

**An Roinn Cultúir,
Oidhreacht agus Gaeltachta**
Department of Culture,
Heritage and the Gaeltacht



**Guidance Note for application to Minister for Culture, Heritage and the Gaeltacht
under Section 481 Taxes Consolidation Act 1997**

Relief for Investment in Films

July 2019

1. Introduction

Section 481 of the Taxes Consolidation Act 1997 (hereafter referred to as “Section 481”) and the Film Regulations 2019, (S.I. No. 119/2019) made by the Revenue Commissioners, with the consent of the Ministers for Finance and for Culture, Heritage and the Gaeltacht on 27 March 2019 provide for corporation tax relief for in the production of films by film production companies. The relief is available to film production companies provided certain conditions, as laid out in statute and regulations, and as specified in the Certificate issued by the Minister for Culture, Heritage and the Gaeltacht, are met.

This Guidance Note should be read in conjunction with Section 481 and with the Regulations. The information on this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case. While every effort is made to ensure that the information given is accurate, responsibility cannot be accepted for any liability incurred or loss suffered as a consequence of relying on any matter published herein.

The relief is given at 32% of the lowest of:

- a) eligible expenditure
- b) 80% of the total cost of production of the film
- c) €70,000,000

and may be claimed against a producer company’s corporation tax liabilities.

Section 26 of Finance Act 2018 introduced a number of amendments to Section 481. These required such a number of consequential amendments to the Film Regulations 2015 that it required the introduction of the Film Regulations 2019. The Film Regulations 2019 have revoked the Film Regulations 2015 (except in so far as they relate to an application to which the Film Regulations 2019 do not apply).

The Finance Act 2018 provided for the making of an application by a producer company directly to the Minister for Culture, Heritage and the Gaeltacht (the Minister) for a certificate stating that the film is to be treated as a qualifying film for the purpose of Section 481. Where the Minister issues a certificate in relation to a qualifying film, and all the other provisions of Section 481 have been complied with, a producer company may make a claim for the film corporation tax credit.

Transitional arrangements are included for films that have commenced Irish production before the publication of the Regulations.

2. Transitional Arrangements

The Regulations provide that an application for certification must be made in writing to the Minister by a producer company at least 21 working days prior to the commencement of the Irish production. The Regulations also provide transitional arrangements for films commenced in advance of the commencement of the Regulations:

- 1) Where the Irish production of a film commenced in advance of the commencement of the Regulations (i.e. prior to 27 March 2019) and no application had been made to the Revenue Commissioners for a Certificate under Section 481 as it stood prior to the changes made by Finance Act 2018, an application under Section 481(1A) may be made in respect of that film at any time on or before 30 April 2019 (Regulation 4).
- 2) Where the Irish production of a film commenced in advance of the commencement of the Regulations (i.e. prior to 27 March 2019) and an application had been made to the Revenue Commissioners for a Certificate under Section 481 as it stood prior to the changes made by Finance Act 2018 but no authorisation was issued by the Minister under Section 481 as it stood prior to the Finance Act 2018 amendments, that application will be treated as having been made to the Minister under Section 481(1A) (Regulation 4).

3. The Application Process

Section 481 provides that a producer company shall not make a claim for the film corporation tax credit unless the Minister has issued a certificate in respect of that film.

An application for a certificate must be made in the form prescribed by the Minister and contain such information as may be prescribed in the Regulations. This information must be set out in the Application Form (Tab A) with the supporting documentation set out in Tabs B to M.

The Minister, in considering whether to issue a certificate to the producer company in relation to a film, will examine the anticipated net contribution that the Section 481 Scheme and other State Aid Schemes will make to the project; and will consider whether 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 provisions of quality employment and training and skills development opportunities (referred to as 'the Industry development test').

The certificate will be based on the information submitted and on the understanding that the proposals will not contravene any of the conditions for relief. A certificate is issued on the basis of the information supplied during the application process. Any material change in the information supplied that may arise as the project progresses must be notified to the Department of Culture, Heritage and the Gaeltacht.

