



An Australian Government Initiative

AusIndustryTM

BUILDING BUSINESS · POWERING PRODUCTIVITY

R&D Tax Incentive

Application: Registration of R&D Activities

(Section 27A, *Industry Research and Development Act 1986*)

Introduction

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About this Form

This form should be used to apply for registration of research and development (R&D) activities for the *R&D Tax Incentive*.

What is the R&D Tax Incentive?

The *R&D Tax Incentive* is the Australian Government's principal measure to encourage industry investment in R&D. It is a broad-based, market-driven program that aims to boost company competitiveness, improve productivity and deliver economy-wide benefits to Australia.

The *R&D Tax Incentive* replaces the *R&D Tax Concession* for R&D in income years commencing on or after 1 July 2011. It provides generous benefits for eligible R&D activities.

The two components of the program are:

- a refundable 45 per cent tax offset for eligible companies with an aggregated turnover of less than \$20 million per annum; or
- a non-refundable 40 per cent tax offset for all other eligible companies.

The *R&D Tax Incentive* is jointly administered by AusIndustry (on behalf of Innovation Australia) and the Australian Taxation Office (ATO). Innovation Australia and AusIndustry are responsible for registration of activities and for determining whether activities are eligible. The ATO is responsible for determining the eligibility of whether you can apply and of expenditure incurred and claimed under the program.

The *R&D Tax Incentive* operates on a self-assessment basis. Claimants are responsible for ensuring they meet the key eligibility criteria of the program in relation to registered R&D activities and related expenditure.

What is the registration process and why do I need to register?

Companies wishing to access the *R&D Tax Incentive* must firstly register R&D activities with AusIndustry. Registration takes place after activities have been undertaken. Applications are due annually within 10 months after the end of the company's income year in which the activities were conducted.

Registration of activities does not, by itself, indicate that the activities are eligible, or that they comply with other provisions of the relevant legislation (the *Income Tax Assessment Act 1997* and *Industry Research and Development Act 1986*).

Registration applications are reviewed by AusIndustry upon receipt, including checking receipt of the application is within the statutory deadlines and the completeness of the information provided in the application.

It is important that companies provide relevant and accurate information in their registration application. This registration information may be used for:

- AusIndustry's selection of companies for compliance review activities; and
- identifying trends that provide a basis for education and compliance activities.

In the majority of cases AusIndustry accepts the accuracy of the information provided in the application form and registers the activities. AusIndustry on behalf of Innovation Australia may choose to examine in detail activities registered at a later stage as part of its compliance review activities and make a finding on the eligibility of some or all of the activities detailed in the application. Companies will be contacted to discuss their registered activities where they are subject to this examination.

Who is eligible to apply for registration?

Only a 'R&D entity' (or a registered tax agent with written authorisation to act on behalf of a R&D entity) can apply to register R&D activities.

If you are part of a consolidated or multi-entry consolidated (MEC) group, only the head company of the group may apply to register R&D activities. The head company must register R&D activities performed by any member of the group.

You are a R&D entity if you are a body corporate that is:

- incorporated under an Australian law **or**
- incorporated under a foreign law but is an Australian resident for income tax purposes **or**
- incorporated under a foreign law **and**
 - o a resident of a country with which Australia has a double tax agreement, including a definition of 'permanent establishment' **and**
 - o carrying on business in Australia through a permanent establishment as defined in the double tax agreement (more information on permanent establishments is available on the ATO website).

Trusts are generally not eligible entities. The exception is a body corporate acting in the capacity of trustee for a public trading trust.

You are **not** eligible to register R&D activities for the *R&D Tax Incentive* if you:




- are a non-incorporated entity (such as a sole trader, partnership or most trusts)
- are a corporate limited partnership or
- are an exempt entity (because your entire income is exempt from income tax).

If you are only partly controlled by one or more exempt entities, you are still eligible to apply. You may wish to contact the ATO to confirm your eligibility.

You should contact the ATO, if you are unsure about whether you are a R&D entity.

How to complete this form:

Before you start

- You should save a copy of this form to your computer by clicking the  button located on the Adobe Reader tool bar at the top of the form. **Please be aware that using the File, Save As menu within your browser may not save the form.**
- Each form you download can only be submitted once. If you will be submitting applications for more than one R&D entity, you will need to download a new copy of the form for each submission.
- For help with a question, click the  button located on the far right hand side of the section heading. Help is also available by hovering your cursor over the field box of a question.
- Questions marked with an asterisk (*) must be completed before submitting the form. Please **do not use** all UPPER CASE letters.
- Attachments can be included with the application. You will be prompted when the form is complete to add any attachments. The total size of attachments that can be included with this form is limited to 10Mb. **Please do not use the  located on the left panel to add attachments.**

Contact us:

Should you require further assistance in completing this form, please contact the R&D Tax Incentive Registration Team via the **AusIndustry Hotline on 13 28 46** or email Hotline@AusIndustry.gov.au.

Where do I find more information?

Further information can be found in the following publications on [AusIndustry's website](#) and the [ATO's website](#):

- Information sheets on various topics (available by choosing 'Information Sheets' from the left menu of the R&D Tax Incentive webpage at www.ausindustry.gov.au/randdtaxincentive)
- [R&D Tax Incentive Overview](#)
- [R&D Tax Incentive – online Customer Information Guide](#)

Application Summary

Income Period

Select the Income year for this application? *

R&D Entity Details

R&D Entity Legal / registered name *

Type of R&D entity: Which of the following best describes the R&D entity? *

- A company incorporated under an Australian law
- A company incorporated under foreign law but that is an Australian resident for income tax purposes
- A company that is incorporated 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.

