ausfilm

House of Representatives Standing Committee of Communications and the Arts

Inquiry into the Australian film and television industry

Ausfilm Submission

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1. Introduction

Successive Australian governments have recognised that the expression of Australia's culture is a vital element of our strength as a nation and is a key element in projecting Australia to the world. Those governments have also recognised that given the nature of market forces a small nation like Australia cannot give full expression to that culture without assistance from government, both federal and state. This rationale underlies the various support measures, such as direct funding, tax rebates and regulation that are available to the film and television sector in Australia.

These measures support both domestic and foreign production that occurs in Australia. The existence of foreign or "footloose" production in Australia is both a sign of a sophisticated domestic production sector and a factor in the continuing growth and development of that sector. And both depend upon a high level of integration into the global production industry and the unrestricted movement of people between the national and the global.

Australia has built up an enviable screen production industry, initially on the basis of domestic productions, and from the 1980s as a pioneer in attracting production work from overseas to take advantage of Australia' talented cast and crews and world-class infrastructure. Since then, it has continued to invest in its facilities and training, leading to Hollywood blockbusters such as *The Wolverine, Pirates of the Caribbean: Dead Men Tell No Tales* and *Thor: Ragnarok*, choosing to film in Australia.

International production in Australia is an important part of the local industry. Over the past 12 years international production has represented about 25% of the value of all film and television drama production. The impact of this activity in Australia has been profound - bringing direct economic benefit, building vital infrastructure and attracting additional new investment. It provides continuity of employment for crews, skills development on advanced projects and marketing of capabilities to the international production industry.

It has allowed Australian companies that service international production to invest in research and development, infrastructure and talent. This in turn has helped the domestic screen production industry tell Australian stories as diverse as *The Sapphires* and *Samson and Delilah* to a worldwide standard and make sure that Australians continue to have a strong cultural voice at home and in a competitive global media landscape.

International production has sustained world-class facilities in State capitals but Australia's regions have also benefited. Projects like *San Andreas*, *Unbroken* and *Pirates of the Caribbean: Dead Men tell No Tales* have seen millions of dollars spent in regional locations and towns across Australia. For example a breakdown of expenditure and employment by two recent large budget foreign productions across electorates saw vendors contracted and cast and crew employed from all states (NSW, Queensland, South Australia, Western Australia, Victoria, Tasmania) and the ACT.

The international productions attracted to Australia have benefited many industries beyond the film and television sector, including employment and activity in industries related to tourism, construction, foreign investment attraction and trade.

The high level of services, infrastructure, skills and employment opportunities provided by the foreign production sector enhance the domestic screen industry in multiple ways. Most significantly by providing a strong technical production base and the underpinning of the business base which allows those businesses to provide considerable support to the domestic industry.

In the areas of digital effects, sound and digital visual production these service based industries have also enhanced the development of the digital arts in Australia and of the creative industries more generally. As we move out of the investment phase of the mining boom, the creative economy has become a leading component of economic growth, employment, trade and innovation. International screen production in Australia has significantly contributed to and assisted this process.

The international production sector is an industry that generates substantial inward investment to the Australian economy and is a significant driver of economic growth. The cost to Government in the delivery of tax incentives is substantially outweighed by inward investment from offshore and is further offset by various additional tax revenues.

This cost positive benefit has been recognised by many territories around the world and with competitor territories now offering incentives up to and beyond 40% of qualifying spend, Australia's 16.5% Location Offset not competitive to attract film production to Australia, and must be 'topped up' to 30% with one off grants to be effective. In order to maintain competitiveness and provide certainty to the international market place the Location Offset should be raised to 30% on a permanent basis.

2. Executive Summary

- The international production sector in Australia has generated substantial inward investment to the Australian economy and has been a significant driver of economic growth.
- Large international film and television productions bring significant benefits to screen practitioners and small businesses, enabling skills retention and growth along with investment in new technology, innovation, equipment and other infrastructure.
- Large international productions enable Australian crew and businesses to invest in and learn to operate state of the art equipment and technology, as well as to invest in training and skill development.
- This investment in Australia generates economic activity that also generates tax revenue for the government, partially offsetting the revenue foregone, including the payment of significant amounts of Non-Resident tax.
- Australia has the factors that are necessary to attract international production:
    - Physical infrastructure of production
    - Skilled labour
    - Incentives
- However, the Location Offset at 16.5% is not competitive with incentives offered by the majority of US states, Canada, New Zealand and the United Kingdom.
- The temporary measure of top up grants to individual productions is not a sustainable policy, because it lacks certainty. The Location Offset should be set at 30% in parity with the PDV Offset.
- The Location Offset and the PDV Offset must be de-coupled so that it is possible for topped up projects or projects that have come at 16.5% to also access the PDV Offset at 30%.

- Streaming services, like Netflix, are spending many billions of dollars on new content, but an anomaly in the tax legislation means that they potentially do not qualify for the Location and PDV Offsets, ruling Australian companies out of bidding for this work.

- Because the offsets are only paid after the foreign investment is made and the work in Australia is completed there can be a 2-3 year delay before final payment. All direct new investment is made up front.

3. About Ausfilm

Ausfilm promotes Australia as a destination for international filmmaking connecting international filmmakers with all that Australia has to offer in terms of talent, locations, facilities and incentives.

The Australian screen industry has made its mark on the international stage as talented, innovative, creative, passionate and hardworking ready to take on tent pole hits, franchise and indie films, sci-fi television series through to animated family films. And Ausfilm works hard to help filmmakers and studios find what they need in Australia to bring their stories to life, not to mention on budget and on time!

Ausfilm is a unique partnership between private industry and government. The partnership comprises Australia's federal and state governments, the major studio complexes, production service providers and leading post, visual effects and sound/music studios.

Ausfilm markets and promotes Australia's film and television production incentives (including the Australian Government's Screen Production Incentive Scheme of the Location Offset, Post Digital & Visual Effects (PDV) Offset and Producer Offsets and the various State government screen incentives); diverse locations; sound stages; post-production and visual effects companies; and award-winning filmmaking talent. Ausfilm is the gateway for international filmmakers looking to film, post and/or co-produce in Australia.

Ausfilm provides advice, recommendations and guidance to international producers and companies looking to film and utilise services in Australia. We do this through direct business meetings, international inbounds (locations and production services scouts) and hosting a range of international events to promote Australia's incentives and capabilities. Ausfilm's head office is based in Sydney, and our subsidiary organisation, Ausfilm USA Inc is based in Los Angeles.

