

# Final DTGO Certificate Application

## Form Preview

## Digital Games Tax Offset (DGTO) - Application for a Final Certificate

### When to submit

Applications for final DGTO certification can be made at any time.

The DGTO operates under [Division 378 of the Income Tax Assessment Act 1997 \(ITAA97\)](#).

Application made in accordance with Part 2 of the [Income Tax Assessment \(Digital Games Tax Offset\) Rules 2023 \(legislation.gov.au\)](#)

### Before you begin

#### **In order to apply for a final certificate for the DGTO:**

- The applicant company must be the company that is primarily responsible for undertaking the activities necessary for the development of the game in Australia. Please note:
  - Where the company responsible for making the game is part of a consolidated group or a MEC group, the head company should apply.
  - Where two or more companies are carrying out development activities on a game in Australia, which company is primarily responsible for its development becomes a matter of degree, and may be affected by agreements between co-developers. Where work has been performed by a company under an international work-for-hire arrangement, applicants are required to provide confirmation from the international developer that it is the authorised applicant for the DGTO in Australia.
- The applicant company must be an Australian company, or a foreign company with an Australian permanent residency and an Australian Business Number (ABN).
- The applicant company must not be acting in the capacity of a trustee or a trust.
- The game must be in an electronic form and be:
  - made available for use over the internet;
  - primarily played through the internet; and/or
  - operate only when a player is connected to the internet.
- The game must not:
  - be a gambling service or substantially comprise gambling or gambling-like practices;
  - contain elements that are likely to lead to being refused an Australian classification;
  - be primarily developed for industrial, corporate or institutional purposes; or
  - be primarily developed to advertise or promote a product, entity or service.
- QADE must be at least \$500,000 and be incurred on or after 1 July 2022.

#### **Before you complete this Application Form please note:**

- The DGTO Guidelines and Glossary must be read in conjunction with this form and are available at <https://www.arts.gov.au/what-we-do/screen/digital-games>.
- Towards the end of this application you will have the opportunity to attach all required supporting documentation.

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- During the assessment the assessor may seek additional documents.

## Confidentiality

The Department of Infrastructure, Transport, Regional Development, Communications and the Arts (the Department) uses this form to collect information, including some personal information, that is required to process this application for final certification under the DGTO. For further information about the Department's privacy obligations, (including in relation to how to access or correct personal information or make a complaint) and our contact details for privacy matters, please see our [Privacy Policy](#).

Information provided by the applicant is held by the Department on a strictly sensitive basis and in line with the provisions of Division 355 of Schedule 1 of the *Taxation Administration Act 1953*.

However, some information may be provided to other bodies to assist in the administration of the DGTO or for other purposes as required by law. These include:

- Application information will be provided to the Digital Games Tax Offset Advisory Board (the Board) and independent game development consultants (IGDC) contracted by the Department. These parties are bound by Commonwealth Government confidentiality and privacy provisions.
- Aggregate and non-identifying information may be used by the Commonwealth for the purposes of reviewing the DGTO.
- Where required by law, information collected may be provided to other agencies or departments of the Commonwealth, including the Australian Tax Office.
- Successful applicants will be required to disclose information, such as the name of the applicant and a copy of any certified game/s, to the National Film and Sound Archive of Australia.

## Contact details

If you require any assistance in completing the form please contact the Screen Incentives Section on:

**Email:** [DigitalGames@arts.gov.au](mailto:DigitalGames@arts.gov.au)

**Phone:** +61 (02) 6271 1006

**Mailing Address:** Screen Incentives Section Department of Infrastructure, Transport, Regional Development, Communications and the Arts GPO Box 2154 Canberra ACT 2601 AUSTRALIA

## Applicant details

\* indicates a required field

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Please note, the applicant company must be the company that is primarily responsible for undertaking the activities necessary for the development of the game in Australia. Where the company responsible for making the game is part of a consolidated group or a MEC group, the head company should apply. Where two or more companies are carrying out development activities on a game in Australia, which company is primarily responsible for its development becomes a matter of degree, and may be affected by agreements between co-developers. Where work has been performed by a company under an international work-for-hire arrangement, applicants are required to provide confirmation from the international developer that it is the authorised applicant for the DGTO in Australia.

### **Applicant registered entity name / Legal business name \***

Organisation Name

Must be the full legal name of the applicant organisation

### **Applicant ABN \***

The ABN provided will be used to look up the following information. Click Lookup above to check that you have entered the ABN correctly.

