



Games Development Sector Rebate (GDSR)

Guidelines



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1. ITERATIVE APPROACH TO THE SCHEME DESIGN

We are adopting an iterative approach to designing and implementing this Scheme in practice, and these Guidelines in particular, to ensure their effectiveness for both the sector and for government. To achieve this goal, we will treat these Guidelines as a prototype document and will periodically update and refine them by incorporating feedback and insights from the games sector. This approach is crucial in the initial year of the Scheme, as we collaborate closely with game companies to ensure the processes are fit for purpose and working to the intent of the GDSR. Please consider the [GDSR Design Features document](#) on our website as the foundation document of the GDSR, as agreed by Cabinet in August 2023.

To remain informed about Guidelines updates, we encourage you to subscribe to our [GDSR newsletter](#). We are committed to engaging directly with the sector whenever possible to actively gather feedback as we progress. Your input is invaluable to us, and we look forward to evolving this Scheme together.

Version	Date	Rationale	Key Sections Added / Amended
1.0	29/1/2023		
1.2	28/3/2024	Updates have been made following the Pilot Phase application and assessment process to provide greater clarity regarding eligible expenditure.	<ul style="list-style-type: none"> Section 3.c. (page 5) – The section on multi-company operating structures now includes expanded eligibility details. Section 4 (page 6) – Footnote 1 has been included, directing attention to the revised glossary entry for greater guidance on what constitutes a 'general public release'. Section 5.a.1. (page 7) – Footnote 2 has been added to offer additional clarification regarding the types of expenses that may be considered reasonable for inclusion within the definition of well-structured market-level remuneration packages. Section 5.a.1. (page 7) – Footnote 3 has been extended to provide additional clarity regarding the calculation of eligible meeting attendance. Section 5.a.1.vii. (page 8) – Footnote 4 has been added to provide clarification on the criteria for qualifying website expenditure. Section 5.5 – (page 8) The details regarding game engine expenditure have been revised to explicitly exclude royalties, as they constitute expenses related to sales rather than game development.
1.3	18/6/2024	Updates post announcement of GDSR Year One	<ul style="list-style-type: none"> Section 8 (page 14) – Details of the Style & Accreditation Guidelines and where to find and access the GDSR Animated and GDSR Static Logo folders.
1.4	23/1/25	Updated Application Process and links to docs on new website	<ul style="list-style-type: none"> Section 1 (page 4) and page 15 - Link to sign up to newsletter Section 6 (page 10)- Replaced process flowchart with new version, updated Application Process section. Section 4 (page 7) Addition of para on Eligible Assets Section 8 (page 14) Alterations to para on Accreditation.

2. OVERVIEW OF THE GDSR

The Game Development Sector Rebate (GDSR) aims to support the ongoing development and growth of Aotearoa New Zealand's game development sector. It seeks to catalyse growth and job creation in mid- to large-sized game development studios to strengthen the domestic sector.

In Budget 2023 the Government provided funding of \$40 million per annum for delivering and administering a rebate for the game development sector. It is a rebate on eligible expenditures of eligible firms, at a rate of 20%. A firm's rebate payment is capped at \$3 million per annum and the minimum eligible expenditure per annum in order to qualify for the rebate is \$250,000 NZD.

a. Timeframe for GDSR

The GDSR is effective as of 1 April 2023. This means eligible firms can count eligible expenditures from this date. The eligibility period for the GDSR is 1 April to 31 March each year.

The Ministry of Business, Innovation and Employment (MBIE) has policy responsibility for the GDSR and NZ On Air is the delivery agency. MBIE will review the GDSR after two years to gauge uptake and early impact. It will undertake a further review at around the four-year mark to assess whether the scheme provides net benefits to Aotearoa New Zealand and whether modifications should be pursued.

b. In cases of annual over-subscription

There may be cases where eligible firms make applications that collectively over-subscribe the annual funding (\$40 million minus scheme administration costs, plus potentially roll-over of unspent funds from earlier years) available for the rebate. In such cases, NZ On Air will allocate funding on a pro-rata basis. NZ On Air will endeavour to indicate to the sector in advance the likelihood of over-subscription, based on information gathered in the registration process.