Ausfilm USA Inc is incorporated in California and is governed by a Board of Directors. Ausfilm in Australia is governed by a Board of Directors comprising five government screen agencies including Screen Australia and five corporate member companies.

By way of background, the Ausfilm initiative came about in 1989 when a small group of Australian companies responded to an increased level of enquiries received by Austrade's Los Angeles office from Hollywood producers looking to shoot in Australia; they saw a need to create a bridge between the Australian and Hollywood film and television industries for the benefit of the whole industry. The companies decided to share the costs for in-bound scouts to showcase Australia's locations, infrastructure and capabilities. Subsequently in 1994, with the support of Austrade, the Export Film Services Association (EFSA) was established and then in 1998 the EFSA became Ausfilm Incorporated with an executive in LA working out of Austrade offices and an executive in Sydney.

Today Ausfilm is a unique private-public partnership of 39 members; a not-for-profit organisation funded by member subscription fees and a quadrennial Federal Government Funding Agreement. Ausfilm is a small team of three staff in LA and five staff in the Sydney office.

4. The Australian Screen Production Sector

In 2016 Australia's federal government screen agency, Screen Australia commissioned and published an economic study undertaken for them by Deloitte Access Economics[1] on the Australian screen production sector. The report looked at the sector as a whole, a subset of that, as well as production in Australia not under Australian control. The sector as a whole is described as "broad Australian content", which is screen content made under the creative control of Australians, including feature film production and all forms of television production (news, current affairs and sport production included). The value add[2] of this production was estimated to be $2.6 billion in 2014/15 employing 20,160 full time equivalent (FTE) jobs.

Then there is "core Australian content", as a subset of broad Australian content, meaning feature films, television drama and documentaries made under Australian creative control. The value add of this in 2014/15 was estimated at $847 million employing 7,650 full time equivalent jobs.

Additional to broad Australian content is footloose production, not under Australian creative control, but employing Australians, coming to Australia from other countries. In 2014-15 this amounted to $382 million in total value add and 4,093 in FTE jobs. A significant component of this is the indirect contribution made by labour and value-add flowing into the economy. The main contributor to this in 2014/15 was Disney's *Pirates of the Caribbean: Dead Men Tell No Tales.*

The domestic and international sectors are interdependent and exist as an ecosystem of facilities, infrastructure and skills development with a balance between domestic and international film and television vital for a healthy and sustainable industry. International production is integral to the infrastructure and skills enhancement of the local industry and the competitive global landscape necessitates government support in the form of incentives in order to attract this type of work.

The local production sector by itself, cannot sustain the infrastructure of studios, post production facilities and equipment companies, and nor can it provide continuous employment for Australian cast, crews and technicians. It is the public investment of the government in the form of the Location and PDV Offsets, attracting international productions, which enables the private sector to invest in key technology, infrastructure and training. This in turn enhances Australia's attractiveness and ability to lure the best projects. It also means that the latest technology and equipment is available to the domestic industry.

Film production also has spillover effects into tourism and enhancing the reputation of Australia. This can be seen in the UK where in 2015 an independent report *Economic Contribution of the UK's Film, High-End TV, Video Game, and Animation Programming Sectors* found that tourists coming to Britain spent an estimated £21.0 billion in 2013 and that £840

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[1] http://www.screenaustralia.gov.au/getmedia/13dceb59-0a88-432f-adb3-958fcc04e6bb/Deloitte-Access-Economics-Screen-Currency.pdf

[2] "Value add measures the value of output (i.e. goods and services) generated by the entity's factors of production (i.e. labour and capital) as measured by the income to those factors of production. The sum of value add across all entities in the economy equals gross domestic product."

million of this spending could be attributed to film[3]. To this end the Walt Disney Company has agreed to work with the Queensland government in promoting the state as a tourist destination when *Pirates of the Caribbean: Dead Men Tell No Tales* is released later in 2017.

Another example of the enhancement of Australia's reputation has been tracked by Ausfilm, which commissioned Meltwater News to conduct monitoring and analysis to gain an in-depth understanding of the media exposure in North America, Europe and Asia of the Angelina Jolie film *Unbroken*, which was shot in Australia. Over a 10 month period *Unbroken* received 21,535 media mentions in the target regions. Of these, 2,652 mentioned filming in Australia.

5. The role of footloose production in national and regional film policy

As Australian film scholar Albert Moran[4] argues, outside of the USA the term film industry generally refers to a "bi-partite system" in which, on the one hand, there is a distribution/exhibition industry, controlled by private commercial interests, which is tied to the output of Hollywood studios for a large part of what they screen. On the other hand there is local film production, with active involvement from governments at both the national and sub-national level through agencies and programs that support film production for industrial and/or cultural reasons.

This is a particular characteristic of the United Kingdom (UK), Canada and Australia. In these jurisdictions state support for local film production has, for varying lengths of time, provided measures designed to support both culturally nationalist production and to welcome the presence of footloose production. By comparison in the USA, until relatively recently, there has not been much direct government support given for film production. While it has been the case that Hollywood studios and independent film companies have, from time to time, taken advantage of general business tax concessions to attract investment, it has only been in the last 20 years that direct government support has been available for film production within the USA.

Footloose production is taken to mean a production that does not take place in the jurisdiction from which it originated – origination being used here in the sense of both creative and financial genesis. An early definition from the 1950s described footloose production as "*a picture financed in whole or in part by American money (perhaps money earned by a U.S. company in a foreign country) and produced by an American company; but the labour that produces it is foreign, with the frequent exception of the director and two or three leading actors, and the film is shot in a foreign country.*"[5]

Distinction is often made between productions that are footloose for artistic reasons and those that are so for financial reason. Although the phenomenon is the same, such production is described differently in various locations. In Canada it is generally referred to as "foreign service production" to distinguish it from Canadian content that is certified as such by the Canadian government. In the UK it is referred to as "inward investment" production, while in Australia it is referred to simply as "foreign" production.