The application form and supporting documentation (Tabs B to M) should be submitted by email to section481@chg.gov.ie.

4. Tab A Application Form

1. Production Information

Producer Company

1. At the time of making the application, the applicant must be a Producer Company, which complies with all of the following requirements:
 - a) it is resident in the State, or an EEA State other than the State and carries on business in the State through a branch or agency;
 - b) it carries on a trade of producing films on a commercial basis with a view to the realisation of profit,
 - c) the films are made for exhibition to the public in cinemas or by means of broadcast,
 - d) it cannot be a broadcaster or a company whose business consists wholly or mainly of transmitting films on the internet, nor can it be connected to a broadcaster or to a company whose business, taken together with all companies to which it is connected, consist wholly or mainly of transmitting files on the internet;
 - e) it holds all of the shares in the qualifying company; and
 - f) it is not part of undertaking which would be regarded as an undertaking in difficulty within the meaning of “undertaking in difficulty” as set out in the Rescuing and Restructuring Guidelines as defined in Section 481.

These requirements are set out in the ‘Producer Company Test’ in the application form.

The producer company should provide details of an individual who will be the main contact in relation to the application to include that individual’s name, telephone number and email address. Any queries from the Department of Culture, Heritage and the Gaeltacht will be addressed to this individual.

Qualifying Company

A qualifying company is a special purpose production company which complies with the following requirements:

- a) it is incorporated and resident in the State or is carrying on a trade in the State through a branch or agency;
- b) it exists solely for the purposes of the production of only one qualifying film; and
- c) it does not contain in its name the words “Ireland”, “Irish”, “Éireann”, “Éire” or “National”, where the company name in question is either registered under either or both the Companies Act 2014, and the Registration of Business Names Act, 1963, or registered under the law of the territory in which it is incorporated.

2. Production Schedule

Details are to be provided on the film title, any alternative title, the film structure and length, the production schedule, the date that the Irish production commences and the estimated date of completion. An application for certification must be made in writing to the Minister by a producer company at least 21 working days prior to the commencement of the Irish production.

3. Category of Film

Regulation 5 sets out the types of film which are eligible for certification. A qualifying film must be produced on a commercial basis with a view to the realisation of profit and produced wholly or principally for exhibition to the public in cinemas or through broadcasting. The categories are:

1. Feature film,
2. Short film of feature quality,
3. Television drama (feature length or series),
4. Animation (whether computer generated or otherwise, but excluding computer games), or
5. Creative Documentary, where the project:
 - 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
 - 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
 - involves production arrangements which give evidence of, in particular, a substantial period of preparation and a significant period devoted to post-production; and
 - contains significant original filming and does not merely report information.

The following categories of film are not eligible for certification: (Regulation 6)

1. Films made for exhibition as an advertisement or advertising programme
2. Reality television whether scripted or unscripted,

3. Production, other than a documentary, all or substantially all of which consists of stock footage,
4. Current affairs programming which may feature a variety of formats, including live or pre-recorded news reporting, interviews, debates, round-table discussions, documentary segments, open forums and panel discussions,
5. Talk show formats that may involve one or more hosts and are largely unscripted,
6. Review, magazine style or lifestyle programmes,
7. Localised versions of licenced international formats,
8. Films comprising or substantially based on:
 - a. public or special performance(s) staged for filming or otherwise;
 - b. sporting event(s);
 - c. games or competitions or contests;
 - d. demonstration programmes for tasks, hobbies or projects;
 - e. live programming.

4. Film Outline

Industry Development Test

The producer company must demonstrate how, in promoting, developing and enhancing culture, the film acts as an effective stimulus to film making in the State through, among other things, the provision of quality employment and training opportunities. Information provided here should be supported by the information set out in Tabs B – M that must accompany the application form.

Culture Test

The decision on whether to issue a certificate to a film project will require a film to meet at least three of the criteria set out in this section of the application form. The producer company must demonstrate how the film complies with the criteria by specific reference to aspects of the film, script and content. It is not sufficient to simply reiterate the wording of the criteria without reference to specific examples.

