



NSW Digital Games Rebate

Guidelines

Summary

The NSW Government is offering a 10 per cent rebate for eligible digital games. Games must have a Qualifying NSW Expenditure of at least AU\$350,000 to be eligible. This initiative can be stacked alongside the Australian Government's Digital Games Offset. The Rebate is funded and administered by Screen NSW, as a unit within the Department of Creative Industries, Tourism, Hospitality and Sport (DCITHS).

Key Information

- Funding amount: From \$35,000 based on 10% of eligible Qualifying NSW Expenditure with a minimum spend of AU\$350,000.
- Applications opened for FY24/25: 28 February 2025
- Applications close for FY24/25: 30 June 2025
- Type of funding opportunity: Open, non-competitive
- Decision-maker: Secretary, Department of Creative Industries, Tourism, Hospitality and Sport or their financial delegate.

Program objectives

The objectives of the program are to:

- Accelerate the growth of the NSW digital games sector
- Enable NSW games companies to be internationally competitive, attract investment and grow employment
- Encourage international or interstate developers to locate studios or work in NSW
- Promote investment in skills development and infrastructure
- Attract and retain talent in NSW.

Before applying

- Read the program guidelines thoroughly and check your application's eligibility against them
- Review the online application form before submitting and ensure you have all your required documents ready for submission
- Contact Screen NSW, if you have any specific questions related to your application or the program guidelines prior to application.

Contact & support

Screen NSW staff are available to provide technical advice and general information to potential applicants on the interpretation of these guidelines, including the types of activity eligible for funding and support with the online application process.

For further information or clarification, please contact Screen NSW on:

Anna Cho, Manager Strategy, PDV and Digital Games
anna.cho@screen.nsw.gov.au

PDV & Digital Games Program team
pdvgames@screen.nsw.gov.au

Screen NSW staff cannot help directly with your application. To maintain a fair and equitable process, staff cannot edit or correct any applications or provide advice on the content or choices required against the Assessment Criteria.

Selection criteria

Eligibility criteria

Who can apply

To be eligible for the Rebate the applicant must:

- Have an Australian Business Number (ABN), and
- Be the company that is either carrying out or is responsible for making the arrangements for the carrying out of all the activities in NSW that are related to the production of the game.

The applicant may be:

- A fully or partly NSW based digital game development company, or

- An international or interstate developer engaging a fully or partly NSW based game developer.

Only one company can apply for the Rebate for a particular game. If more than one NSW developer is working on the game, the company commissioning the development work will generally make the application.

Other government departments and agencies are not eligible to apply.

The applicant must not be in breach of any obligation under any funding agreement it has with the NSW Government including under this Rebate program.

Eligible Games

Eligible games for the Rebate include:

- Games for entertainment purposes
- Games for any platform including console, desktop, tablet, mobile, VR/AR
- Multi-player and single-player games.

Games must be intended for public release.

A major update of an existing game is eligible if it meets the AU\$350,000 threshold.

An applicant must submit an application to Screen NSW before commencing any eligible work for which the Rebate is sought. If production has already commenced on the game, only work carried out on or after the date of application will be eligible for the Rebate.

The exception is applications registered on or after 28 February 2025 and up until 11 April 2025 where expenditure incurred on or after 16 October 2024 can count towards Qualifying NSW Expenditure to meet the minimum threshold of AU\$350,000.

What you can't apply for

Ineligible games include but are not limited to:

- Games involving gambling, for example games falling within the definition of 'gambling service' as defined in Section 4 of the *Interactive Gambling Act, 2001 (Cth)*
- Games involving 'gambling' and 'unlawful game' as defined in the *Unlawful Gambling Act 1998 (NSW)*
- Games developed for advertising or corporate marketing
- Games made for internal training purposes
- Curriculum material
- Games that are likely to be Refused Classification (classified RC) under the Classification (*Publications, Films and Computer Games*) Act 1995, the National Classification Code and the classification guidelines.
- Games that are not completely digital (board games or hybrid digital/physical games).

Assessment criteria

The Rebate is discretionary, subject to availability of Rebate funds, the track record of the applicant and team and the extent to which the project furthers the objectives of the program.

Applications will be assessed against the following criteria. Screen NSW will apply weightings to each assessment criteria at its discretion, which will apply to all applications considered equally.

