



## R&D Tax Incentive online application questions

| [business.gov.au/rdti](https://business.gov.au/rdti)

### About this guidance

This guide provides an overview of how to access and progress through the **online application** to register activities for the R&D Tax Incentive. The guidance is broken down into sections which cover each page of the online application.

Most questions are mandatory, however some questions in the portal are dynamic, which means that they will display depending on question responses of previous questions.

*Note: Registration application starts at question 5.*

### SECTION: INCOME PERIOD

#	QUESTION	GUIDANCE
5	<p><b>Does the company follow a standard income period (01 July to 30 June)?</b></p> <p><i>Style: Radio button</i></p> <p><i>Options:</i></p> <p>A. Yes</p> <p>B. No</p>	<p>This should be the income period on the company's income tax return submitted to the Australian Taxation Office.</p>
6	<p><b>Which Australian Taxation Office approved income period does the company follow?</b></p> <p><i>Style: Radio button</i></p> <p><i>Options:</i></p> <p>A. Substituted accounting period (SAP)</p> <p>B. Transitional accounting period</p>	<p><b>This question will display if 'B' was selected for Q5.</b></p> <p>Only companies with a substituted accounting period approved by the Australian Taxation Office may register activities for a non-standard income period. You can find information and forms for substituted accounting periods at the <a href="#">Australian Taxation Office</a>.</p>
7	<p><b>Which income period does the company follow?</b></p> <p><i>Style: Drop down list</i></p>	<p><b>This question will display if 'A' was selected for Q6.</b></p> <p>If you have a <a href="#">substituted accounting period</a> approved by the Australian Taxation Office, the income year will end on a date other than 30 June.</p> <p>If your substituted accounting period ends on a date that is not listed, please select the option that matches the month and year for your end date.</p>

#	QUESTION	GUIDANCE
		For example: for a substituted accounting period ending on 5 April 2020, select 30 April 2020.
8	<b>Start date of your transitional accounting period</b>  <i>Style: Drop down list</i>	<b>This question will display if 'B' was selected for Q6.</b>  If you have a <a href="#">substituted accounting period</a> approved by the Australian Taxation Office, it may result in an income period more or less than 12 months. We require only the month and year for the start date of your transitional accounting period.
9	<b>End date of your transitional accounting period</b>  <i>Style: Drop down list</i>	<b>This question will display if 'B' was selected for Q6.</b>  If you have a <a href="#">substituted accounting period</a> approved by the Australian Taxation Office, it may result in an income period more or less than 12 months. We require only the month and year for the end date of your transitional accounting period.

## SECTION: REGISTRATION TYPE

#	QUESTION	GUIDANCE
10	<b>Is the company registered with the Australian Securities and Investments Commission?</b>  <i>Style: Radio button</i> <i>Options:</i> A. Yes, under an Australian law B. Yes, under foreign law that is an Australian resident for tax purposes C. Yes, under foreign law AND is a resident of a country with which Australia has a double tax agreement, including a definition of 'permanent establishment' AND is carrying on business in Australia through a permanent establishment as defined in the double tax agreement D. No, this company is not registered with Australian Securities and Investments Commission	To find if the company is registered go to <a href="#">ASIC Connect</a> and search their registers by Organisation and Business Names. The result status will show if your company is registered.  If your company is not registered with the Australian Securities and Investments Commission, it is not eligible for the R&D Tax Incentive.

## SECTION: COMPANY DETAILS

#	QUESTION	GUIDANCE
11	<b>What country was the company incorporated in?</b>  <i>Style: Drop down list</i>	<b>This question will display if either 'B &amp; C' were selected for Q10.</b>

#	QUESTION	GUIDANCE
12	<b>What date was the company registered with the Australian Securities and Investments Commission?</b>  <i>Style: Date box</i> <i>Options: Day/Month/Year</i>	<b>This question will display if either 'A, B or C' were selected for Q10.</b>  You can find this information in the Australian Securities and Investments Commission register at <a href="#">ASIC Connect</a> website. Please notify the Australian Securities and Investments Commission if your details need to be updated.
13	<b>What is the company's country of residence?</b>  <i>Style: Drop down list</i>	<b>This question will display if 'C' was selected for Q10</b>  The question is only shown for companies registered under foreign law that are residents of a country with which Australia has a double tax agreement and are carrying on business in Australia through a permanent establishment as defined in the double tax agreement.
14	<b>Is the company the head of a consolidated or multiple entry consolidated group?</b>  <i>Style: Radio button</i> <i>Options:</i> A. Yes B. No, the company is not part of a consolidated or multiple entry consolidated group C. No, the company is a subsidiary of a consolidated or multiple entry consolidated group	Only the head company of a consolidated or multiple entry consolidated group can apply to register R&D activities. The head company must register R&D activities performed by any member of the group. For further information on claiming the R&DTI if you are a member of a consolidated or multiple entry consolidated group visit the <a href="#">Australian Taxation Office website</a> .
15	<b>Is the company controlled by one or more tax exempt entities?</b>  <i>Style: Radio button</i> <i>Options:</i> A. Yes B. No	To work out if your company is controlled by one or more exempt entities, you will need to consider if one or more exempt entities, their affiliates or both have either: <ul style="list-style-type: none"> <li>• shares and other equity interests in your company that give them and/or their affiliates at least 50% of the voting power in your company</li> <li>• the right to receive at least 50% of any income or capital your company distributes.</li> </ul>
16	<b>What percentage of control is held by tax exempt entities?</b>  <i>Style: Percentage</i> <i>Options: Number entry: 1 to 100 inclusive</i>	<b>This question will display if 'A' was selected for Q15.</b>  If you are controlled by one or more exempt entities, you cannot claim the refundable offset, but you can claim the non-refundable tax offset instead. For further information on tax exempt entities please visit the <a href="#">Australian Taxation Office website</a> .
17	<b>Does the company have an Ultimate Holding company?</b>  <i>Style: Radio button</i> <i>Options:</i> A. Yes B. No	A company is an Ultimate Holding company if it has majority ownership of or controlling interests in the other companies in the consolidated or multiple entry consolidated group. The ultimate holding company may be incorporated in a country other than Australia. 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.
18	<b>What country was the Ultimate Holding company incorporated in?</b> <i>Style: Drop down list</i>	<b>This question will display if 'A' was selected for Q17.</b>  This section contains multiple questions.

#	QUESTION	GUIDANCE
18.1	<b>What is the Ultimate Holding company's ABN or ACN?</b> <i>Style: ABN lookup</i>	The Ultimate Holding company ABN or ACN is only requested for companies incorporated in Australia.
18.2	<b>What is the Ultimate Holding company Name?</b> <i>Style: text field</i>	The Ultimate Holding company name is only requested for companies incorporated outside Australia.
19	<b>Is the company Indigenous owned (where at least 51% of the organisation's members or proprietors are Indigenous)?</b>  <i>Style: Radio button</i> <i>Options:</i> A. Yes B. No C. Prefer not to answer	The Australian Government is committed to developing and implementing policies and programs that positively impact Aboriginal and Torres Strait islander people, communities and businesses.  To support this, Indigenous ownership and Indigenous controlled details are required as part of policy and program development, review and evaluation.
20	<b>Is the company Indigenous controlled (where at least 51% of the organisation's board or management committee are Indigenous)?</b>  <i>Style: Radio button</i> <i>Options:</i> A. Yes B. No C. Prefer not to answer	The Australian Government is committed to developing and implementing policies and programs that positively impact Aboriginal and Torres Strait islander people, communities and businesses.  To support this, Indigenous ownership and Indigenous controlled details are required as part of policy and program development, review and evaluation.
21	<b>Which industry does the company mostly operate in?</b>  <i>Style: Drop down lists (x2)</i> <i>List:</i> <ul style="list-style-type: none"><li>ANZSIC Division</li><li>ANZSIC Class</li></ul>	Select the Australian and New Zealand Standard Industrial Classification (ANZSIC) division and class that best describes the main business activity of the company.  If you are the head company of a consolidated or multiple entry consolidated group, select the main business activity for the majority of your subsidiaries.  For information on ANZSIC visit the <a href="#">Australian Bureau of Statistics website</a> .

## SECTION: CONTACT DETAILS

Please note that all contacts listed will receive correspondence about the application. Any contact listed may be contacted by the R&DTI Program to provide further information.

#	QUESTION	GUIDANCE
22	<b>Primary company contact details</b>  <i>Style: Set of sub-questions</i> <i>Sub-questions:</i> <ul style="list-style-type: none"><li>Title (optional), First name, Last name,</li><li>Position or role</li><li>Phone number</li><li>Email</li></ul>	At least one company contact must be provided.  The Primary contact must be someone from the company, <u>not</u> the Tax Agent or R&D Consultant.