5. Key personnel

Total remuneration, including pay and benefits-in-kind, including per diems and other emoluments must be stated for each of the key personnel.

6. Parties to the Production

Details should be provided of the parties involved in the project. In particular, the person to whom the completed film is to be delivered, those providing post-production and other services and providers of finance should be identified.

7. State Aid

The cumulation of State Aid in principle is limited to 50% of the production budget of the film, with a view to stimulating normal commercial initiatives. The aid intensity for cross-border productions funded by more than one Member State and involving producers from more than one Member State may be up to 60% of the production budget.

8. Production Budget

Details of the production budget are required to determine if the project is acceptable from a state aid point of view. Applicants are asked to provide details of other sources of funding, together with details of any other EU/State Aids, including details of any Screen Ireland or Broadcasting Authority of Ireland funding applied towards the cost of production of the film.

9. Employment information

Details of the total numbers of personnel to be employed on the film in the specified categories and their tax residence are required.

10. Skills Development and Training

In producing the film, the producer is required to develop the skills of those working on the film. This section should set out the estimated number of Participants likely to be upskilled in the course of the film. Detailed information relating to Skills Development and Training should be included in Proposed Skills Development Plan which is Tab F (see below).

11. Creative Documentary Test

This section need only be completed if you have ticked the Creative Documentary category at the Category of Film section above. In order to qualify as a Creative Documentary, a project is required to

- a) Be 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
- b) contain a certain timeless element so that there is no loss of interest when the event with which it may be linked has passed, and
- c) involve production arrangements which give evidence of, in particular, a substantial period of preparation and a significant period devoted to postproduction, and
- d) contain significant original filming and does not merely report information.

12. Regional Film Development Uplift

The Finance Act 2018 provided for a short-term, tapered regional film development uplift (“regional uplift”), commencing at 5%, for films made in an area designated as an assisted region under the State aid regional guidelines.

Where the production of a qualifying film (as defined in Section 481 TCA 1997) will take place in an assisted region, Section 481 permits a producer company to make an application to the Minister for Culture, Heritage and the Gaeltacht for the Section 481 certificate to specify that the regional film development uplift (“regional uplift”) shall apply.

The regional uplift will be phased out on a tiered basis with 5% available in respect of claims made on or before 31 December 2020, 3% in respect of claims made on or before 31 December 2021, 2% in respect of claims made on or before 31 December 2022, and reducing to 0% from year 2023 on.

The objective of the regional uplift is a cultural one. It is designed to provide additional support to incentivise the development of new, local pools of talent in the film sector in areas outside the current main production hubs, by supporting productions that locate in areas without existing talent pools and that incur additional costs in training local talent. This will help support the geographic spread of the audio-visual sector and ensure a spread of production activity beyond the current traditional production hubs in Ireland. It is intended to create sustainable employment in such regions and therefore increase employment in the audio-visual industry in areas beyond the current dominant regions. It is hoped that the regional uplift will support the overall cultural objective of having an established and sustainable audio visual industry in Ireland.

The regions availing of the regional uplift are limited to areas in Ireland sanctioned to receive regional aid under the EU regional aid guidelines. Please click [here](#) for details. In considering whether the regional film development uplift applies, the Minister for Culture, Heritage and the Gaeltacht shall have regard to the following factors –

- i. whether the production of the film is substantially undertaken in an assisted region.
AND
- ii. whether there is limited availability of individuals with suitable experience or training who habitually reside within a 45 kilometre radius of the assisted area to provide services, i.e. whether there is a lack of available trained talent to undertake a production in the respective area
AND
- iii. in respect of the areas of expertise where there is limited availability, the company provides training for individuals that habitually reside within that 45 kilometre radius.

To qualify for the regional uplift, at least 50% of eligible expenditure must be expended on production of the film in the assisted area. Producer companies should ensure to retain appropriate documentation on file to support any amounts attributed to eligible expenditure in the assisted area.

Producer companies must identify the skills that are lacking in the assisted area and demonstrate steps taken to source those skills in order to support a claim that there is a limited availability of individuals with suitable experience or training who habitually reside within a 45 kilometre radius of the assisted area. Absence of skills might also be demonstrated by reference to additional costs incurred in locating the film in the assisted region.

