



ENABLING VIDEO GAMES & ESP®RTS GLOBALLY

A GUIDE TO VIDEO GAMES & ESPORTS IN THE ISLE OF MAN





CONTENTS

1. Why the Isle of Man?	4
Financial benefits of the Island	4
Isle of Man infrastructure	4
2. Factors to consider when basing a video games or esports	
business in the Isle of Man	6
Company formation, administration, and funding	6
 Relocation and commercial premises support 	7
3. Disaster recovery in the Island	9
4. Contact information and resources	11

ISLE OF MAN. WHERE YOU CAN FIND A WORLD CLASS BASE FOR YOUR BUSINESS

The Isle of Man has established itself as the ideal jurisdiction in which to start-up and grow, or relocate.

Whether you are a start-up, SME or multinational, there are a vast number of reasons to locate your business in the Island, including access to dedicated account managers who are on hand to support your business every step of the way. Combine this with low Corporation Tax and no Capital Gains Tax, you will be pleased to base your company in the highly respected Isle of Man.

Our video games and esports division is a recent addition to Digital Isle of Man.

Built from the ground up by those with authenticity, a genuine passion for the video games sector, and a true knowledge of the business ecosystem.

We know the industry, follow it closely and welcome publishers, developers, payment platforms, data businesses, ancillary service providers, and start-ups of all shapes and sizes to our Island to expand and prosper here. For a global industry that is increasingly competitive and where consumers are demanding better services all the time, the Isle of Man offers an unbeatable combination: reputation, quality and business efficiency.

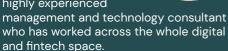
HERE TO HELP YOU, EVERY STEP OF THE WAY

As an Executive Agency within the Isle of Man Government's Department for Enterprise, Digital Isle of Man is responsible for promoting and developing the Island's digital economy, helping to create an environment where businesses are supported to flourish.

LYLE WRAXALL

CHIEF EXECUTIVE

Lyle is the Chief Executive of Digital Isle of Man. He is a highly experienced



Most recently he was Head of the New York office for Pcubed – a significant international management consultancy practice with offices around the world.

Lyle has worked extensively with large private sector and public sector clients in London and America including RBS, Deutsche Bank, IMF, US Federal Reserve and UK Cabinet Office.

LIAM SLACK

VIDEO GAMES & ESPORTS EXECUTIVE

Liam relocated in January 2022 from California to join Digital

Isle of Man, bringing over seven years of experience in the video games and esports industries. Liam is focused on developing a vibrant video games and esports business community in the Isle of Man, creating opportunities for companies, and establishing key global partnerships.

Prior to joining Digital Isle of Man, Liam contributed to projects for recognizable industry names like Super League Gaming and Bandai Namco Entertainment, leading successful initiatives for iconic franchises such as PAC-MAN, Soulcalibur, and TEKKEN.

THE STRATEGIC PARTNERSHIP TEAM



ABBY KIMBER

DIRECTOR OF OPERATIONS



NATHAN LUNT

STRATEGIC PARTNERSHIP MANAGER



TARA LENEGHAN

STRATEGIC PARTNERSHIP MANAGER



BETHAN DAVIES

STRATEGIC PARTNERSHIP MANAGER

Contact us at liam.slack@gov.im or contact-digital@gov.im



1. WHY THE ISLE OF MAN?

Leading brands across different industries choose the Isle of Man as their home, whether it's for their HQ, back office or training and development hub. There are a lot of great financial benefits and growth opportunities for video games and esports businesses to be based here in the Isle of Man.

But it's not all about doing business. The Island is frequently ranked as one of the safest places in the British Isles, and is known for its excellent quality of life.

FINANCIAL BENEFITS

The benefits of the Isle of Man from a financial view point can be compelling, the Island has 0% Corporation Tax, 0% Capital Gains Tax and 0% Inheritance Tax, attractive personal tax rates with high tax allowances and with annual income tax payable capped for individuals, it is clear to see why the Isle of Man is highly desirable as a place to live and do business.

Relocation incentives are available for staff moving to the Isle of Man, and in addition, esports companies may apply for generous grant assistance for businesses looking to relocate or base their business in the Island. Further financial assistance is available through our Enterprise Development Scheme whereby investment is available to businesses that seek to create jobs in the Island. Funding includes grants, loans and equity purchase with an exit plan.

