 3.

> The availability of the television broadcasters and pay television operators to access the Producer Offset is directly at odds with the original intention of the Federal Government's incentive to support the Australian independent television production sector…[it] will simply reduce the broadcasters' and pay television operators' programming costs to the detriment of the independent production sector.[42]

Level of Assistance provided

63. Several participants submitted the level of producer offset applying to non-feature films should be increased above 20 per cent.

64. ASTRA, the Premium Movie Partnership and Australian Screen Editors and Australian Cinematographers Society all suggested that the producer offset for television be increased to the 40 per cent available to qualifying feature films.[43] The submission from Australian Screen Editors and Australian Cinematographers Society also proposed a variation whereby 'a 20 per cent offset could be applied when the creative "ownership" of a film is 100 per cent Australian…and a further 20 per cent offset is applied when the financial ownership of a film is 100 per cent Australian'.[44]

65. The Screen Producers Association of Australia recommended an increase in the producer offset for documentary films to 30 per cent, while the ABC expressed concern that a 20 per cent offset was 'too low', but did not specify its preferred level of assistance.[45]

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[42] Submission by Beyond International, page 2.

[43] Submissions by ASTRA, page 8; Australian Screen Editors and Australian Cinematographers Society, page 3; and Premium Movie Partnership, page 9.

[44] Submission by Australian Screen Editors and Australian Cinematographers Society, pages 2-3.

[45] Submissions by the Screen Producers Association of Australia, page 6; and ABC, page 4.

CONCLUSION

66. As discussed in the preceding sections, participants in this review considered that it was too early to draw any significant conclusions on the effect of the producer offset on the levels and source of Australian television production.

67. Treasury agrees with this, noting the short time the producer offset has been in operation, the limited data available, and factors such as the long lead times associated with some productions.

68. The available evidence suggests that, so far, the introduction of the producer offset has not significantly affected the balance of television production between in-house production companies and the independent production sector.

69. It is too early to judge the extent to which the objective of increasing overall Australian production levels is being realised. There were more hours of Australian and co-production television drama made in 2007-08 than in previous years, although the number of programs remained about the same.

70. Conflicting opinions were put to the review as to whether the introduction of the producer offset had affected the level of licence fees, the process by which these fees are negotiated and the way project financing arrangements are structured. Some submissions from the independent production sector claimed that some broadcasters were seeking to use the producer offset to justify lower licence fees. These claims were rejected by broadcasters.

71. Treasury considers the quantum of the licence fee payable for a particular production, to be, along with other aspects of project financing, properly a matter for commercial negotiation and agreement.

72. A range of other matters relevant to the operation of Division 376, but beyond the scope of this review were raised in submissions. These include the timing of the assistance and its administration through the tax system, the level of assistance provided to particular classes of production and proposals to alter the criteria for QAPE.

73. Treasury agrees there is merit in the suggestion made in several submissions that a further review of the operation of the film tax offsets occur in around 18 months time. In addition to re-examining with the benefit of further information whether the offsets were causing a shift in the balance of television production between broadcasters and independent producers, such a review could also explore these broader policy issues raised by industry stakeholders.

APPENDIX 1: PUBLIC SUBMISSIONS TO THE REVIEW

1. The Treasury received 13 submissions to the review. Submissions are treated as public documents unless the author has specifically requested confidentiality. All authors of public documents are listed in alphabetical order below. Authors who requested confidentiality are not listed.

- ABC Television
- ASTRA
- Australian Directors Guild
- Australian Guild of Screen Composers
- Australian Screen Editors and Australian Cinematographers Society
- Beyond International
- Free TV Australia
- Media, Entertainment and Arts Alliance
- Premium Movie Partnership
- SBS
- Screen Australia
- Screen Producers Association of Australia