An Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media

Guidance Note for application to the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media - Section 481A Taxes Consolidation Act 1997

Digital Games Tax Credit Scheme

05 September 2023

Table of Contents

Glossary 2
1. Introduction 3
2. The Application Process 4
2.1 Eligibility 4
2.2 Criteria for eligibility 4
2.3 Who should apply? 4
2.4 Definition of an 'eligible digital game' 5
2.5 How to apply 5
2.6 Issuing a Certificate: 6
2.7 Duration of Scheme 7
2.8 Use of Information Provided 7
3. The Application Form 7
3.1 Applicant Information 7
3.2 Project Information 8
3.3 Parties to the Digital Game Production 8
3.4 State Aid 8
3.5 Definition of "Qualifying expenditure"? 9
3.6 Calculations 9
4. The Culture Test 10
5. Proof 19
6. Declarations 19
7. Pan European Game Information (PEGI) Breaches 20
8. Accompanying Information 20
9. Certificates 21
Additional Clarifications 22

Glossary

EEA	**European Economic Area**
Digital Games Development Company	**Company who can apply for the credit**
The Minister	**The Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media**
The Department	**The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media**

PEGI	**Pan European Game Information**
IFCO	**Irish Film Classification Office**

1. Introduction

Section 481A of the Taxes Consolidation Act 1997(hereafter referred to as "Section 481A") and the 'Digital Games Regulations 2022', made by the Revenue Commissioners, with the consent of the Minister for Finance and Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media on 22nd November 2022 provide for corporation tax relief for the production of Digital Games by Digital Games Development Companies. The relief is available to Digital Games Development Companies provided certain conditions, as laid out in Statute and regulations, and as specified in the Interim / Final Certificate issued by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, are met. This Guidance Note should be read in conjunction with Section 481A and with the Regulations.

The information on this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case. While every effort is made to ensure that the information given is accurate, responsibility cannot be accepted for any liability incurred or loss suffered as a consequence of relying on any matter published herein.

The relief is given at 32% of the lowest of:

a) **The eligible expenditure amount;**
b) **80% of the qualifying expenditure, or**
c) **€25,000,000**

and may be claimed against a producer company's corporation tax liabilities.

Guidance on making a claim is available at www.revenue.ie

2. The Application Process

2.1 Eligibility

Before you begin completing the Application Form, please consider the following:

Is the Digital Games Development Company tax resident in the State or the EEA?

Your answer must be "Yes" in order to be eligible to apply.

There can only be one Digital Games Development Company in who can apply for a certificate and claim tax relief in relation to this Digital Game. Where there is more than one Digital Games Development Company meeting the conditions set out for eligibility, the company most directly engaged in these activities referred to is considered to be the Digital Games Development Company.

State Aid -

Aid intensity may be cumulated with other aid up to a maximum aid intensity of 50% of the overall development budget.

Minimum Qualifying Expenditure:

The tax credit is subject to a minimum 'qualifying expenditure' requirement of **€100,000**.

Sub-contracting

Sub-contracting costs of up to **€2,000,000** can be claimed.

2.2 Criteria for eligibility

(*a*) the digital game as proposed is likely to be an **eligible digital game** when completed,

(*b*) the development of the digital game will contribute to the promotion and expression of Irish and European culture by reference to the matters set out in section 481A (5) of the Act of 1997 (referred to as '**the culture test'**), and

(c) the Digital Games Development Company will provide **quality employment** in the development of the eligible digital game.

2.3 Who should apply?

An Application may be made by the Digital Games Development Company or by an agent acting on its behalf ("the Applicant").

For the purposes of this relief, a '**Digital Games Development Company**' means a company that—

(a) is resident in the State, or is resident in an EEA State,

(b) carries on a trade of developing digital games that are wholly or principally to be made available to the public on a commercial basis with a view to the realisation of profit, and
(c) is not, or is not part of, an undertaking which would be regarded as an undertaking in difficulty (as set out in these Rescuing and Restructuring GUIDELINES).

Applicants should satisfy themselves that they are fully meeting all requirements of the relief before submitting a claim.