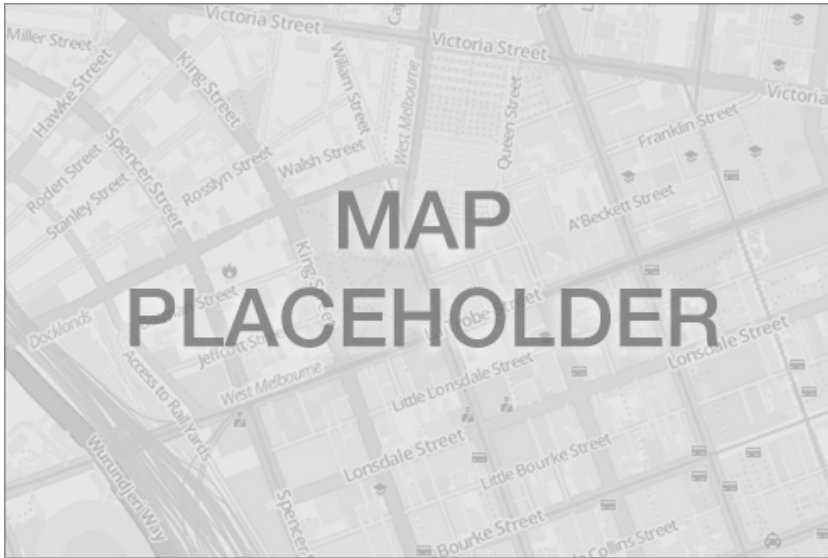
| Information from the Australian Business Register |                                  |
|---|----------------------------------|
| ABN   |                                  |
| Entity name                                       |                                  |
| ABN status  |                                  |
| Entity type                                       |                                  |
| Goods & Services Tax (GST)                        |                                  |
| DGR Endorsed                                      |                                  |
| ATO Charity Type                                  | <a href="#">More information</a> |
| ACNC Registration                                 |                                  |
| Tax Concessions                                   |                                  |
| Main business location                            |                                  |

### **Place the company is incorporated \***

### **Registered business address \***

Address

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Address Line 1, Suburb/Town, State/Province, Postcode, and Country are required. Coordinates Required. Country must be Australia

## **Applicant Postal Address \***

Address

Address Line 1, Suburb/Town, State/Province, Postcode, and Country are required. Country must be Australia

## **Upload an ASIC Company Extract**

Please upload an **ASIC Company Extract**, which contains detailed company information, including officeholders, addresses, Australian Business Number (ABN), members and share structure. This should not be confused with the *ASIC Company Summary* which will not be accepted. The company's ASIC Company Extract will be used to verify that the applicant company is an Australian resident company, or a foreign resident company that is operating through a permanent establishment in Australia.

You can obtain a copy of an *ASIC Company Extract* from the ASIC Connect website ([Search Business Names Register - asic.gov.au](https://www.asic.gov.au/search-business-names-register)), by searching and selecting your company and then scrolling down to *Information for Purchase* section. For these purposes we only require a 'Current company information' version of the Company Extract. Please note that ASIC charges a fee for this service. More information about ASIC search products can be found on the [ASIC website](https://www.asic.gov.au).

## **Upload extract \***

Attach a file:

## **Is the Applicant Company the head company of a Consolidated Group? \***

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Yes

No

Please provide details of the Development Company, being the entity within the group which is primarily responsible for undertaking the activities necessary for the development of the game in Australia

**Development Company name / Legal business name \***

Organisation Name

**Development Company ABN \***

The ABN provided will be used to look up the following information. Click Lookup above to check that you have entered the ABN correctly.

| Information from the Australian Business Register |                                  |
|---|----------------------------------|
| ABN   |                                  |
| Entity name                                       |                                  |
| ABN status  |                                  |
| Entity type                                       |                                  |
| Goods & Services Tax (GST)                        |                                  |
| DGR Endorsed                                      |                                  |
| ATO Charity Type                                  | <a href="#">More information</a> |
| ACNC Registration                                 |                                  |
| Tax Concessions                                   |                                  |
| Main business location                            |                                  |

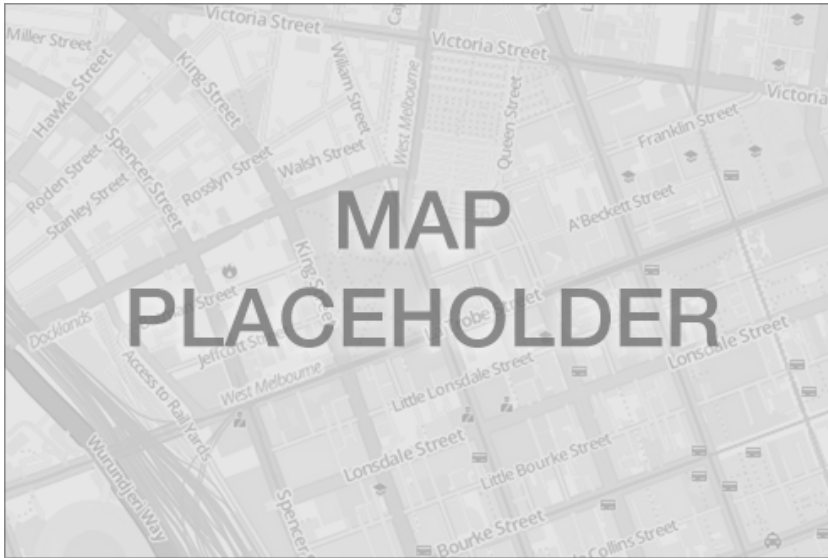
Must be an ABN.