#	QUESTION	GUIDANCE
	<ul style="list-style-type: none"> <li>• Main business address in Australia</li> <li>• Website (optional)</li> </ul>	
23	<p><b>Would you like to include an alternate company contact?</b></p> <p>Style: Radio button</p> <p>Options:</p> <p>A. Yes</p> <p>B. No</p>	The alternate contact may be someone from the company, other than the primary contact.
24	<p><b>Alternate company contact details</b></p> <p>Style: Set of sub-questions</p> <p>Sub-questions:</p> <ul style="list-style-type: none"> <li>• Title (optional), First name, Last name</li> <li>• Position or role</li> <li>• Phone number</li> <li>• Email</li> </ul>	<b>This question will display if 'A' was selected for Q23.</b>
25	<p><b>Did you rely on advice from a tax agent?</b></p> <p>Style: Radio button</p> <p>Options:</p> <p>A. Yes</p> <p>B. No</p>	<p>The R&amp;D Tax Incentive is an entitlement arising under the <i>Income Tax Assessment Act 1997</i>. Only registered tax agents or R&amp;D consultants registered with the Tax Practitioners Board can provide advice that relates to ascertaining entitlements under a taxation law or advising about entitlements under a taxation law.</p> <p>To find your tax agent or R&amp;D consultant registration number visit the <a href="#">Tax Practitioners Board</a> website and search the TPB Register.</p> <p>Note that companies do <u>not</u> have to receive advice from a Tax Agent in order to complete the R&amp;DTI registration form.</p>
26	<p><b>Primary Tax Agent contact details</b></p> <p>Style: Set of sub-questions</p> <p>Sub-questions:</p> <ul style="list-style-type: none"> <li>• Title (optional), First name, Last name</li> <li>• Position or role</li> <li>• Tax agent registration number</li> <li>• Phone number</li> <li>• Email</li> <li>• Tax agent ABN</li> </ul>	<p><b>This question will display if 'A' was selected for Q25.</b></p> <p>Only registered Tax Agents or R&amp;D consultants registered with the Tax Practitioners Board should provide details here. Other R&amp;D Consultants complete a different section.</p>
27	<p><b>Would you like to include an alternate tax agent contact?</b></p> <p>Style: Radio button</p> <p>Options:</p> <p>A. Yes</p> <p>B. No</p>	Only registered Tax Agents or R&D consultants registered with the Tax Practitioners Board should provide details here. Other R&D Consultants complete a different section.
28	<p><b>Alternate tax agent contact details:</b></p> <p>Style: Set of sub-questions</p> <p>Sub-questions:</p> <ul style="list-style-type: none"> <li>• Title (optional), First name, Last name</li> </ul>	<b>This question will display if 'A' was selected for Q27.</b>

#	QUESTION	GUIDANCE
	<ul style="list-style-type: none"> <li>• Position or role</li> <li>• Tax agent registration number</li> <li>• Phone number</li> <li>• Email</li> </ul>	
29	<p><b>Did you receive advice from an R&amp;D Consultant?</b></p> <p>Style: Radio button</p> <p>Options:</p> <p>A. Yes</p> <p>B. No</p>	This section is to collect details of R&D Consultants who are not Registered Tax Agents.
30	<p><b>R&amp;D Consultant details:</b></p> <p>Style: Set of sub-questions</p> <p>Sub-questions:</p> <ul style="list-style-type: none"> <li>• First name, Last name</li> <li>• R&amp;D consultant ABN</li> </ul>	<p><b>This question will display if 'A' was selected for Q29.</b></p> <p>Please note, R&amp;D consultant details are collected for internal reporting only. The primary consultant will not receive correspondence about the application and will not be contacted by the R&amp;DTI Program to provide further information. To receive correspondence also enter the R&amp;D Consultant details as an Alternate company Contact.</p>

## SECTION: APPLICATION INCLUSIONS

#	QUESTION	GUIDANCE
31	<p><b>This application will include:</b></p> <p><b>Select one or more of the options below.</b></p> <p>Style: Check box</p> <p>Options:</p> <p>A. Activities with an advance or overseas finding</p> <p>B. Expenditure paid via a levy to a Research Service Provider</p> <p>C. Activities conducted by a Research Service Provider</p> <p>D. Activities conducted by a Cooperative Research Centre</p> <p>E. Activities conducted by another research organisation</p> <p>F. Activities conducted under another collaborative agreement</p> <p>G. None of the above</p>	<p><b>Advance and overseas findings:</b> Advance and overseas findings provide certainty about the eligibility of your R&amp;D activities. They provide a binding determination as to whether your activities are eligible to be claimed under the program. It is also mandatory that you first obtain an Advance/Overseas Finding for any overseas activities that you will be registering for the R&amp;DTI. For information on <a href="#">advance findings</a> and <a href="#">advance overseas findings</a> visit the <a href="#">business.gov.au</a> website.</p> <p><b>Research Service Providers:</b> Research Service Providers provide scientific or technical expertise and resources to perform research and development on behalf of other companies. Companies that engage a Research Service Provider to perform R&amp;D activities can claim an R&amp;D tax offset for eligible expenditure on registered R&amp;D activities even if their total claim is less than the usual expenditure threshold of \$20,000 in an income year. For information on Research Service Providers visit the <a href="#">business.gov.au website</a>.</p> <p><b>Cooperative Research Centres:</b> Cooperative Research Centres bring researchers, industry and government together to pursue industry-led collaborative research. For a list of current Cooperative Research Centres visit the <a href="#">business.gov.au website</a>.</p>
32	<p><b>Levy-collecting Research Service Provider details</b></p>	<p><b>This question will display if B' was selected for Q31.</b></p>

#	QUESTION	GUIDANCE
32.1	<p><i>Style: Set of sub-questions</i>  <i>Sub-questions:</i>  <b>What is the name of the Research Service Provider that you paid the levy to?</b>  <i>Style: drop-down list of RSPs</i></p>	<p>Information on expenditure paid to a levy-collecting Research Service Provider is required by the program's regulations. For R&amp;D entities who are paying a levy or contribution to a Research Service Provider, information is required on:</p> <ul style="list-style-type: none"> <li>the amount of levies used for providing services in relation to R&amp;D activities</li> <li>the apportionment of the levies between core and supporting R&amp;D activities as reported to the company by the levy-collecting Research Service Provider.</li> </ul> <p>If you are uncertain about either of these two requirements, you should contact your levy-collecting Research Service Provider.</p> <p>The levy used for providing R&amp;D services is automatically calculated from the data entered for the total levy paid and the proportion used for providing R&amp;D services.</p>
32.2	<p><b>For your selected income period, what was the total levy paid to this Research Service Provider?</b>  <i>Style: text field (numerical)</i></p>	
32.3	<p><b>Proportion of the levy used for providing R&amp;D services (%)</b>  <i>Style: text field (%)</i></p>	
32.4	<p><b>Levy used for providing R&amp;D services</b>  <i>Style: text field (numerical)</i></p>	
32.5	<p><b>Total levy allocated to core activities</b>  <i>Style: text field (numerical)</i></p>	
32.6	<p><b>Total levy allocated to supporting activities</b>  <i>Style: text field (numerical)</i></p> <p><i>Other style: Add or delete</i>  + Add another levy collecting levy collecting RSP  - Delete this levy collecting levy collecting RSP</p>	
33	<p><b>Research Service Provider details</b>  <i>Style: Set of sub-questions</i>  <i>Sub-questions:</i>  <b>33.1 What is the name of the Research Service Provider?</b>  <i>Style: Drop-down list of RSPs</i></p> <p><b>33.2 Provider you have used?</b>  <i>Style: Drop-down list of RSPs</i></p> <p><b>33.3 For your selected income period, how much did you pay this Research Service Provider?</b>  <i>Style: text field (numerical)</i></p> <p><i>Other style: Add or delete RSP</i>  - Delete this RSP  + Add another RSP</p>	<p><b>This question will display if 'C' was selected for Q31.</b></p> <p>Information on expenditure paid to a Research Service Provider is required by the program's regulations.</p> <p>If you are uncertain about this requirement, you should contact your Research Service Provider.</p>
34	<p><b>Cooperative Research Centre details</b>  <i>Style: Set of sub-questions</i>  <i>Sub-questions:</i>  <b>34.1 What is the name of the Cooperative Research Centre you have used?</b></p>	<p><b>This question will display if 'D' was selected for Q31.</b></p> <p>Information on expenditure paid to a Cooperative Research Centre is required by the program's regulations.</p>



