

EXPOSURE-DRAFT

1 Inserts for
2 **Tax Laws Amendment (2013 Measures**
3 **No. 1) Bill 2013: film tax offsets**
4 **(definition of documentary)**
5

6 **EXPOSURE DRAFT**

7 **Commencement information**

Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
1. Schedule	The day this Act receives the Royal Assent.	

EXPOSURE-DRAFT

Schedule—Definition of documentary

Income Tax Assessment Act 1997

1 Subparagraph 376-20(2)(c)(i)

Omit “documentary”, substitute “*documentary”.

2 Subparagraph 376-20(2)(c)(iii)

Omit “quiz program”, substitute “quiz program, game show”.

3 After section 376-20

Insert:

376-25 Meaning of *documentary*

Meaning of documentary

- (1) A *film is a ***documentary*** if the film is a creative treatment of actuality, having regard to:
- (a) the extent and purpose of any contrived situation featured in the film; and
 - (b) the extent to which the film explores an idea or a theme; and
 - (c) the extent to which the film has an overall narrative structure; and
 - (d) any other relevant matters.

Exclusion of infotainment or lifestyle programs and magazine programs

- (2) However, a *film is not a ***documentary*** if it is:
- (a) an infotainment or lifestyle program (within the meaning of Schedule 6 to the *Broadcasting Services Act 1992*); or
 - (b) a film that:
 - (i) presents factual information; and
 - (ii) has 2 or more discrete parts, each dealing with a different subject or a different aspect of the same subject; and
 - (iii) does not contain an over-arching narrative structure or thesis.

EXPOSURE-DRAFT

1 **4 Subparagraph 376-45(2)(c)(i)**

2 Omit “documentary”, substitute “*documentary”.

3 **5 Subparagraph 376-45(2)(c)(iii)**

4 Omit “quiz program”, substitute “quiz program, game show”.

5 **6 Subparagraph 376-65(2)(d)(ii)**

6 Omit “quiz program”, substitute “quiz program, game show”.

7 **7 Subparagraph 376-65(2)(d)(iii)**

8 Omit “documentary”, substitute “*documentary”.

9 **8 Paragraph 376-65(3)(c)**

10 Omit “documentary”, substitute “*documentary”.

11 **9 Subsection 376-65(6) (cells at table items 2, 3, 5, 6, 7 and 8,**
12 **column headed “For this type of film ...”)**

13 Omit “documentary”, substitute “*documentary”.

14 **10 Subsection 376-170(4A)**

15 Omit “documentary”, substitute “*documentary”.

16 **11 Subsection 995-1(1)**

17 *documentary* has the meaning given by section 376-25.

18 **12 Application of amendments**

19 (1) The amendments made by items 1, 3, 4, 7, 8, 9, 10 and 11 apply in
20 relation to films commencing principal photography on or after 1 July
21 2012.

22 (2) The amendments made by items 2, 5 and 6 apply in relation to films
23 commencing principal photography on or after the day this Schedule
24 commences.