3. GDSR ELIGIBILITY

Eligibility criteria are a key tool for targeting the delivery of the GDSR to the right firms for the right activities. This will help the GDSR reach its goals and the game development sector to reach its potential.

a. Eligible Businesses

The purpose of the GDSR is to strengthen the game development sector and support studios developing NZ-owned intellectual property. A business may be eligible to apply for the GDSR if, at the time the business makes its application and would be due to be credited a rebate:

- i. the business is a New Zealand resident that has a [New Zealand Company Number](#); or
- ii. the business is a foreign resident that has a permanent establishment in New Zealand and a New Zealand Company Number; and
- iii. the business undertakes relevant game development activity.

For clarity, the focus of the rebate is on game development businesses. However, businesses developing digital assets for the games sector may also qualify.

Businesses that are unsure of their eligibility may submit a registration for the rebate. NZ On Air will assess whether the business' activities are in the spirit of the rebate and support the ongoing development and growth of the sector.

b. Applicant Must be Authorised, Own or Control the Rights

The applicant company must have ownership or control over the rights, or have obtained the requisite licences and authorities, necessary for game development. Alternatively, they may have been commissioned by another entity, particularly in the case of a group's parent company, which possesses such rights, or have been sub-contracted to undertake fee-for-service work.

It's essential to note that a company engaged in unauthorised game development is not eligible to apply for the GDSR.

To substantiate ownership or control of the game's development rights, the applicant company may be required to provide relevant agreements and/or contracts as evidence of such ownership or control at the Final Application stage.

c. Multi company operating structure

If the company conducting the development activities is a part of a consolidated group in New Zealand, the New Zealand-based parent company of the group could be the company applying for the GDSR so long as it meets the GDSR eligibility criteria. Our expectation is that the company undertaking the game development expenditure being claimed for is the applicant (versus a holding company that has little to no eligible game development activity of its own).

Where a parent company applies for the GDSR, relevant documentation needs to be provided to demonstrate the relationship between the applicant company and the company that carried out the development activities. Note that businesses may not claim expenditures for which another business has already claimed.

A key piece of information we are seeking to ascertain is what the multi company operating structure is, and that eligible intercompany transactions are not being claimed for more than once.

To be eligible to independently claim for the rebate, subsidiary studios must be constituted as separate legal entities. Generally, this means a separately registered limited liability company.

As a separate legal entity, eligible studios can claim against eligible expenditure incurred only by that particular entity.

Example: Studio A sets up a spinoff studio, Studio B. Studio A and B are both eligible to claim for the GDSR if each studio meets the eligibility criteria based on their own finances and expenditure.

If Studio A only sets up Studio B after expenditure on a game has occurred, and Studio B does not have its own independent expenditure for the eligibility period in question, then Studio B will not be able to claim the GDSR.

4. ELIGIBLE GAMES

For the purposes of the GDSR, a digital game comprises content, game mechanics (rules) and code, and player participation that changes the outcome. It is in an electronic form that is capable of generating a display on a portable electronic device or a computer monitor, TV screen, liquid crystal display or similar medium. Eligible formats include virtual reality (VR), augmented reality (AR), mobile, tablet, console, hybrid, installation, web browsers, PCs and multiplatform games.

The GDSR will apply to eligible expenditure on digital games that are:

- intended for general public release¹; and
- for entertainment or educational purposes, including serious games.