**Place Development Company incorporated \***

**Development Company registered business address \***

Address

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Address Line 1, Suburb/Town, State/Province, Postcode, and Country are required. Coordinates Required. Country must be Australia

## Development Company postal address \*

Address

Address Line 1, Suburb/Town, State/Province, Postcode, and Country are required. Country must be Australia

## Development Company ASIC Company Extract

Please upload the Development Company's **ASIC Company Extract**. ASIC Company Extracts contain detailed information about the company, including officeholders, addresses, Australian Business Number (ABN), members and share structure. This should not be confused with an *ASIC Company Summary*, which will not be accepted. The company's *ASIC Company Extract* will be used to verify that the Development Company is an Australian resident company, or a foreign resident company that is operating through a permanent establishment in Australia.

## Upload extract \*

Attach a file:

**Was the applicant company set up as a Special Purpose Vehicle (SPV) to make the game? \***

Yes  No

## Certification Stream and Eligibility

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\* indicates a required field

### Certification stream

**Completion Certificate:** A certificate for a digital game completed in the income year.

**Ongoing Development Certificate:** A certificate in relation to ongoing development of one or more completed digital games in the income year.

**Porting Certificate:** A certificate for a previously completed digital game that has been ported in the income year.

**Under which of the following streams would you like to make an application? \***

- Completion Certificate
- Porting Certificate
- Ongoing Development Certificate

### Responsible company

**Is the applicant company the entity, or the Head Company of the entity, that is primarily responsible for undertaking the activities necessary for the development of the game or games in Australia? \***

- Yes
- No

**Your answer has indicated that you are ineligible under the program**

As you have answered 'no' to the previous question you will not be able to continue with this application.

It is recommended applicants refer to the DGTO Guidelines and Glossary for details of eligible applicants.

Please contact [DigitalGames@arts.gov.au](mailto:DigitalGames@arts.gov.au) if you require further assistance.

**Is this application being made on behalf of a company that has an Australian Business Number (ABN) and is an Australian resident company or a foreign resident company that is operating through a permanent establishment in Australia? \***

- Yes
- No

**Your answer has indicated that you are ineligible under the program**

As you have answered 'no' to the previous question you will not be able to continue with this application.

It is recommended applicants refer to the DGTO Guidelines and Glossary for details of eligible applicants.

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### Trustee company

**Is the applicant company acting in the capacity of a trustee of a trust? \***

- Yes  No

**Your answer has indicated that you are ineligible under the program**

A company acting in the capacity of a trustee of a trust is not eligible for the DGTO and therefore can neither incur QADE nor be certified.

It is recommended applicants refer to the DGTO Guidelines and Glossary for details of eligible applicants.

Please contact [DigitalGames@arts.gov.au](mailto:DigitalGames@arts.gov.au) if you require further assistance.

**Did the applicant company act in the capacity of a trustee of a trust for any part of the time it incurred expenditure on the production? \***

- Yes  No

Please note, a trustee company cannot apply for a certificate for the DGTO nor be certified. A trustee company is also unable to incur QADE. If the applicant company acted on behalf of a trust for any period of the game development, expenditure incurred during this period cannot be QADE. Please refer to the DGTO Guidelines and Glossary for further details.

**Please provide the dates during which the company acted in the capacity of a trustee of a trust. \***

### Access and format

**Is the game (or games) available over the internet, primarily played through the internet and/or operate only when a player is connected to the internet? \***

- Yes  No

**Your answer has indicated that you are ineligible under the program**

In order to meet the definition of an eligible digital game, the game must be made available for use over the internet, primarily played through the internet and/or operate only when a player is connected to the internet.

It is recommended applicants refer to the DGTO Guidelines and Glossary for details of eligible applicants.

Please contact [DigitalGames@arts.gov.au](mailto:DigitalGames@arts.gov.au) if you require further assistance.



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**Is the game (or games) in an electronic form that is capable of generating a display on a portable electronic device, computer monitor, television screen, liquid crystal display or similar medium that allows for the playing of an interactive game? \***

- Yes  No

**Your answer has indicated that you are ineligible under the program**

In order to meet the definition of an eligible digital game, the game must be in an electronic form that is capable of generating a display on a computer monitor, television screen, liquid crystal display or similar medium that allows for the playing of an interactive game.

It is recommended applicants refer to the DGTO Guidelines and Glossary for details of eligible applicants.

Please contact [DigitalGames@arts.gov.au](mailto:DigitalGames@arts.gov.au) if you require further assistance.

**Is the game (or games) interactive? \***

- Yes  No

An interactive game is generally understood to be a game where the sequence of events in the game is determined in response to the decisions, inputs and direct involvement of the player(s).

