



## About this guidance

This guidance is designed to assist an applicant to prepare their online application for registration with the R&D Tax Incentive as a Research Service Provider (RSP).

An applicant **must** use the R&D Tax Incentive customer portal to apply for registration as an RSP.

## Accessing the R&D Tax Incentive customer portal

Before you can access the portal, you need to have a personal Digital Identity ([myGovID](#)) and, if you're the principal authority for a business, link your Digital Identity to your business by claiming it in the ATO's [Relationship Authorisation Manager](#) (RAM) system. If you would like other individuals to collaborate on your registration form and act on your behalf, you need to authorise them in the RAM system. You can authorise a business (for example, your tax agency) to collaborate on your registration form and act on your behalf after you log into the portal.

Access to the portal is via <https://incentives.business.gov.au>.

For more assistance on using the R&D Tax Incentive customer portal, see our [help and support page](#).

## Who can apply to be registered as a RSP

The Industry Innovation and Science Australia Board (the Board) may register entities as research service providers capable of providing research services to R&D entities. The Board must not register an entity unless the entity meets certain legislative criteria.

The legislative criteria relate to an entity's:

- ability to provide research services, or manage subcontracted services
- fees and charges
- management structure
- access to facilities in Australia
- qualified staff with expertise in each field of research
- ability to act in the best interests of clients.

In addition, specific criteria for registration exist for the following types of RSP:

- publicly controlled organisations (organisations that are owned and controlled by a tertiary education institution or a government research organisation. Note that this type of RSP does not include the tertiary education institutions and government research organisations themselves), &
- levy collecting organisations (which covers industry levy collecting bodies).

## APPLICATION NOTES

### Completing the Application Form

You will be asked various questions about the applying entity, its R&D services capability, the research fields for which RSP status is being sought and contact information.

Certain fields will only be visible depending on selections that have been made in earlier questions. For example, in the Research Service Provider Category Section, if the applicant entity is categorised as a publicly funded organisation, only questions that are relevant to that category will be visible.

### Application Form guidance

The following information is provided to supplement help text provided in the RSP Application form.

#### Section: Applicant Details

Question	Guidance
Primary contact	<p>The Primary contact is the person authorised to provide information required by Industry Innovation and Science Australia (the Board) relating to this application, and to receive on behalf of the applicant entity all correspondence relating to this application for registration as an RSP.</p> <p>The Primary Contact Officer must be an employee of the applicant entity.</p>
Secondary contact	<p>Secondary contact details are required to complete the application.</p>
Applicant details	<p>The “applicant” is the entity requesting registration as a RSP. If the form is being filled out by a person who is not an authorised officer of the applicant, they must have written authorisation from the applicant to represent them.</p> <p>The details of the entity requesting registration as a RSP (the applicant) should be used to complete this section. Details of the person completing the form will be requested on the “Declaration and acknowledgement” page.</p>
Address details	<p>Use the address lookup field or enter the address manually.</p>
Principal Business Activity	<p>If the entity is engaged in a range of activities, you should select the Australian and New Zealand Standard Industrial Classification (ANZSIC) that best describes the entity’s predominant business activity. This assists the department to gather statistical information for program evaluation purposes.</p> <p>A listing of ANZSIC codes is available on the <a href="#">Australian Bureau of Statistics (ABS) website</a>.</p>

