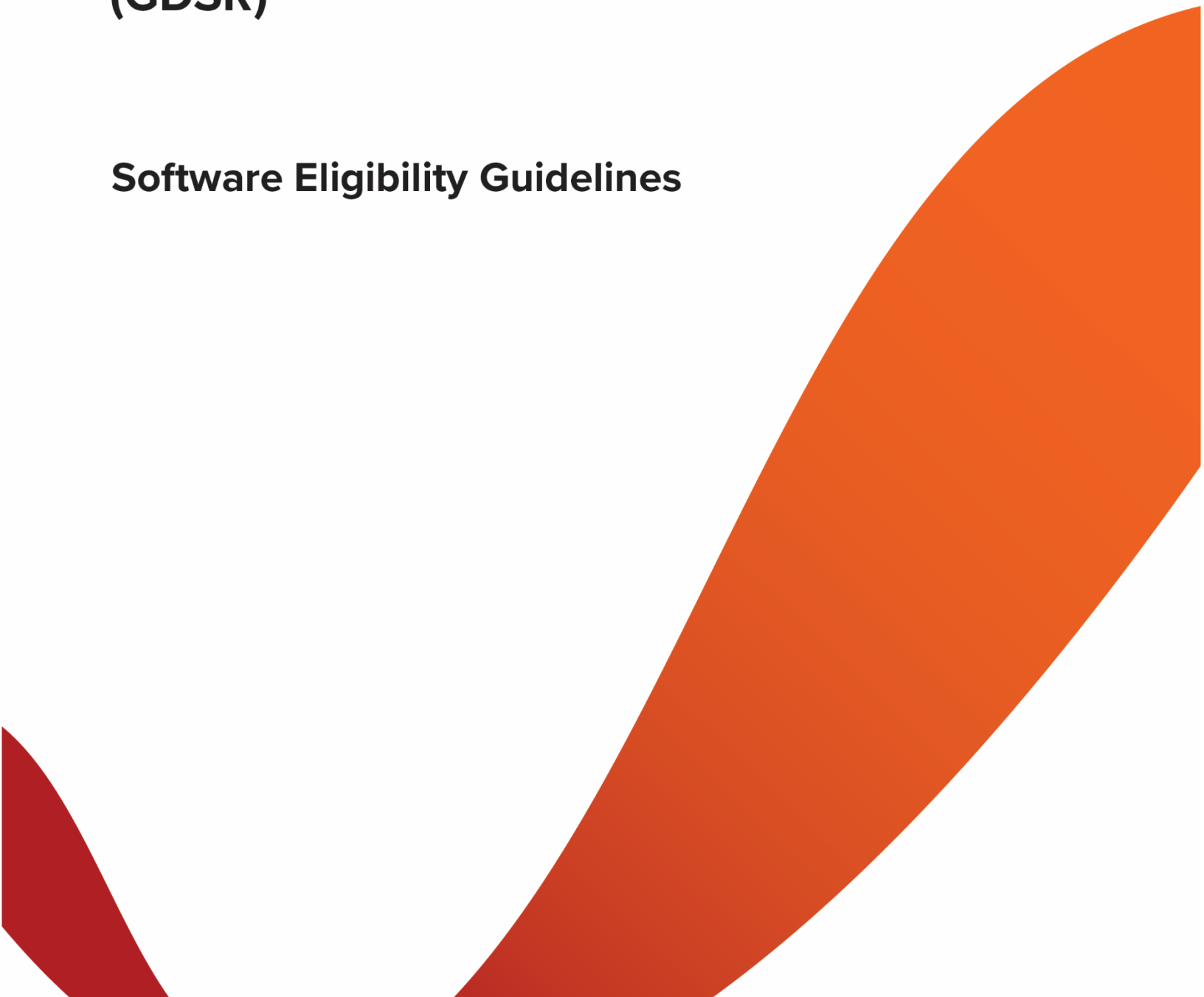


**Irirangi Te Motu**  
**NZ On Air**



# **Games Development Sector Rebate (GDSR)**

## **Software Eligibility Guidelines**



## Software Eligibility Guidelines

The purpose of the following document is to guide you through the types of software costs that are generally included or excluded from the Game Development Sector Rebate (GDSR). In particular, clarifying which Software as a Service (SaaS) expenses qualify. By providing clear criteria and examples, these guidelines will help you prepare a more accurate application, streamlining the assessment and approval process and ensuring you get the most from the rebate.

The guidelines have been divided into sections to help you determine which software expenses to include or exclude in your application. For any software that is not listed below (or included in the edge-cases section), you may include it in your application, but you will need to show that it is being used by game development team members directly contributing to the creation of a game (as per the [GDSR Guidelines](#)). In your copy of the [GDSR Financial Details template](#), please specify which team members are using the software and describe the purpose. If the assessment team needs additional information, they will contact you to ensure they have all the necessary details required for the decision-making process.