Under the GDSR, educational games are defined as those with the primary purpose of providing knowledge, skill development, or learning opportunities to a wide audience. They incorporate educational content, objectives, or themes into their gameplay, aiming to impart information, foster critical thinking, enhance problem-solving abilities, or promote learning in a fun and engaging manner. They cover various subjects or topics and are intended for individuals of different ages, backgrounds, and educational levels. They strive to combine entertainment and educational value to make learning enjoyable and accessible to a broad user base.

a. Ineligible games

The GDSR will not apply to expenditure on digital games that:

- are a gambling service, substantially comprised of gambling, or include game mechanics that allow real money winnings;
- contain material that would be refused classification by [Te Mana Whakaatu Classification Office](#);
- contain pornography;
- are gamified software primarily designed for another purpose (e.g. gamified quizzes, accounting software, corporate training software, software to support business operations);
- are linear content with no or limited interactivity (e.g., a 360-degree movie played on a VR headset); or

¹ Please refer to the expanded definition provided in the GDSR Glossary (page 5) for clarification on what qualifies as 'general public release'.

- are intended for commercial advertising purposes or to primarily commercialise a product, entity, or service.

b. Loot boxes

The presence of loot boxes in a game does not render that game ineligible for the GDSR, **unless the loot box involves game mechanics that allow real money winnings**. However, GDSR applicants will be asked about the use of loot boxes and this issue will be monitored, including in the context of the scheme reviews scheduled at the two- and four-year mark.

c. Eligible assets

Businesses that develop digital assets for the game development industry, but not digital games may also qualify for the GDSR.

For the purposes of the GDSR, digital assets refer to visual content created to support other businesses in the development of digital games. These assets may include, but are not limited to:

- **3D Models:** Characters, vehicles, props, and other objects used within a game's visual design.
- **Environment Textures:** Surface details such as terrain, buildings, and landscapes that define the game's environment.
- **Animations:** Movements for characters, creatures, or objects, such as walking cycles, combat actions, or cinematic sequences.
- **User Interface Elements:** User interface components, icons, game menus, and HUD (heads-up display) elements. The GDSR will apply to eligible expenditure incurred in the creation of digital assets that are intended for the game development sector.

The GDSR will not apply to expenditure on digital assets that:

- are intended for direct consumer use and not for the sector, or;
- have already been claimed as eligible expenditure by another business under the GDSR.

5. ELIGIBLE EXPENDITURE

For the purposes of the GDSR, eligible expenditure is expenditure incurred by a business in, or in relation to, developing digital games including the development of digital assets for sale to business for use in developing digital games. Such development may include post-launch content creation (i.e., game updates and downloadable content) and adaptation or porting of a game for use on particular platforms.

a. Specific Inclusions

For clarity, specific **inclusions** are:

1. well-structured market-level remuneration packages², included in employment or contractor agreements, paid via regular payroll systems including PAYE and other taxes, to employees and independent contractors who are domiciled in New Zealand who perform work or services directly for the business that are attributable to the development of digital games and which include the following types of functions and tasks³:
 - i. **project management**;
 - ii. **development** including, for example, game design, software development and programming, engineering (including for audio, graphics, physics, software and backend and servers), prototyping and product management;
 - iii. **writing and story designing** including, for example, narrative design, world building, character design and cultural consulting (including on te ao Māori);
 - iv. **production** including, for example, artistic, creative and design direction, and production;
 - v. **art and design** including, for example, drawing, painting, animation, performance (for music, voice and motion capture), song writing, composing, music and sound design;
 - vi. **marketing and community development** including, for example, go-to-market strategy, community management, influencer engagement, social media management and content creation, user acquisition management, and localising games for specific markets / languages;
 - vii. **live operations of an online game** including, for example, data science, business intelligence, metrics and analytics management, playtesting and build management / deployment⁴;
 - viii. **player research and game quality improvements** including, for example, user experience design and testing, behaviour analysis and quality assurance testing;
 - ix. and other people performing similar tasks or functions to those listed above.
2. expenditure on research for development of digital games;
3. expenditure on prototyping;

² For the avoidance of doubt, a well-structured market-level remuneration package may comprise annual leave, KiwiSaver contributions, sick leave entitlements, incentives stipulated upfront in the employment agreement and aligned with the eligibility period, as well as training entitlements that are specifically set out, relate to game development, and are identifiable within eligible role remuneration packages.