#	QUESTION	GUIDANCE
34.2	<p><i>Style: Drop-down list of CRCs</i></p> <p><b>For your selected income period, how much did you pay this Cooperative Research Centre?</b></p> <p><i>Style: text field (numerical)</i>  <i>Other style: Add or delete CRC</i>  - Delete this CRC  + Add another CRC</p>	
35	<p><b>Will the company be including activities that are excluded from being a core activity in this application?</b></p> <p><i>Style: Radio button</i>  <i>Options:</i>  A. Yes, as supporting activities  B. No</p>	<p>There are activities that are excluded from being core R&amp;D activities. They cannot be registered as core R&amp;D activities but may be eligible as supporting R&amp;D activities. You must check if any of your activities are excluded from being core R&amp;D activities. The law, at s 355-25(2) of the <i>Income Tax Assessment Act 1997</i> lists those activities that cannot be core R&amp;D activities for the R&amp;DTI.</p> <p>Supporting R&amp;D activities are activities directly related to core R&amp;D activities. However, activities that:</p> <ul style="list-style-type: none"> <li>are excluded from being core R&amp;D activities,</li> <li>produce goods or services, or</li> <li>directly relate to producing goods or services</li> </ul> <p>are supporting R&amp;D activities only if undertaken for the dominant purpose of supporting core R&amp;D activities.</p>
36	<p><b>Is this application for:</b></p> <p><i>Style: Radio button</i>  <i>Options:</i>  A. The head company only  B. Subsidiary members only  C. Both the head company and subsidiary members</p>	<p><b>This question will display if 'A' was selected for Q14.</b></p>
37	<p><b>Subsidiary member details:</b></p> <p><i>Style: Set of sub-questions</i>  <i>Sub-set of questions:</i></p> <p><b>37.1 What is the Subsidiary member's ABN?</b>  <i>Style: ABN look up</i></p> <p><b>37.2 What is the Subsidiary member's website?</b>  <i>(Optional)</i></p> <p><i>Other style: Add or delete</i>  + Add another subsidiary  - Delete this subsidiary</p>	<p><b>This question will display if either 'B or C' were selected for Q36.</b></p> <p>To find the subsidiary member's ABN visit the <a href="#">ABN Lookup</a> website to search by name or ACN. The ABN is part of the result if the business is registered.</p>



## SECTION: EMPLOYEES

#	QUESTION	GUIDANCE
38	<b>Total number of employees</b>  <i>Style: Number field</i> <i>Values: Numerical</i>	<p>This is the total number of employees on the company's payroll at the end of the income period covered by this application (including working directors, partners, proprietors, full-time, part-time, and casual staff).</p> <p>For consolidated groups, this will be the total employee numbers for the entire group.</p>
39	<b>Number of employees engaged in R&amp;D (person years)</b>  <i>Style: Number field</i> <i>Values: Numerical</i>	<p>This is the full-time equivalent (FTE) number of staff (including working directors, partners, proprietors, full-time, part-time, and casual staff) employed by the company on research and development in the income year covered by this application.</p>
40	<b>Number of independent contractors engaged in R&amp;D activities</b>  <i>Style: Number field</i> <i>Values: Numerical</i>	<p>This is the full-time equivalent (FTE) number of staff (including working directors, partners, proprietors, full-time, part-time, and casual staff) employed by the company on research and development in the income year covered by this application.</p> <p>For employees that do not work full time, calculate their fraction of a full-time load and incorporate them into your calculation on a pro-rata basis. For example, a part-time employee that works for half of the hours of a full-time employee would be entered into the calculation as 0.5.</p> <p>For consolidated groups, this will be the total FTE number of staff that worked for all relevant subsidiaries who performed R&amp;D activities included in this application. Estimates are only acceptable if actual numbers are not available.</p>

## SECTION: FINANCE

#	QUESTION	GUIDANCE
41	<b>What is the company's most recently completed income year?</b>  <i>Style: Date box</i> <i>Values: Month/Year</i>	<p>Make sure you create your application for registration under the correct financial year.</p> <p>If you submit under the wrong financial year, you'll need to withdraw and re-submit your application. You'll then need to re-enter the details in the description fields for core and supporting activities.</p>
42	<b>For your most recently completed income period, what was the company's taxable income or loss (across all companies)?</b>  <i>Style: Currency field</i> <i>Values: Numerical</i>	<p>This is the company's taxable income or loss for the selected income year. Losses should be shown as negative figures.</p> <p>A consolidated or multiple entry consolidated group is a single entity for income tax purposes; therefore, the taxable income or loss will be for the group.</p>
43	<b>For your most recently completed income period, what was the company's aggregated turnover?</b>  <i>Style: Currency field</i>	<p>Your aggregated turnover is the sum of the annual turnover for all of the following:</p> <ul style="list-style-type: none"> <li>the company</li> <li>any entity connected with the company</li> </ul>

#	QUESTION	GUIDANCE
	<i>Values: Numerical</i>	<ul style="list-style-type: none"> <li>any entity affiliated with the company</li> </ul> <p>Any dealings between these entities are excluded.</p> <p>An entity's annual turnover is the total ordinary income it derived in the income year in the ordinary course of carrying on its business activities. This amount does not include GST.</p> <p>For non-grouped companies their aggregated turnover will simply be their annual turnover derived in the income year (excluding GST).</p> <p>Further information is available from the <a href="#">Australian Taxation Office website</a>, including the meaning of affiliated entities.</p>
44	<b>For your most recently completed income period, how much revenue did the company earn (across all companies) from export sales?</b>  <i>Style: Currency field</i> <i>Values: Numerical</i>	<p>This is the company's total revenue from export sales for the income year covered by this application as reported in the company's business activity statement provided to the Australian Taxation Office. The total revenue for the entire income year should be included, and this may require a company to add up the individual export sale amounts provided in their periodic business activity statements for the income year.</p> <p>To find the total revenue on export sales add up the individual export sale amounts in each business activity statement provided to the Australian Taxation Office for the income year of this application.</p>
45	<b>For the most recently completed income period, what was the company's R&amp;D Expenditure?</b>  <i>Style: Currency field</i> <i>Values: Numerical</i>	<p>This is the total registered R&amp;D expenditure in the most recent income year. If the actual value is unavailable, please provide an estimate.</p>

## SECTION: PROJECTS

#	QUESTION	GUIDANCE
46	<b>How much did the R&amp;D Tax Incentive influence whether you went ahead with this R&amp;D project?</b>  <i>Style: Drop down list</i> <i>Options:</i> <ul style="list-style-type: none"> <li>Significantly</li> <li>Somewhat significantly</li> <li>Not at all</li> </ul>	<p>The Department would like to know how important the R&amp;D Tax Incentive program is to your project decision making.</p>
47	<b>Name for this project</b>  <i>Style: Text field</i> <i>Field capacity: 200 characters</i>	<p>If you have registered this project before please use the same name.</p>
48	<b>Project reference description (optional)</b>  <i>Style: Text field</i> <i>Field capacity: 250 characters</i>	<p>This is an optional field to insert your internal reference.</p>

#	QUESTION	GUIDANCE
49	<p><b>Does this project include activities covered by advance or overseas findings?</b></p> <p><i>Style: Radio button</i>  <i>Options:</i>  A. Yes  B. No</p>	<p><b>This question will display if 'A' was selected for Q31.</b></p> <p>A finding attaches to the described activities and is limited to the particular company to which the finding relates. If an activity actually undertaken is materially different from what was described in the finding it may still be eligible. If that activity is conducted in Australia, it may still be registered under the R&amp;DTI's self-assessment regime. However, if that activity is conducted overseas, a separate overseas finding in relation to that activity is required. Companies need to register all activities before the deadline including any overseas activities where a finding decision is still pending.</p>
50	<p><b>What are the certificate reference numbers and dates for the findings?</b></p> <p><i>Style: Text field</i>  <i>Field capacity: 100 characters</i></p>	<p><b>This question will display if 'A' was selected for Q49.</b></p>
51	<p><b>What is the expected duration of this project?</b></p> <p><i>Style: Date boxes</i>  <i>Options: Month/Year</i></p>	<p>Enter the expected start and end dates (month and year) for the project.</p>
52	<p><b>What is the total estimated expenditure for the project?</b></p> <p><i>Style: Currency field</i>  <i>Values: Numerical</i></p>	<p>Enter a reasonable estimate of the expected expenditure on this project. This should include expenditure for the project in all income years and by all companies.</p> <p>If there is overseas expenditure on core or supporting R&amp;D activities in this or a future income year, the entity will need to apply for and receive an overseas finding. You should include expenditure on other activities conducted overseas (by any entity) that have an SSL to any registered or future Australian core R&amp;D activities for the project.</p>
53	<p><b>What are the objectives of this project?</b></p> <p><i>Style: Text field</i>  <i>Field capacity: 4,000 characters</i></p>	<p>At the project level the objectives may be described fairly broadly and can include both research and development and commercial aims. Please ensure your response allows us to understand the purposes for conducting the project.</p>
54	<p><b>Describe what documents you have kept, or intend to keep, in relation to the activities in your project.</b></p> <p><i>Style: Text field</i>  <i>Field capacity: 4,000 characters</i></p>	<p>Please describe the type of documents that (you) have and will be kept to record the details of the project. These records should include details of the experiments to be performed, including the reasons for undertaking the experiment, the results of the experiments and the conclusions drawn.</p> <p><b>What evidence is expected?</b></p> <p>You must keep evidence that shows you meet the legal requirements to register an eligible core R&amp;D activity for the R&amp;D Tax Incentive. Evidence can include written records, oral statements, and expert opinions.</p> <p>We expect your records to reflect what your purposes for carrying out the activities are at the time you start your activities. You need to assess whether generating new knowledge is a purpose at that time.</p>