### What software is typically included in the GDSR?

To qualify for the GDSR, Software as a Service (SaaS) expenses must be directly related to the development and distribution of digital games and digital game assets. Below is an overview of the types of software that are typically eligible:

- 1. Art, Animation, UX and UI Software**
  - Tools used for creating game art, animations, and in-game user experience (UX) and interface (UI) elements. Examples include Adobe Suite, ZBrush, Maya and Figma.
- 2. Coding and Version Control Software**
  - Software that facilitates coding, debugging and version control for game projects, such as JetBrains IDEs and GitHub for repository management.
- 3. Game Development Software**
  - Core software for game development, such as game engines, which provide the foundational framework for building and running games, such as Unity and Unreal Engine.
- 4. Game Distribution Software**
  - Platforms used to distribute and manage games across different markets, including Apple Developer Program, Steamworks and Epic Games Store.
- 5. Narrative Design Software**
  - Specialised software for story and dialogue creation in games, including tools like Articy Draft for narrative design.
- 6. User Testing, Debugging, and User Data Collection Software**
  - Software used to test gameplay, gather user feedback, debug issues and refine the game experience. Examples include UserTesting and Backtrace.
- 7. Crash Reporting Software**
  - Tools that help track, analyse and resolve crashes in games, such as Bugspat and Sentry.

\*Please refer also to Section 5 Eligible Expenditure of the [GDSR Guidelines](#) for additional expenditure that may be eligible to claim under the GDSR.

## What software is typically excluded from the GDSR?

The following types of software are generally excluded from eligibility under the GDSR, as they are either standard business tools not specific to game development or are explicitly excluded under the GDSR's eligibility criteria.

### 1. General Business Software

- Tools that support communication, HR, administration and operations, for example:
  - Team communication tools such as Slack and Microsoft Teams
  - Email and documentation tools such as Outlook, G-Suite/Google Workspace and Microsoft Office
  - HR software such as Bamboo HR
  - Time management software such as TimeOS
  - VPN software such as Nord VPN
  - General remote access software such as TeamViewer

### 2. Financial Software

- Software dedicated to managing finances, payments and payroll, such as Xero, MYOB and iPayroll.

### 3. Customer Support Software

- Tools primarily used for managing general customer service enquiries are ineligible. However, it's important to note that software used for Quality Assurance may be eligible.

### 4. Marketing and E-Commerce Software

- Software for promoting, selling or managing the external presence of a game or company. While the cost of NZ-based marketing team members is covered under the GDSR, the software they use for these activities is excluded. Examples include:
  - Clipdrop and Canva for creating marketing materials
  - GoDaddy for domain and hosting
  - PayPro for e-commerce
  - Hootsuite for social media management
  - Restream for streaming
  - Webflow for website design

### 5. Asset Purchase and Freelance Marketplace Software

- Platforms that are used to purchase assets or hire freelance talent globally, rather than creating game content locally. Examples include:
  - **FastSpring** for digital assets
  - **Fiverr** for freelance talent
  - **Shutterstock** for stock images
  - **Soundly** for audio assets

## What are software edge-cases?

Edge cases refer to certain software that may or may not be eligible, depending on its specific use within your studio. If you use any of the following types of software, please provide additional details in your Financial Details template when submitting your GDSR application. Include information on who uses the software within your team and the general purpose it serves.

- **AI software such as ChatGPT**
  - May be eligible if used by the game development team, such as the programming department, however, not if solely used by the marketing or operations departments.
- **Analytics software such as Appfigures**
  - May be eligible if it is used by the game development team, for example QA, but not if solely used by the marketing or operations departments.
- **Audio design software such as Soundtrap**
  - Software used to create soundtracks, soundscapes, ambient audio, and other in-game music elements may be eligible if utilised by team members based in New Zealand.
- **Cloud software such as Microsoft Azure and Cloudflare**
  - May be eligible if it is used to host game(s) as opposed to general business storage or website hosting.
- **Communication software such as Discord**
  - May be eligible if it is used for user testing, but not if only used for general community engagement or internal team communications.
- **Customer support software such as Zendesk**
  - May be eligible if used for Quality Assurance, such as bug reports but not if only used for customer support.
- **IT security software such as Hexnode**
  - May be eligible if used for protecting players, as opposed to staff and company assets.
- **Localisation Software such as Crowdin and Smartling**
  - Tools for translating and adapting games for international markets may be eligible if utilised by team members based in New Zealand.
- **Project Management Software such as Jira**
  - May be eligible if used for activities directly related to game development, such as code reviews, asset integration, branch integration, or similar tasks. However, it is not eligible if used solely as a general team communication tool.

If you have any questions or need further clarification, please don't hesitate to reach out to our team at [gamesrebate@nzonair.govt.nz](mailto:gamesrebate@nzonair.govt.nz). We're here to support you through the application process and ensure you get the most from the rebate.