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[3] *Economic Contribution of the UK's Film, High-End TV, Video Game, and Animation Programming Sectors* http://www.nordicity.com/media/2015225acmcjdvvn.pdf

[4] Moran A, 1996, "Terms for a reader: Film, Hollywood, National Cinema, Cultural Identity and Film Policy" in A Moran (Ed0.) *Film Policy: International, National and Regional Perspectives,* Routledge, London, pp 1-19

[5] Bernstein quoted in Steinhart D 2013, *All the World ' s a Studio: The Internationalization of Hollywood Production and Location Shooting in the Postwar Era*, PhD Thesis, University of California, p.4 http://gradworks.umi.com/35/64/3564027.html

In the US, this production is often also called "runaway" production. It signifies a production that has left what is seen as its natural home. In a lot of cases this is regarded as California, the home of Hollywood: although, historically, New York has also been a large centre of film and television production in the US. The California state government, the city of Los Angeles and film and television workers see this as production that could have happened in California, but has runaway to other states in the US or to foreign locations.

There are eight main reasons why footloose production is integral to national and regional film policy:

- It represents inward investment in the local economy;
- It provides a stimulant to economic development, not only in the audiovisual sector, but also in the economy as a whole, because spending flows out of the sector into related industries;
- It can provide development opportunities for jurisdictions with nascent film production industries;
- It provides continuity of employment and services utilisation;
- It exposes the industry to new production methods, particularly in the creation of large-budget and technically complex feature films;
- It is capacity building in that it helps stimulate investment in physical production, such as sound stages, and technological infrastructure, such as new digital technologies;
- It provides stronger linkages with the global audiovisual economy; and
- It helps foster innovation and enhance skills development.

The rationale for providing fiscal incentives is best encapsulated in this quote from a recent study of fiscal incentives in Europe:

Many countries are aiming to grow their Creative Industries because of the broad-based advantages they deliver, for example in terms of employment, heritage awareness, consumer interest, economic growth, exports, tourism and so-called national 'soft power.' Fiscal incentives …have become increasingly recognised as a straightforward and effective policy tool to support the attainment of such goals. The recognition of this fact – that incentives are an investment from government rather than a cost – is leading to a deeper policy discussion in many countries.[6]

The study was conducted for the European Audio-visual Observatory, an agency of the Council of Europe, by Olsberg SPI entitled *Impact Analysis of Fiscal Incentive Schemes Supporting Film and Audio-visual Production in Europe*. The study looked at eight European nations that provide fiscal incentives to encourage domestic production, co-production between nations and to attract footloose productions and three that did not. Overall the study shows a positive fiscal and economic impact in the eight countries studied. In France the tax rebate for foreign location shooting raised EUR2.1 for every EUR1 incentive granted, in Italy it was EUR1.4 in VAT and income taxes for every EUR1 incentive granted and in the UK GBP12 in GVA return for every GBP1 of tax relief.

The Key findings of the study are:

- Countries which have fiscal incentives display higher rates of growth in their film sectors;
- Countries with fiscal incentives have comparatively large film sectors;
- Footloose production tends to flow into Europe, rather than out;

[6] Olsberg J and Barnes A, 2014, *Impact Analysis of fiscal incentive schemes supporting film and audiovisual production in Europe*, European Audiovisual Observatory, p.5

- Intra-European production flows tend to be linked to co-production;
- Loss of footloose production to adjacent economies with better incentives;
- Growth in employment;
- Increases in crew mobility and skill improvement;
- Opportunities to diversify business models into servicing footloose production; and
- Increased confidence can draw private investment into the sector, particularly in infrastructure.

6. Footloose production in Australia

6.1 Domestic Film Policy

Australian governments provide direct and indirect support for film and television production in Australia. Direct support is in the form of investment and grants through government funding agencies and indirect support comes through the tax system and regulation.

As previously stated, Screen Australia is the Australian Government funding agency providing investment, grant and enterprise funding for feature films, television drama and documentaries, as well as administering the Producer Tax Offset (see Appendix 1 for details of both federal and state incentives). The Producer Offset funds both feature films and television drama/documentary and is intended for projects under Australian creative control, irrespective of where the finance may have come from. The Offset was introduced in 2007 and replaced earlier tax measures that were designed to attract private investment. In those schemes the investors, rather than the producer, received the tax benefit, whereas under the Producer Offset it is the producer that receives the benefit, which they can then bring to the financing of the project as equity.

At the national level the Australian Government also funds the national broadcasters, the Australian Broadcasting Corporation and the Special Broadcasting Service, both of which invest in domestic production. Commercial television services are regulated to provide minimum levels of Australian content overall and minimum levels of Australian drama, documentary and children's programs. Subscription television services are regulated to invest minimum amounts in Australian drama.

Each of the state and territory governments has agencies that invest in domestic screen production and provide production attraction services and incentives. These agencies also act as film commissions providing assistance with locations, scouts and permits, and work with Ausfilm on international inbound scouts.

6.2 Attracting foreign production through incentives

Prior to 2001 Australia attracted US productions, both feature films and television series based on its talent, locations and a favourable exchange rate with the US dollar. The only serious competition Australia had was from Canada, which introduced incentives from 1997. As was the case with Canada most of the US production attracted to Australia in that period was television drama in the form of telemovies and the occasional television series.

In 2001 the Commonwealth introduced the Refundable Tax Offset for Film Production in Australia. Under the scheme productions completed after 4 September 2001 that spent between $15 and $50 million on qualifying expenditure were eligible to claim 12.5% as an offset against any tax owing and to claim the remainder as a rebate. The production had to spend at least 70% of the total production budget in Australia. Productions spending more than $50 million were also eligible for the rebate, but had no minimum spend requirements. Qualifying expenditure was defined as the cost of production and post-production. The scheme was also not capped. Productions that accessed this scheme were also not eligible for any other film tax concession being offered.

The scheme came about for two reasons. One was that Ausfilm had been advocating for it as the international market became more competitive. The second was the aggressive stance of the Australian Tax Office (ATO) towards the use of tax schemes to assist in the finance of foreign productions in Australia. The attitude of the ATO became a political issue in 2001 after the ATO disallowed deductions for the films *Red Planet* and *Moulin Rouge!*. The industry and the premiers of Queensland, New South Wales and Victoria lobbied the Commonwealth for a solution that would make Australia competitive.

The percentage level of 12.5% was chosen because all available evidence at the time indicated that that percentage was high enough to attract large budget production. This ushered in a period between 2001 and 2006 when Australia was very competitive as a location and the Offset attracted $1.2 billion of inward investment. In 2006 the Location Offset was extended to television drama series.

However, by 2007 competition for footloose production was increasing. By then in the USA, 32 states had introduced some form of incentive. The following is how some of Australia's competitors moved:

- In 2007 the UK government introduced a 20-25% rebate on production in the UK. Within 3 years inward investment in feature film production increased by 80%.