#	QUESTION	GUIDANCE
		<p>Evidence needs to show how you conduct or plan to conduct core R&amp;D activities:</p> <ul style="list-style-type: none"> <li>• That are based on principles of established science</li> <li>• Whose outcome cannot be known or determined in advance on the basis of current knowledge, information or experience worldwide</li> <li>• Whose outcome can only be determined by applying a systematic progression of work – hypothesis, experiment, observation, and evaluation, leading to logical conclusions</li> <li>• For the purpose to generate new knowledge</li> <li>• That are not excluded from being core R&amp;D activities</li> </ul> <p>We also expect evidence that shows that your supporting R&amp;D activities directly relate to at least one core R&amp;D activity, and, in some cases, you conduct them for the dominant purpose of supporting a core R&amp;D activity.</p>
55	<p><b>Is the location of majority of R&amp;D activities the same as the main business address provided?</b></p> <p><i>Style: Radio button</i>  <i>Options:</i>  A. Yes  B. No</p>	Please provide location information.
56	<p><b>Address lookup</b></p> <p><i>Style: Set of sub-questions</i>  <i>Sub-questions:</i></p> <ul style="list-style-type: none"> <li>• Address line 1</li> <li>• Address line 2</li> <li>• Suburb</li> <li>• State</li> <li>• Postcode</li> </ul>	<p><b>This question will display if ‘B’ was selected for Q55.</b></p> <p>Enter the Australian address where most of the R&amp;D activities in this project were conducted.</p>
57	<p><b>Briefly describe the plant and facilities to be allocated to the project (specialist equipment, facilities etc.).</b></p> <p><i>Style: Text field</i>  <i>Field capacity: 4,000 characters</i></p>	Explain how the particular plant or facility will be used in the conduct of R&D activities.
58	<p><b>For the selected income period, how much was spent on feedstock inputs?</b></p> <p><i>Style: Currency field</i>  <i>Values: Numerical</i></p>	Feedstock inputs are goods or materials that are transformed or processed during R&D activities in producing one or more tangible products. If you would like further information on Feedstock visit the <a href="#">Australian Taxation Office website</a> .
59	<p><b>Which field of research best describes the majority of R&amp;D activities in this project?</b></p> <p><i>Style: Drop down list (x2)</i>  <i>Lists:</i></p>	The Australian and New Zealand Standard Research Classification (ANZSRC) is a set of related classifications developed for use in the measurement and analysis of research and experimental development (R&D) statistics in Australia and New Zealand.

#	QUESTION	GUIDANCE
	<ul style="list-style-type: none"> <li>• ANZSRC Division</li> <li>• ANZSRC Group</li> </ul>	For more information on ANZSRC, please refer to the <a href="#">Australian Bureau of Statistics website</a> . A full list of the classifications is available for download.
60	<p><b>To establish whether the company will be a beneficiary of the proposed R&amp;D activities, please describe whether the company will:</b></p> <ul style="list-style-type: none"> <li>• effectively own the know-how, intellectual property, or other results arising from the project;</li> <li>• have control over the direction and conduct of the R&amp;D activities; and</li> <li>• bear the financial burden of carrying out the activities</li> </ul> <p><i>Style: Text field</i> <i>Field capacity: 4,000 characters</i></p>	<p>Please provide background information in regard to how the company will:</p> <ul style="list-style-type: none"> <li>• effectively own the know-how, intellectual property, or other results arising from the project;</li> <li>• have control over the direction and conduct of the R&amp;D activities; and</li> <li>• bear the financial burden of carrying out the activities</li> </ul>

## SECTION: CORE ACTIVITIES

You must conduct or plan to conduct, at least one eligible core R&D activity to register for the R&DTI.

Section 355-25(1) of the *Income Tax Assessment Act 1997*, the law that applies to the program, states:

Core R&D activities are experimental activities:

- (a) whose outcome cannot be known or determined in advance on the basis of current knowledge, information or experience, but can only be determined by applying a systematic progression of work that:
  - (i) is based on the principles of established science; and
  - (ii) proceeds from hypothesis to experiment, observation and evaluation, and leads to logical conclusions; and
- (b) that are conducted for the purpose of generating new knowledge (including new knowledge in the form of new or improved materials, products, devices, processes or services)

For further information about core activities read the [R&D Tax Incentive Guide to Interpretation](#).

#	QUESTION	GUIDANCE
61	<p><b>Is it your intention to list a previously registered core R&amp;D activity for this application?</b></p> <p><i>Style: Radio button</i> <i>Options:</i> A. Yes B. No</p>	Please indicate if you intend to use a previously registered core R&D activity.
62	<p><b>Name for this core R&amp;D activity</b></p> <p><i>Style: Text field</i> <i>Field capacity: 250 characters</i></p>	If you have registered this core activity before please use the same name.
63	<p><b>Describe the core R&amp;D activity</b></p> <p><i>Style: Text field</i> <i>Field capacity: 4,000 characters</i></p>	<p>This should include a description of the intended activity.</p> <p>Briefly describe what will be conducted and what is planned to be achieved.</p>

#	QUESTION	GUIDANCE
		<p><b>What should the core R&amp;D activity description include?</b> The core R&amp;D activity description should be:</p> <ul style="list-style-type: none"> <li>An accurate overview of what has been done or is planned to be done in the activity (you will be asked for detail about how the activity meets the eligibility requirements later in the form).</li> <li>Described so that an independent reader, who has knowledge of the field but no knowledge of the activities, could understand the essentials of what has been done, or will be done in the activity.</li> <li>A discrete set of work that may take place over several years, but you should be able to identify the desired end point (i.e. what you hope to achieve).</li> </ul> <p>For multiyear activities, consider whether your current activity is the same/ has the same purpose as your past activities. Consider whether the activity should be registered as a new discrete core R&amp;D activity.</p> <p>If the activity is trying to resolve a number of technical challenges, consider whether the work should be described as more than one core R&amp;D activity.</p>
64	<p><b>Which project is this core R&amp;D activity related to?</b></p> <p><i>Style: Drop down list</i></p>	<p>Select the project that this core activity relates to. This will be a project which has been entered in the previous step.</p>
65	<p><b>Does this activity fall into one of the categories that exclude it from being a core R&amp;D activity?</b></p> <p><i>Style: Radio button</i> <i>Options:</i> A. Yes B. No</p>	<p>There are activities that are excluded from being core R&amp;D activities. They cannot be registered as core R&amp;D activities but may be eligible as supporting R&amp;D activities. You must check if any of your activities are excluded from being core R&amp;D activities.</p> <p>The law, at s 355-25(2) of the ITAA 1997 lists those activities that cannot be core R&amp;D activities for the R&amp;D Tax Incentive.</p>
66	<p><b>Who was this core R&amp;D activity performed by?</b></p> <p><i>Style: Radio button</i> <i>Options:</i> A. Only the R&amp;D company B. The R&amp;D company and Others (including RSPs and CRCs) C. Either a subsidiary; by more than one company within the group; or by Others (including RSPs and CRCs) working with at least one other company within the group D. Only Others (including RSPs and CRCs)</p>	<p><b>Company(ies) performing the activities</b> Others include Research Service Providers, Cooperative Research Centres, and entities which undertake activities on behalf of the R&amp;D company, but don't include subsidiaries or other companies within a consolidated group.</p> <p><b>What is a Research Service Provider?</b> Research Service Providers provide scientific or technical expertise and resources to perform research and development on behalf of other companies. Companies that engage a Research Service Provider to perform R&amp;D activities can claim an R&amp;D tax offset for eligible expenditure on registered R&amp;D activities even if their total claim is less than the usual expenditure threshold of \$20,000 in an income year.</p> <p>For information on Research Service Providers visit the <a href="https://business.gov.au">business.gov.au</a> website.</p> <p><b>What is a Cooperative Research Centre?</b> Cooperative Research Centres bring researchers, industry and government together to pursue industry-led collaborative research.</p>

