Advance and Overseas Finding

Application form questions

**Last updated 5 May 2023**

**Before you start**

The *Industry Research and Development Act 1986* contains a number of defined terms such as ‘eligible entities’, ‘core R&D activities’ and ‘supporting R&D activities’. These defined terms differ from what some businesses may normally consider to be research and development.

Before completing the form, it is recommended that you make yourself familiar with these defined terms by reading the information on [business.gov.au/rdti](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive). As an applicant for an Advance or Overseas finding, you should review and be familiar with the content of the topics on our website, in particular the Eligibility, Record keeping, Self-assessing your R&D activities, and Guidance information.

For help with completing the form, please refer to our Application Guidance on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au.

| **Question** | **Guidance** |
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| **Section: Income Period** | |
| For help with completing this section, please refer to our Application Guidance on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au. | |
| 1. Which financial year does this application commence in?   *Style: Drop down list* |  |
| 1. Does the company follow a standard income period (01 July to 30 June)?   *Style: Radio button*  *Options: Yes, No* | This should be the income period on the company’s income tax return submitted to the Australian Taxation Office. |
| 1. \*Which ATO approved income period does the company follow?   *Style: Radio button*  *Options:*   * *Substituted accounting period (SAP)* * *Transitional accounting period* | A response to this question is only required if ‘No’ is selected for question 2: *Does the company follow a standard income period (01 July to 30 June)*.  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 [Australian Taxation Office website](https://www.ato.gov.au/Forms/Application-for-a-substituted-accounting-period-(SAP)/). |
| 1. \*Which income period does the company follow?   *Style: Drop down list* | A response to this question is only required if ‘Substituted account period (SAP)’ is selected for question 3: *Which Australian Taxation Office approved income period does the company follow?*  If you have a [substituted accounting period](https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Tax-returns-by-client-type/Substituted-accounting-periods/) approved by the Australian Taxation Office, the income year will end on a date other than 30 June.  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. For example: for a substituted accounting period ending on 5 April 2020, select 30 April 2020. |
| 1. \*Start date of your transitional accounting period   *Style: Drop down list* | Responses to these questions are only required if ‘Transitional accounting period’ is selected for question 3: *Which Australian Taxation Office approved income period does the company follow?*  If you have a [substituted accounting period](https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Tax-returns-by-client-type/Substituted-accounting-periods/) 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. |
| 1. \*End date of your transitional accounting period   *Style: Drop down list* |