## APPLICATION NOTES

Question	Guidance
Turnover and Employment	<p>This information relates to the applicant. If the actual value is unavailable, please provide an estimate.</p> <ul style="list-style-type: none"> <li>• <b>Turnover</b> is the total turnover of the applicant in the most recent completed income year.</li> <li>• <b>Taxable income or loss</b> is the applicant's taxable income or loss for the most recent complete income year. Losses should be shown as negative figures.</li> <li>• <b>Total number of employees</b> is the total number of employees on the applicant's payroll at the last pay period for the most recent complete income year including full time, part time and casual staff; working directors; partners and proprietors.</li> <li>• <b>Main source of income</b> is the category that best describes the applicant's largest source of income. Examples of income categories are "fees for research" services, manufactured goods (sales), mining (sales), Government appropriations or grants.</li> </ul>
Does the applicant have an Ultimate Holding Company (UHC)?	<p>A company is an "Ultimate Holding Company" if it has at least one subsidiary but it is not a subsidiary of another company.</p> <ul style="list-style-type: none"> <li>• If the applicant is a member of a consolidated group, then the Ultimate Holding Company is the "top company" in that group.</li> <li>• The Ultimate Holding Company may be incorporated in a country other than Australia.</li> </ul>
Ultimate Holding Company details	<p>These questions are only shown if 'Yes' is selected for: <i>Does the applicant have an Ultimate Holding Company (UHC)?</i></p> <ul style="list-style-type: none"> <li>• The UHC ABN or ACN is only requested for companies incorporated in Australia.</li> <li>• The UHC name is only requested for companies incorporated outside Australia.</li> </ul> <p>More information can be found on the <a href="#">ASIC website</a> and the <i>Corporations Act 2001</i> where the term 'Ultimate Holding Company' is defined.</p>

# APPLICATION NOTES

Question	Guidance
<p>Research Service Provider category</p>	<p>This section identifies the category of RSP that applies to the applicant according to the criteria for RSPs. The RSP category is automatically populated in the RSP application form based on answers to these questions.</p> <p>There are three categories of RSPs:</p> <ol style="list-style-type: none"> <li>1. <b>Publicly controlled organisations</b> are owned and controlled by a tertiary education institution (such as a university or other higher education institutions) or a government research organisation (including autonomous public sector science and technology research institutes, and R&amp;D units from Commonwealth and State Government Institutions). This RSP category does not include the tertiary education institutions or government research organisations themselves (These bodies fall under the 'other R&amp;D organisations' category).</li> <li>2. <b>Levy collecting organisations</b> collect a levy from their contributors to fund the provision of services in relation to R&amp;D activities and do so under a contract or memorandum of understanding with the government.</li> <li>3. <b>Other R&amp;D organisations.</b></li> </ol>
<p>Is the applicant owned and controlled by a tertiary education institution or Government research organisation, where the founding institution or organisation is itself a Research Service Provider?</p>	<p><b>Publicly controlled organisations</b> are subject to different criteria to those that apply to 'other R&amp;D organisations'. Applicants only address criteria specific to the RSP category they are applying to register.</p> <p>Publicly controlled organisations need to show that:</p> <ul style="list-style-type: none"> <li>• their controlling institution is an RSP, and</li> <li>• they have access to the facilities and personnel of the controlling institution that will allow them to provide services relating to R&amp;D activities in the research fields they are applying to register.</li> </ul>
<p>Is the applicant an industry organisation which collects levies on behalf of an industry for use in R&amp;D activities?</p>	<p><b>Levy collecting organisations</b> are bodies that collect levies from R&amp;D entities within an industry under a contract or memorandum of understanding with a Commonwealth, State or Territory government.</p> <p>Applicants only address criteria specific to the RSP category they are applying to register.</p> <p>Levy collecting organisations need to show they:</p> <ul style="list-style-type: none"> <li>• give the results of the services funded by the levies to the contributors, and</li> <li>• report to contributors how much of the levies were used for providing services in relation to R&amp;D activities and how much was not.</li> </ul>

