

Digital Games Tax Offset (DGTO) – Application for Provisional Certificate

When to submit

Applications for provisional 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

A provisional certificate is a guide as to whether, based on the information and assurances provided by the applicant at the time of submission, the game is likely to meet the legislative requirements for certification for the DGTO.

Applying for a provisional certificate is optional. Being issued with a provisional certificate does not guarantee or entitle the applicant to a certificate for the DGTO. The provisional certificate expressly provides that an application for a final certificate for the DGTO can still be refused. A provisional certificate indicates eligibility of a game or games and assessment is based on the information provided by the applicant at this time, including confirmation that other key eligibility criteria will be met, such as the \$500,000 qualifying Australian development expenditure (QADE) threshold.

In order to apply for a provisional 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.
- The applicant company must be an Australian company, or a foreign company with an Australian permanent residency and an Australian Business Number (ABN).
- The game must be intended to 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 intended to:
 - 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.
- Projected 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.
- Limited information, such as the name of the applicant and the game/s, will be disclosed to the National Film and Sound Archive of Australia.
- 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.

Contact details

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

Email: 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

Eligibility

* indicates a required field

Certification stream

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

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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 a provisional application? *

- ☐ Completion Certificate
- ☐ Porting Certificate
- ☐ Ongoing Development Certificate

Responsible company

Is the applicant company the company 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 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.

Please contact DigitalGames@arts.gov.au if you require further assistance.

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

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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](#)), 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 \$10 fee for this service. More information about ASIC search products can be found on the [ASIC website](#).

Upload extract *

Attach a file:

Trustee company

Will the applicant company act in the capacity of a trustee of a trust for any part of the time it incurs expenditure on the game? *

☐ 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 acts on behalf of a trust for any period of the game development, QADE cannot be incurred during this period. Please refer to the DGTO Guidelines and Glossary for further details.

Access and format

Will the game (or games) be made 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 if you require further assistance.

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Will the game (or games) be 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 if you require further assistance.

Will the game (or games) be 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 if you require further assistance.

Will the game (or games) be a gambling service (within the meaning of the Interactive Gambling Act 2001) or substantially comprise 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.

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Will 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 *

In order to be **eligible**, the game 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.

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

☐ Yes

☐ No

Your answer has indicated that you are ineligible under the program

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 if you require further assistance.

Applicant details

* indicates a required field

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.

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Information from the Australian Business Register

ABN

Entity name

ABN status

Entity type

Goods & Services Tax (GST)

DGR Endorsed

ATO Charity Type

[More information](#)

ACNC Registration

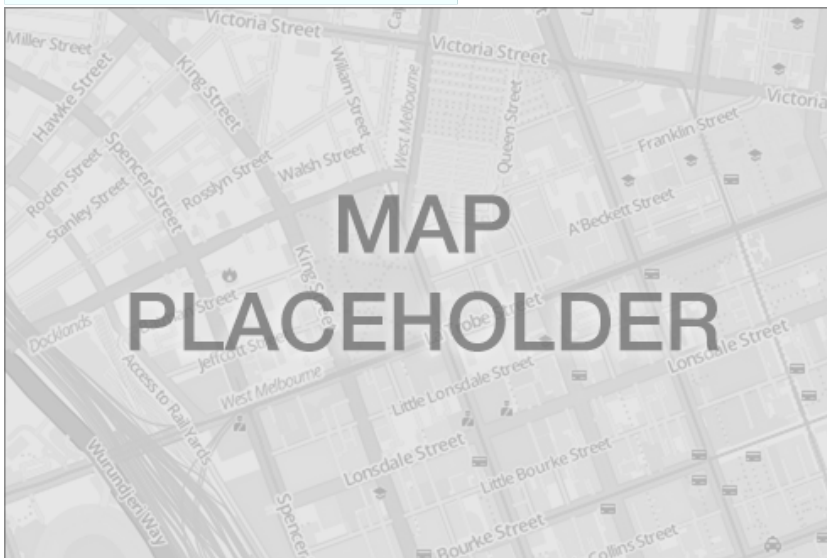
Tax Concessions

Main business location

Place the company is incorporated *

Registered business address *

Address



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

Applicant Postal Address *

Address

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

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

☐ Yes ☐ No

Tax Consolidated Group details

Is the company part of a Tax Consolidated Group? *

Tax Consolidated Group

Tax Consolidated Group 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	More information
ACNC Registration	
Tax Concessions	
Main business location	

Must be an ABN.