³ This task list recognises that individuals may play multiple roles in a business. All expenditures on eligible tasks may be counted. If a staff member is wholly assigned to game development, then they do not need to calculate their attendance at general meetings versus game development meetings. However, for executives and other staff whose roles are not wholly assigned to game development, the time allocated to game development meetings can be averaged over a three-month period to determine the total allocation across the eligibility period.

⁴ Please be aware that website expenses will only qualify if an eligible game is directly hosted on the website. If the website serves primarily as a marketing platform and does not host the game, associated costs (unless related to remuneration) are not considered eligible expenditure.

4. expenditure on user testing, debugging and collecting user data for digital games;
5. expenditure on underlying game infrastructure such as game engines (excluding backend royalties tied to unit sales);
6. expenditure on game production software as a service, and game production hardware and software depreciation costs incurred in the eligible period;
7. expenditure on online hosting and distribution of the game;
8. expenditure on obtaining or maintaining a classification from Te Mana Whakaatu Classification Office;
9. expenditure on obtaining trademarks for intellectual property created (including costs of registering trademark overseas);
10. expenditure on licensing of NZ material (for example music) when material is NZ-held copyright or created by a NZ supplier;
11. expenditure on participation in game development conferences and event attendance, including reasonable travel costs;
12. expenditure on auditing costs specifically related to a GDSR application.

b. Specific Exclusions

For clarity, specific **exclusions** are:

13. expenditure on general business overheads such as:
 - i. office administration, insurance, human resources, legal services and general auditing;
 - ii. general travel (unrelated to game development conferences and event attendance), accommodation, catering and hospitality;
 - iii. visas or work permits;
 - iv. expenses incurred in relation to the financing of the business.
14. expenditure on, or in connection with, employees and independent contractors whose roles are not directly related to game development, such as administrative employees and general sales professionals (unrelated to marketing and community development activities as listed above in the inclusions section);
15. expenditure on employees or independent contractors who are not domiciled in New Zealand at the time of the expenditure;
16. expenditure on the use of land or premises;
17. other depreciation expenses.

Businesses may not claim expenditures for which another business has already claimed. For clarity, when contractors are engaged, any rebate claim should only be made at the top-most, NZ-based company level - for example, the owner of the project, not at the contractor level. As noted above, if

there is a multi company operating structure, intercompany transactions can only be claimed once and would need to relate to eligible expenditure.

Businesses may only claim expenditures incurred in the eligibility period for which an application is submitted.

In determining eligible expenditure, the expenditure is taken to exclude GST.

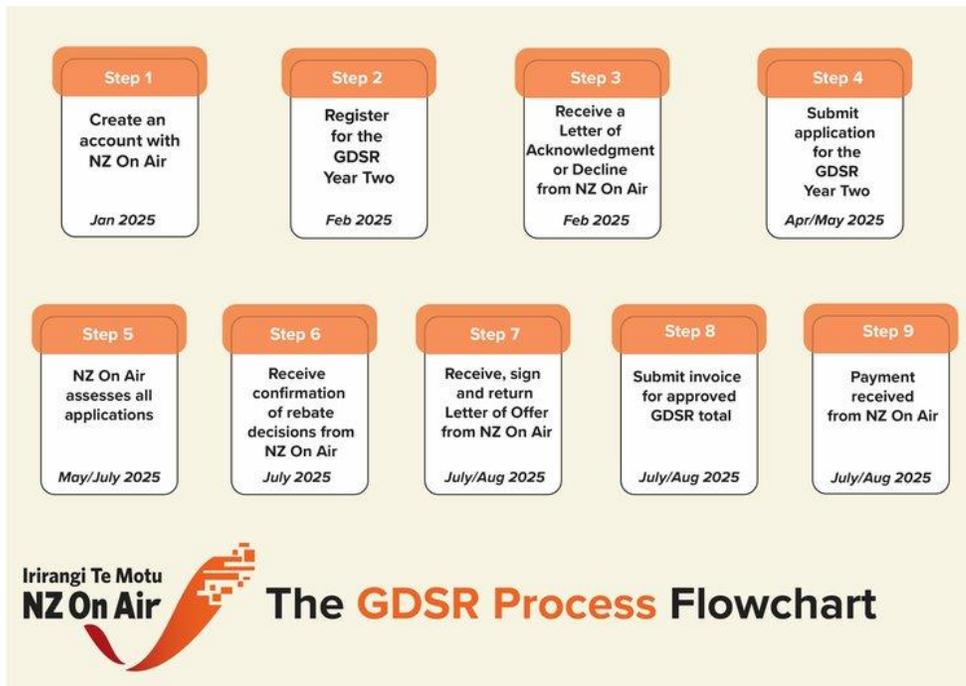
The initial \$250,000 eligible expenditure is considered to be claimable under the GDSR.

