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21 March 2022

Digital Games Tax Offset

Joint media release with

The Hon Paul Fletcher MP

Minister for Communications, Urban Infrastructure, Cities and the Arts, and

Senator the Hon Jane Hume

Minister for Superannuation, Financial Services and the Digital Economy

Minister for Women's Economic Security

The Morrison Government has today released draft legislation and explanatory material to implement a new Digital Games Tax Offset (DGTO).

As part of our Digital Economy Strategy, the Government announced a 30 per cent refundable tax offset which will be capped at \$20 million per year. The DGTO will be available to eligible companies that spend a minimum of \$500,000 on qualifying Australian development expenditure related to the development of new games or the expansion of existing eligible games. The DGTO will apply from 1 July 2022.

The DGTO will strengthen the domestic digital games industry and make Australia a more attractive and competitive destination for international games development. It will also support investment and highly-skilled, transferable jobs.

The Government is seeking stakeholder views on the draft legislation and explanatory memorandum to ensure that it is fit for purpose and that it meets the aims of the DGTO.

Further information on the draft bill and explanatory memorandum can be found, and submissions can be made, through the Treasury website (<https://treasury.gov.au/consultation/c2022-255934>).

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