**Your answer has indicated that you are ineligible under the program**

In order to meet the definition of an eligible digital game, the game must be interactive. An interactive game is generally understood to be a game where the sequence of events in the game is determined in response to the decisions, inputs and direct involvement of the player(s).

It is recommended applicants refer to the DGTO Guidelines and Glossary for details of eligible applicants.

Please contact [DigitalGames@arts.gov.au](mailto:DigitalGames@arts.gov.au) if you require further assistance.

**Does the game (or games) contain any chance-based mechanisms (including loot boxes)? \***

- Yes  No

Please note, such mechanisms do NOT make a game ineligible for the DGTO.

**Please detail the chance-based mechanisms utilised in the game/s \***

If applying for an Ongoing Development certificate please identify which game title this relates to.

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**Is the game (or games) a gambling service (within the meaning of the Interactive Gambling Act 2001) or substantially comprised of gambling or gambling-like practices? \***

Yes  No

**Please detail the gambling or gambling-like elements in the game/s. \***

If applying for an Ongoing Development certificate please identify which game title this relates to.

**Does the game (or games) contain elements that are likely to lead to the game being refused classification under the Classification (Publications, Films and Computer Games) Act 1995? \***

Yes  No

**Please list the game title/s \***

If applying for an Ongoing Development certificate please identify which game titles this relates to.

**During any time in the relevant claim period, did any game in this application fail to meet any of the above eligibility criteria related to: gambling and gambling-like practices, or classification? \***

Yes  No

**Please provide details, including relevant game title/s \***

If applying for an Ongoing Development certificate please identify all game title this relates to.

## Primary Development Purpose

In order to be **eligible**, the game (or games) must have been primarily developed to be made available to the general public for entertainment or educational purposes.

Games are **not eligible** if they are primarily developed:

- for industrial, corporate or institutional purposes; and/or
- to advertise or promote a product, entity or service.

**Does the game (or games) meet this eligibility criterion? \***

Yes  No

**Your answer has indicated that you are ineligible under the program**

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To be eligible, digital games must be primarily developed to be made available to the general public for entertainment or educational purposes.

It is recommended applicants refer to the DGTO Guidelines and Glossary for details of eligible applicants.

Please contact [DigitalGames@arts.gov.au](mailto:DigitalGames@arts.gov.au) if you require further assistance.

## Company Information

\* indicates a required field

### Prior companies

If a company has taken over the development of the game from another company, then the new company is taken to have incurred the development expenditure of the previous company or companies.

**Has the applicant company taken over responsibility for the development of the game from another Australian company? \***

Yes  No

**Please list the previous company/ies below and attach relevant legal agreements confirming the transfer of responsibility at the end of the application**

You can select "Add More" to add additional rows.

| Game title | Registered entity name | Registered business ABN address  |                 |
|------------|------------------------|--|-----------------|
|            |                        | Address Line 1, Suburb/Town, State/Province, Postcode, and Country are required. Country must be Australia | Must be an ABN. |
|            |                        |  |                 |

**Has the applicant company received, or does it intend to apply for, any other DGTO certifications for the same income year? \***

Yes  No

**Please provide details of other certifications, including issued, applied for and intended to be applied for certificates \***

### Company relationships

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The applicant company's relationship with other entities is relevant to the DGTO in regard to the rebate cap, qualifying Australian development expenditure, and arm's length arrangements. Further information can be found in the DGTO Guidelines and Glossary.

**Is the applicant company connected to affiliated with any other entities that may also intend to claim the DGTO? \***

Yes  No

**Provide a list of connected or affiliated entities also intending to claim the DGTO**

For the purposes of the \$20 million DGTO rebate cap (section 378-15 of the Act): Please provide a list of all companies likely to be 'connected with' or 'affiliates of' the applicant at the time of lodgement of the relevant tax return, highlighting any particular 'related companies' that may also intend to claim an amount under the DGTO.

**Attachment \***

Attach a file:

A minimum of 1 file must be attached.  
Maximum file size 25MB

**Are there any transactions relevant to this application that were incurred between entities or individuals that are related to, associates or potential associates of the applicant company? This includes companies that are related parties; and individuals who are 'influential' (i.e. company directors', or relatives of such individuals). \***

Yes  No

**Provide details of associates or potential associates with whom transactions have been undertaken relevant to QADE**

For the purposes of calculating QADE (section 378-35 of the Act): Please provide a list of all associates or potential associates with whom transactions have been undertaken relevant to QADE and, for potential associates, the rationale that has been used to determine the company is not an associate. Please note, associates may include companies that are related parties; individuals who are influential employees (i.e. company directors); relatives of such influential employees.

**Attachment \***

Attach a file:

A minimum of 1 file must be attached.  
Maximum file size 25MB

## Applicant contact information

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\* indicates a required field

The Department of Infrastructure, Transport, Regional Development, Communications and the Arts may not be able to discuss this application with people unless they are nominated as either a Primary Contact or Secondary Contact in this form.

