



Research and Development Tax Incentive

R&D Tax Incentive: internal review application

Introduction

Please read the background and requirements before proceeding:

Section 30C: *Industry Research and Development Act 1986* (Cth) (IR&D Act)

An entity affected by a reviewable decision may ask the Department of Industry, Science and Resources (the department) on behalf of Industry Innovation and Science Australia (the Board), under s30C of the IR&D Act to conduct an internal review of the decision by completing and submitting this approved application form.

You must lodge this application within **28 days** after the entity to which the reviewable decision relates is notified of the decision, unless the Board grants you an extension of time in relation to this application. If you cannot submit this form within 28 days, please email RDTI-InternalReviewRequests@industry.gov.au explaining the reasons why you cannot and what date you are seeking an extension to. You will then be advised whether you have been granted an extension.

You should provide any additional evidence that supports your application for internal review with this application form. If you are unable to do so, please advise us of the nature of any evidence that you intend to provide and the timeframe in which you expect that you will be able to provide it. An officer of the department will then be in contact with you regarding arrangements for providing evidence in the review.

It is important that you check which circumstances apply to your application to ensure that your application addresses the correct criteria.

Terms and Conditions

Australian Government entities will securely share data to improve efficiencies and inform policy development and decision-making. In doing so, Australian Government entities will uphold the highest standards of security and privacy for the individual, national security and commercial confidentiality.

Where do I find more information?

Further information can be found at business.gov.au and ato.gov.au.

Contact us

Should you require further assistance in completing this form, please contact **13 28 46** or submit your enquiry through our online enquiry form at www.business.gov.au.

Privacy collection statement

The department collects, uses and discloses your personal information directly from you, your organisation, and/or your organisation's employees for the purpose of carrying out functions under the IR&D Act and generally administering the Research and Development Tax Incentive (R&D Tax Incentive). This includes for contacting your organisation, as well as registering your organisation, assessing the eligibility of R&D activities and making findings.

Information may be collected from, or disclosed to, third parties including the ATO and other Australian Government entities, as well as officers in other areas of the department, and used to administer the R&D Tax Incentive, for evaluating and improving the administration of the R&D Tax Incentive, informing policy development and decision-making, as well as to contact organisations to notify them of research services available under the IR&D Act or about other similar programs or services.

The personal information collected by the department for these purposes includes names, positions, qualifications, office telephone numbers, mobile numbers, and email addresses.

Without this information, we may be unable to process your application for an internal review finding.

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](#).

Company details

* Denotes a mandatory field

1. Company name *

▶ [Go to question 2](#)

2. Australian Business Name (ABN) *

The Australian Business Number (ABN) is a unique 11-digit number used to identify business names and companies. The Australian Business Register (ABR) provides ABNs. To find your company ABN visit the [ABN Lookup](#) website to search by name or ACN. The ABN is part of the result if the business is registered.

▶ [Go to question 3](#)

3. Australian Company Number (ACN)

Every company in Australia is issued with a unique, nine-digit number when registered. To find your company ACN visit the [ABN Lookup](#) website to search by name or ABN. The ACN is part of the result if the business is registered.

▶ [Go to question 4](#)

4. Certificate / Reference

Please provide the certificate number or the reference number contained in your finding notification.

▶ [Go to question 5](#)

5. Date company was notified of the reviewable decision *

DD/MM/YYYY

▶ [Go to question 6](#)

6. What is the income year(s) affected by this decision?

Please enter the year(s) of request (for example: 2022-23)

▶ [Go to question 7](#)

Contact details

Please note all contacts listed will receive correspondence about the application. Any contact listed may be contacted by the R&D Tax Incentive Program for the purposes of this internal review.

7. Primary company contact details

A contact must be provided.

Title (optional)	First name *	Last name *
<input type="text"/>	<input type="text"/>	<input type="text"/>

Position or role *

Phone number: *

For phone numbers outside of Australia, please include the international code (e.g. +64 X XXXX XXXX).

Email *

To ensure the integrity of your information, please provide a personal email address. Do not use a generic email address. Using generic email addresses may result in correspondence not being received.