- In 2008 Georgia increased its incentive from 9% to 30%. By the end of 2009 spending in the state had increased by 167%.

- In 2009 Louisiana increased from 25% to 30%. Within a year production expenditure increased by 85% and kept growing.

- Canada already had competitive incentives and inward investment continued to grow by 30% between 2008 and 2010.

In 2007 the government introduced the Producer Offset at 40%(20% for TV), introduced the Post-Production and Digital Visual Effects (PDV) Offset at 15% and increased the Location Offset from 12.5% to 15%. But with increased competition and a rising Australian dollar the value of foreign production between 2006 and 2010 declined.

In 2010 and 2011 no US feature film shot in Australia, the first time this had happened for 22 years. Only the TV pilot *Frontier* (which did not go to a series) and the TV mini-series *Terra Nova* shot in Australia. The Australian dollar was also approaching parity with the US dollar.

In 2011 the PDV Offset was increased to 30% and the Location Offset increased to 16.5% (to take account of changes to the GST in qualifying expenditure). This has worked well for PDV, which averaged about $60 million worth of inward investment per year from 2010 to 2015.

Appendix 1 sets out the structure of the incentives as they currently operate. The Producer Offset is administered by the Australian Government's funding agency Screen Australia, while the other offsets are administered by the Department of Communications and the Arts. In both cases productions may apply for an initial certification, but this is not mandatory. Qualifying expenditure is made in Australia and then at the end of that process projects apply for the offset. Applications are assessed by the administering body and are subject to an audit as part of that process. Once a final certificate is issued the project is able to claim the rebate from the ATO.

At 16.5% the Location Offset has not been competitive for some time. In April 2012 the then Labor government attracted *The Wolverine* to shoot in Australia with a top up commitment of $12.8 million to effectively take the incentive to 30%.

In March 2013 the then government also announced the establishment of a Location Incentive Fund of $20 million "as a precursor to an increase in the Location Offset should the Australian dollar remain high". The Fund topped up the 16.5% to 30% and with the support of the Government three productions accessed the Fund – the feature films *The Moon and the Sun* (now titled *The King's Daughter*), *Unbroken* and *San Andreas.*

Also, in April 2013 the then government announced an agreement with the Walt Disney Company for a top up payment of $21.6 million for *20,000 Leagues Under the Sea*, an equivalent additional incentive of 13.5%. The current government agreed to Disney applying this contracted amount to *Pirates of the Caribbean: Dead Men Tell No Tales.*

In October 2015 the current government also announced a combined grant of $47.5 million to The Walt Disney Company/Marvel Films for *Thor: Ragnarok* and 20th Century Fox for *Alien: Covenant*, which again effectively took the Location Offset to 30%.

In November 2016 the current government announced a grant to Warner Bros for the feature *Aquaman* to shoot in 2017 at an effective rate of 30%.

These one off payments and the marketing activities of Ausfilm have helped to keep Australia under active consideration and demonstrates that the competitive level for the Location Offset is 30%.

6.3 Impacts

The latest publicly available information on the value of foreign production in Australia is the previously mentioned report for Screen Australia by Deloittes Access Economics. According to the report the total economic contribution of foreign production in Australia in 2014-15 amounted to $382 million in total value add and 4,093 in FTE jobs. A significant component of this is the indirect contribution made by labour and value-add flowing into the economy.

Table 1 shows the level of foreign drama spending in Australia from 1994/95 to 2015/16.

Table 1 Foreign Drama –Spending in Australia ($A)

94/95	95/96	96/97	97/98	98/99	99/00	00/01	01/02	02/03	03/04
95	91	81	108	166	74	191	216	218	279
04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14
262	49	134	239	3	170	85	98	130	160
14/15	15/16								
418	216								

Source: Screen Australia

A report commissioned by Screen Queensland into the impact of filming *Pirates of the Caribbean: Dead Men Tell No Tales* in the state found that:

- The production provided employment for 2,142 Queensland residents, representing an estimated 401 FTE's (full time equivalents) and generated wages of approximately $80 million.

- An estimated 615 people from outside the region worked on the production. These workers were accompanied, on average, by an additional 2.0 people, creating nearly 161,000 bed nights in Queensland.

- It is estimated to have generated incomes in the region (or a contribution to Gross Regional Product) of $220 million and support a total of almost 1,350 full time equivalents of employment in Queensland.

Although there is no time series data available on employment specifically in the foreign production sector, in Australia employment in film and video production has grown. Table 2 sets out data derived from the Census of Population and Housing on the geographic location of labour in film and video production and PDV by state.

The majority of employment is located in NSW, Victoria and Queensland. The data indicates that on a national basis between 1991 and 2011 the number of people working in the sector has increased by 73%, with the largest increase in numbers being for Queensland at 92%; most of that growth occurring in the early nineties. This increase for Queensland can be explained not just by the growth of the state population in that time, but also by the development of southwest Queensland as a production centre since the construction of the film studio on the Gold Coast in the late eighties.

Table 2 Employment in film and video production and PDV by state

Year	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Australia
1991	3,022	1,529	605	220	233	59	39	33	5,740
1996	3,637	2,112	1,021	542	319	35	40	54	7,760
2001	3,863	1,942	957	358	396	66	44	76	7,702
2006	4,109	2,256	1,092	405	333	63	27	66	8,261
2011	5,308	2,460	1,161	391	432	62	36	58	9,908

Source: Screen Australia http://www.screenaustralia.gov.au/research/statistics/oepatternsxstate.aspx

6.4 Australia has the elements to compete effectively

Ausfilm's analysis shows that overall the conditions that need to be present in a jurisdiction to have the best chance of attracting footloose production are as follows:

1. Physical infrastructure in the form of studio complexes and film service companies. Soundstages can be either purpose built or can be converted industrial space. The advantages of purpose built studios are that they meet all the needs of contemporary production, including companies providing production and post-production support services. Australia has four studios that attract varying scales of international production – Fox Studios Australia (Sydney), Village Roadshow Studios (Gold Coast) Docklands (Melbourne) and the Adelaide studios.

2. Skilled labour in the form of cast and, particularly, crew. Those jurisdictions that have a depth of crew talent are more cost effective because the footloose productions need only to bring key cast and some heads of department. Underpinning skilled labour is an investment in training and talent development. Australia has some of the best award winning talent in the world in front of and behind the camera.