c. Funding from other Government Sources

At times businesses may receive Government funding from other sources. The GDSR does not apply to expenditures that were already funded by other Government grants or subsidies (such as R&D grants, grants from CODE, NZTE, NZFC, MCH etc.). Businesses will be required to provide confirmation of any Government funding (other than the GDSR) applied for and/or received during the relevant eligibility period for which a GDSR application is submitted.

Firms are encouraged to access the R&D Tax Incentive and other relevant grants provided via Callaghan Innovation, for research activities that fall within the scope of those schemes. Note the GDSR will not apply to expenditures already funded by other government grants or subsidies (both local and international).

6. APPLICATION PROCESS



The application process aims to minimise compliance costs and operate on a high trust model with the sector.

Please refer to the [GDSR Terms of Trade](#) for further information in respect of registration and application under the GDSR Scheme. All businesses registering with NZ On Air under the GDSR and applying for the GDSR will be required to agree to the GDSR Terms of Trade.

a. Registration

Businesses looking to apply for the GDSR must first register with NZ On Air at the start of the calendar year. The exact registration dates will be announced in the previous quarter and published on the NZ On Air website. The registration period typically lasts for one month.

Each business may submit only one application per year. If approved, they will receive a single rebate payment. The GDSR eligibility period runs from 1 April to 31 March each year.

As part of the registration process, businesses must provide:

- General business information and contact details for their designated financial and game development contacts.
- Confirmation that they:
 - Meet the GDSR eligibility criteria.
 - Expect to exceed \$250,000 in eligible expenditure by 31 March.

As part of the registration process, businesses must also complete a Statement of Readiness, which helps NZ On Air assess:

- The accounting resources a business has available.
- Whether they have robust processes in place to accurately track and report eligible expenditures.

This ensures high-quality applications, maintains the integrity of the scheme, and allows NZ On Air to identify and assist businesses that may need additional support.

The information provided during registration helps NZ On Air determine whether a business is eligible to proceed with a GDSR application in April. It also helps NZ On Air allocate resources efficiently based on the total number of registrations. Following the assessment, NZ On Air will issue one of two letters to each business:

- A Letter of Acknowledgement, confirming they may proceed with submitting a GDSR application in April.
- A Letter of Decline, indicating they do not meet the eligibility criteria.

While this letter is non-binding and does not guarantee a rebate or specify an amount, it may serve as a supporting document for investors or financial institutions.

b. Application

Businesses that have successfully registered and received a Letter of Acknowledgement from NZ On Air may submit their application in April. Applications must cover eligible expenditures incurred

during the previous financial year (1 April – 31 March) and must be submitted within the timeline specified by NZ On Air, typically six weeks after the eligibility period ends. The exact application dates will be announced in the last quarter of the previous calendar year and published on the NZ On Air website.

To apply, businesses must:

- Complete an online application form on the NZ On Air Portal.
- Submit the mandatory financial and game project details spreadsheets. These templates can be accessed at any time via NZ On Air’s website and pre-filled in advance to streamline the application process.