| **Question** | **Guidance** |
| --- | --- |
| **Section: Eligibility and requirements** | |
| For help with completing this section, please refer to our Application Guidance on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au.  **Who is eligible to apply for an Advance Finding or an Overseas Finding?**  Only an [eligible R&D Entity](https://www.ato.gov.au/Business/Research-and-development-tax-incentive/Eligibility-for-R-D-tax-offsets/#Eligibleentities) can apply for an Advance Finding or Overseas Finding. You are an eligible R&D Entity if you are a company that is:   * incorporated under an Australian law; or * incorporated under foreign law but an Australian resident for income purposes; **or** * incorporated under foreign law; and * a resident of a country with which Australia has a [double tax agreement](https://www.ato.gov.au/General/International-tax-agreements/In-detail/What-are-tax-treaties-/), including a definition of ['permanent establishment'](https://www.ato.gov.au/printfriendly.aspx?url=/business/international-tax-for-business/); and * carrying on business in Australia through a permanent establishment as defined in the double tax agreement.   You are not eligible to apply for a finding for the R&D Tax Incentive more broadly if you:   * are a corporate limited partnership; or * are an exempt Entity (because your entire income is exempt from income tax).   Trusts are generally not eligible entities. The exception is a body corporate in the capacity of trustee for a public trading trust. You should contact the Australian Taxation Office (ATO) if you are unsure about whether you are an R&D Entity.  **Note**: If you are part of a [consolidated group](https://www.ato.gov.au/Business/Consolidation/) or [multiple entry consolidated (MEC) group](https://www.ato.gov.au/Business/Research-and-development-tax-incentive/Previous-years/Guides/Who-can-claim/?anchor=MEC#MEC), only the head company of the group may apply for an Advance or Overseas Finding. The following entities may also apply for an Advance Finding on an R&D Entity’s behalf:   * a [registered tax agent](http://www.tpb.gov.au/TPB/Home/TPB/Default.aspx#&panel1-1) or R&D consultant registered with the Tax Practitioners Board that has written authorisation to act on the R&D Entity’s behalf in this matter; * a [Research Service Provider](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/getting-help-from-a-research-service-provider) or a [Cooperative Research Centre](https://business.gov.au/grants-and-programs/cooperative-research-centres-crc-grants/current-cooperative-research-centres-crcs).   If this form is completed by someone who is not an officer for the R&D Entity, then the ‘applicant’ (e.g. a tax agent) will be different from the ‘R&D Entity’ (e.g. the tax agent’s client). The form will ask for details of both the applicant and the R&D Entity. | |
| 1. Have you read the R&D Tax Incentive guidance material regarding eligible entities and assessed that your company satisfies the eligibility requirements?   *Style: Radio button Options: Yes, No* | If you have not read the R&D Tax Incentive guidance material regarding eligible entities and assessed that your company satisfies the eligibility requirements, you may need to re-assess whether or not you should complete this form. Please read the [R&D Tax Incentive Guide to Interpretation](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/assess-if-your-randd-activities-are-eligible#guide-to-interpretation). Please refer to the Application Guidance link at the top of this section. |
| 1. Have you read the R&D Tax Incentive guidance material regarding eligible R&D activities?   *Style: Radio button Options: Yes, No* | For information about eligible R&D activities read the [R&D Tax Incentive Guide to Interpretation](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/assess-if-your-randd-activities-are-eligible#guide-to-interpretation).  If you have not read the R&D Tax Incentive guidance material regarding eligible R&D activities, you may need to re-assess whether you should complete this form. Please read the [Guide to Interpretation.](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/assess-if-your-randd-activities-are-eligible#guide-to-interpretation) |
| 1. Do you consider that, and can provide information why, all the experimental activities you intend to describe in this form are core R&D activities?   *Style: Radio button Options: Yes, No* | **What information about core R&D activities is required?** You need to be able to provide information later in this form regarding why you consider these activities meet the definition to be core R&D activities. Activities do not meet the definition solely because they are otherwise essential to the project.  **What are core R&D activities?** 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: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:is based on the principles of established science; andproceeds from hypothesis to experiment, observation and evaluation, and leads to logical conclusions; andthat 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](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/assess-if-your-randd-activities-are-eligible#guide-to-interpretation)  You should have sufficient information or material regarding why you consider that each experimental activity meets the definition to be a core R&D activity before completing this form. |
| 1. Do you consider that, and can provide information why, all the supporting activities (and any experimental activities which are excluded from being core R&D activities) you intend to describe in this form are supporting R&D activities?   *Style: Radio button Options: Yes, No* | You can minimise the costs associated with compliance reviews by providing information that demonstrate how eligibility was self-assessed and that only eligible R&D activities and expenditure are claimed.  **What information about supporting R&D activities is required?** You need to provide information later in this form regarding why you consider these activities meet the definition to be supporting R&D activities. Activities do not meet the definition simply because they otherwise support, or are associated to, the project.  You should have sufficient information or material regarding why you consider that each supporting activity (or any experimental activities which are excluded from being core R&D activities) meets the definition to be a supporting R&D activity before completing this form. |
| 1. Have you read the R&D Tax Incentive guidance material regarding record keeping?   *Style: Radio button Options: Yes, No* |  |
| 1. Have you kept appropriate records and evidence demonstrating that your activities satisfy the eligibility requirements?\*   *Style: Radio button Options: Yes, No* | R&D Entities are responsible for maintaining adequate records demonstrating how the activities carried out are eligible under the R&D Tax Incentive and can satisfy the Australian Taxation Office regarding the accuracy of the expenditure claimed.  **What evidence is expected?**  We expect you to keep evidence that shows you meet the legal requirements to register an eligible core R&D activity for the R&D Tax Incentive (R&DTI). Evidence can include written records, oral statements and expert opinions.  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*.  Evidence needs to show how you conduct or plan to conduct core R&D activities:   * that are based on principles of established science * whose outcome cannot be known or determined in advance on the basis of current knowledge, information or experience worldwide * whose outcome can only be determined by applying a systematic progression of work – hypothesis, experiment, observation and evaluation, leading to logical conclusions * for the purpose to generate new knowledge * that are not excluded from being core R&D activities   We also expect evidence that shows that your supporting R&D activities directly relate to at least one core R&D activity and, in some cases, you conduct them for the dominant purpose of supporting a core R&D activity. |