# APPLICATION NOTES

## Section: Criteria and conditions of registration

Question	Guidance
<p><b>Conditions of registration of a Research Service Provider</b></p> <p>An applicant entity must be able to provide services in the research field(s) for which it is registered. It must also show an intention to provide services to companies that are not a related entity as defined in section 50 of the <i>Corporations Act 2001</i>. Registration as an RSP is not available to R&amp;D providers that only work with customers in the same entity or in the same group of companies.</p> <p>If an entity subcontracts the provision of services to another organisation, it must be able to:</p> <ul style="list-style-type: none"> <li>manage the subcontracting of the services</li> <li>understand and explain the results of the services provided by the subcontractor to the R&amp;D entity.</li> </ul> <p>To assess whether an entity is capable to manage and provide R&amp;D services, the Board considers information such as:</p> <ul style="list-style-type: none"> <li>objectives and history in providing R&amp;D services</li> <li>whether your organisation has appropriate administrative arrangements for planning and managing the provision of the services</li> <li>whether an entity has a management structure that is appropriate for managing the provision of services in relation to R&amp;D activities on a day-to-day basis (particularly in relation to how R&amp;D policies are set and how performance is supervised)</li> <li>the performance of an entity, including any relevant achievements (particularly those that produced commercial results)</li> <li>the annual number and cost of the research and development services the entity has provided</li> <li>the main source of income of the entity.</li> </ul>	
<p>Contracted R&amp;D Services Capability</p>	<p>All applicants need to meet criteria in relation to their:</p> <ul style="list-style-type: none"> <li>ability to provide services in the research field or fields in which they have applied to be registered (or manage the subcontracting of those services)</li> <li>ability to communicate the results of those services to their client R&amp;D entities</li> <li>fees or charges</li> <li>government subsidies.</li> </ul>
<p>Contracted Services Objectives</p>	<p>Applicants are asked to describe the entity's objectives for undertaking contracted R&amp;D and reasons for applying to be an RSP. This may include the corporate objectives in undertaking contracted R&amp;D for industry and why RSP status is being sought.</p>
<p>History of Providing Contracted R&amp;D Services</p>	<p>Applicants should briefly highlight relevant achievements (particularly those that produced commercial results) and key R&amp;D projects that the applicant has undertaken on behalf of its clients.</p> <p>Please include recent achievements, although you may also wish to include any significant achievements that did not occur recently, but which are relevant to the field(s) of research in which the applicant is seeking to be registered.</p>

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Question	Guidance
<p><b>Criteria: Employment</b></p>	
<p>The applicant must employ in Australia a minimum of five research staff (unless the entity is a Publicly controlled organisation or Levy collecting organisation).</p>	
<p>The research staff must include at least:</p>	
<ul style="list-style-type: none"> <li>• one full-time researcher who has:               <ul style="list-style-type: none"> <li>(i) a degree in science or technology from an Australian university; or</li> <li>(ii) tertiary qualifications from an overseas education institution that are recognised in Australia as being equivalent to a university degree in science or technology.</li> </ul> </li> <li>• four researchers who are full-time, or full-time equivalent employees, who each have:               <ul style="list-style-type: none"> <li>(i) a degree in science or technology from an Australian university; or</li> <li>(ii) tertiary qualifications from an overseas education institution that are recognised in Australia as being equivalent to a university degree in science or technology; or</li> <li>(iii) at least five years of relevant research experience in a single scientific or technological field that relates to one or more of the research fields for which the entity has applied to be registered.</li> </ul> </li> </ul>	
<p>Provide details of the applicants' research staff who will be providing the contracted R&amp;D services in the research fields for which RSP status is being sought</p>	<p>A minimum of five research staff are required, comprising one full-time researcher and at least another four full-time researchers, or full-time equivalent employees with the relevant qualifications (unless the entity is exempt as a Publicly controlled or a Levy collecting organisation).</p> <p>Please provide full degree and institution details, including details of overseas qualifications.</p> <p>In answering the <i>Time on R&amp;D (%)</i> question, enter the time as a percentage that the researcher will spend on R&amp;D. For example, a full-time researcher will spend 100% of their time on R&amp;D. The total time researchers spend on R&amp;D must equal 500% or more.</p>
<p>Please explain as to why the time on R&amp;D is not 500%</p>	<p>This question will only show if you do not provide five full-time (or full-time equivalent) employees with the relevant qualifications and/or experience.</p>
<p><b>Criteria: Facilities</b></p>	
<p>To determine whether the applicant meets the facilities criterion, the applicant is required to provide details of its R&amp;D facilities (unless the entity is exempt as a Publicly controlled organisation or a Levy collecting organisation).</p>	
<p>The entity must show that it has access to facilities in Australia:</p>	
<ul style="list-style-type: none"> <li>• that are suitable for the researchers to carry out their work; and</li> <li>• that are appropriate to the research field(s) in relation to which the entity has applied to be registered.</li> </ul>	