Is the R&D entity that is registering the head company of a consolidated or multiple entry consolidated (MEC) group? *

- Yes
- Not applicable

Website address (URL)

Is the R&D entity controlled by one or more tax exempt entities? * Yes No

R&D Entity Address

Main Business Address

Line 1 *

Line 2

City/Town *

State * Postcode *

Main Business Postal Address (if different from Main Business Address above)

Line 1

Line 2

City/Town

State Postcode

R&D Entity Principal Business Activity

ANZSIC division *

ANZSIC class *

R&D Entity Turnover and Employment

Aggregated turnover *

Taxable income or loss

Total number of employees

Number of employees engaged in R&D

Export sales

Ultimate Holding Company

Does the R&D entity have an Ultimate Holding Company (UHC)? * Yes No

R&D Projects and Activities

List the projects containing eligible R&D activities that were conducted in the income year for this application. R&D activities are defined as either 'core R&D activities' or 'supporting R&D activities'. In identifying and registering your activities as either 'core' or 'supporting' within this section, you should refer to the:

- *R&D Tax Incentive* – [Eligibility of activities \(core and supporting R&D activities\) Information Sheet](#)
- Eligibility chapter in the [R&D Tax Incentive - online Customer Information Guide](#)

You will also need to list core R&D activities conducted in previous income years or planned for future income years which are related to supporting R&D activities you are registering in this application.

Specific activity descriptions are important


It is important to provide specific and clear descriptions of the core and supporting R&D activities to enable AusIndustry to understand what was conducted. High quality registration data will reduce the burden on a company if it is selected for a compliance review in the future. Companies may attach more information relating to the activities.

To be eligible for the *R&D Tax Incentive* at least one activity (or a set of related activities) must satisfy the definition for core R&D. Once core R&D activities have been identified, other activities may be eligible for the *R&D Tax Incentive* as supporting R&D activities.

Further information on these terms is provided later within the form under the 'section help' of relevant sections.

How to complete this section

You will note that projects and activities are entered in a tiered folder structure.

- Click the  button to expand the project level folder to enter project information. When the project folder is open, core R&D activities can be added to the project by clicking the folder next to the core activity title. Supporting R&D activities associated with the core R&D activity can then be added. Closing the folder collapses the project and/ or activity entry.
- To add additional projects, core or supporting activities, click on the relevant button. To delete a project, core or supporting activity entry, click on the rubbish bin button.

Please be aware that a limit has been set for the number of projects and activities that can be entered into the form for useability reasons and to ensure that the form's performance is not slowed. The data limit has been set to 150 instances. This means that 1 project = 1 instance, 1 core activity = 1 instance, 1 supporting activity = 1 instance.

Any combination of project, core and supporting activities can be entered to reach the data limit. For example, 50 projects, each with one core activity and one supporting activity will equal 150 instances or 25 projects each with two core activities and three supporting activities also equals 150 instances.

Applicants will receive a 'warning' pop-up when the data limit is reached on the form. A link is provided to download a Project and Activities sub-form to continue entering project and activity details.

Total number of projects in entire R&D application *

Add Project

 1 - : Project

 Overview

Project number *

Project title *

Objectives of the project *

0/4000 characters

New knowledge *

0/4000 characters

Project location (postcode)

Project start date * (dd/mm/yyyy) Expected completion date * (dd/mm/yyyy)

ANZSRC category *

ANZSRC code and description *

Does the R&D entity have an advance finding for R&D activities undertaken for this project? * Yes No

Does the R&D entity have an overseas finding for the activities undertaken overseas for this project? * Yes No

Project Collaboration

Has another organisation unrelated to the R&D entity carried out part of this project? * Yes No

Project Expenditure

Overall project expenditure *

Expenditure on core R&D activities under this project for the income year *

Expenditure on supporting R&D activities under this project for the income year *

Total expenditure by the R&D entity on R&D activities being registered in the income year *

[Add Core Activity](#)

 1.1 - Core

 Core Activity Details


Activity number

Core R&D activity title *

Start year of core activity * Month Year

End year of core activity * Month Year

Add Supporting Activity

 1.1.1 - Supporting

Supporting Activity Details

Note: If no supporting R&D activities related to this core R&D activity were conducted in the income year covered by this application, please leave the fields in this section BLANK.

Activity number *

Supporting activity title

Supporting activity description

0/2000 characters

Relationship to core R&D activity

Start year of supporting activity Month Year

End year of supporting activity Month Year

Add Supporting Activity

Add Core Activity

Add Project

Summary of Projects

Total Number of Projects

Total R&D Expenditure – core activities

Total R&D Expenditure – supporting activities

Total R&D Expenditure in income year

Declarant and Contact Details

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 R&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&D Tax Incentive*; and
- I will provide further information as requested by AusIndustry or Innovation 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 R&D entity:

- I have the authorisation to lodge this application for the R&D entity; 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.

Is the declaration being made by an officer of the R&D entity? * Yes No

Title *

Given name/s *

Surname *

Position held *

Office phone number

Mobile number

Fax number

Email address

Signature

Date signed (dd/mm/yyyy)

Nominated Contact Person

Is the nominated contact the same as the declarant? Yes No

Title *	<input type="text"/>
Given name/s *	<input type="text"/>
Surname *	<input type="text"/>
Position held *	<input type="text"/>
Organisation legal/ registered name *	<input type="text"/>
ABN *	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Tax agent number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Office phone number	<input type="text"/>
Mobile number	<input type="text"/>
Fax number	<input type="text"/>
Email address	<input type="text"/>
Postal Address	
Address line 1 *	<input type="text"/>
Address line 2	<input type="text"/>
City/Town *	<input type="text"/>
State *	<input type="text"/>
Postcode *	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Declaration

For applications being submitted online, the person authorised to make this application on behalf of the R&D Entity 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 R&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&D Tax Incentive*; and
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I agree