| **Question** | **Guidance** |
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| **Section: Application type** | |
| For help with completing this section, please refer to our Application Guidance on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au. | |
| 1. Are you seeking an advance finding for overseas activities?\*   *Style: Radio button Options: Yes, No* | Applications for an overseas finding must include at least one Australian experimental activity that cannot be completed without conducting the overseas activity(ies). |
| 1. Is your company part of a consolidated or multi-entry consolidated group?\*   *Style: Radio button Options: Yes, No* |  |
| 1. Is your company the head company of the group?\*   *Style: Radio button Options: Yes, No* | A response to this question is only required if ‘Yes’ is selected for question 14: *Is your company part of a consolidated or multi-entry consolidated group?*  Subsidiary members of a consolidated company group, or [Multiple Entry Consolidated](http://www.austlii.edu.au/au/legis/cth/consol_act/itaa1997240/s719.5.html) (MEC) company group, cannot apply for findings. The head company of a consolidated or MEC group must apply for findings on behalf of their entire group. Any findings made on an application by a subsidiary will have no effect while the company is a subsidiary member of the group. Refer to sections [31](http://www.austlii.edu.au/au/legis/cth/consol_act/irada1986348/s31.html) , [31A](http://www.austlii.edu.au/au/legis/cth/consol_act/irada1986348/s31a.html) and [31B](http://www6.austlii.edu.au/cgi-bin/viewdoc/au/legis/cth/consol_act/irada1986348/s31b.html) of the *Industry Research and Development Act 1986*.  If you are not the head company of the group you cannot complete this application. The head company of the group must apply in relation to activities conducted by their subsidiaries. |

| **Question** | **Guidance** |
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| **Section: Company / project overview** | |
| For help with completing this section, please refer to our Application Guidance on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au.  Please note that this section should **not be used to provide an ‘activity’ description.** The overview is meant to provide background information for the activities which will be captured in detail later within this form.  Your organisation may undertake several R&D projects; **a separate application must be made for each project** that has activities requiring a finding. | |
| 1. Provide a brief overview of your company, its history, principal business and industry sector\*   *Style: Text field*  *Field capacity: 4,000 characters* | **What information should be provided in the Overview?**  Provide a brief overview of the R&D Entity (company), group company structure (if any), history, principal business and industry sector. Group company structure charts and/or company organisation charts can be provided in the ‘Supporting documentation’ section. |
| 1. What ANZSIC code best describes the Company’s principal business activity?   *Style: Drop down list (x2)*   * *ANZSRC Division* * *ANZSRC Group* | Provide the relevant Australian and New Zealand Standard Industrial Classification (ANZSIC) division which best describes the main business activity of the company.  **What is the applicant’s main business activity under the ANZSIC?**  Where the company is engaged in a wide range of activities, you should provide the ANZSIC that best describes the company’s predominant business activity.  **How can I find an ANZSIC classification?**  For information on ANZSIC visit the [Australian Bureau of Statistics website](https://www.abs.gov.au/statistics/classifications/australian-and-new-zealand-standard-industrial-classification-anzsic/latest-release). |
| 1. Project title   *Style: Text field*  *Field capacity: 500 characters* | Please provide a brief title to identify the project. The project title must be unique. |
| 1. What ANZSRC code best describes the Projects’ activity?   *Style: Drop down list (x2)*   * *ANZSRC category* * *ANZSRC code and description* | **What is the ANZSRC?**  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.  **How can I find an ANZSRC classification?**  For more information on ANZSRC, please refer to the [Australian Bureau of Statistics website](https://www.abs.gov.au/statistics/classifications/australian-and-new-zealand-standard-research-classification-anzsrc/latest-release). A full list of the classifications is available for download. |
| 1. Project start date   *Style: Date box*  *Options: Day/Month/Year* | **What date do I enter?**  The actual duration of the full project should be provided, as a project may start before discovering any need to experiment and be completed after any eligible activities have concluded. The project could have started some years ago. The actual or estimated start and end dates should be provided. |
| 1. Expected project completion date   *Style: Date box*  *Options: Day/Month/Year* |
| 1. Provide a brief overview of the overall project   *Style: Text field*  *Field capacity: 4,000 characters* | **What information should I provide in the overview?**  The overview should cover:   * the project’s objectives, * the challenges that need to be overcome, * the company’s resources used in the project, * how the project is undertaken in the company’s normal business operations, and * whether any goods or services are expected to be produced during the project.   Please ensure your response allows us to understand the circumstances in which the project is conducted. |
| 1. Explain why you are undertaking the project and what additional resources you expect will be required to undertake the experiments both locally and overseas (if applicable)   *Style: Text field*  *Field capacity: 4,000 characters* | **Project purposes and additional resources**  Briefly describe:   * the technical and commercial reasons for undertaking the project, * the outcomes (such as knowledge; methods/protocols, goods, services, contracts/reports, plans/designs, or regulatory approvals) and * the resources needed for the project which the R&D Entity cannot provide itself.   The description should include enough detail for us to identify the purposes for conducting the project. |
| 1. Briefly describe areas of the project that have created uncertainty which can only be resolved by experimentation   *Style: Text field*  *Field capacity: 4000 characters* | Briefly outline the scientific or technical challenges that need experimentation to overcome the problems in the project, any investigations to find existing solutions, and how it was decided that experimentation was the only way to find an answer.  **What information should I include?**  For example, describe the scientific or technical problems that could not be resolved through routine methods by the Company or by specialists in the field, therefore requiring experimentation to better understand and resolve the problem.  The description should include enough detail so that we can understand the areas of uncertainty in the project. |
| 1. Briefly describe and reference any industry and/or expert evidence in support of the apparent short comings in the current state-of-the-art in the field(s) relevant to your proposed experiments   *Style: Text field*  *Field capacity: 4000 characters* | Briefly describe, including references to relevant industry publications, why the outcome of an experimental activity could not be known or determined in advance by a competent professional in the relevant research field, on the basis of current knowledge, or the experience of and information available to, persons in the research field.  **What information should I include?**  Describe the expert opinion and/or studies and provide comments about the state-of-the-art in the relevant field(s), including any relevant industry awards and publications. Information should support your claim that the experimental activities are being undertaken for the purpose of generating new knowledge, and that their outcome cannot be determined or known in advance. You will be given the opportunity to provide any supporting documents later within the form. |
| 1. Outline reasonable evidence of your intention to conduct and register the activities in the project for the period covered by the Advance/Overseas Finding   *Style: Text field*  *Field capacity: 4000 characters* | Briefly describe any preparations for conducting the activities, whether the activities were self-assessed for registration and any previous registrations or findings. Identify what evidence is available, for example, project plans, tender or recruitment documents, contracts, purchase or hiring approval documents, experimental protocols, activity self-assessment records, and relevant emails, correspondence and meeting records.  **What information should I include?**  Please provide details of any preparations for conducting the R&D activities. Evidence might include, for example, any necessary funding obtained, purchasing of R&D equipment, hiring appropriate staff, entering into contracts, any inclusion in your R&D or project/business planning documentation and/or history of registered activities prior to this project which show a continuation of R&D activity. |
| 1. Describe what documents you will keep, or intend to keep, in relation to the activities in your project   *Style: Text field*  *Field capacity: 4000 characters* | Please describe the type of documents that will be kept that 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.  **What evidence is expected?**  We expect you to keep evidence that shows you meet the legal requirements to register an eligible core R&D activity for the R&DTI. Evidence can include written records, oral statements and expert opinions.  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*.  Evidence needs to show how you conduct or plan to conduct core R&D activities:   * that are based on principles of established science * whose outcome cannot be known or determined in advance on the basis of current knowledge, information or experience worldwide * whose outcome can only be determined by applying a systematic progression of work – hypothesis, experiment, observation and evaluation, leading to logical conclusions * for the purpose to generate new knowledge * that are not excluded from being core R&D activities   We also expect evidence that shows that your supporting R&D activities directly relate to at least one core R&D activity and, in some cases, you conduct them for the dominant purpose of supporting a core R&D activity. |