### Primary applicant contact

**Primary contact \***

| Title                | First Name           | Last Name            |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

**Primary contact position \***

**Primary contact business address \***

Address

  
  
Address Line 1, Suburb/Town, State/Province, Postcode, and Country are required.

**Primary contact phone number \***

**Primary contact email \***

### Secondary applicant contact (optional)

**Secondary contact**

| Title                | First Name           | Last Name            |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

**Secondary contact position**

**Secondary contact business address**

Address

**Secondary contact phone number**

  
Must be an Australian phone number.

**Secondary contact email**

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Must be an email address.

### Game details

\* indicates a required field

#### Game title \*

This is the title that will appear on the certificate.

#### Has there been a previous title/working title? \*

Yes  No

#### Please list previous/working titles.

You can select "Add More" to add additional rows.

#### Previous title/working title

|  |
|--|
|  |
|--|

### Synopsis

Please provide a one paragraph synopsis of the game below.

#### Game synopsis \*

Must be between 20 and 200 words. Additional information can be attached in the supporting documents section of this form.

### Genre

Please select the best genre that fits to the game.

#### Game genre \*

- |  |  |
|--|--|
| <input type="radio"/> Simulation/sandbox | <input type="radio"/> Puzzle/platformer      |
| <input type="radio"/> Strategy           | <input type="radio"/> Narrative/visual novel |
| <input type="radio"/> Shooter            | <input type="radio"/> Survival/horror        |
| <input type="radio"/> Sports/racing      | <input type="radio"/> Action/adventure       |
| <input type="radio"/> Family/party       | <input type="radio"/> Education              |
| <input type="radio"/> Roleplaying        |  |

### Distribution

#### Select all that apply \*

- Console (including handheld)  
 PC/Mac

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- Mobile (including tablet)
- AR/VR device
- Web/cloud

### Please advise the rating / age classification for the game \*

This can be the rating category as per the Australian Classification Board, IARC, PEGI or any other official jurisdictional system.

### Please provide a web link to verify the game's distribution. \*

Must be a URL.

## Development time frames

### Date of game's initial release to the public \*

Must be a date.

This is the date that the game was 'completed' or 'ported' for the purposes of the DGTO. This date is likely either the early access release or full release date of the game (for completion) or release of the game to the new platform (for porting). QADE cannot be claimed beyond this date.

### Date that QADE was first incurred \*

Must be a date.

This date should relate to the first eligible expenditure for this DGTO claim. Please note, QADE cannot be incurred prior to 1 July 2022 when the DGTO commenced.

### Date that QADE was last incurred \*

Must be a date.

This date should relate to the last eligible expenditure for this DGTO claim. Please note, QADE cannot be claimed after the 'release' date above. Post-release expenditure may be able to be claimed through an Ongoing Development Certificate.

**Please note:** under the Porting Certificate stream, development activity refers solely to activity undertaken to port the game. Porting activities may also be claimed under the Completion Certificate stream or the Ongoing Development Certificate stream, as appropriate.

## Slate details

### Game titles

**Title listed below will appear on the certificate.**

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You can select "Add More" to add additional rows. Please select the 'Maximise' button above the table to see the full table.

| Game title | Previous working title | Synopsis   | Genre | Distribution multi  | Date that QADE was first incurred   | Date that QADE was last incurred   | Year of initial release  | Weblink to verify game distribution | Game rating and age classification  |
|------------|------------------------|--|-------|---|---|--|--|-------------------------------------|---|
|            |                        |  |       | <input type="checkbox"/> Console (including handheld)<br><input type="checkbox"/> PC/ Mac<br><input type="checkbox"/> Mobile (including tablet)<br><input type="checkbox"/> AR/VR device<br><input type="checkbox"/> Web/ cloud |   |  |  |                                     |   |
|            |                        | Must be between 20 and 200 words. Additional information can be attached in the supporting documents section of this form. |       |   | This date should relate to the first expenditure for this DGTO claim. For example, for an Ongoing Development certificate for 2022-23, it is likely the dates would be 1 July 2022 - 30 June 2023. QADE cannot be incurred prior to 1 July 2022, when the DGTO commenced. Must be a date. | This date should relate to the last eligible expenditure for this DGTO claim. For example, for an Ongoing Development certificate for 2022-23, it is likely the dates would be 1 July 2022 - 30 June 2023. Must be a date. | This is the date/year the game was originally released to the public, either as early release or full release. This date may be several years earlier than the relevant claim period | Must be a URL                       | This can be the rating category as per the Australian Classification Board, IARC, PEGI or any other official jurisdictional system. |



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### Qualifying Australian development expenditure (QADE)

\* indicates a required field

**It is recommended that applicants refer to the Glossary for details of eligible expenditure.**

#### QADE Details

**Does the applicant have a substituted accounting period? \***

Yes

No

**Income year end date for this claim \***

Must be a date.

