Game Development Sector Rebate | Final Application Form

Page 1: Terms and Conditions

Please carefully review the following terms and conditions before proceeding to the next section of the application form.

- You have read, understand, and agree to the GDSR Guidelines and the GDSR Terms of Trade on our website.

- You confirm that all information and documentation you provide to NZ On Air is accurate, honest, and complete, meeting all of NZ On Air's requirements.

- You note that submitting an application under the GDSR scheme does not guarantee approval for any amount of funding during the relevant tax year.

- You understand that any expenditure or amounts submitted in your financial documentation under the GDSR scheme must be in New Zealand Dollars. All other currencies must be converted.

☐ **Please check to confirm that you have read and agree to these Terms and Conditions.**

Page 2: Applicant Details

Company Name *

Name of person applying on behalf of the company *

Role *

Applicant's e-mail address *
This e-mail address relates to the contact person above. It can be different from the e-mail used for your sign-in. If you need to change your sign-in details, please e-mail **gamesrebate@nzonair.govt.nz**

Applicant's phone number *

Region/s the company is based *

Does your company meet the definition of a Māori business?

For reporting purposes, MBIE and [Te Puni Kōkiri](#) define a Māori business as a minimum 50% Māori ownership or classified by IRD as a Māori authority.

Yes
No

Page 3: Eligible Expenditure

What is the funding amount you are requesting? *

Guidelines:
- *This figure should align with eligible expenses your company incurred between 1 April 2023, and 31 March 2024, totalling 20% of the overall eligible expenditure for that period.*
- *Please note that the maximum amount you may apply for is $3,000,000 NZD.*

Pilot Phase Applicants:
- *If your company was chosen to participate in the Pilot Phase application round, you'll now submit 6-month figures for eligible expenses from 1 October 2023 to 31 March 2024. If you believe any expenses were mistakenly disqualified from your 1 April 2023 to 30 September 2023 assessment, please contact Chantelle Cole on chantelle@nzonair.govt.nz to discuss the specifics and whether potential re-consideration at this final application stage is appropriate.*

Financial statements *

Guidelines:
- *Please upload a Zip Archive (.zip) of your financial statements.*
- *Please include the following details in all file names: Company Name_YYYY-YY (financial year).*
- *All financial information must be converted to New Zealand dollars, with the exchange rate calculated on the day of payment.*
- *With expenses you believe are eligible for the GDSR, such as game development software, kindly incorporate a column in your spreadsheet providing a brief 1-2 sentence explanation detailing how you utilise that software specifically for game development purposes.*
- *Please refer to the **Eligible Expenditures and Reporting Requirements Document** on our website for more detailed information on the documentation and detail we require.*

Please make sure to include documentation that encapsulates the following information:

1. Financial Statements:

- Provide profit and loss statement for the current tax year from 1 April 2023 to 31 March 2024
- Provide a balance sheet as at 31 March 2024 (if relevant).
- Audited accounts from previous year (where possible).
- Management accounts including details of ledger entries of eligible expenditures for the application period.
- Most recent tax returns.
- If the applicant is a head/parent company, then consolidated financial information may be required.

2. Personnel Information:
- List personnel roles involved in game development activities.
- Specify the amount of salary or costs attributed to eligible game development activities. Provide percentage breakdowns for those whose roles cover both game development and operational activities and a short 1-2 sentences on how their work is split.
- List any contractors who have worked in the games development space.
- List non-New Zealand tax resident contractors or staff members and specify the amount of time they spend on eligible game development activities.

3. Company Structure:
- Indicate whether your company is a subsidiary of another entity.
- If it is a subsidiary, describe how related party transactions are treated and the cost attribution methodology being used, between the parent and subsidiary.

4. Non-Eligible Games Development:
- Highlight any costs associated with non-eligible games, such as gambling services or games primarily consisting of gambling elements, and explain how these costs are allocated, whether on a pro-rata basis or using a timesheet system. Further information on ineligible games can be found in the GDSR Guidelines.

5. Other Funding Sources:
- Indicate if any costs have been claimed under other domestic or international funding sources or grants.

6. Additional Financial Statements/Information:
- Include any other financial statements or information that you believe will assist NZ On Air in determining the eligibility of your costs.

Additional supporting documents

If you have other documents to support your application, please upload them here**.**

[ ]

Comments

Are there any further comments you wish to make regarding your eligible expenditure?

[ ]

Page 4: Other Funding Received

Guidelines:

- *The GDSR does not cover expenditures already funded by other government grants or subsidies, such as R&D grants, grants from CODE, NZTE, NZFC, MCH, etc. Please note that by providing this information, you authorise us, at NZ On Air's discretion, to contact other government entities to verify this information.*

Have you received any game development funding from other government entities (either in New Zealand or internationally) during tax year 1 April 2023 to 31 March 2024? *

Yes
No

If yes, please provide the name of the grant received along with the funding agency.

Please specify the amount received in NZD.

Page 5: Project Details

Does the expenditure you are claiming relate to the development of eligible digital games intended for general public release? *

Please refer to the GDSR Guidelines for the definition on eligible digital games.

Yes
No

Please submit supporting documentation for the game development projects you are claiming eligible expenditure for. For each project, include the following information:

Guidelines:
- *A single spreadsheet outlining the below details for each project will be sufficient.*
- *We kindly ask you to include the following details in your document names: Company Name_YYYY-YY (financial year).*
- *Should you like to upload multiple documents, please upload a Zip Archive (.zip).*

Project Title

Project Description *(roughly 3-5 sentences)*

Genre(s)

Game Engine(s)

Platform(s)

Audience

Expected or actual production team size

Whether the game is live

Whether the game is generating revenue

Page 6: Additional Information

Guidelines:
- *This section aims to gather essential information to enhance our understanding and support of the Aotearoa New Zealand games industry.*

How long has your company been operating in the New Zealand games industry? *

How many full-time, NZ-based employees and contractors does your company employ? *

What are the primary challenges your company is facing over the coming year?

What percentage of your revenue is international and what percentage is domestic? *

How do you plan to utilise the rebate funds if approved? *