When the skills absence has been identified, producer companies should consider the training to be provided to individuals to address this skills shortage. Producer companies will be required to demonstrate how the Skills Development Plans submitted as part of the application for credit under section 481 will contribute to the growth of a sustainable local talent base in the assisted region and deliver on the aims of the legislation to increase skills capacity in the assisted areas.

The Tab F Proposed Skills Development Plan sets out details of the estimated number of Participants likely to be upskilled in the course of a film. Where the production of the film is substantially undertaken in an assisted area and the producer company makes an application for certification that the regional uplift will apply, it is expected that in the normal course of events, all Participants would be habitually resident with a 45 kilometre radius of the assisted area.

In examining “habitual residence”, matters to consider include:

- whether an individual actually resides in the area
- whether the individual has a proven close link to the area
- the length of time an individual has spent in the area
- continuity of residence in the area
- and the general nature of residence.

If an individual has lived in an area long-term, it is likely that there will be little difficulty in demonstrating habitual residence. Time can be spent out of the area on short holidays, studying or travelling for example and this will not affect a claim of habitual residence in the area. The key criterion for a producer company to bear in mind is whether the production is training skills Participants who are connected to that area and likely to remain in the area as part of a newly trained, local pool of talent.

In reviewing the application, matters that will be taken into account by the Department of Culture, Heritage and the Gaeltacht include:

- the period of training offered by reference to the length of the period of production;

- the overall proportion to be spent on Skills Development;
- the structure of the training provided;
- the level of training to be provided (e.g. new entrants, above the line talent etc);
- the types of skills to be developed and how they correspond to the skills gap identified by the producer company as being lacking in the assisted region;
- for long term projects, whether the skills participant will be hired into a substantive role in the production after the period of training ceases;
- how proposals will address strategic skills gaps in the wider audiovisual industry.

A producer company should retain any documentary evidence available to it to support its application for the regional uplift. Such documentary evidence might include correspondence demonstrating consultation with local authorities, industry bodies, representative bodies in relation to the proposed production in the assisted region; copies of advertisements for skills in the area; a schedule of expenditure on travel, subsistence and/or accommodation in the assisted region; a schedule of per diem payments made to eligible individuals and documentation to demonstrate the habitual residence of Participants suitable to be employed and upskilled in the assisted region.

The Department of Culture, Heritage and the Gaeltacht may request copies of this documentary evidence in reviewing applications for regional uplift.

Applying for Regional Film Development Uplift

From 17 July 2019, producer companies who make an application for certification under subsection 1A of section 481 may also apply to the Minister for that certificate to provide that the regional film development uplift shall apply.

To provide for a period of transition, where an application for certification was made under subsection 1A of section 481 prior to 17 July 2019, a producer company may submit an application in respect of the regional uplift at any point up to 15 September 2019. However, only eligible expenditure incurred after 17 July 2019 can be counted for the purposes of Regulation 3(A)(3).

Applicants who are within the transitional arrangements should note the following:

- Section 12 of the application form should be completed and returned to section481@chg.gov.ie on or before 15 September 2019.
- The regional uplift element of the Tab F Skills Development Plan should be completed and returned to section481@chg.gov.ie on or before 15 September 2019.

Where a Skills Development Plan had previously been submitted to Screen Ireland, the regional uplift element of Tab F should also be sent to section481@screenireland.ie.

13. Declaration

The declaration must be made by a director of the producer company.

5. Accompanying Information

Tab B: Synopsis of Film Project

This section should be completed where the category of film under Regulation 5 is (1) a feature film, or (2) a short film of feature quality, or (3) a television drama (feature length or series), or (4) an animation (whether computer generated or otherwise, but excluding computer games). Applicants should provide a description and overview of the proposal with an outline of the how the story develops as the film or series progresses.

For creative documentaries (category (5) under Regulation 5), applicants should provide a description of how the theme and documentary will be developed and must ensure that section 11 of the application form (i.e. the Creative Documentary Test) is completed.