3. Incentives in the form of tax credits or rebates are a key element in leveraging the competitive advantage a jurisdiction has in labour and infrastructure. The presence of incentives is important, as is the level at which they are set to attract production. At present Australia's Location Offset is not set at the right level.

Other elements add to the attraction of a jurisdiction, such as suitable locations, favourable exchange rates, political and social stability, but if the above key elements are not in place these other elements are not sufficient to make a jurisdiction attractive to footloose production.

Australia has these elements as demonstrated by the production that has occurred here over a sustained period of time.

There is a positive benefit to the economy from the attraction of this FDI. As previously noted the most recent assessment of the impact of footloose production on the Australian economy by Deloitte Access Economics for Screen Australia was that in 2014/15 this amounted to $382 million in total value add and 4,093 in FTE jobs. Crucially, this is value that would **not** be generated elsewhere in the economy because it is dependent on continuing foreign investment in Australia's production capabilities.

7. What needs to be done to keep Australia competitive

7.1 Increase the Location Offset

Again, the current base rate for the Location Offset of 16.5% is not competitive internationally. As referred modelling undertaken for Ausfilm by Price Waterhouse Coopers estimated that footloose feature production from Hollywood was just over $US 4 billion in 2012. Australia competes for a small part of that with Canada, the UK, NZ, South Africa and US states Louisiana and Georgia, all of which offer more competitive incentives. Over the last decade or so the positive economic impact of attracting footloose production has led 14 European countries and 40 out of 50 US states to introduce or increase incentives. Australia now has the lowest rate of location incentive in the world, as shown in Table 3.

Table 3 Sample of Competitor Jurisdictions Incentives for Location Shooting 2006-16

Country/Jurisdiction	Tax Credit/Offset Rate 2006	Tax credit/Offset Rate 2016
Australia	12.5%	16.5%
New Zealand	12.5%	20-25%
United Kingdom	16%	25%
Ireland	20%	32%
Ontario	18%	21.5%+ 37% production labour
British Columbia	18%	43.72% production labour
Quebec	20%	20%
		37% production labour
Louisiana	10-20%	30%
Georgia	9-12%	30%

The Government accepts that the rate of 16.5% is not competitive and has acted to provide one off grants that raise the rate on the projects receiving them to an effective 30%. But, Australia has also lost projects that were unable to get such grants in time to make a decision about where to locate production. While Ausfilm and its members are extremely grateful for the support of the Government that has brought such projects as *Alien: Covenant, Thor: Ragnarok* and *Aquaman* to Australia, we submit that this policy does not provide the certainty that our competitors can provide.

Responding to an Ausfilm client survey a Hollywood studio executive recently commented, '*If it goes to 30%, that will mean at least $100m to $200m of additional production* *from projects we are involved in each year. Talent, facilities, crew and locations* [in Australia] *are all at the top of the "best of" lists globally'*. Increasing the Location Offset to 30% provides that certainty and means the industry and the economy will receive the benefit of an increase in production activity immediately.

The cost of an increase

Between 2009/10 and 2105/16 the amount spent on foreign drama in Australia totalled $1,277 million. This translates into an average of $182 million a year and a median of $160 million a year. Most of that spending would have been on projects that accessed the Location Offset and also received either a top up grant or accessed the Location Incentive Fund, while it lasted. Accurate data on the cost to the Government of these measures is not publicly available. However, if an effective rate of 30% is assumed the average annual cost would have been $54.6 million and the median cost would have been $48 million.

As the data in Table 1 shows the spending on foreign drama has been 'lumpy', not only over the period 2009/10 and 2105/16, but also since 1994/95, which is why it is instructive to look at the average and the median spend. If increases in the Location Offset to 30% led to the annual average spend to increase in future years to $200 million then the average annual cost of the Offset would increase to $60 million. If the average spend increased to $250 million, the average annual cost of the Offset would increase to $75 million. That is, the Government would in future be paying between $6.6 million and $10 million a year more than they have been prepared to spend over the last seven years.

The number of studios and the availability of highly skilled and experienced crew put a 'natural cap' on the capacity to service international production, so that we anticipate the impact on forward estimates is very manageable and predictable. Australia cannot service more than 2 and possibly 3 (depending on size and timing) footloose large budget productions each year.

Also, because the Location Offset is a stimulus that is not paid until the production spending has been completed it typically takes two to three years from the date of first spend before the Government is required to make Location Offset payments. For example, one Location Offset project commenced its spend in FY2011/2012 and was paid no earlier than FY2014/2015.

This investment in Australia generates economic activity that also generates tax revenue for the government including the payment of significant amounts of Non-Resident tax. To support this submission Ausfilm undertook analysis of two large budget Location Offset features of roughly equivalent budget level in relation to the taxes paid to both the Commonwealth and the States. These are Example A and B in the table below:

Table 4 Examples of taxes paid

Taxes paid as a percentage of Qualifying Australian Production Expenditure	Example A	Example B
PAYGW	9.3%	16.3%
GST	3.4%	3.1%
State Payroll Tax	2.5%	3.3%

Ausfilm submits this reflects the range of tax revenue generated by inward investment in high budget films accessing the Location Offset. It indicates that the tax revenue generated by this inward investment offsets the cost of an increase to the Location Offset.

7.2 De-coupling the Location and PDV Offsets

The Location and PDV Offsets are at different rates. The present Offset rules mean that if a production accesses one offset it is precluded from accessing another one. The intention was that the Location Offset would attract projects that could do both physical production and PDV work at the same rate (both originally at 15%). The PDV Offset was also intended for projects that undertook physical production elsewhere, but brought PDV work to Australia.

However, the current rate differential between the Location Offset and the PDV Offset creates problems when projects access the Location Offset at 16.5% (and including those receiving top up grants to an effective rate of 30%) that are affecting the ability of Australian VFX vendors to bid for work on these Location Offset projects.

The issue is that, any PDV work is only eligible at 16.5% (the Location Offset level) and not the PDV level of 30%. Even if the project receiving the top up grant, budgets for some post production and VFX work to be done in Australia within the grant received, once the grant is expended it is only eligible for such work in Australia at 16.5%, which undermines the original intention of the incentive. The project will then look to another jurisdiction with a higher rate for VFX work, such as Canada or the UK. Australian vendors thus miss the opportunity to bid for that work.