## APPLICATION NOTES

Question	Guidance
Please provide the details of the company's research facilities.	<p>The applicant is required to provide details of its R&amp;D facilities and equipment (unless the entity is exempt as a Publicly controlled or a Levy collecting organisation).</p> <p>The entity must show that it has access to facilities in Australia:</p> <ul style="list-style-type: none"> <li>• that are suitable for the researchers to carry out their work</li> <li>• that are appropriate to the research field or fields in relation to which the entity has applied to be registered</li> <li>• a minimum of one facility must be provided.</li> </ul>
What are the terms under which the applicant has access to the facilities?	Enter details of the buildings, plant and equipment owned or leased by the applicant.
<p><b>Criteria: Capability and capacity</b></p> <p>This criterion seeks information on the applicant's capability and capacity to manage and provide services in relation to R&amp;D activities. The information required includes:</p> <ul style="list-style-type: none"> <li>• the structure for managing R&amp;D activities in the organisation, particularly in relation to how policies are set and how performance is reported and supervised,</li> <li>• whether the applicant has administrative arrangements for planning and managing the provision of services for R&amp;D activities, such as a formal committee, management group or other supervisory arrangements.</li> </ul>	
Does the applicant have a committee to manage the performance of R&D?	<p>This criterion seeks information on the applicant's capability and capacity to manage and provide services in relation to R&amp;D activities. The information required includes:</p> <ul style="list-style-type: none"> <li>• the structure for managing R&amp;D activities in the organisation, particularly in relation to how policies are set and how performance is supervised</li> <li>• whether the applicant has administrative arrangements for planning and managing the provision of services in relation to R&amp;D activities</li> <li>• the number and annual value of services provided in relation to R&amp;D activities.</li> </ul>
Please provide the details of the committee members	<p>This question will only show if 'Yes' is selected for the question: <i>Does the applicant have a committee to manage the performance of R&amp;D?</i></p> <p>Please complete the following for each Committee member:</p> <ul style="list-style-type: none"> <li>• Name</li> <li>• Position</li> <li>• Duties</li> <li>• Qualifications</li> <li>• Experience</li> </ul>

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Question	Guidance
What supervisory arrangements apply for managing the performance of R&D?	This question is only shown if the applicant does not have a committee to manage the performance of R&D. In the absence of a committee, describe what supervisory arrangements exist to manage the performance of R&D.
Total Value of Contracted R&D Services	<p>Please provide details of R&amp;D performed under contract in the latest complete income year, including:</p> <ul style="list-style-type: none"> <li>• the total number of contracts where the applicant provided contracted R&amp;D services for the latest complete income year</li> <li>• the total value of contracts where the applicant provided contracted R&amp;D services for the latest complete income year. If the actual value is unavailable, please provide an estimate</li> <li>• enter the proportion of the contracted R&amp;D services that were performed by the research staff of the applicant as a percentage between 0 and 100%.</li> </ul>
<p><b>Criteria: Pricing structure</b></p> <p>If an applicant charges for providing R&amp;D services, the fees and charges must be based on ordinary commercial terms, or they must not be:</p> <ul style="list-style-type: none"> <li>• subsidised by government resources; or</li> <li>• inflated to exploit the R&amp;D Tax Incentive.</li> </ul> <p>'Ordinary commercial terms' are those that are set through a commercial mechanism. Examples include:</p> <ul style="list-style-type: none"> <li>• market rate</li> <li>• full cost recovery</li> <li>• full cost recovery (plus a normal profit margin).</li> </ul> <p>If an applicant does not charge on 'ordinary commercial terms' for your services, it may still be eligible for registration as an RSP if it is able to show that it is not using government resources (such as appropriations or grants) to subsidise your services, and that you do not inflate your charges to exploit the R&amp;D Tax Incentive.</p> <p>If an applicant's pricing is less than ordinary commercial terms (e.g. market rates), it must be able to explain how it ensures that government resources do not subsidise its fees and charges.</p> <p>This explanation might involve a discussion of some or all of:</p> <ul style="list-style-type: none"> <li>• whether an applicant receives government funding</li> <li>• how an applicant calculates its costs</li> <li>• how an applicant ensures that the cost of delivering services is fully covered from sources other than government funding.</li> </ul> <p>If an applicant's pricing is higher than ordinary commercial terms (e.g. market prices), you need to be able to explain why you believe the higher fees and charges are justified.</p> <p>If you are unsure you meet this criteria, please contact the Department at <a href="mailto:rsp@industry.gov.au">rsp@industry.gov.au</a>.</p>	
Does the applicant meet the Pricing criteria as outlined above?	<p>This criterion seeks information on the applicant's pricing structure for contracted R&amp;D services. RSPs must charge for providing services either:</p> <ol style="list-style-type: none"> <li>a) on ordinary commercial terms; or</li> <li>b) if that is not the case, the fees and charges must not be subsidised by government resources; and must not be overpriced to take unfair advantage of the tax incentive for R&amp;D activities.</li> </ol> <p>Explain the applicant's method of determining prices charged for providing contracted R&amp;D services.</p>