Tab C: Completed Screenplay, Sample Television Scripts or Storyboard

To qualify for certification, a full script must be completed and available for inspection by the Department of Culture, Heritage and the Gaeltacht. For the purposes of the application, a sample of the script may be submitted. This sample should comprise of extracts from the beginning, middle and end of the script.

Tab D: Detailed Production Schedule

This should give details of the dates on which activity is scheduled to take place and should, as a minimum, give details of the pre-production, production and post-production phases. It should correspond with the information contained in the Person Days Schedule.

Tab E: Person Days Schedule

Tab E is a Person Days Schedule showing job title, number of days each person is engaged in the State and abroad and the associated budget. All of the individuals included in the Proposed Skills Development Plan (Tab F) should be clearly identified in the Person Days Schedule.

Tab F: Proposed Skills Development Plan

A Skills Development Plan must be submitted as part of the application.

A minimum of two people (to be known as “Participants”) must be employed on the project for the purpose of developing their skills. Ordinarily, the Department of Culture, Heritage and the Gaeltacht would expect to see a skills development Participant engaged for every €177,500 of corporation tax credit claimed and the approach of the Department of Culture, Heritage and the Gaeltacht has been to insist on at least 8 Participants where the amount of corporation tax credit exceeds €1,420,000. Where an application is made for the Regional Film Development Uplift, the Department will require additional skills Participants to be engaged to further the aim of developing new local pools of talent in the film sector in areas outside the current main production hubs. In applying for the Regional Film Development Uplift, producer companies should also ensure that the proposed skills development plans provide training to address an identified skills shortage in the assisted area.

In no circumstances should the participant be paid at a rate lower than the Minimum Wage.

If the period of employment of the Participants and the mentors/supervisors/tutors are not of similar duration, an explanation should be included with the application.

Eligible Expenditure of at least €2 million:

The Proposed Skills Development Plan for the film should be agreed in advance with Screen Ireland and the plan endorsed accordingly by Screen Ireland and included at Tab F. Guidance on submitting a Skills Development Plan to Screen Ireland is available at <https://www.screenskillsireland.ie/resources/section-481-skills-development-requirement/>.

Eligible Expenditure of less than €2 million:

For the time being, films with eligible expenditure of less than €2million may provide a Skills Development Plan directly to the Department of Culture, Heritage and the Gaeltacht. A Skills Development Plan (Part A and Part B) is set out below. Part A of the Skills Development Plan should be submitted at TAB F with the application form submitted under section 481. Part B of the application can be submitted along with Part A or can be submitted up to 14 days after Part A has been submitted to the Department of Culture, Heritage and the Gaeltacht. Producer companies should note that this template plan is based on the Screen Ireland/Screen Skills Ireland Skills Development Plans and additional guidance is available at <https://www.screenskillsireland.ie/resources/section-481-skills-development-requirement/>.

The information provided in the case of both the Participants and the mentors/supervisors/tutors should be reflected in the Person Days Schedule (Tab E).

Where there are variances between the information included on the Person Days Schedule and the information set out in Tab F, an explanation must be included.

The Department of Culture, Heritage and the Gaeltacht may seek changes to the Skills Development Plan if it is considered that there is insufficient demonstration of skills development.

A post-project Skills Development Report will be required as part of the compliance report required under Section 10 (Schedule 5 Tab E). A template reporting form is provided below.

When issuing a certificate under section 481, the Department of Culture, Heritage and the Gaeltacht will send the producer company a Tab Z table summarising details of the training period, roles, Participants and compensation to be paid to Participants. The quantity of training delivered and the training budget expended should not be any less than that proposed in Part A of the Tab Z table.

Part B of the Tab Z table should be completed within 6 months of completion of the film and returned to the Arts, Film and Investment Unit, Department of Culture, Heritage and the Gaeltacht, New Road, Killarney. This obligation is in addition to other quality assurance compliance requirements that may arise under the Film Regulations 2019.

