

# SA VGD REBATE

## Qualifying Expenditure Principles



South Australian **Film Corporation**

Qualifying Expenditure for the SA VGD Rebate relates to the costs of creating game content and certain costs after launch **when incurred in South Australia**.

Major updates to the same game can be claimed but only one claim can be made per game, per financial year.

The SA VGD Rebate is a new scheme. Applications may be made for costs incurred between 1 July 2020 and 30 June 2023. Budgets will be assessed at Provisional Approval Stage to determine estimated South Australian Qualifying Expenditure and the approved rebate amount.

### General Principles

	Not Qualifying	Qualifying
<b>Pre-development</b> <i>Generally excluded</i>		
	Concept design/development	
	Early design	
	Prototyping	
	Development planning (including schedules, budgets etc)	
	Research	
<b>Development</b> <i>Generally included</i>		
		Developers including:
		<ul style="list-style-type: none"> <li>• Lead developer</li> <li>• Front end developer</li> <li>• Back-end developer</li> <li>• Database developer</li> </ul>
<b>Design</b> <i>Generally included</i>		
	Concept design	Designers including:
		<ul style="list-style-type: none"> <li>• Lead Designer</li> <li>• Gameplay Designers</li> <li>• Level Designers</li> <li>• UI Designer</li> <li>• UX Designer</li> <li>• Design Consultants</li> </ul>
<b>Art</b> <i>Generally included</i>		

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	Not Qualifying	Qualifying
		Artists including
		<ul style="list-style-type: none"> <li>• Lead Artist</li> <li>• Character Artists</li> <li>• Level artists</li> </ul>
		UI Art
		Animation
<b>Writing</b> <i>Generally included</i>		
		Script/dialogue
<b>Performers</b> <i>Generally included</i>		
<b>Audio &amp; Music</b> <i>Generally included</i>		
		Voice/other
		Sound designers
		Voice recording
		Audio Production
		Composer
		Music recording
<b>QA</b> <i>Generally excluded</i>		
	Debugging after launch	Testing before launch (including testing major updates)
<b>Licenses</b> <i>Generally excluded</i>		
	Unity/Unreal Engine	Licenses paid to South Australian licensors
	SaaS products (e.g. Adobe Creative Cloud, MS 365)	
<b>Hosting/Servers</b> <i>Generally excluded</i>		
	Hosting and operating infrastructure costs (AWS, Azure)	
	Database licenses	
	Online security	
<b>Live Ops/Dev Ops Staff</b> <i>Generally included</i>		
		Dev ops developer/personnel

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<b>Marketing and PR</b> <i>Generally included</i>		
		SA based Marketing & PR staff
		SA based Marketing & PR payments
		SA based Community manager and community costs
		Game content made for marketing of the game e.g. trailers (i.e. above costs for developers, designers etc but paid for marketing materials)
<b>Capital Costs</b> <i>Generally excluded</i>		
		Depreciation of equipment to extent used on game (following principles for film in the ITAA)
<b>Overhead</b> <i>Generally excluded</i>		
	Rent/Rates/Utilities	Overheads up to lower of 2% of costs or \$250K for the Project
	Hardware	
	Admin	
	HR	
	Office costs	
<b>Legal and Accounting</b> <i>Generally excluded</i>		
	Legal for pre-development	Legal for development
	Accounting for pre-development	Accounting for development
<b>Travel</b> <i>Generally excluded</i>		
	Interstate and International Travel	South Australian incurred travel expenditure for Developers/Staff working on an approved project
<b>Other</b> <i>Generally excluded</i>		
	Deferments, costs contingent on revenue, profits shares etc	Audit for the SA VGD Rebate

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	<b>Not Qualifying</b>	<b>Qualifying</b>
	Interest, financing costs	Bank costs relating to development
	Entertaining	Above tasks that are outsourced to a SA resident/SA company (which also contribute to the Expenditure Threshold).
	Distribution	

For more information about the SA VGD Rebate please go to [safilm.com.au/games](https://safilm.com.au/games)