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Question	Guidance
Does the applicant receive funding from the Commonwealth or State Governments	Detail any funding received from Commonwealth, State or Territory governments, including appropriations, loans, grants and/or levies.
Please explain what steps will be taken to meet the Pricing criteria requirement.	Applicants are asked to respond to this question when pricing is not on ordinary commercial terms.
Contract provision	A copy of a typical contract or agreement is required to support an application. Please attach this to your application prior to its submission.

### Section: Schedule of Fields of Research

Question	Guidance
Fields of Research are described in the Australian and New Zealand Standard Research Classification (ANZSRC) 2020.	
Schedule of Fields of Research (FoR)	<p>Applicants select the ANZSRC field(s) of research they are seeking to register as a RSP to provide contracted R&amp;D services.</p> <p>In addition, applicants must provide a brief statement of expertise in each selected field of research in the application.</p> <p>A listing of the ANZSRC 2020 Codes is provided in the Appendix, with additional information available from the Australian Bureau of Statistics website <a href="#">here</a>.</p>

# APPLICATION NOTES

## Section: Declaration and acknowledgement

### Question

### Guidance

#### Declaration by the officer of the applicant:

I declare that I am authorised by the applicant to provide the information in the application and sign it on behalf of the entity. To the best of my knowledge the information provided is true and correct in material detail.

Further I declare that the applicant will:

- hold itself available to provide contracted R&D services to a body corporate that is not a related body corporate of the applicant (within the meaning given by section 50 of the *Corporations Act 2001*);
- act in the best interests of the R&D entities for whom it provides services;
- ensure that there is no conflict of interest between the Research Service Provider and R&D entities for which the research service provider provides services;
- ensure that all results of services provided in relation to R&D activities for an R&D entity are owned by the R&D entity, including the results of any services provided by a subcontractor of the Research Service Provider in relation to the R&D activities;
- maintain records of services provided in relation to R&D activities for each R&D entity, including records of the charges made to the R&D entity and a copy of the contract to provide the services, and will make those records available on request by Industry Innovation and Science Australia;
- keep separate financial records for services provided in relation to R&D activities for each R&D entity;
- maintain processes that enable the R&D entities to control the services provided to them by the Research Service Provider;
- maintain confidentiality of the services it provides in relation to R&D activities, and security of information given to the Research Service Provider by the R&D entity;
- give Industry Innovation and Science Australia an annual report (in a form approved by Industry Innovation and Science Australia) in relation to the services the research service provided in relation to R&D activities during the period covered by the annual report.

#### Declaration:

For applications being submitted online, the person authorised to make this application on behalf of the applicant must place a tick in the box provided to signify their acceptance of the declaration.

I declare that:

- to the best of my knowledge and belief the information in this application is true and correct and accurate in all material details, and that the activities and corresponding expenditure described in this application meet all prescribed eligibility requirements for the R&D Tax Incentive. I understand that giving false or misleading information is a serious offence;
- the applicant, while undertaking the activities described in this application, has maintained records, while the activities were conducted, that substantiate the conducting of the activities to be registered for the R&D Tax Incentive; and
- I will provide further information as requested by AusIndustry or Industry Innovation and Science Australia to support my registration in the future, and I will do so in a reasonable amount of time after receiving a request.