PART A Skills Development Plan

1 PLEASE SET OUT THE RATIONALE AND JUSTIFICATION FOR PLANNED ACTIVITY

Please consider the following in your response:

- How have the skills needs been identified – government reports, sectoral reports, regional development plans, skills audit?
- Has a skills audit or skills needs analysis been carried out for those involved in the production?
- Do the skills needs identified relate to the production, the company, the participant or the sector as a whole?
- Will the planned activity address areas where there are skills shortages?
- Will the planned activity address skills needs across different levels and different departments of the production from new entrants, trainees and crew to above the line talent and company leaders?
- Will the planned activity address needs related to hard skills, soft skills, future skills, technical skills, production skills, management skills or leadership skills?

Note: Screen Ireland has developed a guiding principles document available at

<https://www.screenskillsireland.ie/resources/section-481-skills-development-requirement/> . Please refer to this document for further support.

2. PLEASE SET OUT THE PLANNED ACTIVITY TYPE

Please consider the following in your response:

- What types of skills development activity will be delivered throughout the course of the production?
- Work-based learning – structured upskilling on-the-job for all roles from new entrants to company leaders.
- New entrant programmes – a short but structured programme (approximately 6 weeks) for new entrants to the sector to gain valuable experience on production.
- Structured traineeship or apprenticeship programmes.
- Structured mentoring programme to allow individuals to receive mentoring from another individual involved in the production or to receive mentoring from an individual outside of the production.
- Structured shadowing opportunities for individuals involved in the production to shadow another individual involved in the production for a defined period of time.
- Training courses for those involved in the production covering topics where a skills need has been identified, for example, health and safety, emotional intelligence, negotiation skills and so on.
- Is there scope for talent involved in the production to deliver upskilling courses, mentoring or masterclasses/talks to the wider industry or to students at third level or second level?

Note: Screen Ireland has developed a guiding principles document available at

<https://www.screenskillsireland.ie/resources/section-481-skills-development-requirement/> . Please refer to this document for further support.

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3. REPORTING

The production should outline at this stage how they plan to monitor and capture the skills development activity. Producer companies should note that as part of the quality assurance compliance process each production is required to retain evidence of compliance with all conditions of the Minister’s certificate, including in relation to skill development and employment.

Please consider the following in your response:

- Outline how you plan to capture data and evidence related to the proposed skills development activity during production and on completion of production. This may include: task sheets, reflective journals, feedback forms, surveys, focus groups, exit interviews, video footage of activity, photographs of activity, social media documentation of activity, references for participants and so on.

Note: Screen Ireland has developed a guiding principles document available at <https://www.screenskillsireland.ie/resources/section-481-skills-development-requirement/> . Please refer to this document for further support.

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4. TARGET TOTAL NUMBER OF SKILLS DEVELOPMENT PARTICIPANTS FOR ALL OF THE PLANNED ACTIVITY:	
5. PLANNED TOTAL BUDGET FOR SKILLS DEVELOPMENT ACTIVITY:	€

PART B
Detailed Breakdown of Skills Development Plan and Budget

TITLE OF FILM	
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Breakdown of Skills Development Plan Participants

OVERALL BUDGET FOR SKILLS DEVELOPMENT ACTIVITY:	€
OVERALL AMOUNT ALLOCATED TO NEW ENTRANTS:	€
OVERALL AMOUNT ALLOCATED TO TRAINEES:	€
OVERALL AMOUNT ALLOCATED TO UPSKILLING:	€
OVERALL AMOUNT ALLOCATED TO PROVIDING COURSES:	€
OVERALL AMOUNT ALLOCATED TO MENTORING:	€
OVERALL AMOUNT ALLOCATED TO SHADOWING:	€

Breakdown of Skills Development Plan Participants

PLEASE SET OUT IN DETAIL BELOW THE INFORMATION REQUIRED IN RESPECT OF EACH SKILLS DEVELOPMENT PARTICIPANT

(Please note this can include upskilling for individuals at all levels of production from new entrants and trainees and crew to above the line talent and company leaders).