This is the end date of the income year you are applying for. E.g. 30 June 2024 or 31 December 2023. You are encouraged to refer to the DGTO Guidelines and Glossary for further information, as the relevant income year cannot be changed after submission of your application.

**Relevant tax year through which this DGTO certificate will be claimed \***

This will be the relevant tax year you will be using this certificate to claim an offset.

**Total QADE \***

\$

Must be a minimum of AUD \$500,000 commencing on or after 1 July 2022.

**Was any QADE incurred in a foreign currency? \***

Yes

No

Please note, only eligible activities performed in Australia but paid in foreign currency can be claimed. Activities performed overseas are non-QADE and do not need to be reported.

**Please complete the foreign currency tab of the general ledger template below**

#### QADE General Ledger

**The below attachment must be supplied as an unlocked Excel document [using this template](#).**

#### Notes:

- Additional supporting documentation to substantiate the QADE claimed in the General Ledger should be attached in the 'Supporting Documentation' section towards the end of this page.

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- If you get an error uploading Excel spreadsheet files please save them as 'Excel 97-2004 Workbook (.xls)' format in Excel and try uploading again. The file size must be below 25MB

### **Please upload a statement of total QADE (General Ledger) \***

Attach a file:

## Apportionment

Where you have incurred expenditure across different activities or games, only the amount attributable to the activity or to the game that is the subject of the application can be claimed as QADE.

For example:

- you incurred expenditure under a contract with an artist to create content for three different new games. This application for a completion certificate should apportion the total expenditure between the games, so that there is an amount referable to each game that is the subject of each application; or
- you incurred expenditure with an employee who engages in both development and non-development activities (such as administrative duties). This application for a certificate should apportion that employee's expenditure between the QADE and non-QADE activities.

You must maintain records sufficient to satisfy that the apportionment is appropriate, such as work orders, schedules, or reporting from internal project management systems. This documentation can be uploaded on the next page of the form at the Additional Information section.

Please note that you do not need to apportion expenditure with an employee or independent contractor if 90% of that expenditure is attributable to activities that qualify as QADE.

For example, if you have incurred expenditure on an employee who is developing an eligible game 90% of their time but also attending to general administrative duties for the remainder, you can claim 100% of the expenditure on the employee.

**Have you ensured that all claimed QADE is apportioned where necessary for work undertaken in Australia on the development of this specific game, as per the above information? \***

Yes

No

### **Your answer has indicated that you are ineligible under the program**

As you have answered 'no' to the previous question you will not be able to continue with this application.

It is recommended applicants refer to the DGTO Guidelines and Glossary for details of eligible applicants.

Please contact [DigitalGames@arts.gov.au](mailto:DigitalGames@arts.gov.au) if you require further assistance.

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During assessment, you may be asked to provide further information, explanation or substantiation of your apportionment claims. It may streamline assessment of your application if you provide rationale for your apportioned claims. This can either be done in the comments field of the General Ledger template, or uploaded as a standalone attachment (Please upload when prompted at end of this application form).

### Fringes and compensation

Fringe benefits provided as part of an eligible employee's remuneration package (such as a car in lieu of salary or wages) may be considered QADE. Please note, Government fees, fines, penalties, taxation or any such payment (including Fringe Benefits Tax) is not 'remuneration' nor 'expenditure' and is therefore not development expenditure nor QADE.

If a person's remuneration is QADE then any compulsory worker's compensation linked to that remuneration and payable by the applicant company is also QADE.

**Please provide a short description of how a portion of worker's compensation has been attributed to QADE. \***

You should provide the premium notice (being the amount actually paid) as well as the annual rateable remuneration declaration as attachments at the end of this application form.

### Associates integrity test

Expenditure incurred in relation to an entity that is an associate of the applicant company is excluded from development expenditure and is not QADE. There is no apportioning or separating such expenditure to work out the amount of expenditure had the transaction occurred between parties that are not associates.

An associate of a company is defined by section 318 of the *Income Tax Assessment Act 1936* (ITAA36). Advice on associates of your company should be sought from your legal advisers before submitting your application.

**Have you ensured that the claimed QADE for this title is compliant with the above information on associates integrity test? \***

Yes  No

### Your answer has indicated that you are ineligible under the program

As you have answered 'no' to the previous question you will not be able to continue with this application.

It is recommended applicants refer to the DGTO Guidelines and Glossary for details of eligible applicants.

Please contact [DigitalGames@arts.gov.au](mailto:DigitalGames@arts.gov.au) if you require further assistance.

### Remuneration of influential employees

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There is a limited exception to the associates integrity test outlined above, such that a company may claim a maximum of \$65,000 under the DGTO for each influential employee or individual that performs work or services directly for the company that are attributable to the development of the game/s.

For example, a total of \$65,000 per income year may be claimed for a director, founder or CEO of a game/s development studio who also undertakes development work applied for under a stream of the DGTO.