Applicants must also:

- Declare any other government grants or subsidies received during the eligibility period.
- Disclose whether the games for which they seek an expenditure rebate contain lootboxes and provide general details.

NZ On Air will review applications and may request additional information or clarification. As part of the assessment, NZ On Air may seek expert advice, including accountancy, legal, or sector-specific evaluations. An independent advisory function may also be established to assess edge-cases where eligibility is less clear.

To ensure the proper use of government funds, NZ On Air reserves the right to conduct audits, with approximately 20% of successful applicants audited each year.

c. Informing NZ On Air of Changes

Following the date of your registration for the relevant eligibility period, you are obligated to inform NZ On Air of any change in respect of your business that could materially affect your eligibility under the GDSR scheme. This includes, but is not limited to, your business ceasing to be an ‘Eligible Business’ as per the GDSR Guidelines, whether your business has been subject to liquidation or insolvency proceedings, whether you have been removed from the Companies Register or whether there has been a change to the ownership, control or structure of your business.

d. External Financial Assessment

NZ On Air will typically seek the advice of one or more Independent Assurance Provider/s including an independent assessment of whether specific items claimed in an expenditure statement are eligible.

Applicants should expect to provide the financial information to an Independent Assurance Provider. This assessment will be undertaken on a strictly sensitive basis and the Independent Assurance Provider will be subject to a contractual duty of confidentiality.

The Independent Assurance Provider may contact applicants for additional information to substantiate the information within the Final Application and applicants are expected to respond to any such queries in a timely and helpful manner. This information may be required to assist the Independent Assurance Provider’s assessment and advice to NZ On Air. The Independent Assurance

Provider may seek information on the process and methodologies adopted by the applicant, for example to show that the amounts claimed are in accordance with the eligibility requirements.

Delays in providing information will result in an extended assessment period.

e. Notification

The process of assessing the application may take approximately 9-10 weeks, following receipt of all necessary attachments and information. Failure to provide all relevant documents or additional information requested by NZ On Air will result in the assessment process taking longer.

Upon approval of payment, the applicant company will receive written notification of the decision. NZ On Air reserves the discretion to adjust the approved rebate amount, potentially resulting in a sum lower than the initial application amount, after a thorough assessment of the application.

In cases where payment is denied, the applicant company will receive written notification of this decision, which will include the reasons for the denial. NZ On Air staff will be accessible to engage with and offer feedback to applicants should additional information be required or requested.

7. OTHER REQUIREMENTS AND CONDITIONS FOR APPLICANTS

Businesses receiving payments under the GDSR must:

- apply GDSR accreditation to acknowledge the support of the rebate, the full details of which can be found in the GDSR Accreditation Guidelines on NZ On Air's website
- contribute information as required for the compiling of a catalogue of projects supported by the rebate, curated by NZ On Air; and
- take part in any evaluation activities or other information gathering exercises led by NZ On Air or MBIE that are required to assess the GDSR's performance against its goals.

No rebate will be provided to businesses that ceased to be eligible businesses during the eligibility period.

No rebate will be provided to businesses for which insolvency proceedings have been requested or opened in relation to their assets during the eligibility period.

At the end of each eligibility period, NZ On Air will publish the names of businesses who have received funding under the GDSR, and the aggregate amount of rebate funding disbursed. NZ On Air will also publish the amount of funding received by each business (in dollar bands to be determined by NZ On Air), two years after the end of the eligibility period to which the claim related. Publication of this information is key to transparency around the GDSR and its allocation of public funds.

a. Currency Exchange

All eligible expenditure being reported on by GDSR applicants that is incurred in foreign currencies during the relevant eligibility period must be converted into New Zealand dollars. Conversion requires the average (daily or monthly – the applicant may choose) of the relevant exchange rates.

b. Reviews of decisions

It is important to have clear processes for complaints and reviews of decisions made about applications and rebate payments. In the first instance, queries and complaints should be directed to NZ On Air via rebates@nzonair.govt.nz. Where issues cannot be resolved, parties may seek further assistance from the Ombudsman.