For third party representatives lodging an application on behalf of an applicant:

- I have the authorisation to lodge this application for the applicant; and
- the application will be treated as a confidential Commonwealth record and information in the application will not be disclosed to any other person (unless required or permitted by law to do so).

Third party representatives should note that it is an offence (subject to a civil penalty) for a person to provide a service that is a 'tax agent service', where that person is not a registered tax agent (refer section 50-5 of *Tax Agent Services Act 2009*), other than where the service is a legal service in some circumstances.

# APPLICATION NOTES

Question	Guidance
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## Privacy Collection Statement

The Department of Industry, Science and Resources (the Department) collects, uses and discloses personal information to administer the Research and Development Tax Incentive (R&D Tax Incentive). The R&D Tax Incentive is established and regulated by the *Income Tax Assessment Act 1997* and the *Industry Research and Development Act 1986* (IR&D Act). The R&D Tax Incentive is jointly administered by the Australian Taxation Office (ATO) and Industry Innovation and Science Australia (the Board) and the Department.

The Department collects personal information directly from you, your organisation, and/or your organisation’s contact officers for the purposes of assessing your organisation’s eligibility to register or renew its registration as a RSP, determining whether to vary or revoke your organisation’s registration if appropriate, and to maintain a publicly available register of RSPs. Personal information may also be used for the purposes of administering the R&D Tax Incentive, evaluating and improving the administration of the R&D Tax Incentive, informing policy development and decision-making, as well as to contact R&D Tax Incentive participants to notify them of research services available under the IR&D Act.

The personal information collected by the Department for these purposes includes:

- the name, position, office telephone number, mobile number, and email address of primary and secondary contact officers; and
- the name, tertiary qualifications, tertiary institutions, years of experience, and percentage of time spent on research and development activities of researchers.

Without this information, your organisation will be unable to apply to register or renew its registration as an RSP.

Personal information collected from you, your organisation, and/or your organisation’s contact officers may be disclosed to the ATO for one or more of the purposes set out above.

The personal information (the name, office telephone number or mobile number) of contact officers will be disclosed to the public on the internet register of RSPs, as required by section 29J of the IR&D Act.

For more information about the Department’s privacy practices, including how to access or correct your personal information or make a complaint, see our [privacy policy](#).

Declaration	By checking the box, the Declarant agrees to all of the above declarations and confirms all of the statements to be true.
Declarant details	<p>The Declarant must be authorised by the applicant to provide the information in the application and sign it on behalf of the entity.</p> <p>Declarant details need to be completed and saved before submitting your application.</p>
Nominated Contact Person	<p>The nominated Primary Contact Officer must be an employee of the applicant and be authorised to provide any further information required by the Board relating to this application, and to receive on behalf of the applicant company all correspondence from the Board in relation to an application for registration as an RSP.</p> <p>The nominated contact may elect to also be the online register contact with their contact details displayed on the business.gov.au website. Please note, the RSP online register contact details need to be completed and saved before you can submit your application.</p>

# APPLICATION NOTES

## APPENDIX 1

### Australian New Zealand Standard Research Codes and Categories (ANZSRC 2020)

Further information is available from the [ABS](#)

#### 30 Agricultural, Veterinary and Food Sciences

3001 Agricultural Biotechnology  
3002 Agriculture, Land and Farm Management  
3003 Animal Production  
3004 Crop and Pasture Production  
3005 Fisheries Sciences  
3006 Food Sciences  
3007 Forestry Sciences  
3008 Horticultural Production  
3009 Veterinary Sciences  
3099 Other Agricultural, Veterinary and Food Sciences

#### 31 Biological Sciences

3101 Biochemistry and Cell Biology  
3102 Bioinformatics and Computational Biology  
3103 Ecology  
3104 Evolutionary Biology  
3105 Genetics  
3106 Industrial Biotechnology  
3107 Microbiology  
3108 Plant Biology  
3109 Zoology  
3199 Other Biological Sciences