2.4 Definition of an 'eligible digital game'

An '**eligible digital game'** is a digital game which, amongst other requirements, is an exempted work within the meaning of the Video Recordings Act 1989. In order to be considered an "exempted work", a game must not:

- encourage or incite a person to commit crimes,
- stir up hatred against a group on account of their race, colour, nationality, religion, ethnic or national origins, membership of the travelling community or sexual orientation,
- deprave or corrupt persons who view it through obscene or indecent matter, or
- depict acts of gross violence or cruelty

The Digital Game must be able to integrate digital technology and be able to be published on an electronic medium.

Will the game incorporate the following classes of information, in digital form - (i) Text, (ii) sound, (iii) still images, (iv) animated images. The game must satisfy at least 3 out of these 4 classes of information in order to be eligible.

The game must not be produced solely or mainly as part of a promotional campaign or advertising for a specific product or undertaking. Also, the game must not be produced solely or mainly as a game of skill or chance for a prize comprising money or money's worth.

2.5 How to apply

In order to claim the relief the Digital Games Development Company will first apply to the Minister for an 'Interim' cultural certificate.

This 'Interim' certificate will allow Digital Games Development Companies to claim relief on an annual basis as the game is developed. The 'Interim' certificate will include a requirement for applicants to sign an "Undertaking in respect of quality employment". This undertaking commits applicants to compliance with all relevant employment legislation.

When game development has been completed, the Digital Games Development Company must apply to the Minister to have the interim cultural certificate considered final. At this stage the applicant company must provide evidence of the game's exempt status under the Video Recordings Act 1989.

Such status is determined by the Irish Film Classifications Office (IFCO). In line with IFCO practice evidence of exempt status will be either a PEGI rating of 16 or lower, or in the case of games with a PEGI rating of 18, and in all other circumstances, confirmation of exempt status from IFCO.

If the Minister is satisfied that the completed game reflects the proposals as set out in the interim certificate application, the Minister shall issue a 'Final' cultural certificate and the final claim for the tax credit can be made to Revenue.

Note: Any future debugging, maintenance and post-launch content additions are not eligible for Section 481A relief.

The Application Form and supporting templates are available on the Department's website https://www.gov.ie/en/organisation/department-of-tourism-culture-arts-gaeltacht-sport-and-media/

The Application should be submitted to DigitalGames@tcagsm.gov.ie by the Applicant. An acknowledgement email will issue to confirm receipt of the submission. This acknowledgement is not to be treated as an approval of any aspect of the application. If an acknowledgement has not been received within 5 working days, the Applicant should contact the Department through DigitalGames@tcagsm.gov.ie

The credits to the game shall include the following: "***Produced with the support of incentives for the Irish Digital Games Industry provided by the Government of Ireland***". The Government of Ireland mark must also be included.

Note: expenditure spent on projects which commenced before the 'Digital Games Regulations 2022' were signed on 22nd November 2022 will not be eligible.

2.6 Issuing a Certificate:

The Department works to issue a Certificate within 28 working days of the receipt of a fully completed application. Applicants are advised that the Department cannot guarantee that a Certificate will be issued by a particular date.

Applicants should ensure that they submit their application in sufficient time to meet any deadline they might have. Where an Applicant is aware of a pressing deadline and are concerned that the deadline might be missed, they should attach details of such a deadline to the Application. The Department will not accept any liability for missed deadlines.

Submission of an Application is not a guarantee that a Certificate will issue. The Department will consider if the Application meets the requirements of the Scheme. Where the Department believes an Application fails to meet the requirements, the Applicant will be informed that the Applications is likely to be rejected and invited to make representations before a final decision will be made. There is no appeal process in respect of that final decision.

Each Application is considered on its own merits and no aspect of the approval of any previous application should be seen as a precedent for any future applications.

Applicants should note that very poorly completed Applications or Applications missing information or Tabs may be rejected. In such circumstances, Applicants will be required to resubmit a completed Application. Any timelines restart from the date of resubmission.

2.7 Duration of Scheme

Aid will be paid only in respect of eligible projects for which a cultural certification (interim or final) is issued up to and including 31st December 2025.

An interim cultural certificate is valid for three years and no claims to Revenue for an interim tax credit can be made if the interim certificate has expired.