Criteria	Examples of information or evidence required
The track record of the applicant and team	<ul style="list-style-type: none"> - Applicant company track record - Confirmed team members and their experience
Economic and Employment Impact	<ul style="list-style-type: none"> - Estimated Qualifying NSW Expenditure - Number of NSW practitioners proposed to work on the game
Skills development and infrastructure	<ul style="list-style-type: none"> - Any details on training, skills and career development opportunities provided by the project to game practitioners in NSW - Any details on expansion of facilities, new capital expenditure, research and development or knowledge transfer - Number of NSW practitioners who will be upskilled and/or trained through the game
Project Viability	<ul style="list-style-type: none"> - Detailed development and budget plan - Evidence the project is fully financed or can be financed using projected future revenue streams to ensure the game can be completed e.g. agreement with publisher.

Other relevant factors and risks may also be considered, as determined by Screen NSW, in its sole discretion, including:

- Assessment of the applicant's management, its directors and officers and entities or individuals that exercise control over an applicant against the eligibility criteria
- Assessment of other factors that may cause applicants to be unsuitable for support, such as any personnel or business activities that could cause reputational or other risk to the NSW Government including if the game is considered exploitative or may harm an individual or group.

Funding

Minimum NSW spend per game

At the time of application, a single eligible game must commit to qualifying expenditure of at least AU\$350,000 on the project in NSW. The spend may occur over a maximum of three (3) years.

Multiple games cannot be bundled to achieve the AU\$350,000 threshold.

For a limited six-week period, from Friday 28 February 2025 to Friday 11 April 2025, there will be an exemption period for new applications for the Rebate to include eligible expenditure incurred on or after 16 October 2024.

If contracts are issued in foreign currencies the applicable exchange rate for determining whether the threshold has been met will be the exchange rate for the day on which game development activity commenced on the project in NSW.

A project that does not meet the minimum Qualifying NSW Expenditure threshold of AU\$350,000 at the time of acquittal will not qualify for any of the Rebate. Where the final Qualifying NSW Expenditure is less than the amount advised at application, pro-rata payments will only be processed if the minimum NSW spend threshold of AU\$350,000 has been achieved.

Applications registered prior to 28 February 2025 with a Screen NSW issued Provisional Letter will be subject to a minimum Qualifying NSW Expenditure threshold of AU\$500,000 (See previous guidelines).

Qualifying NSW digital games expenditure

Qualifying NSW Expenditure for games must be on activities carried out in NSW related to the production of the first public release version of the game or a major update of a game following the release. The expenditure must be on or relate to wages and overheads.

Activities performed during the pre-production phase are only eligible if applicants substantiate their expenditure in creating systems that are released and playable for the general public. For example, creating a prototype for a gameplay system such as combat, that supports the basis of the core gameplay loop used in the eligible game.

Expenditure on the pre-development stage, being activities that are usually undertaken with the aim of determining whether a digital game is commercially feasible, is excluded.

The following expenditures qualify for the Rebate:

- Salaries and associated payments for employees and independent contractors including developers, engineers, designers, artists, animators, writers, performers, music, sound design, in-house community managers who are NSW residents. A NSW resident is defined as a person who is lawfully domiciled in NSW and who has actually been in NSW, continuously or intermittently, for more than six months immediately before the application and for the period of the game development activity. All development team members, including producers, managers and executive producers must be a NSW resident for the remuneration expenditure to be recognised as Qualifying NSW Expenditure.

- NSW workers compensation payments and payroll tax.
- Payments to suppliers whose principal place of business is in NSW or that have an office or branch in NSW that is supplying the goods or services.
- Acquisition/licensing of additional material, such as music, used in the game where the copyright in the materials created or held by a NSW resident or supplier. (These fees will be limited to 20% of Qualifying NSW Expenditure)
- Testing and marketing costs including trailers, convention registration, key art/social media asset creation up to first public release of a game.
- Work associated with the first public release or major update of an existing game including platform porting work and game development services work.
- A limited amount of post-launch development and live services, including patches and updates, may be claimed in the year following the first public release of a game.
- The following general overheads and business costs are eligible but are limited to no more than 10% of Qualifying NSW Expenditure:
 - o Depreciation of assets, to the extent the assets are used in the production of the game
 - o Attributable rent, rates and utilities
 - o Business expenses that relate to the production of the game such as some insurances, legal, accounting and auditing expenses.

