

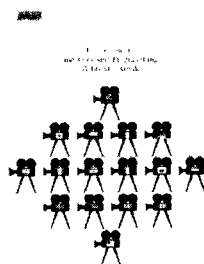
New in the library

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Film financing and television programming: a taxation guide

KPMG, International Tax Centre
Amsterdam, KPMG. 1996.
ISBN 90 5522 026 4

Recognising that film-making is a highly complex business as well as a complicated creative process, KPMG set out to provide with this book creative and thoughtful tax and business advice which should contribute to the final artistic product. KPMG professionals from 16 contributing countries under-



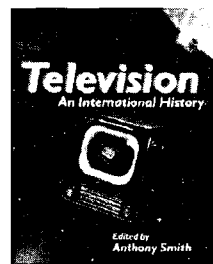
took to provide summaries of their respective taxation systems as they apply to the film and television industries. Each chapter provides a description of

commonly used film financing and television industry structures and their commercial and tax implications for the parties involved. Details of tax and financial incentives available from central and local governments are then discussed. The book also sets out applicable corporate tax, indirect tax, and personal tax rules from the perspective in turn, of producers, distributors, artistes and employees. As tax laws are constantly changing, readers are advised to view the book as a general guide only.

Television: an international history

Edited by Anthony Smith.
Oxford: Oxford University Press,
1995. ISBN 0198119992

Television: an international history describes the history of television from its technical conception in the nineteenth century up to the multi-media developments of the present. As well as providing an historical account, the book presents an important discussion on the central debates affecting television worldwide. All genres of program-making news, sport, comedy and drama are examined in the light of key questions. How viewing practices affect particular



societies; how standards of taste and decency are arrived at; the influence on television of government power; the role of public service broadcasting and the

relationship of television to terrorism and violence. The epilogue considers the likely impact an influence of television in the coming years. Elizabeth Jacka and Lesley Johnson contribute the chapter on Australian television history.

Film and television co-production in Australia

Stuart McFadyen, Colin Hoskins and Adam Finn.
Canberra: Bureau of Transport and Communications Economics, 1996.
(Bureau of Transport and Communications Economics Occasional Paper 112) ISBN 0642250650

The paper begins with background information on Australian film and television industry, and follows within a discussion of co-productions in Australia. Research literature on the reasons for undertaking co-ventures is reviewed, as well as literature on the reasons a business may choose to enter foreign markets in particular ways, such as a subsidiary, joint venture or licensing arrangement. This theoretical discussion is applied to the film and television program production industry. The remainder of the paper reports on the results of the authors' 1995 survey of Australian production companies which have had experience with co-production. The benefits and drawbacks are assessed, and a comparison is made of experience with expectations. Comparisons of this study are made with the results of similar studies in other countries.

