

DIGITAL GAMES TAX OFFSET (DGTO)

A powerful Australian Government incentive *supporting the growth of our digital games industry.*

Australia's Digital Games Tax Offset provides eligible game developers with a refundable tax offset on qualifying Australian development expenditure.



Digital Games Tax Offset (DGTO)

Unlock 30% rebate on eligible game development expenditure.
(\$500k min spend threshold, capped at \$20m/year per company or group)

Digital Games Incentive (DGI)

Unlock 15% rebate on eligible game development expenditure.
(\$250k min spend threshold, uncapped)



For DGTO certification required before filing your tax returns



Fully refundable, delivering direct cash flow to reinvest in future projects

We work with independent studios, established developers and growing gaming businesses to assess eligibility, prepare certification applications and support ongoing compliance throughout the claim process.

How AH Jackson & Co can help you

Eligibility Assessment – Assess your project and expenditure against DGTO/DGI eligibility requirements.

Application – Assist with provisional and final certification applications and all required documentation (DGTO).

Application Support – Assist with completion and submission of DGI grant application and avail grant funding directly to the business.

Record Keeping & Compliance – Implement robust record keeping and prepare evidence to support your claim.

State Incentive Claim Support – Identify and apply for relevant state-based incentives and funding opportunities.

Tax Return & Claim Assistance – Calculate your DGTO entitlement and assist with claiming the offset in your Australian tax return.

Digital Games Incentive (DGI) and Offset (DGTO)

Digital Games Tax Offset (DGTO)

The DGTO provides eligible Australian game developers with a 30% refundable tax offset on qualifying Australian development expenditure. It is designed to support businesses developing digital games by reducing development costs and improving cash flow.

Digital Games Incentives (DGI)

Various state offer grants(incentive) to support game development, studio expansion, skills development, and attracting investment into the Australian games industry. These programs can provide valuable funding to help businesses grow, innovate and bring new games to market.

DGTO Requirements and Benefits

The Digital Games Tax Offset (DGTO) is an initiative of the Australian Federal Government.

To qualify, projects must hit a minimum threshold of AU\$500,000 in eligible Australian Game Development Expenditure (QADE), which primarily covers local wages and resident payments as outlined in the program guidelines.

Successful applicants receive a 30% capped at \$20m/year per company or group incentive on their eligible spend.

DGTO eligible activities include;

- » New game development
- » Development and completion of original digital games.
- » Porting existing games
- » Porting eligible games to new platforms
- » Live operations & ongoing development
- » Ongoing development and live operations (Live Ops) for previously released games

DGI Requirements and Benefits

The Screen Queensland Digital Games Incentive (DGI) offers financial support to game developers, publishers, and studios operating under an ABN that pay local talent to work on a project.

To qualify, projects must hit a minimum threshold of AU\$250,000 in eligible Queensland Game Development Expenditure (QGDE), which primarily covers local wages and resident payments as outlined in the program guidelines.

Successful applicants receive a 15% uncapped incentive on their eligible spend, though final grant amounts remain subject to funding availability and Screen Queensland's discretion.

Additionally, developers can combine the DGI with the Australian Government's Digital Games Tax Offset (DGTO).

Federal + state incentive support

Maximise available government funding by combining the Federal DGTO with applicable State grants, rebates, investment attraction programs and digital games funding initiatives.

- » Grants & rebates » Investment attraction » State funding programs » Digital games initiatives

What's next? Ready to Maximise Your Game Development Funding?



Speak with AH Jackson & Co about the Federal DGTO and State (DGI) incentive opportunities.



We'll contact you to discuss how we can help you.



We'll assist with finalisation of the DGI application and DGTO application and certification.