The following expenditure is specifically excluded:

- Payments for activities or services undertaken outside NSW
- Payments to third party publisher/advertising network, except for explicit testing purposes prior to the first public release.
- Expenditure related to pitching or securing publishing agreement.
- Expenditure on international or interstate travel or freight.
- Deferred fees which are payable out of future revenue or profits
- Payments to service providers which are offset by a reinvestment or any other financial contribution to the project.
- Any expenditure incurred after the eligible game has been in open (general public) testing for a maximum of one year.
- Any expenditure that precedes the date of application for registration, unless it was incurred on or after 16 October 2024 and meets the other requirements for that expenditure.
- Any per diems that get packaged into contracts to cover meals, accommodation or travel

For applications registered on or after 28 February 2025 and up until 11 April 2025, expenditure incurred on or after 16 October 2024 is eligible if the total Qualifying NSW Expenditure meets the minimum threshold of AU\$350,000.

The expenditure must be incurred by the applicant. Transactions with interested or related parties must be on an arms-length basis.

Combining with other Screen NSW support

Applicants with projects that are eligible for the Rebate may be eligible for funding support from other Screen NSW programs. However, if the applicant intends to or has applied for the Rebate,

only the component of the budget which is not part of the eligible Qualifying NSW Expenditure of the Rebate will be eligible for support from other Screen NSW programs.

Application process

Applicants are required to complete an application form and submit requested information, which will include the games development budget for NSW, quotes from NSW suppliers (if applicable) and evidence the project is fully financed or can be financed using projected future revenue streams.

You should apply when the game is production-ready, with confirmed budget, schedule and funding arrangement (e.g. agreement with publisher) or realistic projections of future revenue that ensure the game can be developed to completion.

Once your application has been submitted, you will receive an email confirmation from our online grants system, SmartyGrants.

Applications are assessed as they are received, and in the order, they are received.

Provisional Assessment process

The Rebate is discretionary and subject to availability of Rebate funds.

Step 1 – Eligibility review

Applications will be initially reviewed by the responsible Screen NSW program delivery team to ensure they meet eligibility requirements, and all required application information and materials have been submitted. If your application is not eligible, you will be advised by email within 14 business days of applying.

Step 2 – Internal assessment

If your application is eligible, the application will be evaluated by a panel of at least two Screen NSW staff against the Assessment Criteria outlined above which includes the track record of the applicant and team, and the extent to which the project furthers the objectives of the program.

The assessment process usually takes approximately 2 to 4 weeks but can be delayed when information is missing or incomplete from your application. The assessment timeframe is not measured from the date that you submit your application form but is measured from the time that Screen NSW has received all necessary details to assess your application against the program guidelines.

Step 3 – Recommendation & provisional approval decision

Following the assessment, Screen NSW will batch applications and make a recommendation to the Secretary of the Department of Creative Industries, Tourism, Hospitality and Sport or their financial delegate for consideration and final decision.

Please note this is provisional approval only. Screen NSW only assesses Qualifying NSW Expenditure at final acquittal stage. Final approval is subject to the conditions outlined in the Provisional Letter and the program guidelines.

Other considerations

Screen NSW reserves the right to request additional information from the applicant at any stage of the assessment process to enable an application to be fully assessed against the published assessment criteria.

At any time during the assessment process, due diligence or other checks on an application may be carried out. This may include, but is not limited to:

- financial checks such as ASIC searches to confirm the financial status or financial viability of the applicant
- criminal checks
- internal conflict checks
- inviting you to present your application to a technical review committee
- commissioning or completing research, analysis and modelling to support assessments
- contacting identified program participant organisations
- disclosing information by applicants to us of any material reasonably required by us in respect to the eligibility criteria and merit criteria.

Notification of application outcome

Screen NSW will provide a Provisional Letter based on the assessed information and projected expenditure presented in the application.

The Provisional Letter will set out the Qualifying NSW Expenditure amount, that the applicant will be required to substantiate at acquittal, subject to any Screen NSW permitted variation. The Provisional Letter will also set out the obligations of the recipient of the funding including but not limited to project completion, deliverables and reporting obligations.

Applicants will be required to accept the conditions and sign the Provisional Letter within 5 business days, unless a later date is approved by Screen NSW. The NSW Government makes no binding funding commitment to an applicant unless and until both parties sign the issued Provisional Letter.

The qualifying game development related activities need to commence within three months of the nominated start date unless otherwise agreed in writing with Screen NSW. Claims should be made within six months of project completion, unless otherwise agreed. All claims must be made within three years of the Provisional Letter. If there are extenuating circumstances which results

the applicant not being able to meet this deadline, applicants must contact Screen NSW at least six months before the three-year deadline to discuss.

The NSW Government reserves the right to make a public announcement for any project which receives the Rebate. Any public announcement will be made in consultation with the applicant.