c. Spot Audits

NZ On Air may, at its own cost, require the cost reporting and accounting processes and systems of businesses that have registered for, applied for, and accessed the GDSR to be independently assessed or audited in order to assess, or further assess, that business' eligibility under the GDSR Scheme during the relevant eligibility period. For further information on this, please refer to the [GDSR Terms of Trade](#).

d. Fraudulent claims

Any fraudulent claims may affect an applicant's future eligibility under the GDSR Scheme and will be pursued under the relevant legislation. Should a finding be made under C15 by an Independent Assurance Provider or Auditor that a business was deemed to have provided false or misleading information, it may be required by NZ On Air to repay any funding determined by NZ On Air at C15 plus interest calculated against the repayable figure. This interest rate is calculated based on IRD's Interest on overpayments and underpayments (UOMI). The interest rates are set by government and are based on market rates, so they vary over time. The interest to be applied to any repayable sum will be determined at the sole discretion of NZ On Air and based upon the most recent UOMI rate.

8. ACCREDITATION

If a final application made by a registered business is deemed successful by NZ On Air, there is a requirement to acknowledge the support of the GDSR through NZ On Air.

Accreditation serves two essential purposes:

1. **Promoting New Zealand's game development industry:** Accreditation positions New Zealand as a vibrant, well-supported hub for game development on the global stage. By showcasing government backing, it sends a strong message of confidence in NZ studios, enhancing their appeal to platforms, publishers and investors worldwide.
2. **Recognising taxpayer support:** Accreditation ensures that New Zealanders can see where their taxpayer dollars are being invested and understand the impact of their contributions through the GDSR scheme. By consistently applying accreditation, we provide transparency and reinforce the value of the rebate, demonstrating the tangible benefits it delivers to the country's game development sector

The [GDSR Accreditation Guidelines](#) outline where and how this accreditation must appear within your business' website and game website, as well as in your game, if applicable . These accreditation requirements are part of the contract for all GDSR recipients, and only approved NZ On Air GDSR logos or images may be used.

We understand that implementing these requirements may be more complex in client-based work. If this is the case, or if you have any questions, we encourage you to contact the NZ On Air GDSR team at gamesrebate@nzonair.govt.nz to discuss and find a suitable approach.

We have provided both a static NZ On Air GDSR logo and an animated NZ On Air GDSR logo for your use. If you have alternative ideas, please reach out to us to discuss and agree on an approach.

You can find the GDSR Style and Accreditation Guidelines and the logo packs on the [GDSR page](#) of the NZ On Air website. If you have any questions about the guidelines or logos, please email gamesrebate@nzonair.govt.nz.

9. SCHEME GOVERNANCE

Governance of the GDSR aims to be light touch and use existing structures where possible, while retaining robust processes to ensure trust and credibility in the scheme and ensure proper use of public funds.

MBIE has policy responsibility for the GDSR and NZ On Air is the delivery agency. NZ On Air was chosen for its experience in administering large funds and its ability to draw on existing structures such as legal and auditing personnel. Delivering the rebate through a creative sector entity also provides an opportunity to align economic development and cultural policy goals by supporting sustainable employment, and to support arts and media in the digital environment.

NZ On Air will receive and process applications, make rebate payments and be the point of contact for businesses seeking rebate support. It will also assist in gathering information to inform reviews of the scheme and assessments of its effectiveness.

MBIE will work with NZ On Air to maintain governance of the GDSR. The overall aim will be to provide oversight of the efficient and effective delivery of the GDSR, and to retain focus on the overarching goals of the scheme – that is, to catalyse growth and job creation in mid- to large-sized game development studios to strengthen the domestic sector, and ultimately to contribute to creating a pipeline of developers and a sustainable ecosystem of domestic firms that develops homegrown intellectual property and puts talent development at the forefront.

10. CONTACT

If you require information, please contact gamesrebate@nzonair.govt.nz.

To sign up to GDSR newsletter updates from NZ On Air, just click [here](#).