



mod.io Pty Ltd  
ABN 30 628 999 039  
Victoria, Australia

15 Apr 2022

Industry Tax Policy Unit  
Individuals and Indirect Tax Division  
Treasury  
Langton Cres  
Parkes ACT 2600

To the DGTO Director,

I'm Scott Reismanis, founder of the gaming companies [DBolical](#) and [mod.io](#), proudly Australian owned and run. Firstly, thanks for the opportunity to speak at the recent town hall with the IGEA.

The purpose of my letter today is to petition for the inclusion of "*picks and shovels*" companies in future DGTO tax legislation or similar policies. My recommendation is that inclusion only be for companies who provide platforms and products exclusively for the games industry. I'm talking about a tight definition, that would enable engines, stores, tools and middleware type companies to claim the benefits - so as to not open a loophole.

My reason for this suggestion is because the most enduring, respected, and biggest employers in gaming are products like Unity, Unreal, Steam, Xbox, Playfab. These companies wield an enormous amount of power given the industry is built around them, and success means sustained growth and stability as an employer over decades.

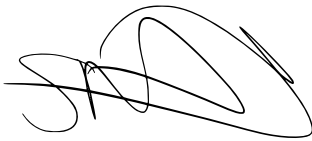
I believe it is a massive miss that none of these companies have a major presence in Australia, and nor can any of these companies trace their roots to Australia. Fortunately this is changing. 20 years ago as a teenager I launched a small gaming community [ModDB.com](#), which today is visited by 4 million gamers monthly. Its success allowed me to found [mod.io](#) in 2017, with the ambitious goal of changing how games are commercialized and created. We aim to [provide a platform](#) game studios can implement, that allows their players to become content creators, and the content/creativity/engagement they produce, to become a business model the next generation of games can build around (think Roblox as a service).

Building something this significant takes a long time and a lot of investment. We're 5 years into our journey, and it'll be at least another 2+ years before our flywheel really starts to take off. We employ 35 people (20 from Australia and growing), and are

fortunate to have our vision backed by some of the most respected investors globally who have put \$40m into our company to-date, including Tencent, Sequoia Surge, LEGO Ventures, Play Ventures and Makers Fund. Having access to the DGTO would be a major boost towards our chance of landing something truly impactful. I suspect it would be too for other emerging success stories attempting similar ambitious platforms/tools like Immutable and Mighty Games.

I appreciate your consideration now and in the future, and look forward to seeing the benefits DGTO will unlock across the gaming industry over the next 5 to 10 years.

Signed,

A handwritten signature in black ink, appearing to be 'S. Reismanis', written in a cursive style.

Scott Reismanis  
CEO, Founder