#	QUESTION	GUIDANCE
		For a list of current Cooperative Research Centres visit the <a href="https://business.gov.au">business.gov.au</a> website.
67	<b>Name of company performing this core R&amp;D activity</b>  <i>Style: Text field</i> <i>Field capacity: 250 characters</i>	<b>This question will display if either 'B, C or D' were selected for Q66.</b>  Please provide the name of the company.
68	<b>Is the entity who will conduct this core R&amp;D activity a connected or affiliated entity?</b>  <i>Style: Radio button</i> <i>Options:</i> A. Yes B. No	<b>This question will display if either 'B, C or D' were selected for Q66.</b>
69	<b>Is the core R&amp;D activity being conducted under an agreement the R&amp;D entity has with a connected or affiliated entity who is located outside of Australia?</b>  <i>Style: Radio button</i> <i>Options:</i> A. Yes B. No	<b>This question will display if either 'B, C or D' were selected for Q66.</b>
70	<b>Will you conduct this core R&amp;D activity as the head entity of a consolidated group or MEC group, or will this activity be conducted by a subsidiary?</b>  <i>Style: Radio button</i> <i>Options:</i> A. The activity will be conducted by the applicant as the head entity of a consolidated group or MEC group B. The activity will be conducted by a subsidiary	<b>This question will display if either 'A, B or C' were selected for Q66.</b>  Note: This question will also display if 'A' was selected for Q14.
71	<b>What is the ABN, ACN or ARBN of the subsidiary conducting this core R&amp;D activity?</b>  <i>Style: ABN lookup</i>	<b>This question will display if 'B' was selected for Q70.</b>
72	<b>Country of residence for company performing this core R&amp;D activity?</b>  <i>Style: Drop down list</i>	<b>This question will display if either 'B, C or D' were selected for Q66.</b>  Select the company's country of residence from the drop-down list.
73	<b>Does this core R&amp;D activity commence after the end of your income period for this application?</b>  <i>Style: Radio button</i> <i>Options:</i>	Where a core activity is planned to occur in a future income year, you will need to provide the title of the core R&D activity, its start and end date, a brief description of the activity, and the new knowledge the activity is intended to create.



#	QUESTION	GUIDANCE
	<p>A. Yes</p> <p>B. No</p>	
74	<p><b>Enter the actual or anticipated start and end dates for this core R&amp;D activity</b></p> <p><i>Style: Date boxes</i></p> <p><i>Options: Month/Year</i></p>	<p>The start and end dates (month and year) for the core activity must fall within the dates specified for the related project.</p>
75	<p><b>Was some or all of this core R&amp;D activity conducted by a Research Service Provider or Cooperative Research Centre?</b></p> <p><i>Style: Radio button</i></p> <p><i>Options:</i></p> <p>A. Yes, a non-levy collecting Research Service Provider</p> <p>B. Yes, a levy collecting Research Service Provider</p> <p>C. Yes, a Cooperative Research Centre</p> <p>D. No</p>	<p><b>This question will display if either 'B, C or D' were selected for Q31.</b></p> <p>Information sought in this question identifies if a Research Service Provider or Cooperative Research Centre conducted, or will conduct, this core activity. This information is required by the program's regulations.</p> <p>Select from one of the options that you have entered previously on the Application Inclusions page. If more than one Research Service Provider or Cooperative Research Centre conducted, or will conduct, this core activity, please select the main Research Service Provider or Cooperative Research Centre for the activity.</p>
76	<p><b>Is this core R&amp;D activity covered by an Industry Research and Development Determination?</b></p> <p><i>Style: Radio button</i></p> <p><i>Options:</i></p> <p>A. Yes</p> <p>B. No</p>	<p><b>This question will not display if either 31B or 75B were selected.</b></p> <p>For more information about Determinations, please refer to <a href="https://business.gov.au">business.gov.au</a></p>
77	<p><b>Which determination are you relying on?</b></p> <p><i>Style: Text field</i></p> <p><i>Field capacity: 4000 characters</i></p>	<p><b>This question will display if 'A' was selected for Q76.</b></p>
78	<p><b>How did the company determine that the outcome could not be known in advance?</b></p> <p><i>Style: Check box</i></p> <p><i>Options:</i></p> <p>A. There was no applicable information in scientific, technical, or professional literature or patents</p> <p>B. Experts in the field provided advice that there wasn't a solution that could be applied</p> <p>C. There wasn't a way to adapt solutions from other companies in, and out of, Australia</p> <p>D. Other</p> <p>E. The company did not look into existing knowledge</p>	<p><b>This question will not display if either 31B or 75B were selected.</b></p> <p>For an activity to be a core R&amp;D activity, a competent professional cannot know or determine the outcome of the activity based on current knowledge anywhere in the world. The outcome needs to be one that you can determine only by applying a systematic progression of work, based on principles of established science.</p> <p>You need to assess that a competent professional:</p> <ul style="list-style-type: none"> <li>cannot know or determine the outcome of the core R&amp;D activity without an experiment as part of a systematic progression of work, and</li> <li>cannot know or determine the outcome based on knowledge, information or experience that is publicly available or reasonably accessible, anywhere in the world.</li> </ul> <p>Select all options that apply.</p>
79	<p><b>Please explain what sources were investigated and what information was found.</b></p>	<p><b>This question will display if either 'A, B, C or D' were selected for Q78.</b></p>

#	QUESTION	GUIDANCE
	<p><i>Style: Text field</i></p> <p><i>Field capacity: 4,000 characters</i></p>	<p><b>Note: This question will not display if either 31B, 73A or 75B were selected.</b></p> <p>Information that is not reasonably accessible is not available. This may include information that is commercially sensitive and held by a competitor, such as a trade secret. You may:</p> <ul style="list-style-type: none"> <li>• review scientific, technical or professional literature</li> <li>• carry out internet searches</li> <li>• conduct patent searches</li> <li>• seek advice from an expert or experts.</li> </ul>
80	<p><b>Why couldn't a competent professional have known or determined the outcome in advance?</b></p> <p><i>Style: Text field</i></p> <p><i>Field capacity: 4,000 characters. Minimum character limit 600.</i></p>	<p><b>This question will display if 'A, B, C or D' were selected for Q78.</b></p> <p><b>Note: This question will not display if either 31B, 73A or 75B were selected.</b></p> <p><b>Who is a competent professional?</b></p> <p>A competent professional will be a person who has knowledge, skills and experience in a field that relates to your R&amp;D. This might be you or someone else in your organisation or industry sector, a consultant or an academic expert.</p> <p>A relevant competent professional is a person who in their field:</p> <ul style="list-style-type: none"> <li>• has knowledge and experience</li> <li>• has qualifications (if appropriate) or can otherwise act with a reasonable level of skill</li> <li>• keeps up to date with developments</li> <li>• has access to knowledge and resources around the world. Such resources include the internet, relevant industry journals and other competent professionals in the field.</li> </ul> <p>You may not know or be able to determine the outcome in advance based on your knowledge, information or experience. You also need to assess that a competent professional in the relevant field:</p> <ul style="list-style-type: none"> <li>• cannot know or determine the outcome based on knowledge, information or experience that is publicly available or reasonably accessible, anywhere in the world, and</li> <li>• cannot know or determine the outcome of the core R&amp;D activity without an experiment as part of a systematic progression of work.</li> </ul> <p>You must retain evidence of the steps you took to establish that you or a competent professional could not know were not able or determine the outcome of the activity based on current knowledge, information or experience anywhere in the world.</p>
81	<p><b>Please explain why the company did not search existing knowledge.</b></p> <p><i>Style: Text field</i></p> <p><i>Field capacity: 1,000 characters</i></p>	<p><b>This question will display if 'E' was selected for Q78.</b></p> <p><b>Note: This question will not display if either 31B, 73A or 75B were selected.</b></p>