#### 32 Biomedical and Clinical Sciences

3201 Cardiovascular Medicine and Haematology  
3202 Clinical Sciences  
3203 Dentistry  
3204 Immunology  
3205 Medical Biochemistry and Metabolomics  
3206 Medical Biotechnology  
3207 Medical Microbiology  
3208 Medical Physiology  
3209 Neurosciences  
3210 Nutrition and Dietetics  
3211 Oncology and Carcinogenesis  
3212 Ophthalmology and Optometry  
3213 Paediatrics  
3214 Pharmacology and Pharmaceutical Sciences  
3215 Reproductive Medicine  
3299 Other Biomedical and Clinical Sciences

#### 33 Built Environment and Design

3301 Architecture  
3302 Building  
3303 Design

3304 Urban and Regional Planning  
3399 Other Built Environment and Design

#### 34 Chemical Sciences

3401 Analytical Chemistry  
3402 Inorganic Chemistry  
3403 Macromolecular and Materials Chemistry  
3404 Medicinal and Biomolecular Chemistry  
3405 Organic Chemistry  
3406 Physical Chemistry  
3407 Theoretical and Computational Chemistry  
3499 Other Chemical Sciences

#### 35 Commerce, Management, Tourism and Services

3501 Accounting, Auditing and Accountability  
3502 Banking, Finance and Investment  
3503 Business Systems in Context  
3504 Commercial Services  
3505 Human Resources and Industrial Relations  
3506 Marketing  
3507 Strategy, Management and Organisational Behaviour  
3508 Tourism  
3509 Transportation, Logistics and Supply Chains  
3599 Other Commerce, Management, Tourism and Services

#### 36 Creative Arts and Writing

3601 Art History, Theory and Criticism  
3602 Creative and Professional Writing  
3603 Music  
3604 Performing Arts  
3605 Screen and Digital Media  
3606 Visual Arts  
3699 Other Creative Arts and Writing

#### 37 Earth Sciences

3701 Atmospheric Sciences  
3702 Climate Change Science  
3703 Geochemistry  
3704 Geoinformatics  
3705 Geology  
3706 Geophysics  
3707 Hydrology  
3708 Oceanography  
3709 Physical Geography and Environmental Geoscience  
3799 Other Agricultural and Veterinary Sciences

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## 38 Economics

3801 Applied Economics  
3802 Econometrics  
3803 Economic Theory  
3899 Other Economics

## 39 Education

3901 Curriculum and Pedagogy  
3902 Education Policy, Sociology and Philosophy  
3903 Education Systems  
3904 Specialist Studies in Education  
3999 Other Education

## 40 Engineering

4001 Aerospace Engineering  
4002 Automotive Engineering  
4003 Biomedical Engineering  
4004 Chemical Engineering  
4005 Civil Engineering  
4006 Communications Engineering  
4007 Control Engineering, Mechatronics and Robotics  
4008 Electrical Engineering  
4009 Electronics, Sensors and Digital Hardware  
4010 Engineering Practice and Education  
4011 Environmental Engineering  
4012 Fluid Mechanics and Thermal Engineering  
4013 Geomatic Engineering  
4014 Manufacturing Engineering  
4015 Maritime Engineering  
4016 Materials Engineering  
4017 Mechanical Engineering  
4018 Nanotechnology  
4019 Resources Engineering and Extractive Metallurgy  
4099 Other Engineering

## 41 Environmental Sciences

4101 Climate Change Impacts and Adaptation  
4102 Ecological Applications  
4103 Environmental Biotechnology  
4104 Environmental Management  
4105 Pollution and Contamination  
4106 Soil Sciences  
4199 Other Environmental Sciences

## 42 Health Sciences

4201 Allied Health and Rehabilitation Science  
4202 Epidemiology  
4203 Health Services and Systems  
4204 Midwifery  
4205 Nursing  
4206 Public Health  
4207 Sports Science and Exercise  
4208 Traditional, Complementary and Integrative Medicine  
4299 Other Health Sciences