1	Name	
2	Gender	
3	County of residence	
4	Area of employment	
5	Role and grade	
6	Planned skills development activity	
7	Planned duration of skills development activity in days	
8	Learning objectives/outcomes for the planned activity	
9	How will the activity be delivered?	

10	Daily rate of payment to participant in Euro	
11	No. of hours expected to work per day	
12	Planned budget for this particular activity incorporating wages, PRSI etc.	
13	Name and role of mentor/supervisor to whom the participant will report	
14	Period for which the mentor/supervisor role is engaged in days	

Regional Film Development Uplift

If you wish to apply for Regional Film Development Uplift, you must complete the following sections of PART B						
1.	Please set out how the training to be provided will contribute to growing the local talent base in the assisted area					
2.	By reference to rationale and justification for the planned activity, please set out how the training to be provided will address identified skills shortages in the assisted area					
3.	Please provide details of individuals that habitually reside within a 45km radius of the assisted area that are suitable to be employed and upskilled in the areas of expertise where there is limited availability:					
	Name	Address (habitual residence)	No. of days employed	No. of days employed in assisted area	Remuneration (if necessary, please apportion between no. of days employed and no. of days in assisted region)	Details of any "per diem" or expenditure on travel, subsistence and/or accommodation in assisted area
<p>Producer Companies should ensure that they retain evidence on file of place of habitual residence of each trainee (e.g. utility bill etc). Copies may be requested as part of compliance checks.</p>						

Post Project Skills Report Template

1. Skills Development Quality Assurance Compliance

1. TO WHAT EXTENT DID THE SKILLS DEVELOPMENT ACTIVITY DELIVERED ADDRESS THE NEEDS IDENTIFIED AND THE ACTIVITY OUTLINED IN THE ORIGINAL SKILLS DEVELOPMENT PLAN?

2. WHAT IMPACT DID THE IMPLEMENTATION OF THE SKILLS DEVELOPMENT ACTIVITY HAVE ON THE COMPANY, ON THE PRODUCTION, ON INDIVIDUALS ENGAGED IN THE PRODUCTION AND ON THE WIDER NEEDS OF THE SECTOR?

3. WHAT DATA OR EVIDENCE WAS GATHERED TO VERIFY THE ACTIVITY AND TO CAPTURE THE OUTCOMES OF THE ACTIVITY? THESE MAY INCLUDE BUT NOT BE LIMITED TO TASKS SHEETS, REFLECTIVE JOURNALS, FEEDBACK FORMS, SURVEYS, FOCUS GROUPS, EXIT INTERVIEWS, VIDEO FOOTAGE, PHOTOGRAPHS, SOCIAL MEDIA ACTIVITY, REFERENCES FOR PARTICIPANTS, CERTIFICATION, PROGRESSION TO ANOTHER ROLE, PROMOTION AND SO ON. PLEASE SUBMIT (SAMPLES OF) THIS DATA AND EVIDENCE ALONG WITH THE QUALITY ASSURANCE COMPLIANCE REPORT.

2. Breakdown of Skills Development Budget Spent

OVERALL BUDGET SPENT ON SKILLS DEVELOPMENT ACTIVITY:	€
OVERALL AMOUNT SPENT ON NEW ENTRANTS:	€
OVERALL AMOUNT SPENT ON TRAINEES:	€
OVERALL AMOUNT SPENT ON UPSKILLING:	€
OVERALL AMOUNT SPENT ON PROVIDING COURSES:	€
OVERALL AMOUNT SPENT ON MENTORING:	€
OVERALL AMOUNT SPENT ON SHADOWING:	€

3. Breakdown of Skills Development Participant Outcomes

PLEASE SET OUT IN DETAIL BELOW THE INFORMATION REQUIRED IN RESPECT OF EACH SKILLS DEVELOPMENT PARTICIPANT

1	Name	
2	Gender	
3	Contact email and phone number	
4	County of residence	
5	Area of employment	
6	Role and grade	
7	Completed skills development activity	
8	Final Duration of skills development activity in days	
9	Learning outcomes from the planned activity	
10	How was the activity delivered?	
11	How was the evidence to support the activity captured?	
12	Daily Rate paid to participant in Euro	

13	Average no. of hours worked per day	
14	Final budget for this particular activity incorporating wages, PRSI etc.	
15	Name and role for mentor/supervisor to whom the participant reported	
16	Contact email and phone number for mentor/supervisor	
17	Period for which the mentor/supervisor role was engaged in days	
18	Has the participant progressed in way as a result of the activity, such as to a higher grade/role or in terms of their skills?	