#	QUESTION	GUIDANCE
		<p>We expect you to search worldwide for an existing way to achieve your outcome before you start your R&amp;D activity. We expect your records to show you did this.</p> <p>If the technical or scientific idea you are testing is in your area of expertise, then you may be aware of whether relevant knowledge, information or experience is available. Even if you or someone in your organisation is an expert in the field, you will need to research other sources to check that knowledge of how to achieve your outcome does not exist worldwide.</p>
82	<p><b>What is the hypothesis?</b></p> <p><i>Style: Text field</i>  <i>Field capacity: 4,000 characters. Minimum character limit 650.</i></p>	<p><b>This question will not display if either 31B or 75B were selected.</b></p> <p>Your hypothesis is your idea or proposed explanation for how you could achieve a particular result and why that result may be or may not be achievable.</p> <p>You may express your hypothesis in a single statement or in several statements that set out what you plan to do and why.</p> <p>We expect you to explain</p> <ul style="list-style-type: none"> <li>• what result you aim to achieve</li> <li>• how and why, you think you can achieve it, informed by your background research.</li> </ul> <p>For further information read the <a href="#">R&amp;D Tax Incentive Guide to Interpretation</a>.</p>
83	<p><b>What is the experiment and how will it / did it test the hypothesis?</b></p> <p><i>Style: Text field</i>  <i>Field capacity: 4,000 characters. Minimum character limit 650.</i></p>	<p><b>This question will not display if either 31B or 75B were selected.</b></p> <p>An experiment is a scientific procedure that you undertake to test your hypothesis, observe what happens and compare this to what you expect. You may also compare your results to those from previous experiments.</p> <p>What you observe and evaluate in your experiment may support your hypothesis, or it may not. That is, you may get the result you expect, or you may get a different result. Either way, your R&amp;D activities may still be eligible for the R&amp;DTI.</p>
84	<p><b>How did you evaluate or plan to evaluate results from your experiment?</b></p> <p><i>Style: Text field</i>  <i>Field capacity: 4,000 characters. Minimum character limit 530.</i></p>	<p><b>This question will not display if either 31B, 73A or 75B were selected.</b></p> <p><b>How do you evaluate results?</b></p> <p>You should analyse how or why something occurs and explain your insights through descriptions. We expect you to analyse numerical data using established techniques. We also expect you to evaluate causal relationships between the parameters you vary, hold constant and measure in your experiment. We expect your records to show that you evaluate the results of your experiment to understand why and how you achieve or do not achieve your desired outcome.</p>
85	<p><b>If you reached conclusions from your experiments in the selected income period, describe those conclusions.</b></p> <p><i>Style: Text field</i></p>	<p><b>This question will not display if either 31B, 73A or 75B were selected.</b></p> <p><b>Did your experiment succeed or fail?</b></p> <p>What does this mean for the hypothesis - and the outcome you are trying to determine through this activity?</p>

#	QUESTION	GUIDANCE
	Field capacity: 4,000 characters. Minimum character limit 340.	<p><b>Reaching logical conclusions</b></p> <p>When you test your hypothesis through an experiment, your results may support your theory about how to achieve your desired outcome, or they may not.</p> <p>You need to form logical conclusions about why your results support your hypothesis or not. Your logical conclusion may be that you need to investigate different solutions and test a new hypothesis.</p> <p>You could then test this new hypothesis through new experiments. Your new experiments may be similar enough to include as part of the same core R&amp;D activity. Or, they may be different and need to be part of a new core R&amp;D activity.</p>
86	<p><b>What evidence did the company keep about this core R&amp;D activity?</b></p> <p>Style: Check box</p> <p>Options:</p> <p>A. Evidence of your hypothesis and design of your experiments</p> <p>B. Documented results and evaluation of your experiments</p> <p>C. Evidence of revisions to your experiment in response to previous experimental results</p> <p>D. Evidence of searches or enquiries you made to find current knowledge</p> <p>E. Evidence to show that you could only determine the outcome of the core R&amp;D activity by conducting experiments as part of a systematic progression of work</p> <p>F. Other</p> <p>G. The company did not keep records</p>	<p><b>This question will not display if either 31B, 73A or 75B were selected.</b></p> <p><b>What evidence is expected?</b></p> <p>You must keep evidence that shows you meet the legal requirements to register an eligible core R&amp;D activity for the R&amp;DTI. Evidence can include written records, oral statements and expert opinions.</p> <p>We expect your records to reflect what your purposes for carrying out the activities are at the time you start your activities. You need to assess whether generating new knowledge is a substantial purpose at that time.</p> <p>Evidence needs to show how you conduct or plan to conduct core R&amp;D activities:</p> <ul style="list-style-type: none"> <li>• that are based on principles of established science</li> <li>• whose outcome cannot be known or determined in advance on the basis of current knowledge, information or experience worldwide</li> <li>• whose outcome can only be determined by applying a systematic progression of work – hypothesis, experiment, observation and evaluation, leading to logical conclusions</li> <li>• for the purpose to generate new knowledge</li> <li>• that are not excluded from being core R&amp;D activities</li> </ul>
87	<p><b>Please describe the other evidence.</b></p> <p>Style: Text field</p> <p>Field capacity: 100 characters</p>	<p><b>This question will display if 'F' was selected for Q86.</b></p>
88	<p><b>Did you conduct this core R&amp;D activity for a purpose of generating new knowledge?</b></p> <p>Style: Radio button</p> <p>Options:</p> <p>A. Yes</p> <p>B. No</p>	<p><b>This question will not display if either 31B or 75B were selected.</b></p> <p>To be an eligible core R&amp;D activity, one of your purposes to conduct R&amp;D needs to be to generate new knowledge.</p> <p><b>New knowledge</b></p> <p>New knowledge can be general or applied. It may be a new theoretical or practical understanding of a subject. It also may be in the form of a new or improved material, product, device, process or service.</p>

#	QUESTION	GUIDANCE
		<p>This knowledge must be new to the world and not be available in the public arena or on a reasonably accessible basis at the time the activities were conducted.</p> <p>Generating new knowledge does not have to be the sole purpose of your activity for it to be an eligible core R&amp;D activity. If your only purpose at the time you undertake the activity is for a reason other than to create new knowledge, you will not meet the criteria.</p>
89	<p><b>What new knowledge was / will this core R&amp;D activity (be) intended to produce?</b></p> <p><i>Style: Text field</i>  <i>Field capacity: 4,000 characters. Minimum character limit 600.</i></p>	<p><b>This question will display if 'A' was selected for Q88.</b></p> <p><b>Note: This question will not display if either 31B or 75B were selected.</b></p> <p>Your description should include sufficient and relevant detail so that we can understand the new knowledge the core activity is intended to generate.</p>
90	<p><b>Which Research Service Provider conducted some or all of this activity?</b></p> <p><i>Style: Drop down list of RSPs</i></p>	<p><b>This question will display if either 'A' or B' were selected for Q75.</b></p> <p>Information is sought specifically in relation to this core activity. This is required by the program's regulations. For a list of Research Service Providers visit the business.gov.au website.</p> <p>For core activities conducted by a levy collecting Research Service Provider, also provide a brief description of the activity and what new knowledge the activity was intended to create.</p>
90.1	<p><b>A brief description of the services provided by the Research Service Provider</b></p> <p><i>Style: Text field</i>  <i>Field capacity: 2,000 characters</i></p>	
91	<p><b>Which Cooperative Research Centre conducted some or all of this activity?</b></p> <p><i>Style: Drop down list of CRCs</i></p>	<p><b>This question will display if 'C' was selected for Q75.</b></p> <p>Information is sought specifically in relation to this core R&amp;D activity. This is required by the program's regulations. For a list of current Cooperative Research Centres visit the business.gov.au website.</p> <p>A brief description of the services provided by the Cooperative Research Centre.</p> <p>The description should describe the activity, the services provided, and the new knowledge the activity was intended to create.</p>
91.1	<p><b>A brief description of the services provided by the Cooperative Research Centre</b></p> <p><i>Style: Text field</i>  <i>Field capacity: 2,000 characters. Minimum of 50 characters.</i></p>	
92	<p><b>For your selected income period, what was the estimated expenditure for this core R&amp;D activity?</b></p> <p><i>Style: Currency field</i></p>	<p><b>This question will not display if either 31B or 75B were selected.</b></p> <p>Enter a reasonable estimate of the expenditure on this core R&amp;D activity for the income year of registration.</p>
93	<p><b>What is the total actual and reasonably anticipated expenditure for the applicant entity on this activity (per income year)?</b></p> <p><i>Style: Set of currency fields (x6)</i>  <i>Values: Numerical fields</i></p> <ul style="list-style-type: none"> <li>• Expenditure incurred prior to income year 1</li> <li>• Anticipated expenditure for income year 1</li> <li>• Anticipated expenditure for income year 2</li> </ul>	<p><b>This question will not display if either 31B or 75B were selected.</b></p> <p>We understand that final accounts may not be available; however, if this is the case, we expect the expenditure amounts you advise to be a reasonable estimate of the figures which will be included in your tax return. Expenditure amounts you expect to incur in the future should be based on reasonable estimates and assumptions.</p>

#	QUESTION	GUIDANCE
	<ul style="list-style-type: none"> <li>Anticipated expenditure for income year 3</li> <li>Anticipated expenditure post income year 3</li> <li>Total expenditure</li> </ul>	Enter a reasonable estimate of the expenditure on this core R&D activity for the registration income year, the year prior and the years following.