The one off grant policy has worked to attract location shooting to Australia, but the relevant incentives now at different levels has worked as a cap on the further use of the Location Offset for PDV work. The obvious solution to address this issue is to increase the Location Offset to 30%. Then there would be no disincentive to stay in Australia to do PDV work.

However, until this happens Ausfilm submits that Location Offset projects at 16.5% should be able to also access the PDV Offset at 30% for the additional PDV work on the same project.

7.3 Clarifying the eligibility of productions for streaming services

Subscription Video On Demand (SVOD), also known as streaming over the internet has grown substantially over the last half decade as delivery platforms for television. The availability of internet enabled television sets, or devices such as Apple TV connected to other television sets, has enabled the growth of services such as Netflix, Amazon Prime or the Australian service Stan.

These services may have started as aggregators of content originally produced for other platforms, but when Netflix commissioned the first series of *House of Cards* the trend began for these services to commission exponentially increasing amounts of original content. As indicated above Netflix has become a major commissioner of new scripted drama, as has Amazon Prime. They produce content in a range of jurisdictions and Australia would like to compete to attract that production.

However, Ausfilm has been advised by the Department of Communications and the Arts that the wording of the Income Tax Assessment Act makes content intended only to be shown on a streaming service ineligible for the Location and PDV Offsets.

Ausfilm understands the legal argument is to do with references to “miniseries of television drama” and “television series” in the relevant sections of the Income Tax Assessment Act dealing with the eligibility for the Location and PDV Offsets. Ausfilm has been advised that the legal view is that the meaning of television in these sections is that such television drama production must be broadcast by either ‘free to air’ broadcast television or by subscription television to be eligible. Such productions only shown on a streaming service will not be eligible.

It is inconceivable that *House of Cards,* for example, is deemed a television drama series when shown on Foxtel, but not when shown on Netflix.

Ausfilm submits that the provisions relating to the eligibility of television drama production under the Location Offset and the PDV Offset should be platform neutral, so as to reflect the changing dynamics of distribution. Therefore, the Act should be amended to reflect this.

7.4 Other matters

A further issue raised by Ausfilm members relates to the eligibility of scripted drama pilots. Each year between January and April, pilots are produced of shows the US broadcast networks are considering for the next season. Cable networks also produce pilots, but they do so year round.

In 2015/16 there were 201 pilots produced. Approximately half of these were one hour programs.

Production costs are estimated to be $US2 million for a half hour comedy pilot and $US5.5 million for an hour long scripted drama.

Studio based half hour pilots for sitcoms generally do not leave Los Angeles, but increasingly hour long dramas are going elsewhere in the USA and to Canada. In 2015/16 some 61 hour long drama pilots were shot elsewhere than Los Angeles, 31 of them in Canada.[7]

Currently drama pilots are not eligible for the Location Offset, mainly because of the requirement of a minimum spend of $15 million could not be met.

Ausfilm submits that the Location Offset could also be amended to make it more attractive for US TV live action drama pilots to access the Offset. This can be done by making it clear the pilot episode of a television drama series was an eligible format and that the minimum QAPE is set at $1 million for a one hour scripted drama pilot. If the pilot led to a series and that wanted to access the location incentive, then minimum QAPE would be $1 million per episode, as is currently required for television series under the Offset. This incentive could attract 2-3 pilots per year.

8. Conclusion

In the current global marketplace, incentives are an essential aspect of international production attraction. Australia cannot compete internationally or expect to bring large scale international production, essential for the viability of the whole industry, without providing an incentive that enhances our competitive advantages in talent, locations and facilities.

The Location and PDV Offsets not only have direct impacts on employment and activity in the Australian film industry itself, but indirect and induced impacts on many industries beyond the film and television sector, including on employment and activity in industries related to tourism, construction, promotion and trade.

It is the international productions that have developed our world-class level of technical and craft skill and experience that boost capability within the local industry. The sector's contribution, not only to industry, but to the wider Australian economy, justifies action to maintain Australia's global competitiveness in the international production sector.

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[7] Film LA, Pilot Production Report, http://www.filmla.com/wp-content/uploads/2016/08/2016_TV_Production_Study_v3_WEB.pdf

Appendix 1

Australian Screen Production Incentive Scheme

OFFSET		FORMAT	MINIMUM QAPE
LOCATION OFFSET	Rebate of 16.5% Qualifying Australian Production Expenditure (QAPE)	Feature films, telemovie or television mini-series or series	Productions must have a minimum spend of A$15m of QAPE.
POST, DIGITAL, VISUAL EFFECTS PRODUCTION (PDV) OFFSET	Rebate of 30% qualifying post, digital and visual effects production (PDV) expenditure	Feature films, telemovie or television mini-series or series	The production must have a total PDV related QAPE of at least A$500,000. The production does not need to be filmed in Australia.
40% PRODUCER OFFSET	A tax-based incentive that provides a rebate at 40% of QAPE. Significant Australian Content test (SAC) applies.	Feature films	Productions must have a minimum spend of A$500,000.
20% PRODUCER OFFSET	A tax-based incentive that provides a rebate at 20% of QAPE. Significant Australian Content (SAC) applies.	Television, documentary, other	Dependent on production format.

State Production Attraction Incentives

Agency	Production Attraction Programs
Film Victoria	Production Incentive Attraction Fund –– Min. state spend of $A3.5M. Incentive amount negotiable. Regional Location Assistance Fund – Min. 5 days shoot in regional Victoria Production Incentive Attraction Fund (PDV) – Min. state spend $A1million. Incentive amount negotiable.
Screen NSW	Made in NSW - $20 million fund over 2016/17 and 2017/18 to attract international and domestic drama
Screen Queensland	SQ Production Attraction Program – Min. state spend of $A3.5M. Incentive amount negotiable. State Payroll Tax Rebate Min. state spend of $A3.5M. Regional Statewide Incentive Scheme - $A100,000 grant based on regional spend. PDV Attraction Grant – Max $A250,000 grant for minimum $A500,000 spend
Screen West (Western Australia)	Screen West Drama Production Fund - $500,000 available per project for drama by non-WA producers WA Regional Film Fund – Investment Fund of $A16 million for high quality Australian and International drama
South Australian Film Corporation	Screen Production Investment - Incentive amount negotiable based on in state spend PDV Grant - Min. state spend of $A250,000 Payroll tax exemption

Appendix 2

The Growth of Footloose production

In the 1990s there was a significant expansion in the amount of production leaving California, going to other US states or to Canada, the UK and Australia. The Monitor Report, funded by the Directors Guild of America and the Screen Actors Guild, claimed in 1998 $2.8 billion worth of production and 20,000 jobs were lost to the USA[8].