**Does your General Ledger include any individuals for which this exception will apply? \***

- Yes  No

**Please list their names and positions:**

You can select "Add More" to add additional rows.

| Name | Position |
|------|----------|
|      |          |

### Applications for other government incentives

**Has a final certificate for this title (or titles) been issued under any of the following Australian Government tax offsets? Select all that apply \***

- Producer Offset
- Location Offset
- Post, Digital and Visual Effects (PDV) Offset
- Research and Development (R&D) Offset
- Digital Games Tax Offset (under another stream)
- None of the above

**Please list the game title/s**

**Have you ensured that you are not claiming any expenditure items that have already been claimed under another Australian Government offset? \***

- Yes  No

**Your answer has indicated that you are ineligible under the program**

As you have answered 'no' to the previous question you will not be able to continue with this application.

Please review your general ledger and ensure that no items listed as QADE have already been claimed/supported under other Australian Government offsets. You will not be able to complete or submit this form unless you have selected 'Yes' to confirm you have checked.

# Final DTGO Certificate Application

## Form Preview

**Has the game (or have the games) received or applied for any other Australian Government support? \***

Yes  No

Please list the incentives/programs that you have had support from.

You can select "Add More" to add additional rows.

| Game title | Incentive/<br>program | Amount                   | Status | Comments |
|------------|-----------------------|--------------------------|--------|----------|
|            |                       | Must be a dollar amount. |        |          |
|            |                       | \$                       |        |          |

**Has the game received or applied for any state/territory government support? \***

Yes  No

| Game title | State/Territory | Amount                   | Status | Comments |
|------------|-----------------|--------------------------|--------|----------|
|            |                 | Must be a dollar amount. |        |          |
|            |                 | \$                       |        |          |

## Supporting Documentation

**Please upload any additional documents to support your application and/or substantiate your QADE claim. Please note, the more information provided upfront, the more streamlined the assessment may be.**

It is recommended you provide the following documents:

- **Employment contracts:** for all claimed employees, including any addendum to contract / employee letters related to changes to remuneration, job title or responsibilities for relevant period.
- **Wage apportionment rationale:** document detailing how the amount or percentage of a wage has been calculated as QADE. Provision of **timesheets/activity logs/tasks** as evidence of the claim is recommended. This includes for influential employees who are capped at \$65,000 - proof is still required to show this amount was incurred on eligible activities.
- **Payroll Reports:** full payroll reports, including component details such as long service leave payouts, bonuses and termination pays; Single Touch Payroll (STP) Data.
- **Bonus Letters:** Bonus payments are only QADE to the extent that they relate to the making of the game. Bonuses that are linked to the performance of the game (such as number of players) or the performance of the company (such as meeting a revenue or profit target) are excluded. For any claimed eligible bonuses, please provide relevant letters / documentation confirming the nature of the bonus.
- **Workcover:** premium notice (being the amount actually paid) as well as the annual rateable remuneration declaration
- **Contractor Evidence:** relevant invoices; letters of confirmation from contractors warranting that work has been performed by them, in Australia, and not further outsourced or sub-contracted to another company.

# Final DTGO Certificate Application

## Form Preview

- **Influential Employee Statement:** A list of all associates or potential associates with whom transactions have been undertaken relevant to QADE; and, for potential associates, the rationale that has been used to determine the individual/company is not an associate Please note, associates may include companies that are related parties; individuals who are influential employees (i.e. company directors); and relatives of such influential individuals.
- **Related Parties:** A list of all companies 'connected with' or 'affiliates of' the applicant / development companies at the time of application, indicating clearly any other party intending to claim the DGTO.
- **Authorization Documents:** documents evidencing your right to make the game - work-for-hire contracts and letter from client confirming the applicant is the Australian company expected to claim the DGTO, authorization letters from IP owners, chain of title letter etc.
- **Transfer Documents:** If relevant - agreements relating to the transfer of development responsibility to the applicant company/development company.

A DGTO independent games developer consultant will forensically review your application and will require supporting documentation that substantiates your claim. Provision of quality supporting material upfront will mitigate the time lost in needing to request this information from you separately.

Further documentation may be requested during the assessment process.

**Please indicate what supporting documentation you have provided \***

- |   |   |
|---|---|
| <input type="checkbox"/> Employment contracts   | <input type="checkbox"/> Influential Employee Statement |
| <input type="checkbox"/> Wage apportionment rationale                                     | <input type="checkbox"/> Related Parties list           |
| <input type="checkbox"/> Timesheets/Activity logs/Tasks                                   | <input type="checkbox"/> Authorisation documents        |
| <input type="checkbox"/> Payroll reports  | <input type="checkbox"/> Transfer documents             |
| <input type="checkbox"/> Bonus letters  | <input type="checkbox"/> Other: <input type="text"/>    |
| <input type="checkbox"/> Workcover premium notice   | <input type="checkbox"/> None                           |
| <input type="checkbox"/> Contractor evidence (relevant invoices/ letters of confirmation) |   |

**You have selected 'None'. It is likely that further documentation will be requested during the assessment process. Please consider providing supporting documentation now to streamline the application process.**

### Supporting Documentation Continued

You can upload as many documents as required to support your application. Please include all items you have indicated as provided above. If required, further documentation may be requested during the assessment process.

