

Game Development Sector Rebate

YEAR THREE / JULY 2026



through the New Zealand Game Development Sector Rebate

\$829M

GDSR STUDIO REVENUE

UP 17% FROM 2025

98.3%

EXPORT REVENUE

1.7% DOMESTIC



43

SUCCESSFUL STUDIOS

UP 7.5% FROM 2025



194

ELIGIBLE GAMES

UP 14% FROM 2025



KEY TAKEAWAYS



RECORD REVENUE

Building on strong momentum, 2026 GDSR recipients reached a record \$829m in revenue, up 17% year-on-year.



SMALL AND MEDIUM-SIZED STUDIOS

These Kiwi businesses make up 90% of recipients, driving innovation, global success, and economic growth.



EXPORT SUCCESS

Global demand continues to drive growth, with 98% of revenue generated from international markets.



MORE STUDIOS AND GAMES

Industry activity is expanding, with more studios operating and a growing pipeline of games in development.

\$703,462

REVENUE PER EMPLOYEE*

UP 34% FROM 2025

*GDSR eligible employee

\$21.9M

GDSR FUNDING PAID IN YEAR 3

DOWN 2% FROM 2025



90%

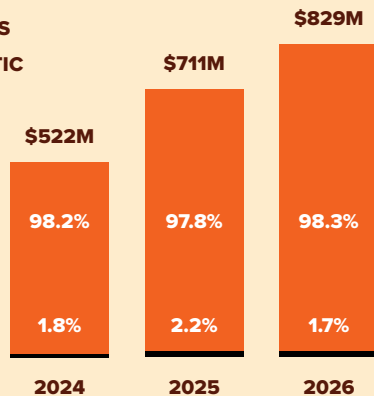
OF SUCCESSFUL APPLICANTS WERE SMEs*

*Small and medium-sized enterprises

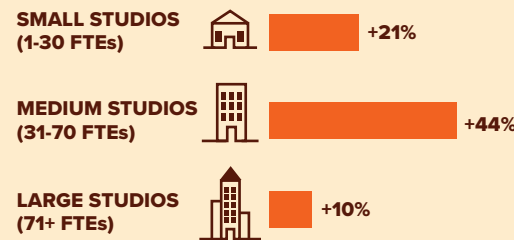


GDSR STUDIO REVENUE

EXPORTS
DOMESTIC



REVENUE GROWTH BY STUDIO SIZE FROM 2025 TO 2026



Medium-sized studios had a standout year, with revenue growth recorded across studios of every size.

REGIONAL SPREAD OF SUCCESSFUL APPLICANTS



1124

FULL TIME EQUIVALENT EMPLOYEES*

DOWN 13% FROM 2025

*GDSR eligible roles only



14%

AVERAGE STAFF GROWTH ACROSS GDSR STUDIOS

Despite ongoing global industry challenges and workforce reductions at some studios, most NZ game developers continued investing in talent, with the average returning GDSR recipient studio growing its workforce by 14%.