INFRASTRUCTURE

The Island has the capability to generate over 70% of its peak electricity demand from a variety of sources. On average the Island exports 20–25% of the energy that it generates to the UK via a subsea two-way cable. This means that the Island's energy is not reliant on any single or external energy source. Furthermore, it is not at risk of flooding or natural disasters and is not located close to any known fault lines, meaning that businesses on the Island are ensured of a safe and secure environment where the lights always remain switched on.

The Island's ICT infrastructure is world-class with leading edge fixed and mobile telecoms. The Island was amongst the first nations to switch on 4G and benefits from highly resilient bandwidth connectivity with ultrafast fibre broadband available to over 99% of the Island's premises by 2024.

The Isle of Man benefits from seven undersea cables which now offer direct connectivity to Europe and the USA.



PROFESSIONAL SUPPORT

There is a vast array of professional support providers available to any start-up businesses or businesses looking to relocate to the Island. These experienced and knowledgeable professionals can assist companies at every stage of development or relocation.

The Isle of Man's cluster of video games and esports businesses includes:

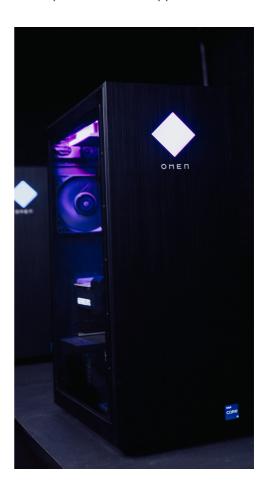
- Advocates
- Banking services
- Financial advisers and planners
- Company administration and Corporate Service Providers
- World-class data hosting centres
- Investment groups
- · IP and software providers
- Marketing consultancies
- · Payment services
- · Recruitment and relocation services
- Serviced offices
- Event and broadcast production services
- Crypto service providers
- Digital Accelerator Programme and Innovation Sandbox

The Isle of Man Government provides ongoing support and guidance to the video game and esports sector by having a hands-on approach and guiding every potential new business through the opening or relocation process and beyond, it prides itself on having an open door policy at all times.

CONCLUSION

With strengths such as these it's easy to see why the Island has such an impeccable reputation, why it's considered to be extremely well placed, and why it comes so highly recommended.

Come and see for yourself what it has to offer... you will not be disappointed.





2. FACTORS TO CONSIDER WHEN BASING YOUR BUSINESS IN THE ISLE OF MAN?

THE STRATEGIC PARTNERSHIPS TEAM

Digital Isle of Man has established a specialist team that is responsible for providing hands-on support to companies and individuals who want to do business in the sector. The team can be contacted at contact-digital@gov.im

COMPANY ADMINISTRATION

Lawyers, advisory services and Corporate Service Providers (CSPs) can help with many aspects of company administration, including company incorporation, filing company returns, payroll, recruitment, company structuring and providing on-Island Directors, Designated Officials and Operation Managers. Please contact the Strategic Partnerships team if you would like a list of service providers with experience in the Isle of Man.

COMPANY FORMATION AND STRUCTURE

Companies can be opened through the Isle of Man Company Registrar. If one wishes to incorporate the required structure oneself, the fee per company incorporated is either £100 for within 48 hours, £250 for within two hours or £500 for a while-you-wait service. Professional service providers can help with this process, advising on optimal company structuring and, if required, provide assistance with Memorandum of Association and Articles.

FUNDING/INVESTMENT

Funds will need to be secured for the many costs that businesses operating in the video games and esports industries will undoubtedly incur, including marketing, hosting, software, hardware, legal fees etc. Operators should be fully aware of the costs involved in setting up and running a video games or esports company through the development of a thorough business plan.

Private sector funding can be secured via venture capitalists or partnering with investors. Our Strategic Partnerships team can facilitate introductions to investment groups located on Island. There is also financial assistance available from the Isle of Man Government's Department for Enterprise.



FINANCIAL ASSISTANCE AND RELOCATION

The Isle of Man offers a wide variety of financial assistance schemes, including loan and equity schemes to accelerate or relocate your business. Investments must come with an exit strategy within around five years, although applications will be considered on a case by case basis. Other financial assistance available includes up to 40% of the cost of a variety of items such as office rent, initial set up costs of the business (including professional fees and relocation costs) office fit outs and furnishings, training, equipment, implementing quality standards and off-Island marketing.