## SECTION: SUPPORTING ACTIVITIES

The legislation, at s 355-30 of the *Income Tax Assessment Act 1997*, states:

- (1) Supporting R&D activities are activities directly related to core R&D activities
- (2) However, if an activity:
  - (a) is an activity referred to in subsection 355-25(2); or
  - (b) produces goods or services; or
  - (c) is directly related to producing goods or services;

the activity is a supporting R&D activity only if it is undertaken for the purposes of supporting core R&D activities.

For further information about supporting activities read the [R&D Tax Incentive Guide to Interpretation](#).

#	QUESTION	GUIDANCE
94	<p><b>Is it your intention to list a previously registered supporting R&amp;D activity for this application?</b></p> <p><i>Style: Radio button</i></p> <p><i>Options:</i></p> <p>A. Yes</p> <p>B. No</p>	Please indicate if you intend to use a previously registered supporting activity.
95	<p><b>Name for this supporting R&amp;D activity</b></p> <p><i>Style: Text field</i></p> <p><i>Field capacity: 200 characters</i></p>	If you have registered this supporting activity before please use the same name.
96	<p><b>Briefly describe this supporting R&amp;D activity</b></p> <p><i>Style: Text field</i></p> <p><i>Field capacity: 4,000 characters</i></p>	We expect you to explain what you did within the supporting activity, including the main actions or steps you took within the activity, so the scope and timing of the activity is clear.
97	<p><b>Was some or all of this supporting R&amp;D activity conducted by a Research Service Provider or Cooperative Research Centre?</b></p> <p><i>Style: Radio button</i></p> <p><i>Options:</i></p> <p>A. Yes, a non-levy collecting Research Service Provider</p> <p>B. Yes, a levy collecting Research Service Provider</p> <p>C. Yes, a Cooperative Research Centre</p> <p>D. No</p>	<p><b>This question will display if either 'B, C or D' were selected for Q31.</b></p> <p>Information sought in this question identifies if a Research Service Provider or Cooperative Research Centre conducted, or will conduct, this supporting activity. This information is required by the program's regulations.</p>
98	<p><b>Which core R&amp;D activities are supported by this supporting R&amp;D activity?</b></p> <p><i>Style: Drop down list</i></p>	Select one or more core activities that this activity supported. Options are generated from core activities added to the application.
99	<p><b>How did this supporting R&amp;D activity directly support the core R&amp;D activities?</b></p>	<b>This question will not display if 'B' was selected for Q97.</b>

#	QUESTION	GUIDANCE
	<p><i>Style: Text field</i></p> <p><i>Field capacity: 4,000 characters</i></p>	<p>You need to identify the core R&amp;D activity to which your supporting R&amp;D activity directly relates. We also expect you to identify the relationship of the activity with the elements in your systematic progression of work. That is, we expect you to describe how the activity supported any or all of the following:</p> <ul style="list-style-type: none"> <li>the development or refinement of a hypothesis</li> <li>the conduct of an experiment</li> <li>the observation and evaluation of the results of an experiment, and/or</li> <li>the drawing of subsequent logical conclusions.</li> </ul>
100	<p><b>Who will this supporting R&amp;D activity be performed by?</b></p> <p><i>Style: Radio button</i></p> <p><i>Options:</i></p> <p>A. Only the R&amp;D company</p> <p>B. The R&amp;D company and Others (including RSPs and CRCs)</p> <p>C. Either a subsidiary; by more than one company within the group; or by Others (including RSPs and CRCs) working with at least one other company within the group</p> <p>D. Only Others (including RSPs and CRCs)</p>	<p><b>This question will not display if 'B' was selected for Q97</b></p> <p><b>Company(ies) performing the activities</b> Others include Research Service Providers, Cooperative Research Centres, and entities which undertake activities on behalf of the R&amp;D company, but don't include subsidiaries or other companies within a consolidated group.</p> <p><b>What is a Research Service Provider?</b> Research Service Providers provide scientific or technical expertise and resources to perform research and development on behalf of other companies. Companies that engage a Research Service Provider to perform R&amp;D activities can claim an R&amp;D tax offset for eligible expenditure on registered R&amp;D activities even if their total claim is less than the usual expenditure threshold of \$20,000 in an income year.</p> <p>For information on Research Service Providers visit the <a href="https://business.gov.au">business.gov.au</a> website.</p> <p><b>What is a Cooperative Research Centre?</b> Cooperative Research Centres bring researchers, industry and government together to pursue industry-led collaborative research.</p> <p>For a list of current Cooperative Research Centres visit the <a href="https://business.gov.au">business.gov.au</a> website.</p>
101	<p><b>Name of R&amp;D entity performing this supporting R&amp;D activity</b></p> <p><i>Style: Text field</i></p> <p><i>Field capacity: 250 characters</i></p>	<p><b>This question will display if either 'B, C or D' were selected for Q100.</b></p> <p>Please provide the name of the company.</p>
102	<p><b>Is the entity who will conduct this supporting R&amp;D activity a connected or affiliated entity?</b></p> <p><i>Style: Radio button</i></p> <p><i>Options:</i></p> <p>A. Yes</p> <p>B. No</p>	<p><b>This question will display if either 'B, C or D' were selected for Q100.</b></p>
103	<p><b>Is the supporting R&amp;D activity being conducted under an agreement the R&amp;D</b></p>	<p><b>This question will display if 'B, C or D' were selected for Q100.</b></p>



#	QUESTION	GUIDANCE
	<p><b>entity has with a connected or affiliated entity who is located outside of Australia?</b></p> <p><i>Style: Radio button</i></p> <p><i>Options:</i></p> <p>A. Yes</p> <p>B. No</p>	
104	<p><b>Will you conduct this supporting R&amp;D activity as the head entity of a consolidated group or MEC group, or will this supporting R&amp;D activity be conducted by a subsidiary?</b></p> <p><i>Style: Radio button</i></p> <p><i>Options:</i></p> <p>A. The activity will be conducted by the applicant as the head entity of a consolidated group or MEC group</p> <p>B. The activity will be conducted by a subsidiary</p>	<p><b>This question will display if 14A, or 'B, C or D' were selected for Q100.</b></p>
105	<p><b>What is the ABN, ACN or ARBN of the subsidiary conducting this supporting R&amp;D activity?</b></p> <p><i>Style: ABN lookup</i></p>	<p><b>This question will display if 'B' was selected for Q104</b></p>
106	<p><b>Which Research Service Provider conducted some or all of this activity?</b></p> <p><i>Style: Drop down list</i></p> <p><b>A brief description of the services provided by the Research Service Provider</b></p> <p><i>Style: Text field</i></p> <p><i>Field capacity: 2,000 characters</i></p>	<p><b>This question will display if either 'A or B' was selected for Q97</b></p> <p>Information is sought specifically in relation to this supporting activity. This is required by the program's regulations.</p> <p>For a list of Research Service Providers visit the business.gov.au website.</p> <p>For supporting activities conducted by a levy collecting Research Service Provider, also provide a brief description of the activity.</p>
107	<p><b>Which Cooperative Research Centre conducted some or all of this activity?</b></p> <p><i>Style: Drop down list</i></p> <p><b>A brief description of the services provided by the Cooperative Research Centre</b></p> <p><i>Style: Text field</i></p> <p><i>Field capacity: 2,000 characters</i></p>	<p><b>This question will display if 'C' was selected for Q97.</b></p> <p>Information is sought specifically in relation to this supporting activity. This is required by the program's regulations.</p> <p>For a list of Cooperative Research Centres visit the business.gov.au website.</p>
108	<p><b>When was this supporting R&amp;D activity conducted?</b></p> <p><i>Style: Date boxes (Month/Year)</i></p>	<p>The start and end dates for the supporting activity must fall within the dates specified for the related project and the income period for this application.</p>
109	<p><b>For the selected income period, what was the estimated expenditure for this supporting R&amp;D activity?</b></p>	<p><b>This question will not display if 'B' was selected for Q97.</b></p> <p>Enter a reasonable estimate of the expenditure on this supporting R&amp;D activity for the income year of registration. This should include expenditure on the activity conducted by the</p>

