



SAMOA

**FILM PRODUCTION (THE LANDING LIMITED)
REGULATIONS 2022**

Arrangement of Provisions

**PART 1
PRELIMINARY**

1. Citation and commencement
2. Interpretation
3. Application of Regulations

**PART 2
INCENTIVES**

4. Cash Rebate
5. Exemption on imported goods
6. Savings
7. Revocation of the Regulations

Schedules

PURSUANT to sections 4(2) and 10 of the Film Production (Tax Incentives) Act 2017 (“the Act”), **I, TUIMALEALIFANO VA’ALETOA SUALAUVI II** Head of State, acting on the advice of Cabinet, **MAKE** these Regulations:

DATED this 16th day of December 2022.

signed: (Tuimalealiifano Vaaletoa Sualauvi II)

HEAD OF STATE

PART 1 PRELIMINARY

1. Citation and commencement - These Regulations may be cited as the Film Production (The Landing Limited) Regulations 2022, and commence on the date they are signed by the Head of State.

2. Interpretation - In these Regulations, unless the context otherwise requires:

“local company” means the company incorporated as The Landing Limited under the Companies Act 2001;

“overseas company” means the company incorporated in Australia as Endemol Shine Australia Pty Limited;

“QSPE” has the same meaning in the Act.

3. Application of Regulations - These Regulations apply only to the production in Samoa of Season 8 of the Australian Survivor Television Series.

PART 2 INCENTIVES

4. Cash Rebate-(1) Pursuant to section 4 of the Act, the prescribed amount of the cash rebate of the QSPE for the local company is 30% on all local in-country expenditure associated with the production as set out in Schedule 1.

(2) The cash rebate under subregulation (1) is payable in two instalments as follows:

(a) first 50% to be paid out in Samoan Tala currency within 14 working days of the sign off of the final mid-audit report no later than 31 October 2022; and

(b) second 50% to be paid out in Samoan Tala currency within 14 working days of the sign off of the final audit report no later than 28 February 2023.

(3) Any expenditure for cash rebate purposes is accounted on a value added goods and services tax (VAGST) inclusive basis.

(4) The expenditure considered in the QSPE is set out in Schedule 1.

5. Exemption on imported goods - The goods exempted for the purpose of section 7 of the Act is set out in Schedule 2.

6. Savings-(1) All expenditures considered QSPE by the local and overseas company from 4 May 2022 in relation to the production shall be validated as if it were made under these Regulations.

(2) Any actions done or decisions made before the commencement of these Regulations are validated as if they were made under these Regulations.

7. Revocation of the Regulations - The Head of State may, acting on the advice of Cabinet, nominate a date for these Regulations to be revoked once its purpose is completed and its provisions have been complied with.

SCHEDULE 1
(Regulation 4)**EXPENDITURES CONSIDERED QSPE**

- 1. Development expenses** - Expenditure on development such as location surveys, storyboarding, script writing, and research that occurs within Samoa.
- 2. Copyright** - The acquisition of copyright or licensing of copyright in a pre-existing work for use in the production if the copyright of the pre-existing work is held by a Samoan resident.
- 3. Insurance** - Expenditure on insurance policies that are required for the making of the project where the service is provided in Samoa. For example, insurance for props, sets, wardrobe, marine, transport, aviation, miscellaneous equipment, public liability insurance.
- 4. Publicity** - Publicity and promotion expenditure where it is incurred by the overseas company before completing the production and copyright in the publicity material is held by a Samoan resident and includes a resident company.
- 5. Legal Expenses** - Incurred in respect of services performed by a law firm in Samoa during the making of the production. Such services would need to be integral to production activity, for example, setting up the local company, contracting employees, music and performance clearances, insurance and lease agreements.
- 6. Audit and Accounting** - Expenses incurred in respect of services performed by firms in Samoa during the making of the production.
- 7. Freight** - Expenditure on freighting items to Samoa incurred by the local company in Samoa that is required for the making of the television series.

- 8. Local Crew** - Cost of salaries for local residents employed or contracted by the local company for work or services performed in Samoa, including associated local labour costs (fringes).
- 9. Production expenses** - Expenditure reasonably attributed to the making of the production in Samoa such as all goods and services provided by Samoan companies, businesses or individuals that do not qualify under other QSPE items under this Schedule.

**SCHEDULE 2
(Regulation 5)****IMPORTED GOODS**

Consumables including camera expendables; batteries; specialised art department expendables such as model making chemicals, fixings glues, nail guns, ropes, hessian; some food items (those that are not available locally); specialised production stationery such as “write-in-the-rain” notebooks and pens, specific printer ink cartridges; contest buffs; filters and parts for shooting generators; electric expendables, miscellaneous specialised production expendables.

Issued under the authority of the Regulations Ordinance 1953.

Date of Commencement: 16th December 2022.

These Regulations are administered by the Ministry of Customs and Revenue.

**Copies of these Regulations can be purchased from
the Office of the Clerk of the Legislative Assembly.**

**Printed by the Clerk of the Legislative Assembly,
by authority of the Legislative Assembly.**