Eligible expenditure on projects for which an interim certificate is issued before 31 December 2025 would continue to qualify for the tax credit after that date, provided that those projects are completed and qualify for a final cultural certificate no later than 31 May 2028.

2.8 Use of Information Provided

Information provided by the Applicant as part of the application process will be shared with the Revenue Commissioners but will not be disclosed to other third parties. The Department will issue regular updates to the Revenue Commissioner in relation to the details of Certificates issued. The Department will also provide any information required by the Revenue Commissioners in processing the application for the credit or in any compliance intervention.

Information provided will also be used for the purposes of preparing statistical information about the Irish video game industry.

Information about the Department's Data Protection Policies and obligations under Freedom of Information legislation is available on the Department's website
https://www.gov.ie/en/organisation/department-of-tourism-culture-arts-gaeltacht-sport-and-media/

3. The Application Form

All sections of the Application must be completed in full. Any omissions may result in rejection of the application or delay in processing.

The name of the Game in respect of which the Application is submitted must be provided. If this is a working title, this should be indicated on the Application. Any alternative title for the game should also be provided. **Please inform D/TCAGSM immediately if the title of the Digital Game changes.**

3.1 Applicant Information

Applicants must give contact details to whom any queries from the Department in relation to the application can be addressed. The contact may be an agent on behalf of the Digital Games Development Company.

Occasionally, the Department may issue general bulletins or updates in relation to the Tax Credit for Digital Games. It should be noted that it is the responsibility of the Digital Games Development Company to keep themselves informed of any changes to Section 481A, the Regulations or any requirements.

3.2 Project Information

In order to qualify for an Interim or Final Certificate, the project must be a 'Digital Game' as follows:

'**digital game**' means a game which—

(a) integrates digital technology,
(b) incorporates not less than three of the following classes of information, in digital form:
  (i) text;
  (ii) sound;
  (iii) still images;
  (iv) animated images,
(c) is capable of being published on an electronic medium, and
(d) is controlled by software enabling the person playing the game to interact fully with the dynamics of the game, including by providing feedback to the person, enabling control over elements of the game by the person and allowing the person to adapt elements of the game.

Applicants must provide an overview/synopsis/storyboard of the game. Applicants must also provide details of the commencement and anticipated completion dates of the project.

Any variances between the information included in the application form and in the supporting Tabs may result in the Application being rejected. Applicants are therefore encouraged to review all documentation carefully before submitting an Application and ensure any inconsistencies are eliminated or that full explanations are provided for any element that might appear to be an inconsistency but is readily explained by the Digital Games Development Company.

3.3 Parties to the Digital Game Production

Details should be provided of the parties involved in the project. If applicable, include the name(s) to whom the completed game is to be delivered, those providing other services and providers of finance should be identified.

3.4 State Aid

You must supply details of other EU / State Aids (other than Section 481A funding) including details of any other State aid contributions from other countries applied towards the cost of production of this Digital Game.

Note: the State Aid intensity (i.e. this tax credit and other sources of EU Aid) cannot exceed 50% of the eligible costs of the overall development budget.

3.5 Definition of "Qualifying expenditure"?

"Qualifying expenditure" is expenditure incurred directly by the Digital Games Development Company on design, production and testing of a digital game excluding expenditure incurred—

(a) in designing the initial concept for the digital game,
(b) in debugging a completed digital game or carrying out any maintenance in connection with such a digital game
(c) on sub-contractor payments exceeding €2,000,000,

and shall be limited to the following types of expenditure:

(i) expenditure incurred on the costs of employees working on the design, production and testing of the qualifying digital game under a contract of employment with the Digital Games Development Company, provided that these costs are in line with both the company's usual policy on remuneration and industry rates, including actual salaries and pay related social insurance contributions and other statutory costs included in the remuneration and corresponding to the rate of actual work on the design, production and testing of the qualifying digital game,

(ii) the capital costs of assets used for the development of the qualifying digital game, corresponding to the capital allowances arising during the design, production and testing of the qualifying digital game and the rate of actual use of those assets on the design, production and testing of the qualifying digital game,

(iii) the costs of renting or leasing equipment for the development of the qualifying digital game, corresponding to the rate of actual use of such equipment on the design, production and testing of the qualifying digital game,

(iv) costs of consumable items and software and copyrights and other intellectual property rights, provided that they are directly assigned to the design, production and testing of the qualifying digital game and corresponding to the rate of use during the design, production and testing of the qualifying digital game;

(v) sub-contractor payments incurred in relation to the design, production and testing of the qualifying digital game, provided that they do not exceed €2,000,000.

