



16 April 2013

House of Representatives Standing Committee on Economics  
Parliament House  
CANBERRA ACT 2600

Dear Sir/Madam

**Inquiry into Tax and Superannuation Laws Amendment (2013 Measures No. 2) Bill 2013**

Beyond International Limited (**Beyond**) welcomes the opportunity to make a submission to the Inquiry into Tax and Superannuation Laws Amendment currently being heard by the House Standing Committee on Economics.

**1 Beyond Background Information**

Beyond is a leading Australian independent television producer and distributor with offices in Australia, Ireland, the United Kingdom and the USA. Since its inception in 1984, Beyond and its affiliated entities have produced and/or co-produced over 3,000 hours of television programming, including information and documentary programs, magazine and lifestyle series as well as drama, children's, light-entertainment, variety, comedy and mini-series.

In the last 12 months, Beyond has produced over 225 hours of television programming. In addition, Beyond currently has over 5,000 hours of programming in its television catalogue.

As an exporter of television programming, the film tax offsets has provided Beyond with the capacity to develop and finance new programs. Beyond's production business has grown by 15% over the past five years at a time when the Australian dollar has strengthened significantly. This growth has created approximately 477 new jobs for the television industry since 2007.

Without the business stimulation provided by the film tax offsets, Beyond would not have been able to sustain that level of growth, and would have potentially incurred a 15% loss of business as a result of the strong Australian dollar and the cost of producing locally.

**2 Submission**

As a member of the Screen Producers Association of Australia (SPAA) who is directly affected by the proposed amendments to the documentary definition, we would like to endorse the concerns raised in their submission.

**DUBLIN**

78 Merrion Square  
Dublin 2, Ireland  
Tel: +353 (0) 1 489 3654  
Fax: +353 (0) 1 671 8274

**LONDON**

41-42 Berners Street  
London W1T 3NB United Kingdom  
Tel: +44 (0) 20 7323 3444  
Fax: +44 (0) 20 7580 6479

**SYDNEY**

109 Reserve Road Artarmon  
Sydney NSW 2064 Australia  
Tel: +61 (0) 2 9437 2000  
Fax: +61 (0) 2 9437 2001

In particular, we strongly agree with SPAA's assertion that it is vital for the Producer Offset to adapt to changes in the market. There must be flexibility in guidelines to reasonably reflect changes in audience demand. If not, the policy intent of the Producer Offset to build stable and sustainable production companies will be undermined and will potentially be rendered inefficient as a market-driven financing mechanism.

Beyond is deeply concerned at the legislative approach being considered by government to lock down the definition of documentary. This is a regressive approach to the evolving practice of documentary. For this reason we submit the Committee should set aside the proposed amendments.

We would be pleased to elaborate on the submissions set out in this letter. Please contact me if require any additional information.

Yours faithfully

**Mikael Borglund**  
**CEO and Managing Director**