From 1990 to 1998, the rate of U.S.-developed film and television productions produced abroad increased from 29 percent to 37 percent as illustrated by Table 1, which also shows the amount of footloose production was also significant by 1990. In Canada the value of this production rose from $C539 million in 1993/94 to $C2, 600 in 2014/15. In the UK the value of inward feature film production rose from GBP58 million in 1992 to GBP1, 247 in 2014. In Australia it rose from $20 million in 1990/91 to $418 million in 2014/15. (Screen Australia, CMPA, BFI).

Table 1 US Developed Films and Television – Location of Production 1990 and 1998

	1990	1998
Number of Theatrical Films		
Foreign Produced	96	171
Domestic Produced	223	363
Number of Television Programs		
Foreign Produced	113	228
Domestic Produced	284	313
Total	716	1,075

Source: Jones, M. 2002, Motion Picture Production in California, https://www.library.ca.gov/crb/02/01/02-001.pdf p36

Three factors operating from the 1990s in the US domestic market initially created an increased market for footloose production. The first was the expansion of the US cable television sector which created a demand for new production. While this production was designed primarily for the US domestic television market countries like Canada became more and more competitive with US domestic producers. To maintain that competitiveness the Canadian government and a number of the provinces started to offer financial incentives in the late 1990s. The demand for new television continues from cable services and the recent addition of subscription video on demand. In 2015 there were over 400 scripted television series commissioned in the US, as well as over 200 pilots.

The second factor has been the rising costs of production. In 1975 the average negative cost of a major studio film was $US10 million, by 1990 it had risen to about $US 26.8 million and by 2000 to $US54.8 million[9] In 2014 the average cost of a major studio release was believed to be around $100 million. For example, the estimated budget of The Wolverine, which shot in Australia in 2012 was $US120 million. In part the rising cost has been caused by inflation in above the line costs as stars demand bigger pay checks, therefore below the line costs have be controlled by moving to more economic jurisdictions. An indicator of this is that the top 30 films of all time by size of their production budget were all made in the last decade.

Marketing and releasing costs also exploded from the 1970s as the distribution strategies changed from the old pattern of staged releases to the now common pattern of wide

[8] Monitor Company 1999, *US Runaway Film and Television Production Study Report*, Screen Actors Guild, Directors Guild of America, Los Angeles http://www.afci.org/sites/default/files/document-library/monitorreportonrunawayprod.pdf

[9] Jones pp.38-9

release in thousands of screens, accompanied by expensive television and other advertising. Today the cost of releasing a large budget film has climbed to around $US200 million[10]. There are also more films being made. In 2002 there were 449 films released in the USA, by 2014 that had climbed to 707. However, the major studios releases have been declining, from 220 in 2002 to as few as 114 in 2013, but climbing back up to 147 in 2015. The studios appear to be making fewer, but more expensive films.

Table 2 shows the inflation in the negative and marketing costs over the 25 year period from 1980 in real dollars and adjusted to 2016 dollars[11]. Over the period negative costs increased by 576% in real dollars and marketing costs by 739% in real dollars.

Table 2 Negative and Marketing Costs for Major Film releases (Average Cost per film in $US Million)

Year	Negative		Prints and Advertising	
	Real $	Inflation adjusted to 2016 $	Real $	Inflation Adjusted to 2016 $
1980	9.4	27.4	4.3	12.5
1985	16.8	37.6	6.4	14.3
1990	26.8	49.3	11.9	21.9
1995	36.4	57.5	17.8	28.1
2000	54.8	76.6	27.3	38.1
2005	63.6	78.4	36.1	44.5

Sources: Jones 2002, p.40; MPAA Theatrical Market Statistics 2006, p12

The third factor is the penetration of digital technology into the production of film. Digital technology has revolutionised the production process, both in terms of image capture in shooting, but also through the development of highly sophisticated animation and visual effects. It has increased efficiency and productivity, while also greatly improving the means of communication with distant locations. It has also had the effect of decentralising post-production and digital video effects work. Vendors can be almost anywhere in the world and distant from the ultimate creative decision makers, but still work collaboratively and efficiently.

In 2000 Vice-president Gore, responding to agitation by the Screen Actors Guild and the Directors Guild of America, commissioned the International Trade Administration of the Department of Commerce to examine runaway production. While the guilds saw Canadian incentives as the main cause of runaway production and were petitioning for trade sanctions as an answer, the Trade Administration came to a more nuanced conclusion. They said:

> *The factors leading to runaway film and television production that we have identified in this report – globalization, rising costs, foreign wage, tax, and financing incentives, and technological advances – combine to tell a story of a substantial transformation of what used to be a traditional and quintessentially American industry into an increasingly dispersed global industry. .... Production companies have taken advantage of lower costs in other countries, but they have done so often to seek operating efficiencies when the alternative may have been bankruptcies and even more layoffs*[12].

[10] McLintock, P, 2014, "$200 Million and Rising: Hollywood Struggles with Soaring Marketing Costs", *The Hollywood Reporter*, http://www.hollywoodreporter.com/news/200-million-rising-hollywood-struggles-721818

[11] It is not possible to bring this data up to 2016 as the MPAA no longer publishes this information.

[12] Department of Commerce (US), 2001, *The Migration of US Film and Television Production*, Washington http://www.ita.doc.gov/media/migration11901.pdf p.91

Acknowledging that foreign governments had taken advantage of these ‘forces for change’ to offer tax incentives, identifying Canada, the UK and Australia as the main actors in this regard, the Trade Administration also concluded that:

> *Although it is not clear that foreign incentives were the primary factor in determining the location of film and television production, there is no doubt that, when combined with all the other factors discussed, government incentives constituted an important consideration.*[13]

The report identified the complexity and uncertainty around international trade enforcement action as a solution to the ‘problem’ of runaway production, not least being the lack of support for such action from the producers, and did not recommend this course (Ibid, Elmer 2002). Since then, while the US Government has been vigorous in pursuing redress against other countries for what it sees and trade limiting policies, there has been no demonstrable enthusiasm for trade enforcement in this sector.

The Trade Administration did suggest countering foreign incentives with Federal government incentives. While the central government has not done this, state governments have embraced incentives as a means of attracting footloose production to their jurisdiction.