Post-launch content additions are not eligible for Section 481A relief (for example debugging, maintaining, marketing, advertising, distribution costs, overhead costs such as general rental costs or depreciation/capital allowances, water, gas and electricity costs, office furniture etc.).

3.6 Calculations

In Section 9, you will need to include the TOTAL **Qualifying** Expenditure (i.e. expenditure incurred by the Digital Games Development Company on the design, production and testing of a digital game). For an interim certificate, this will be the best estimate.
You will need to calculate 80% of that figure.

You will need to calculate the TOTAL **Eligible** Expenditure. This is the portion of the qualifying expenditure that has been expended on the development of the digital game **in the State or the EEA**.

You will then apply a **32% calculation** to **<u>the lowest of</u>** the 3 options available i.e. the lowest of:

(i) 80% of the Total Qualifying Expenditure

(ii) the total eligible expenditure

or

(iii) €25 million.

4. The Culture Test

The Culture Test is comprised of 4 sections (A to D). A total of 35 points are available. Applicants must score at least 14 points **and** must score a minimum of one third of the points available from Sections A, B and C.

Further clarifications may be sought from the Applicant where the basis on which points claimed in each category below is not immediately apparent. If the information provided in the supporting documentation (Tabs 2 to 6 for an 'Interim' Certificate and Tabs 2 to 8 for a 'Final' Certificate) is insufficient, the Application may be rejected. Applicants should therefore ensure that the supporting documentation is fully completed, in detail.

The information contained in the supporting Tabs will be particularly relevant in examining any claims made on the **Tab 1 - Application Form** in relation to the Culture Test.

If a Certificate is issued, it will include an Appendix which will list the Cultural Criteria claimed by the Applicant and which the Department agree are met with regard to the information contained in the Application. Failure to meet the criteria listed in the final Game produced will lead to the withdrawal of the Certificate. It is therefore important, in claiming the Cultural Criteria, that the Applicant is satisfied that these criteria will all be met in the final Game.

Overview of Cultural Test and Requirements of each section:

The culture test ensures the credit is provided to games which genuinely seek to promote European and Irish culture. The Tax Credit for Digital Games represents a State aid, therefore European Commission approval was required to introduce it. The Treaty on the Functioning of the European Union (TFEU) exempts State aid to promote culture and heritage conservation. This is the legal basis under which Section 481 Film Relief was approved and is also the basis for the Tax Credit for Digital Games.

To receive European Commission approval, the credit must be compatible with the exemption on State aid to promote culture. Therefore the credit must have an effective verification mechanism in place. Section 481A Digital Games Tax Credit will achieve this verification through a 'Cultural Test'. This will ensure that games which are granted relief genuinely promote Irish or European cultural content.

The Culture test is split into 4 Sections. A total of 35 points are available, and a minimum of 14 points (or 40%) is required to pass the Culture test. Please note that Sections **A**, **B** and **C** each have an individual **1/3** of the points available minimum requirement. There are up to 5 supplemental points available for Section D and there is no minimum required in that section.

- **A. CULTURAL CONTEXT** up to 9 points available (minimum of 3 points required)
- **B. CULTURAL CREATIVITY** up to 9 points available (minimum of 3 points required)
- **C. CULTURAL CLUSTER** up to 12 points available (minimum of 4 points required)
- **D. CONCOMITANT CULTURAL CREDIT** up to 5 supplemental points available (no minimum required in this section).

A. CULTURAL CONTEXT - up to 9 points available (minimum of 3 points required)

Category	Points Available	Conditions
A1-A	**1**	A significant part of the game will be set in Ireland, another EEA state or a fictional location based in Europe

The setting can be an actual modern day Irish or EEA setting, a historical European setting or an imagined, future setting drawing on existing attributes of an Irish or European setting. The setting will be determined by reference to the script or by reference to the setting of each level or zone of the game. A maximum of one point will be available under this category.