▶ [Go to question 8](#)

8. Company address

This is the company's main business address in Australia.

Address *

Suburb *	State *	Postcode *
<input type="text"/>	<input type="text"/>	<input type="text"/>

▶ [Go to question 9](#)

9. Alternate company contact details *

Provide an alternate company contact.

Title (optional)	First name *	Last name *
<input type="text"/>	<input type="text"/>	<input type="text"/>

Position or role *

Phone number *

For phone numbers outside of Australia, please include the international code (e.g. +64 X XXXX XXXX).

Email *

▶ [Go to question 10](#)

10. Are you using an external adviser that you would like us to be able to contact for this application? *

Please select one of the below options.

Yes No

▶ If yes, go to question 11

▶ If no, go to question 12

11. Additional contact details *

If you would like to include an additional contact, please complete the below.

Title (optional)	First name *	Last name *
<input type="text"/>	<input type="text"/>	<input type="text"/>

Company ABN* / ACN *

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ABN:	ACN:

Position or role *

Phone number*

For phone numbers outside of Australia, please include the international code (e.g. +64 X XXXX XXXX).

Email*

▶ [Go to question 12](#)

Reasons for internal review

12. Please provide reasons why you believe the initial decision was incorrect, making reference to the specific elements of that decision. *

What are the specific activities that you want to be reviewed? What are the specific reasons you believe the decision was not correct regarding those activities? Any additional material you provide to support your views must be referenced (including specific page numbers) to the specific decisions you believe are incorrect.

In your reasons, you should clearly link your views as to why the decision was not correct to the information you have already provided, or to additional information which you provide as part of this application.

▶ [Go to question 13](#)*4,000 character maximum***13. Attach additional supporting documents that will assist the department in assessing the review of decision.**

Please clearly identify the supporting documentation and evidence you submit with your application.

The following restrictions apply to attachments:

- a maximum of 10 attachments
- file size of each attachment cannot exceed 2Mb
- only files with the following file type extensions should be attached (.png, .pdf, .jpg, .xlsx, .docx)

▶ [Go to question 14](#)

Declaration and submit

14. I declare that:

You must accept ALL of the following

- I, as the declarant, have the authorisation to represent, act on behalf of and bind the R&D entity, including to lodge this application; *
- All contact persons specified in this form also have the necessary authority to represent, act on behalf of and bind the company in relation to the R&D Tax Incentive; *
- I consent to my personal information, and I have obtained the consent of all individuals whose personal information is in this form to their personal information, being used for the purposes specified in this form. I will provide each individual with a copy of the privacy collection statement; *
- To the best of my knowledge and belief the information in this application is true and correct and accurate in all material details. I understand that giving false or misleading information is a serious offence; *
- The R&D entity will provide further information as requested by the department or Industry Innovation Science Australia to support the application, and the R&D entity will do so in a reasonable amount of time after receiving a request. *

▶ [Go to question 15](#)

15. I acknowledge that:

You must accept ALL of the following *

- The information provided in this form, and during the course of claiming the R&D Tax Incentive, is protected information under the IR&D Act, and will only be disclosed by the department for the purposes of registering, assessing and otherwise administering the R&D Tax Incentive (including as described in this form), and as otherwise authorised or permitted by law; and *

▶ [Go to question 16](#)

Declarant details

16. Is the declarant the same as the primary company contact? *

Yes No

▶ [If yes, go to question 18](#)

▶ [If no, complete the below declarant contact details section](#)

17. Declarant details

Title (optional)

First name *

Last name *

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Position or role *

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Phone number *

For phone numbers outside of Australia, please include the international code (e.g. +64 X XXXX XXXX).

Email *

Company name *

Company ABN* / ACN *

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ABN:	ACN:

▶ [Go to question 19](#)

18. Date *

DD/MM/YYYY

▶ [Go to question 19](#)

19. Submitting this Form

Email a copy of this form to RDTI-InternalReviewRequests@industry.gov.au.

Note: This R&D Tax Incentive internal review decision form can only be used at the discretion of the department and is not to be circulated or re-purposed.