Provisional approval timing

We endeavour to notify applicants on the outcome of their application within 6- 12 weeks of registration, subject to all required information being provided.

- 1-2 weeks for logging and eligibility checks
- 2-4 weeks for assessment
- 2-5 weeks for approval
- 1 week for Screen NSW to issue the Provisional Letter

Variation Process

Screen NSW must be advised if there are any changes to details listed in the Project Details of the Screen NSW issued Provisional Letter including timeframes outlined.

If the Qualifying NSW Expenditure advised at the time of application is to vary by more than 10% or \$5 million, the applicant must request a variation to the Provisional Letter. Requests must be made in writing to Screen NSW within 30 business days of the change and before the expenditure is incurred.

Variation request approval is not guaranteed and will be subject to availability of Rebate funds.

Acquittal process

Applicants will be required to submit a Final Claim in SmartyGrants.

Step 1 – Logging and Final Claim application checks

Screen NSW will log the Final Claim application and check that is fully compliant with the Project's application submission, any Screen NSW approved variation and all requirements set out in the Provisional Letter, inclusive of all required delivery items.

Step 2 – Acquittal assessment

The acquittal assessment process usually takes approximately 4 weeks but can be delayed when information is missing or incomplete from your Final Claim application. Screen NSW reserves the right to request further documentation during the acquittal assessment to substantiate claims.

The final acquittal assessment will be approved by the Head of Screen NSW based on written recommendations of the assessment panel.

Step 3 – Payment approval

Following the completed final acquittal assessment, Screen NSW will require payment approval from the Secretary of the Department of Creative Industries, Tourism, Hospitality and Sport or their financial delegate. The payment approval process can take approximately 2 to 4 weeks depending on the Rebate amount.

Step 4 – Payment processing

Once Screen NSW has the required payment authorisation, the program team will request an invoice from the applicant. Standard payment terms are 14 business days from receipt of a valid (if applicable, tax) invoice.

New vendors with DCITHS will also be required to complete mandatory Eftsure verification processes before payments can be made.

Additional Information

Conflict of Interest management

Any conflicts of interest will be managed in accordance with NSW Government Grants Administration Guide.

A conflict of interest, or perceived conflict of interest, may be identified if staff, any member of a committee or advisor and/or you or any of your personnel:

- Has a professional, commercial, or personal relationship with a party who can influence the application selection process, or
- Has a relationship with or interest in, an organisation, which is likely to interfere with or restrict the applicants from carrying out the proposed activities fairly and independently, or
- Has a relationship with, or interest in, an organisation from which they will receive personal gain because the organisation received funding under the program.

If you identify an actual, apparent, or perceived conflict of interest at any time, you must inform Screen NSW immediately. Screen staff can be contacted by email: pdvgames@screen.nsw.gov.au.

NSW Government staff, committee members and other officials including the decision maker must declare any conflicts of interest and ensure they are managed according to the *Code of Ethics and Conduct for NSW Government Sector Employees* and the *Grants Administration Guide*.

Complaint handling, access to information and privacy

Details on how Screen NSW handles complaints, access to information and your private information are available [here](#).

Previous guidelines

[Digital Games Rebate Guidelines – 30 July 2024](#)

FAQ

Can I complete my game project and then apply for the Digital Games Rebate?

To qualify for the Digital Games Rebate, the applicant must submit an application with Screen NSW before commencing any eligible work for which the Rebate is sought.

If production has already commenced on the game, the applicant may still apply but only work carried out on or after the date of application may be eligible for the Rebate.

The acquittal happens upon completion / release / or within 1 year of the release of the game, but you must have already applied and been provisionally approved first.

The exemption is applications registered on or after (*published date*) and up until (*six weeks from published date*). In this case, eligible expenditure incurred on or after 16 October 2024 may count towards Qualifying NSW Expenditure and meeting the minimum threshold of AU\$350,000.

What if my anticipated NSW spend varies after the time of application?

If the Qualifying NSW Expenditure advised at the time of application varies by more than 10% or \$5 million, the applicant must request a variation to the Provisional Letter. Requests must be made in writing to Screen NSW within 30 business days of the change and before the expenditure is incurred.

Variation requests will be subject to availability of Rebate funds.

Where the final Qualifying NSW Expenditure is less than the amount advised at application, pro-rata payments will only be processed if the minimum NSW spend threshold of AU\$350,000 has been achieved.

Applications registered prior to 28 February with a Screen NSW issued Provisional Letter will be subject to a minimum NSW spend threshold of AU\$500,000.

What are the reporting and acquittal requirements?