Category	Points Available	Conditions
A1-B	**1**	The principal characters relate to Ireland or other European countries

This can include:

Figures from Irish or European world history

Fictional characters including:

a) Fictional characters from Irish or European culture or folklore (e.g. based on characters from European literary or audio-visual culture or based on characters from myth and legend)

b) Contemporary fictional characters actually linked to Ireland or European countries through
   - their backstory,
   - accent or,
   - storyline on the screen.

'**Backstory**' for the purposes of the criterion means a history or background created for a fictional character in the game.

For the avoidance of doubt:

Anthropomorphic characters (i.e. characters with human form or human attributes) can be considered principal characters where a) or b) above applies. (e.g. banshees could be included here).
'Principal' characters will be determined by examining the role and prominence of the character in the game. Applicants will be required to demonstrate the centrality of the principal characters by reference to scenes, levels and other characters in the game as part of their application.

A maximum of one point will be available under this category.

Category	Points Available	Conditions
A2-A	**2**	List the official languages (e.g. Irish, English, French etc.) that the game will be first released in?

If the game is released in **three or more** of the official languages of the EEA, **two points** will be awarded.

The European Union has 24 official languages: Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Irish, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish. The European Economic Area (EEA) brings together the EU Member States and three of the European Free Trade Association (EFTA) States (Iceland, Liechtenstein and Norway).

For the avoidance of doubt:

Dialogue and voiceovers will be taken into account in determining the language of the game.

Dialogue that appears on the screen in for example the format of word bubbles will be considered as part of the "language" criterion. However, where the only language used on screen is in the form of scene titles (e.g. Part 1, Part 2 etc.), this will not be sufficient for points under this criterion.

Category	Points Available	Conditions
A2-B	**1**	List the minority language(s) of the EEA that the game will be first released in?

If the game is released in **one or more** minority languages of the EEA, **one point** will be awarded.

A list of minority languages are listed at https://rm.coe.int/languages-covered-en-rev2804/16809e4301

For the avoidance of doubt:

Dialogue and voiceovers will be taken into account in determining the language of the game.

Dialogue that appears on the screen in for example the format of word bubbles will be considered as part of the "language" criterion. However, where the only language used on screen is in the form of scene titles (e.g. Part 1, Part 2 etc.), this will not be sufficient for points under this criterion.

Category	Points Available	Conditions
A3-A	**2 Points if one or more of these criteria are met**	The game will be inspired by, or the storyline will be based on a published European literary or cinematographic or musical work
A3-B		The game or some significant game elements will be inspired by Irish or European historical and scientific heritage
A3-C		The game art direction, or some significant game elements, will be inspired by a recognised Irish or European artistic work or artistic movement, or will feature European architectural or industrial design
A3-D		The game will capture elements of past or present Irish or European culture, society, history, identity, heritage, including sporting, musical and creative heritage
A3-E		The game will concern Irish or EEA state non-fictional events or historical figures or events from Irish or EEA State history, even if not set in Ireland or the EEA
A3-F		If the game will be targeted at young children (0-12 years of age), the storylines or themes will clearly connect with the sensibilities of children in Ireland or elsewhere in the EEA
A3-G		If the game will not cover any of the 6 categories above, can you provide any other proof that significant game elements are inspired or relate to Ireland or the EEA?

Two points will be awarded if one or more of the criteria **A3-A** to **A3-G** are met.

'**Irish or European culture'** includes daily life, popular culture, gaming culture, youth culture, learning culture, political culture, arts culture, music culture etc.

'literary work' means published written works including across all literary genres and including comics.

Category	Points Available	Conditions
A4-A	**2**	The original concept, story or design of the game will be influenced by Ireland or the EEA's culture (everyday culture, pop culture, game culture, youth culture, high culture, learning culture, media culture, etc.), European values, society, identity or aspects of life in Ireland or the EEA

Two points are available under this category.