The Department for Enterprise also runs a scheme whereby any newly created roles with staff being sourced off-Island are eligible for a grant of 20% of the first year's salary (capped at £10,000) – paid to the employing company. Further to

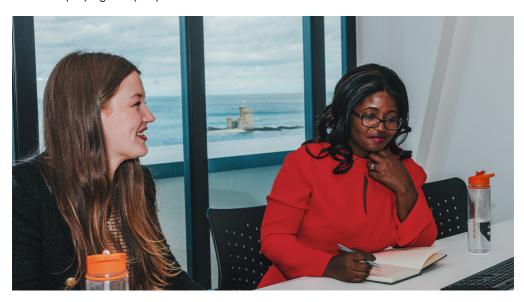
this, employees moving to the Island are also eligible to apply to the IOM Income Tax Division for a refund of their National Insurance paid during their first year of employment on the Island under the National Insurance Holiday Scheme.

Further information is available online at www.iomdfenterprise.im or you can contact the Business Support Team via telephone: +44 (0) 1624 687333 or via e-mail: enterprisesupport@gov.im

Alternatively, you can ask the Department directly about what funding you may be eligible for by using the online portal hosted at www.gov.im/businessenquiries

PREMISES

There is no shortage of office space or business premises on Island. The Digital Isle of Man team can help you source premises to buy or rent, including shared office spaces.







ISLE OF MAN.

FIND SUPPORT TO START AND GROW YOUR BUSINESS

For further information, please contact:

Enterprise Support
Department for Enterprise
Isle of Man Government
St George's Court, Upper Church Street
Isle of Man, IM1 1EX, British Isles

www.gov.im/enterprise Tel: +44 (0) 1624 687333 How our Enterprise Support Schemes can help your business:

- · A range of loan options
- · Micro business grants
- · Business training and mentoring
- Grants for research and development
- Funding towards business improvement projects
- Financial assistance to support job creation and employee relocations
- Funding towards capital and operating items

Find out more and register your interest in our schemes: www.iomdfenterprise.im

3. DISASTER RECOVERY

A DISASTER RECOVERY PLAN CAN SAVE YOUR BUSINESS.

When your business is online, you need it to stay online no matter what's going on in the physical or technical environment.

A well prepared operator will have a contingency plan should a disaster strike in their primary jurisdiction. The main points to consider when preparing a disaster recovery plan are the infrastructure, the power, the connectivity, the speed and ease of activating your DR and the regulations of your chosen jurisdiction.

The Isle of Man places a big tick in all these boxes, providing a resilient and reliable environment in which to host. With legislation in place that allows temporary operation under the terms of your home jurisdiction for up to 90 days, with milestone permissions required every 30 days, you will not need to pay additional licensing fees by invoking your DR servers based here.

Hosting your disaster recovery in the Isle of Man as part of your business continuity plan prevents disruption to your customers and potential loss of profit.

Basing your disaster recovery provision in the Isle of Man will ensure you are receiving a service fully supported by a jurisdiction which specialises in online gambling. Disaster recovery planning and preparation can be your lifeline to retaining your customers and staying in business!

For a list of approved disaster recovery providers please refer to https://www.digitalisleofman.com/services/disaster-recovery/

MORE REASONS TO BASE YOUR DR IN THE ISLE OF MAN:

- Secure geographical environment with very low natural environmental risks
- Excellent infrastructure
- High-tech, high capacity, world-class data centres
- Self-generated, fully backed up power supplies
- Specialist technicians, standby generators, fuel supplies, fire suppression and early warning systems on site at data centres
- Servers can be switched on quickly without difficulty







THE ISLE OF MAN IS HOME TO A VIBRANT DIGITAL AND EMERGING TECHNOLOGY BUSINESS COMMUNITY, WHICH IS NO SURPRISE WHEN YOU CONSIDER THAT THE ISLAND OFFERS:

- Government support and commitment to the gaming sector
- NO corporation tax & NO capital gains tax
- Experienced and globally respected regulator that is accessible and engaging
- Public/ Private sector collaboration via Digital Isle of Man

- World-class resilient IT, data and power infrastructure with sub-sea cable connectivity to Europe and the USA
- Six world-class data centres
- The only tech hub in the world located in a UNESCO biosphere
- Daily flights to major transport hubs in the UK and Ireland

Contact the Digital Isle of Man team at:

Tel: +44 (0) 1624 686400 Email: contact-digital@gov.im



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FOR A GUIDE TO MOVING YOUR BUSINESS TO THE ISLE OF MAN





Contact the Digital Isle of Man team at:

Tel: +44 (0) 1624 686400

Email: contact-digital@gov.im

www.digitalisleofman.com