#	QUESTION	GUIDANCE
	<i>Style: Currency field</i>	company, and contracted expenditure to Research Service Providers or Cooperative Research Centres (if any).
110	<p><b>Does this supporting R&amp;D activity fall into one of the categories that exclude it from being a core R&amp;D activity?</b></p> <p><i>Style: Radio button</i></p> <p><i>Options:</i></p> <p>A. Yes</p> <p>B. No</p>	<p><b>This question will display if 'A' was selected for Q35.</b></p> <p><b>Note: This question will not display if 'B' was selected for Q97.</b></p> <p><b>What is an excluded core R&amp;D activity?</b></p> <p>There are activities that are excluded from being core R&amp;D activities. They cannot be registered as core R&amp;D activities but you may consider whether they are eligible as supporting R&amp;D activities. You must check if any of your activities are excluded from being core R&amp;D activities.</p> <p>See the <a href="#">R&amp;D Tax Incentive Guide to Interpretation</a> for a full list of activities that are excluded from being core R&amp;D activities.</p>
111	<p><b>Did this supporting R&amp;D activity produce a good or a service, or is it directly related to producing a good or a service?</b></p> <p><i>Style: Radio button</i></p> <p><i>Options:</i></p> <p>A. Yes</p> <p>B. No</p>	<p><b>This question will not display if 'B' was selected for Q97.</b></p> <p>For supporting activities that produce or that directly relate to producing goods, you must be able to show that you conduct them for the dominant purpose of supporting a core R&amp;D activity. This is regardless of the scale of manufacture or the end user.</p> <p>Also, you must be able to show that you undertake supporting R&amp;D activities that produce or that directly relate to producing services for the dominant purpose of supporting a core R&amp;D activity. This is regardless of the terms of the services. This includes services your business provides to another entity. It also includes services another entity provides to your business.</p>
112	<p><b>Was this supporting R&amp;D activity undertaken for the dominant purpose of supporting the core R&amp;D activity?</b></p> <p><i>Style: Radio button</i></p> <p><i>Options:</i></p> <p>A. Yes</p> <p>B. No</p>	<p><b>This question will not display if 'B' was selected for Q97.</b></p> <p><b>What is dominant purpose?</b></p> <p>Dominant purpose means your prevailing or most influential purpose. Your main purpose of conducting your activities must be to support a core R&amp;D activity.</p> <p><b>When do I need to have the dominant purpose of supporting a core R&amp;D activity?</b></p> <p>Supporting R&amp;D activities must directly relate to a core R&amp;D activity to be eligible. You must conduct some supporting R&amp;D activities for the dominant purpose of supporting your core activities. These include activities that:</p> <ul style="list-style-type: none"> <li>are excluded from being core R&amp;D activities</li> <li>produce goods or services</li> <li>are directly related to producing goods or services.</li> </ul> <p>In any of these circumstances, you need to assess whether you conduct each of these activities for the dominant purpose of supporting a core R&amp;D activity.</p> <p><b>How do I assess my dominant purpose?</b></p> <p>To determine your dominant purpose to conduct an activity, you need to consider all of your purposes. You then need to consider</p>

#	QUESTION	GUIDANCE
		<p>the strength of each purpose and how important it is compared to your other purposes.</p> <p>You need to consider:</p> <ul style="list-style-type: none"> <li>• how and when you conduct your activity or establish the need to conduct your activity. This will usually be when you plan or conduct your core R&amp;D activity</li> <li>• what other purposes you have to conduct your activity and whether one of the other purposes is more influential</li> <li>• how you conduct your activity for the dominant purpose of supporting a core R&amp;D activity. Ask what your activity involves, and why you need it to conduct an element of your systematic progression of work for your core R&amp;D activity</li> <li>• whether your activity goes beyond activities you would have conducted if you did not conduct your core R&amp;D activities.</li> </ul>
113	<p><b>Please explain why and how this supporting R&amp;D activity was undertaken for the dominant purpose of the core R&amp;D activity.</b></p> <p><i>Style: Text field</i> <i>Field capacity: 4,000 characters</i></p>	<p><b>This question will display if 'A' was selected for Q112.</b></p> <p>Please provide details about this supporting R&amp;D activity in relationship to the dominant purpose of the core R&amp;D activity.</p>
114	<p><b>What evidence did the company keep about this supporting R&amp;D activity?</b></p> <p><i>Style: Text field</i> <i>Field capacity: 4,000 characters</i></p>	<p><b>This question will not display if 'B' was selected for Q97.</b></p> <p>Please describe the type of evidence that you kept and how it demonstrates that this supporting R&amp;D activity directly supported the core R&amp;D activity/ies.</p>
115	<p><b>Review your application</b></p>	<p>To review your application please download a pdf copy from the portal dashboard.</p> <p>If you have any queries, you can:</p> <p>Email at <a href="mailto:rdtaxincentive@industry.gov.au">rdtaxincentive@industry.gov.au</a>  Call the business.gov.au Contact Centre on 13 28 46  Visit the R&amp;D Tax Incentive Page on <a href="https://business.gov.au">business.gov.au</a>  Visit the <a href="#">ATO R&amp;D Tax Incentive Eligible Entities</a> page</p>

## SECTION: REVIEW APPLICATION

#	QUESTION	GUIDANCE
116	<p><b>Is the Declarant the same as the Primary company contact?</b></p> <p><i>Style: Radio button</i> <i>Options:</i> A. Yes B. No</p>	<p>Please confirm if the Declarant is the Primary contact or another.</p> <p><b>The Declarant:</b></p> <ul style="list-style-type: none"> <li>• must be authorised to represent, act on behalf of and bind the company</li> <li>• must have consented to their personal information being used and disclosed as set out in this form</li> <li>• may receive correspondence about the application and may be contacted by the Department or the ATO to provide further information.</li> </ul>

#	QUESTION	GUIDANCE
117	<p><b>Declarant details:</b></p> <p><i>Style: Set of sub-questions</i></p> <p><i>Sub-questions:</i></p> <p>A. <i>Title (optional), First name, Last name,</i></p> <p>B. <i>Position or role</i></p> <p>C. <i>Phone number</i></p> <p>D. <i>Email</i></p> <p>E. <i>Company ABN</i></p> <p>F. <i>Registration Date</i></p>	<p><b>This question will display if 'B' was selected for Q116.</b></p> <p>The declarant details need to be completed and saved before you can submit your application.</p> <p><b>Phone number</b></p> <p>For phone numbers outside of Australia, please include the international code (e.g., +64 X XXXX XXXX).</p> <p><b>Email</b></p> <p>To ensure the integrity of your information, please provide a personal email address. Do not use a generic email address. Using a generic email address may result in correspondence not being received.</p> <p><b>Company ABN</b></p> <p>To find your company ABN visit the <a href="#">ABN Lookup</a> website to search by name or ACN. The ABN is part of the result if the business is registered.</p>
118	<p><b>What is the Declarant's relationship with the R&amp;D entity?</b></p> <p><i>Style: Radio button</i></p> <p><i>Options:</i></p> <p>A. <i>A Director, Office Holder, or other person authorised to act on behalf of the company</i></p> <p>B. <i>Someone acting on behalf of the company</i></p>	<p>Please provide information on the relationship between the Declarant and the R&amp;D entity.</p>
119	<p><b>Privacy Collection Statement</b></p>	<p>The Department of Industry, Science and Resources (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 Industry Research and Development Act 1986 (IR&amp;D Act) and generally administering the Research and Development Tax Incentive (R&amp;D Tax Incentive). This includes for contacting your organisation, as well as registering your organisation, assessing the eligibility of R&amp;D activities and making findings.</p> <p>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&amp;D Tax Incentive, for evaluating and improving the administration of the R&amp;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&amp;D Act or about other similar programs or services.</p> <p>The personal information collected by the Department for these purposes includes names, positions, qualifications, office telephone numbers, mobile numbers, and email addresses.</p>

#	QUESTION	GUIDANCE
		<p>Without this information, we may be unable to process your application for registration.</p> <p>For more information about the Department's privacy practices, including how to access or correct your personal information or make a complaint, see our <a href="#">privacy policy</a>.</p>
119	<b>Declaration and submit application</b>	<p>I declare that:</p> <ul style="list-style-type: none"> <li>• I, as the declarant, have the authorisation to represent, act on behalf of and bind the company, including to lodge this application;</li> <li>• 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&amp;D Tax Incentive;</li> <li>• 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;</li> <li>• 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&amp;D Tax Incentive. I understand that giving false or misleading information is a serious offence;</li> <li>• the R&amp;D entity, 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&amp;D Tax Incentive; and</li> <li>• the R&amp;D entity will provide further information as requested by the Department or Innovation Science Australia to support the application for registration in the future, and the company will do so in a reasonable amount of time after receiving a request.</li> </ul> <p>I acknowledge that:</p> <ul style="list-style-type: none"> <li>• I have read the R&amp;D Tax Incentive <a href="#">self-assessment tool</a> on the website and determined that our activities are eligible;</li> <li>• The information provided in this form, and during the course of claiming the R&amp;D Tax Incentive, is protected information under the IR&amp;D Act, and will only be disclosed by the Department for the purposes of registering, assessing and otherwise administering the R&amp;D Tax Incentive (including as described in this form), and as otherwise authorised or permitted by law; and</li> <li>• 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.</li> </ul>