B. CULTURAL CREATIVITY - up to 9 points available (minimum of 3 points required)

Category	Points Available	Conditions
B1-A	**2**	A substantial part of the underlying material on which the game is based will be written or created by an Irish or EEA citizen or ordinarily resident

For the avoidance of doubt:

'**underlying material'** includes literary works (including original screenplay or scripts), audio-visual works, music and arts.

'Ordinary resident' will be understood in the context of "ordinarily resident for tax purposes" in Ireland or an EEA state. An individual who is said to be ordinarily resident in Ireland must meet the rules of ordinary residence as used by the Revenue Commissioners. An individual who is said to be ordinarily resident in another EEA state must meet the rules of ordinary residence of that EEA state. If you have been tax resident in Ireland for three consecutive tax years, you become ordinarily resident from the beginning of the fourth tax year. If a person holds dual nationality he/she may choose either nationality for the purpose of the test.

The applicant will be required to produce sufficient evidence to support any claims in respect of ordinary residence and retain this evidence for post-completion compliance.

Two points are available under this category.

Category	Points Available	Conditions
B2-A	**1**	Particular creativity or innovation will be demonstrated in the game structure, game narration or gameplay

One point is available under this category.

Category	Points Available	Conditions
B2-B	**1**	Particular creativity or innovation will be demonstrated in the graphics and/or animation, including character design and settings

One point is available under this category.

Category	Points Available	Conditions
B2-C	**1**	Particular creativity or innovation will be demonstrated in the interactivity and/or user interface and/or multi-player functionalities

One point is available under this category.

Category	Points Available	Conditions
B3-A	**2**	The game will display a particular technical innovation in the game itself or the production tools or methodology used for the development or production of the game

Two points are available under this category. Clear evidence will need to be provided on the type of innovation being presented and why is it is different from anything seen before.

Category	Points Available	Conditions
B4-A	**2 points if B4-A is met <u>and</u> either one of B4-B or B4-C is met**	The music for the game will be created by a composer who is an Irish or EEA national or ordinarily resident?
B4-B		The music will be an original music composition
B4-C		The music will be a new arrangement or score of an existing piece of music

Two points are available under this category. In order to obtain the two points, the applicant must satisfy both B4-A (music created by a composer who is an Irish or EEA national or ordinarily resident) and either one of B4-B or B4-C.

If there is more than one piece of music in the game (e.g. a few pieces of music composed by more than one composer), the Department will require that a 'substantial' portion [at least 50%] of the music pieces are composed by an Irish or EEA national or ordinarily resident).

C. CULTURAL CLUSTER - up to 12 points available (minimum of 4 points required)

Category	Points Available	Conditions
C1-A	**2**	A substantial part of the creative work (including but not limited to concept development, programming, storyboarding, design, graphics, music recording, audio recording, voice recording) will take place in Ireland or the EEA?

'Substantial' here means at least 50% of the work is carried out in Ireland or the EEA. Two points are available under this category.

Category	Points Available	Conditions
C2-A	**8**	One point will be awarded for each of the following positions that will be held by an Irish or EEA national or ordinarily resident

Position
Producer/Project Manager
Lead Writer
Technical Director
Lead Programmer
Creative Director
Lead Designer
Art Director
Lead Artist/Animator

Eight points are available under this category. (One point per Head of Department)

'Ordinary resident' will be understood in the context of "ordinarily resident for tax purposes" in Ireland or an EEA state. An individual who is said to be ordinarily resident in Ireland must meet the rules of ordinary residence as used by the Revenue Commissioners. An individual who is said to be ordinarily resident in another EEA state must meet the rules of ordinary residence of that EEA state. If you have been tax resident in Ireland for three consecutive tax years, you become ordinarily resident from the beginning of the fourth tax year. If a person holds dual nationality he/she may choose either nationality for the purpose of the test.