[13] Ibid p.91

Appendix 3

Development of Australian Studios

The Australian feature film industry is as old as the cinema itself, but in its history has been through a period of growth to the Second World War, followed by a slump in the post war period and a revival from the late 1960s onwards. Television was introduced in 1956 and production for television helped to grow the domestic industry and increase skills, although not without regulation to guarantee minimum levels of Australian content on television.

The revival of the feature film sector came about through government intervention through the establishment of direct funding for production and development, by both the Australian Government and state governments, which continues to today. In terms of foreign production occurring in Australia, there were sporadic examples in the 1950s and 1960s. For example, in July 1950 Twentieth century Fox announced that Lewis Milestone was to travel to Australia to direct the film *Kangaroo*, which would star Peter Lawford and Maureen O'Hara. The setting of the story was Australia, but the main reason it was shot in the country was to make use of frozen currency and to take advantage of the lower Australian pound. It is the first example of footloose production in Australia.

But it was not until the late 1980s that there was any co-ordinated attempt to attract foreign production to Australia. This was done mainly through the support of the state governments in Queensland, New South Wales and Victoria to build sound stage complexes to facilitate inbound production.

Dino de Laurentis had already built a studio facility in North Carolina, attracted to that state because it was at that stage non-union, when in 1986 he announced plans to build a studio in Australia and to undertake production there. In 1987 he established De Laurentis Entertainment Limited (DEL) in Australia, raising $A27 million from an IPO. The Queensland government was eager to see the state develop as a production centre and partnered with DEL to provide a site on the Gold Coast and contribute substantially to the construction cost. Before the new studio opened in 1988 DEL was taken over by Village Roadshow, who brought in long time distribution partner Warner Bros. The studio thus became Warner Roadshow Studios, with an associated theme park, Movie World. The first production in the studio was the reboot of the television show *Mission: Impossible*.

The next major studio development took place in the mid-nineties on a site close to the Sydney CBD formerly used by the Royal Agricultural Society for the annual Easter Show of agricultural produce and equipment. Rather than convert this land to medium density housing a combination of federal and state actions saw the site split between commercial entertainment use and a film stage facility known as Fox Studios Australia. Twentieth Century Fox came to an agreement whereby Fox would lease the 13 hectare site and convert existing spaces to sound stages and build new ones, along with offices and production support. The NSW Government contributed to the cost of remediation and offered sales and payroll tax rebates. The studio opened in 1998, attracting the *The Matrix* and *Star Wars* franchises as the first users of the facility.

The redevelopment of land once used for Melbourne's docks provided an opportunity for sound stage development close the city's CBD. Between 1998 and 2000 an attempt was made to develop and finance a plan for a combined sound stage development and theme park, but the private enterprise collapsed before any IPO was made. In 2002 the Victorian government announced after a call for tenders to build a film and television studio complex, that a consortium known as Central City Studios would build a complex on the Docklands site. The construction of 5 sound stages on the 60,000 hectare site was completed in 2004 and the first international film to shoot there was the Nicolas Cage feature *Ghost Rider*. The complex is now known as Docklands Studios Melbourne and is fully owned by the Victorian government.

Studios

Studios with sound stage complexes for the production of film and television are geographically fixed places for the undertaking of screen labour. Four sound stage complexes can be found in Australia. Table 1 below provides details of these studios.

Table 1 Australian Studios

Studio	Description
Fox Studios Australia. Sydney, New South Wales	9 Stages 3,000 -42,000 sq. feet Water tank 160,000 sq. feet of offices, workshops, dressing rooms
Docklands Studios. Melbourne, Victoria	5 Stages 8,000-25,000 sq. feet Production offices, workshops
Village Roadshow Studios. Gold Coast, Queensland	9 Stages 157,000 sq. feet in total 3 water tanks Production offices, workshops
Adelaide Studios. Adelaide, South Australia	2 sound stages

Each of these studios was established or supported as the result of State or Commonwealth policies to support the development of this production infrastructure. Village Roadshow Studios was the first to be established in the late eighties, receiving financial support from the Queensland government to become established. Fox Studios came next and is located on land rented from the NSW government at a discounted rate. Docklands Studios in Melbourne started as a public private partnership in 2004, but is now a state owned business enterprise. Adelaide studios are an offshoot of the South Australian Film Corporation.

Appendix 4

Ausfilm Members

Post-Production/Digital/Visual Effects (PDV) Animal Logic Animal Logic Entertainment Adelaide Post & Sound Iloura Rising Sun Pictures Luma Pictures Deluxe Entertainment Services Cutting Edge Spectrum Films Kojo Soundfirm Plastic Wax FIN The Post Lounge	**State/Federal Government Agencies and Location partners** Screen Australia Film Victoria Screen Queensland Screen NSW South Australian Film Corporation ScreenWest Film Gold Coast
Studios & Facilities Docklands Studios Fox Studios Australia Village Roadshow Studios Adelaide Studios	**Equipment Suppliers & Rentals** Panavision Fox Lighting XM2
Production Services Beyond International	**Freight, Travel & Accommodation** Showfilm

Fox Production Services Warner Bros. Australian Productions Curious Film	Show Freight Stage and Screen The Appointment Group
Legal DWA Lawyers	**Music & Sound Post Production** Trackdown Big Bang Sound Design Soundfirm

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Government Agency Partners

Australian Government
Screen Australia
NSW Government
Screen NSW
screen queensland
Queensland Government
Victoria State Government
Film Victoria Australia
South Australian Film Corporation
The Government of Western Australia
screenwest
lotterywest supported

Platinum Members

Animal Logic
Fox Studios Australia
Show Film Travel Services
Fox Production Services
rsp Rising Sun Pictures
Luma
iloura.

Corporate Members

South Australian Film Corporation Adelaide Studios
South Australian Film Corporation Adelaide Studios Post Production
deluxe
fin
Big Bang Sound Design
Curious
Cutting Edge
Docklands Studios Melbourne
Panavision
DWA Entertainment Lawyers
Fox Lighting
Beyond International
stageandscreen Travel Services
Plastic Wax
kojo
The Appointment Group Global Film and Media
DDP Studios
Spectrum Films
Soundfirm Melbourne - Sydney - Beijing
WB
thepost lounge
City of Gold Coast.
village roadshow Studios gold coast australia
Trackdown
XM2 Drone Cinematography www.xm2.com