Tab G: Full list of Heads of Department

This should state the name and position and remuneration of the relevant individuals.

Tab H: Track Record and CV's

The CV or a description of the track record, especially artistic achievements should be provided for each of the producers, directors and writers.

Tab I: Production Expenditure

A top sheet production expenditure summary is required. This is a summary of the total cost of production and eligible expenditure classified into the principal categories of the film production budget.

Tab J: Low Budget/ Difficult Projects

The cumulation of State Aid, in principle, is limited to 50% of the production budget of the film, with a view to stimulating normal commercial initiatives. The aid intensity for cross-border productions funded by more than one Member State and involving producers from more than one Member State may be up to 60% of the production budget.

Low-budget films can be excluded from these limits. A low-budget film is defined as a film with a production budget of less than €3million.

Difficult audio-visual works and co-productions are excluded from these limits. Films whose sole original version is in an official language of a Member State with a limited territory, population or language area may be regarded as difficult audio-visual works in this context. Difficult audio-visual works may include short films, films by first-time and second-time directors, documentaries, or low budget or otherwise commercially difficult works. A difficult film is a film of high quality that faces severely limited prospects of attracting commercial finance for its production and/or of achieving wide commercial distribution.

In determining whether the maximum aid intensity is respected, the total amount of public support measures of Member States for the aided activity or project shall be taken into account, regardless of whether that support is financed from local, regional, national or Union sources.

The European Commission has advised that funding provided by a Public Service Broadcaster is considered to be financing by a market participant (no matter where it gets its funds from) for the purpose of ensuring input for its programming and does not count as State Aid.

If the applicant wishes to apply for a derogation from the State-Aid funding limit for a difficult project the reasons that the project is considered to be difficult should be stated in Tab J.

If difficult categorisation is sought for the project, documentation to this effect from Screen Ireland and/or from the Broadcasting Authority of Ireland should be included as part of Tab J detailing the reasons that the categorization is sought.

Tab K

Tab K is a 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) (v) of the Act of 1997. It should be completed and signed by a director of the producer company and a director of the qualifying company.

For further information on 'an undertaking in difficulty' please see Official Journal of the European Union 31.07 2014, C249/1.

Tab L

Tab L is a 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. It

should be completed and signed by a director of the producer company.

Tab M

Tab M is an Undertaking in respect of quality employment. It should be completed and signed by a director of the producer company and a director of the qualifying company.

Quality employment is employment which complies 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

Quality employment also requires that the employer is in compliance with employment, remuneration, taxes, immigration and work permits for all personnel and has in place written policies and procedures on Grievances, Discipline and Dignity at work (including harassment, bullying and equal opportunity) as well as ensuring that any Workplace Relations Commission findings relating to the employer and to any related companies are being followed.

Issue of Certificate

If the application is successful, the Minister will issue a certificate to the applicant which will contain a number conditions including, but not limited to the following:-

- The conditions relating to employment and skills development on the production;
- The details of the acknowledgement of the award of S481 to be included in the opening titles or closing credits of the film;
- The requirement to credit the Irish Producer in the opening and/or main titles of the film as not less than that of 'producer' or 'co-producer' or 'executive producer' as follows: -

“The Irish Producer’s name is to appear in the opening credits reflecting accurately the producer’s role, or exceptionally, in the main titles, as dictated by the dramatic requirements of the film”.

A derogation may be sought from this condition in very limited circumstances; such as if the Irish part of the film consists exclusively of post-production or visual effects.

Payment of the relief is subject to compliance with all the conditions specified in the Certificate issued by the Minister for Culture, Heritage and the Gaeltacht