

Qualifying Victorian Expenditure Information Sheet

This information is relevant to the [Victorian Production Fund](#) and [Victorian Screen Rebate](#).

Qualifying Victorian Expenditure (QVE) is limited to:

- Payments to a supplier of goods or services whose principal place of business is in Victoria.
- Suppliers include independent contractors who are not subject to Victorian payroll tax.
- Payments to a supplier of goods or services which, although their principal place of business is outside Victoria, has an office or branch within Victoria through which it is supplying the goods or services in Victoria.
- Salaries paid to Victorian residents for services provided in connection with the project outside Victoria for a reasonable amount of time as determined by VicScreen, but for the Victorian Screen Rebate, this applies only for physical production and not for post-production or visual effects.
- Salaries and other expenses paid to or incurred in relation to any Victorian residents engaged on the project, and which includes superannuation contributions and PAYG tax paid by the producer for those Victorian residents.
- Fringe Benefits Tax relating to benefits provided in Victoria.
- Victorian payroll tax.
- Payroll (related to Victorian residents only) subject to Victorian payroll tax.
- Victorian Workers Compensation payments.
- Fees for production services provided by Victorian companies in connection with the project.
- Per diems (as that term is used and adopted by the Media Entertainment and Arts Alliance (MEAA)) paid to cast and crew who are not Victorian residents, but who provide their services to the producer in Victoria, in connection with the production of the project.
- Expenditure in Victoria on accommodation, travel, hire car and other similar expenses paid to or incurred on behalf of any member of cast or crew in direct relation to the production, who is not a Victorian resident but who is working on the project in Victoria.
- All flights connected with the production of the project, which are purchased through a Victorian travel agent.
- For flights or freight **to a Victorian destination** that is booked through a company that does **not** have a base in Victoria, the QVE will be capped at 50%.
- Payments for the licensing or purchase of archival content, but for Victorian Screen Rebate projects the value of all such payments may not exceed 25% of total Qualifying Victorian Production Expenditure.
- For Victorian Screen Rebate games or animation projects only, development and marketing costs, and a portion of overheads determined by VicScreen.

Exclusions

- Goods or services which are sourced from outside Victoria from a non-Victorian supplier, even though they are used in the production of the project in Victoria.
- Expenditure on transactions which are not commercial or conducted at arm's length.
- Goods and Services Tax.
- For Victorian Screen Rebate physical production projects and all Victorian Production Fund projects, payments to non-Victorian cast, crew and Above-the-Line personnel, even if invoiced through a Victorian company (other than per diems as set out above).

Currency exchange

Where production expenditure is incurred in foreign currencies, the exchange rate will be the RBA rate averaged across the period in which Qualifying Victorian Expenditure occurs.

Definitions in relation to calculating Victorian spend

Victorian company is any company engaged by the production which is incorporated under the *Corporations Act 2001 (Cth)* and is based and operating in Victoria, including a Victorian office of a national or interstate company if it conducts part of its operations in Victoria.

Victorian resident is an Australian citizen or permanent resident engaged by the production, residing in Victoria at the time of application and for at least 6 months immediately prior to the date of the application.