R&D Tax Relief
Games Software Industry

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The perpetual challenge with computer games is to stay 'ahead of the curve' by means of new character and storylines, improved graphics and the creation of leading edge special effects. The prevalence of the internet coupled with high speed connectivity has meant that the competition for writing, improving and enhancing games has become ever fiercer.

It can be difficult, if not impossible to predict if an idea will work as a game concept or if something unforeseen may render the whole concept unworkable.

The world of computer games is perpetually striving to achieve the next best thing.

There are strict rules covering R&D tax relief claims. Nunn Hayward has undertaken many successful claims within the Games Software Industry so we can ensure that the claim is accurate, relevant and will stand up to any HMRC scrutiny.

If the right boxes are NOT being ticked in terms of what qualifies under the R&D legislation, any claims against this scheme may come to nothing

For this reason many potential Games Software claims are not even attempted, because many companies are rightly reluctant to spend significant amounts of time and money with no guarantee of success.

Nunn Hayward LLP make the whole process simple by preparing a claim on the company's behalf. We provide the right information in the right format so that HMRC can quickly agree the R&D claim.

Examples
Let us help you decide whether you may qualify by giving some examples of typical Games Software R&D claims.

Typical Qualifying Claims

- Delivering leading edge/brand new mechanics/special effects through the resolution of complex algorithms.
- Complex development of integrated interactive games for games consoles using complex communications i.e. multiple operating systems.
- Building a unique suite of development tools providing the developers and producers with an efficient and productive workflow which is easily expandable across different territories.
- Developing new technologies which will keep the company in sync with the next generation of platform.
- The appreciable improvement on earlier products, specifically regarding the functionality, depth of content and content matter, price and user interfaces.
- Overcoming uncertainties surrounding the compression of high quality visual and audio information onto smaller cartridges (more cost effective) without compromising accuracy, ensuring the output is of the highest standard, which poses a major technological challenge.
- Facilitating the updating of software so that real time data can be used timely and accurately as part of the game, over the web with multi-users.
- Complexity of combining new platforms and technology.
- Developing new software libraries and algorithms, incorporating new functionality, allowing the product to advance to a commercial entity only once the technology prototype was proved.
- Working with visual film footage and not generated footage. Conventional techniques dictate that cut screen instead of scripted screen is used. Main technological uncertainty was how to prepare the footage economically and of a high quality so that it can be distributed on a whole range of different platforms.
- Developing new and efficient algorithms through the development of bespoke and unique code to achieve the desired result with the ability to download video clips onto the required games consoles.
- Implement a localisation system allowing translation of up to 20 local languages.
- Develop a multi-platform interactive e-learning tool to develop new products.
- Development of games onto a Kindle.
- Faster speed, heightened visuals, smaller cartridge sizes, faster moving frame rates, better sound etc. are all technological issues that have to be faced when developing new games software. Techniques are rarely readily deducible; each time everything falls into place, the hardware is ready to be replaced by the next generation.

The Next Step

Call us or fill out our on-line form to receive a **FREE HEALTH CHECK** and one of our experienced R&D Advisers will be in contact to ascertain that the development activity qualifies. If you are unsure at this stage, a telephone conversation with one of our Advisers will be able to definitively establish whether or not a claim can be made.

For further help in assessing your eligibility,
Please contact us on **01753 888211** or visit our website.

www.nhllp.com