Reporting requirements will be set out in full in the Provisional Letter and will include:

- An audited ledger/expenditure statement of Qualifying NSW Expenditure with contracts, invoices, purchase orders and change orders. Where personnel are engaged across more than one project, applicants will need to keep records of attributable person days for the project.
- Correct apportionment of costs relating to staff timesheets.
- Declaration of executive salaries and administration costs and their relation to the eligible game.
- Number and category of local jobs generated by the project and attributable person days
- Full credit list of the development team who worked on the project in NSW
- If submitting for a new release, the supply of appropriate documentation to quantify the production readiness such as the production plan, game design documentation and latest timeline on the date of submission.
- If submitting for a major update, supplying details such as the major release's version number and change list. Details on declaring versions and quantifying the features that make up a major update.
- A statement confirming that all services were provided in NSW or, if not, the amount attributed to non-NSW services.
- A statutory declaration supporting the data provided

Each applicant must participate in any reasonable survey or feedback requests made by Screen NSW, both during the application phase and up to three years following acquittal.

When the applicant is not the games company, the applicant must include the reporting obligations set out in the Provisional Letter in its contract with each NSW games supplier it engages for the game.

Screen NSW reserves the right to appoint an external consultant to carry out an assessment of the applicant and its suppliers in relation to the NSW related activities of the game. Screen NSW reserves the right to request further documentation during assessment to substantiate claims.

Is there a time limit for making a claim?

Applicants must specify anticipated dates for commencement and completion of qualifying games development work and final claim in their application. The qualifying game development related activities need to commence within three months of the nominated start date unless otherwise agreed in writing with Screen NSW. Claims should be made within six months of project completion, unless otherwise agreed.

All claims must be made within three years of the Provisional Letter. If there are extenuating circumstances which results the applicant not being able to meet this deadline, applicants must contact Screen NSW at least six months before the three-year deadline to discuss.

What are the required delivery items?

Applicants must provide a copy of or access to the completed project and all delivery items specified in the Provisional Letter. Delivery items will include access to the release version of the game or major update, gameplay footage of the published version of the game or major update and agreed marketing material. Delivery items will be used by the NSW Government to promote the State's digital games industry and Screen NSW and its funding programs. The NSW Government may publish the title, the applicant's name and brief description of the project.

When are claims paid?

Screen NSW will process the Rebate final claim upon receiving an acquittal that is fully compliant with the project's registration, application, any Screen NSW approved variation and all requirements set out in the Provisional Letter, inclusive of all required delivery items. Milestone payments may be agreed on a case-by-case basis.

The acquittal assessment process usually takes approximately 4 weeks but can be delayed when information is missing or incomplete from your application. Screen NSW reserves the right to request further documentation during the acquittal assessment to substantiate claims.

The final acquittal assessment will be approved by the Head of Screen NSW based on written recommendations of the assessment panel. Following the completed final acquittal assessment, Screen NSW will require payment approval from the Secretary of the Department of Creative Industries, Tourism, Hospitality and Sport or their delegate. The payment approval process can take approximately 2 to 4 weeks depending on the Rebate amount.

Once Screen NSW has the required payment authorisation, the program team will request an invoice from the applicant. Standard payment terms are 14 business days from receipt of a valid invoice.

New vendors with DCITHS will also be required to complete mandatory Eftsure verification process before payments can be made.

What acknowledgement of funding is required by the NSW Government?

The State must receive the following end credit in the version of the project intended for release: **DEVELOPED IN [city] NEW SOUTH WALES, AUSTRALIA, WITH THE ASSISTANCE OF THE NEW SOUTH WALES GOVERNMENT** and include the approved Screen NSW logo.

Suitable placement of the credit will be negotiated on a case-by-case basis.

Glossary

The following definitions are provided for the purpose of interpreting these terms specific to this program's guidelines.

First Public Release

A game is considered the First Public Release if the game is released to the general public and is available to download and play. This also includes if it is:

- Available for free online or through a storefront.
- Released as an early access version.

Platform Porting Work

Platform Porting work is considered the work associated with a game project being updated in order to operate on another platform it previously wasn't available on. This can include multiple platforms simultaneously in conjunction with the work being done to release a game.

Game Development Services Work

Game Development Services Work is considered the work associated with servicing another team or project requiring game development skills in order complete / release the project. The work strictly must be associated with an eligible game. That is, the same applicant and game eligibility guidelines apply.

Major Update

A Major Update(s) is considered as an update to an already publicly released game that focuses on new content, feature development and game improvements aiming to sustain a games player/customer base.