Tax Consolidated Group ASIC Company Extract

Please upload the Tax Consolidated Group'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 Tax Consolidated Group head 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](#)), by searching and selecting the company and then scrolling down to *Information for Purchase* section. For these purposes we only require

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a 'Current company information' version of the Company Extract. Please note that ASIC charges a \$10 fee for this service. More information about ASIC search products can be found on the [ASIC website](#).

Upload extract *

Attach a file:

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 below the table.

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.

Please upload agreements relating to the transfer of development responsibility to the current applicant company. *

Attach a file:

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

☐ Yes ☐ No

Please note that you will be required to provide information regarding the applicant company's relevant related party relationship in connection with the development of the digital game if/when you apply for Final Certification. For the purposes of the Digital Games Tax Offset, there are two definitions concepts of 'relevant related parties', which separately relate to the \$20 million cap (section 378-15 of the Act) and calculating qualifying Australian development expenditure (section 378-35 of the Act). It is recommended that applicants

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consult the DGTO Guidelines and Glossary and legal advisers on this matter as early in the development process as possible.

Applicant contact information

* 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

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**Secondary contact
phone number**

Must be an Australian phone number.

Secondary contact email

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 *

☐ Simulation/sandbox

☐ Strategy

☐ Shooter

☐ Sports/racing

☐ Puzzle/platformer

☐ Narrative/visual novel

☐ Survival/horror

☐ Action/adventure

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- ☐ Family/party
- ☐ Roleplaying

- ☐ Education

Distribution

Select all that apply *

- ☐ Console (including handheld)
- ☐ PC/Mac
- ☐ Mobile (including tablet)
- ☐ AR/VR device
- ☐ Web/cloud

Note: Porting Certificate

Please note: under the Porting Certificate stream, development activity refers solely to activity undertaken to port the game.

Development time frames

Date of game's initial release to the public *

Must be a date.

Please provide a best estimate, if the exact date is not known please select the first or last day of the month.

Anticipated date that QADE is first incurred

Must be a date.

Anticipated date that QADE is last incurred

Must be a date.

Anticipated date of completion *

Must be a date.

Slate details

Game titles

Title listed below will appear on the certificate.

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

Game title	Previous/ working title	Synopsis	Genre	Distribution	Anticipated commencement date	Anticipated completion date

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		Must be between 20 and 200 words. Additional information can be attached in the supporting documents section of this form.			Must be a date.	Must be a date.
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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 for which the DGTO will be claimed *

This will be the financial/income year or substituted accounting period (SAP) for which you are applying. 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.

What is your financial year end? *

Day and Month. This will be the substituted accounting period (SAP) for which you are applying. 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.

Total projected QADE *

\$

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

Projected total development expenditure (as defined by section 378-30 of the ITAA97) *

\$

Must be a dollar amount.

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Will any QADE be incurred in a foreign currency? *

- ☐ Yes ☐ No

Applications for other government incentives

Has/will 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

Has/will 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/may have support from.

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

Game title	Incentive/ 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.		
		\$		

Additional information

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

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Attachment

Attach a file:

Maximum individual file size 25MB

Declaration and confirmations

* indicates a required field

You are required to make the following declaration under Schedule 2, 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 contact, 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, and independent digital game 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
<div></div>	<div></div>	<div></div>

Date *

Must be a date.