## 43 History, Heritage and Archaeology

4301 Archaeology  
4302 Heritage, Archive and Museum Studies  
4303 Historical Studies  
4399 Other History, Heritage and Archaeology

## 44 Human Society

4401 Anthropology  
4402 Criminology  
4403 Demography  
4404 Development Studies  
4405 Gender Studies  
4406 Human Geography  
4407 Policy and Administration  
4408 Political Science  
4409 Social Work  
4410 Sociology  
4499 Other Human Society

## 45 Indigenous Studies

4501 Aboriginal and Torres Strait Islander Culture, Language and History  
4502 Aboriginal and Torres Strait Islander Education  
4503 Aboriginal and Torres Strait Islander Environmental Knowledges and Management  
4504 Aboriginal and Torres Strait Islander Health and Wellbeing  
4505 Aboriginal and Torres Strait Islander Peoples, Society and Community  
4506 Aboriginal and Torres Strait Islander Sciences  
4507 Te Ahurea, Reo me te Hitori o te Māori (Māori Culture, Language and History)  
4508 Mātauranga Māori (Māori Education)  
4509 Ngā Mātauranga Taiao o te Māori (Māori Environmental Knowledges)  
4510 Te Hauora me te Oranga o te Māori (Māori Health and Wellbeing)  
4511 Ngā Tāngata, te Porianga me Ngā Hapori o te Māori (Māori peoples, Society and Community)  
4512 Ngā Pūtaiao Māori (Māori Sciences)  
4513 Pacific Peoples Culture, Language and History  
4514 Pacific Peoples Education  
4515 Pacific Peoples Environmental Knowledges  
4516 Pacific Peoples Health and Wellbeing  
4517 Pacific Peoples Sciences  
4518 Pacific Peoples Society and Community  
4519 Other Indigenous Data, Methodologies and Global Indigenous Studies  
4599 Other Indigenous Studies

## 46 Information and Computing Sciences

4601 Applied Computing  
4602 Artificial Intelligence  
4603 Computer Vision and Multimedia Computation  
4604 Cybersecurity and Privacy  
4605 Data Management and Data Science  
4606 Distributed Computing and Systems Software  
4607 Graphics, Augmented Reality and Games

## APPLICATION NOTES

4608 Human-Centred Computing  
4609 Information Systems  
4610 Library and Information Studies  
4611 Machine Learning  
4612 Software Engineering  
4613 Theory of Computation  
4699 Other Information and Computing Sciences

### 47 Language, Communication and Culture

4701 Communication and Media Studies  
4702 Cultural Studies  
4703 Language Studies  
4704 Linguistics  
4705 Literary Studies  
4799 Other Language, Communication and Culture

### 48 Law and Legal Studies

4801 Commercial Law  
4802 Environmental and Resources Law  
4803 International and Comparative Law  
4804 Law in Context  
4805 Legal Systems  
4806 Private Law and Civil Obligations  
4807 Public Law  
4899 Other Law and Legal Studies

### 49 Mathematical Sciences

4901 Applied Mathematics  
4902 Mathematical Physics  
4903 Numerical and Computational Mathematics  
4904 Pure Mathematics  
4905 Statistics  
4999 Other Mathematical Sciences

### 50 Philosophy and Religious Studies

5001 Applied Ethics  
5002 History and Philosophy of Specific Fields  
5003 Philosophy  
5004 Religious Studies  
5005 Theology  
5099 Other Philosophy and Religious Studies

### 51 Physical Sciences

5101 Astronomical Sciences  
5102 Atomic, Molecular and Optical Physics  
5103 Classical Physics  
5104 Condensed Matter Physics  
5105 Medical and Biological Physics  
5106 Nuclear and Plasma Physics  
5107 Particle and High Energy Physics  
5108 Quantum Physics  
5109 Space Sciences  
5110 Synchrotrons and Accelerators  
5199 Other Physical Sciences

### 52 Psychology

5201 Applied and Developmental Psychology  
5202 Biological Psychology  
5203 Clinical and Health Psychology  
5204 Cognitive and Computational Psychology  
5205 Social and Personality Psychology  
5299 Other Psychology

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