Category	Points Available	Conditions
C3-A	**2 point awarded if either of these criteria are met**	One of the positions of Head of Department will be held by an Irish or EEA national or ordinarily resident
C3-B		At least 50% of the Development Team will be Irish or EEA nationals or ordinarily resident

Head of Department
Graphic Design
Art
Animation
Cinematics
Programming
Technology or R&D
Game Design
Level or Narrative Design
Sound Design
Quality Assurance

Two points are available under this category if either C3A or C3B are met.
'Ordinary resident' will be understood in the context of "ordinarily resident for tax purposes" in Ireland or an EEA state. An individual who is said to be ordinarily resident in Ireland must meet the rules of ordinary residence as used by the Revenue Commissioners. An individual who is said to be ordinarily resident in another EEA state must meet the rules of ordinary residence of that EEA state. If you have been tax resident in Ireland for three consecutive tax years, you become ordinarily resident from the beginning of the fourth tax year. If a person holds dual nationality he/she may choose either nationality for the purpose of the test.

Development team (including but not limited to artists, animators, game designers, level designers, sound engineers, programmers and all other individuals directly involved in design, production and testing of the game).

D. CONCOMITANT CULTURAL CREDIT - up to 5 supplemental points available

Category	Points Available	Conditions
D1-A	**1**	The game will be targeted at young children (aged 0 - 12) and the game will contain an educational element

One point is available under this category.

Category	Points Available	Conditions
D2-A	**1**	There will be themes of diversity / equality evident in the game or demonstration of how cultural diversity will directly influence the content and tone of the digital game (equal opportunities, inclusion, access, collaboration, etc.)

One point is available under this category.

Category	Points Available	Conditions
D3-A	**1**	The applicant can demonstrate that care will be taken to enhance accessibility for people with disabilities (e.g. motor, cognitive, vision, hearing, speech disabilities, etc.). Enhancements can include options for text-to-speech, speech-to-text, subtitles, colour blindness and high contrast modes, font sizes, game speeds, control methods, controller button remapping, etc.

One point is available under this category.

Category	Points Available	Conditions
D4-A	**1**	The content of the game will promote the protection, restoration and promotion of sustainable use of Irish/European style ecosystems or the content of the game raises awareness of the exigencies of increasing environmental sustainability and minimising climate change

One point is available under this category.

Category	Points Available	Conditions
D5-A	**1**	Mentoring, training and skills development opportunities will be provided to at least two Irish or EEA nationals or ordinarily residents in the course of the development and production of the game? **(Please contact Screen Ireland info@screenireland.ie for assistance with a Skills Development Plan)**

Name (First name and Surname)	Irish national?	Ordinarily resident in Ireland*? (Y/N)	EEA national? (Y/N – provide details of country)	Ordinarily resident in EEA? (Y/N)	Other (provide details)	Details of mentoring, training and skills development opportunities
	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐ -	Yes ☐ No☐		
	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐ -	Yes ☐ No☐		
	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐ -	Yes ☐ No☐		

One point is available under this category. Mentoring, training and skills development opportunities will be provided to at least two Irish or EEA nationals or ordinarily residents in the course of the development and production of the game.

'Ordinary resident' will be understood in the context of "ordinarily resident for tax purposes" in Ireland or an EEA state. An individual who is said to be ordinarily resident in Ireland must meet the rules of ordinary residence as used by the Revenue Commissioners. An individual who is said to be ordinarily resident in another EEA state must meet the rules of ordinary residence of that EEA state. If you have been tax resident in Ireland for three consecutive tax years, you become ordinarily resident from the beginning of the fourth tax year. If a person holds dual nationality he/she may choose either nationality for the purpose of the test.

5. Proof

The applicant will provide D/TCAGSM with a copy of the game along with a link to a 'video' of the game being played that demonstrates how the cultural points claimed in the original application are demonstrated on the game with some voice over from the developer.

6. Declarations

All declarations must be made by a director of the Digital Games Development Company.

7. Pan European Game Information (PEGI) Breaches

Any Level 1 or Level 2 breaches of the PEGI Code of Conduct

https://pegi.info/pegi-code-of-conduct should be notified to DigitalGames@tcagsm.gov.ie by the Applicant (even after an 'Interim' or 'Final' certificate has issued).

8. Accompanying Information

Tab 2 - Synopsis of the digital game.

Applicants should provide a description and overview of the proposed game with an outline of the how the game develops. If a script / storyboard is available this should be included.

Tab 3 - Person Days Schedule.