Note: If you get an error uploading Excel spreadsheet files please save them as 'Excel 97-2004 Workbook (.xls)' format in Excel and try uploading again.

| File description | File upload                        |
|------------------|------------------------------------|
|                  |                                    |
|                  |                                    |
|                  | Maximum file size of 25MB per file |

# Final DTGO Certificate Application

## Form Preview

### Additional information

**If you have any further information to provide in relation to your application, please detail it here.**

### Attachment

Attach a file:

Maximum file size of 25MB per file

## Accessing the DGTO

\* indicates a required field

**Is the applicant part of, a subsidiary or related to an international game development company? \***

- Yes  No

**How long has the applicant been developing games in Australia? \***

- 0-2 years  
 2-5 years  
 5-10 years  
 10+ years

**Did the DGTO influence the decision to undertake development of this game/s in Australia? \***

- Yes  No

**If the DGTO did not exist, what is the likelihood of development activities for this game/s to have occurred in Australia? \***

- The development would not have been undertaken in Australia without the DGTO  
 It is unlikely development would have been undertaken in Australia without the DGTO, or it would have been significantly scaled back  
 Development would have taken place in Australia, however the DGTO directly impacted on the scale, resourcing, timeframe or final delivery of the work  
 Development would have taken place, however the DGTO made the game development more financially feasible.  
 Development would have taken place regardless of the existence of the DGTO

**Does the applicant company intend to apply for the DGTO in the future? \***

- Yes  No

**How long has the applicant been developing games in Australia? \***

# Final DTGO Certificate Application

## Form Preview

- 0-2 years
- 2-5 years
- 5-10 years
- 10+ years

**Does this application relate to a game/s that are a work-for-hire arrangement with an international studio? \***

- Yes
- No

**To what extent did the DGTO impact the applicant company's competitiveness in securing this development work? \***

- Not at all
- Somewhat, but it was not the deciding factor
- It was a key factor in securing the work and making the applicant company competitive

**Does this application relate to a game/s that are Australian owned or the IP is owned by Australians? \***

- Yes
- No

**To what extent did the DGTO impact the applicant company's ability to undertake development of the game? \***

- The development would not have been undertaken without the DGTO
- It is unlikely development would have been undertaken without the DGTO
- Development would have taken place, however the DGTO directly impacted on the scale, resourcing, timeframe or final delivery of the work
- Development would have taken place, however the DGTO made the game development more financially feasible
- Development would have taken place regardless of the existence of the DGTO

**Does the applicant company intend to apply for the DGTO in the future? \***

- Yes
- No

## Declaration and confirmations

\* indicates a required field

### Copy of digital game to be made available to the National Film and Sound Archive of Australia

If your application is successful, section 378-95 of the Income Tax Assessment Act 1997 (ITAA97) requires a copy of any digital game that has received certification under the Offset, and its related publicity materials, to be made available to the National Film and Sound Archive of Australia (the NFSA) to support the preservation and growth of its games collection. While successful applicants are required to offer their game/s and publicity materials to the NFSA as a condition of certification, they may or may not be accepted after being considered in the context of NFSA acquisition policy and its collection priorities.



# Final DTGO Certificate Application

## Form Preview

### As per section 378-95 of the ITAA97 \*

- I agree, that if successful, any games in this application that are certified under the DGTO, and their publicity materials, will be offered to the NFSA; and
- I understand that the NFSA may or may not accept these items, after considering the game/s in the context of NFSA acquisition policy and its collection priorities.

At least 2 choices must be selected.

## Declaration

You are required to make the following declaration under Schedule 1, Part B of the DGTO Rules.

The information provided in your application (and in any subsequent requests for additional information) will be used by the Department to administer the DGTO. The *Taxation Administration Act 1953* imposes administrative penalties on any entity that makes a false or misleading statement, or takes positions that are not reasonably arguable, to the Commissioner of Taxation or another entity exercising powers or performing functions under a taxation law. When submitting information to support your application to the DGTO it will be deemed to be made as a tax declaration; any such statement could attract substantial penalties under taxation laws.

### I, the applicant, confirm that: \*

- I am authorised by the applicant company to complete this application
- information provided in this application may be provided to the Australian Taxation Office, the Digital Games Tax Offset Advisory Board, the National Film and Sound Archive of Australia and independent digital games consultants contracted by the Department
- to the best of my knowledge, all the information in this application is true and correct

At least 3 choices and no more than 3 choices may be selected.

### Certified by \*

| Title                | First Name           | Last Name            |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

### Date \*

Must be a date.