

SBS Submission

Film Tax Offsets – Definition of a ‘documentary’

Introduction

SBS appreciates the opportunity to comment on the exposure draft of the Tax Laws Amendment (2013 Measures No. 1) Bill 2013: film tax offsets (definition of documentary).

SBS is a national broadcasting service established under the *Special Broadcasting Service Act 1991*. Our principal Charter function is to provide multilingual and multicultural radio and television services that inform, educate and entertain all Australians, and, in doing so, reflect and promote Australia’s multicultural society. SBS broadcasts to a national television and radio audience and delivers content online on its website www.sbs.com.au.

SBS’s documentary output

One of SBS’s core strategies is to create distinctive commissioned television content that truly reflects Australia’s multicultural society. The provision of diverse views and distinctive content is a fundamental premise of the SBS Charter and encourages SBS to develop new content forms, audiences and approaches to programming that provide genuine alternatives to media offerings provided by others.

In the field of documentary SBS has a tradition of exploring subjects that are not covered by other broadcasters. Recent ground-breaking documentaries commissioned by SBS include *Go Back To Where You Came From* (Series 1 and 2), *Immigration Nation*, *First Australians* and *Once Upon a Time in Cabramatta*. The first series of *Go Back To Where You Came From* captured the attention of broadcasters worldwide, with the format optioned to nine territories and received national and international acclaim, mostly notably winning the Golden Rose at the prestigious Rose D’Or Awards in Switzerland, one of the highest international accolades, and the Logie Award for Most Outstanding Factual Program.

Definition of a ‘documentary’

SBS considers that the proposed definition of a ‘documentary’ is consistent with current practice and does not propose any changes to the draft. SBS has a strong and effective working relationship with Screen Australia and is satisfied with its processes in this regard.

However one issue that may be of concern is that the discretion available to Screen Australia, as the body administering the producer offset, could lead to a practical change to the definition of a ‘documentary’ over time that may restrain or inhibit the development and production of innovative documentary formats.



This concern could be simply addressed with a commitment from Screen Australia to develop guidelines in consultation with industry from time to time that take into account new formats and developments in factual programming. This would ensure clarity and certainty for the industry which is vital for forward planning and sustainable growth over the long term.

January 2013