Tab 3 is a Person Days Schedule showing job title, number of days each person is engaged in the State and abroad and the associated budget. All of the individuals included in a Skills Development Plan should be clearly identified in the Person Days Schedule. **Please provide the Person Days Schedule in Excel or similar format.**

Tab 4 – Declaration (Not an undertaking in difficulty).

The declaration must be made by a director of the Digital Games Development Company.

Tab 5 - Declaration (outstanding recovery proceedings).

The declaration must be made by a director of the Digital Games Development Company.

Tab 6 - Undertaking in respect of quality employment.

The Digital Games Development Company will need to maintain a policy dealing with dignity in the workplace, and shall ensure that this includes an appropriate mechanism to allow employees to bring complaints, address complaints in line with the policy and take appropriate action in response to illegal, wrongful or inappropriate conduct in the workplace.

In addition, all employees and Board members must complete training in '**Addressing Unconscious Bias: Basic Awareness'**, **'Tackling Bullying and Harassment'** and **'Bystander Training'.**

Screen Ireland is the national development agency for Irish filmmaking and the Irish film, television and animation industry, investing in talent, creativity and enterprise. Screen Ireland are providing free training courses and each course takes approximately 1 hour to complete **(**((Link to Free Courses on Screen Ireland website)).

The declaration must be made by a director of the Digital Games Development Company.

9. Certificates

An 'Interim' certificate will be issued in the name of the Digital Games Development Company and will set out the conditions that must be met in relation to the project.

The Certificate will include an Appendix which will list the Cultural Criteria claimed by the Applicant and which the Department agree are met with regard to the information contained in the Application.

Once a Final Certificate has been issued in the name of the Digital Games Development Company, a Digital Games Development Company can apply to Revenue for their final claim and failure to comply with any of the conditions on a Cultural Certificate may lead to reclaiming of tax credits by the Revenue Commissioners.

Additional Clarifications

The clarifications below addresses queries put forward by the Commission as part of the notification process.

The requirement to carry on business in Ireland through a branch or agency must be satisfied only at the time of making a claim.
The guidance material for the application for a culture certificate will set out the requirements that must be satisfied by a digital games development company at the time of making an application for a culture cert and will include the following:

*"**Digital Games Development Company***
At the time of making the application, the applicant must be a digital games development company that complies with all of the following requirements:
a. it is resident in the State, or an EEA State other than the State;
b. it carries on a trade of developing digital games on a commercial basis with a view to the realisation of profit,
c. it is not an undertaking or part of an undertaking which would be regarded as an undertaking in difficulty within the meaning of "undertaking in difficulty" as set out in the Rescuing and Restructuring Guidelines as defined in Section 481A.

At the time of submitting a claim for either the interim digital games corporation tax credit or the digital games corporation tax credit to the Revenue Commissioners, where a digital games development company is resident in an EEA State other than the State, it must carry on a business in the State through a branch or agency."

Only works that have started after the implementation of the tax credit are eligible for the relief.
It is intended that the Guidance materials will set out what constitutes qualifying and eligible expenditure and will state:

"The credit will only be available in respect of works that have started after the date that the Regulations come in to operation."
Section 481A(16)(a) should be read as referring to EEA States instead of Member States of the European Communities.
It is intended that the following draft text would be included in guidance:

"Certain financial arrangements [section 481A (16)(a)]
A company shall not, other than in certain specific circumstances, be a digital games development company if the financial arrangements that the company enters into, in relation to the qualifying digital game, are: (i) financial arrangements of any type with a person resident, registered or operating in a territory outside the EEA or a territory with which Ireland does not have a Double Taxation Treaty (DTT); or (ii)financial arrangements under which funds are channelled, directly or indirectly, to, or through a territory outside the EEA or a territory with which Ireland does not have a DTT. A company may still be regarded as a digital games development company if the arrangements involving such a territory relate to the development of part of a digital game in the territory, provided sufficient records are in place."

Aid Intensity
"The aid will be available at a rate of 32% of the lowest of (i) eligible expenditure, (ii) 80% of total qualifying expenditure, or (iii) €25 million. The aid may be cumulated with other State aid up to a maximum aid intensity of 50% of the overall development budget".