| **Question** | **Guidance** |
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| **Section: Project activity overview** | |
| For help with completing this section, please refer to our Application Guidance on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au. | |
| **Company(ies) performing the activities** | |
| 1. Who will the activities be performed by?   *Style: Radio button Options:*   * *Only the R&D Company* * *The R&D Company and Others (including RSPs and CRCs)* * *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* * *Only Others (including RSPs and CRCs)* | **Company(ies) performing the activities**  Others include Research Service Providers, Cooperative Research Centres, and entities which undertake activities on behalf of the R&D Company, but do not include subsidiaries or other companies within a consolidated group.  **What is a Research Service Provider?**  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&D activities can claim an R&D tax offset for eligible expenditure on registered R&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 [business.gov.au](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/getting-help-from-a-research-service-provider) website.  **What is a Cooperative Research Centre?**  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 [business.gov.au](https://business.gov.au/grants-and-programs/cooperative-research-centres-crc-grants/current-cooperative-research-centres-crcs) website. |
| 1. Personnel   *Style: Multiple fields*   * *Name* * *Position and Entity* * *Qualifications (maximum 1000 characters)* * *Australian or overseas based (only required for overseas activities in applications for advance finding on overseas activities).* | Please list the key personnel performing the activities.  **Why are personnel details required?**  Personnel details will assist to demonstrate the capability of the R&D Entity to undertake the project. Typically, this list should only include leading and key project personnel, such as the Project Manager, Research Director, Principal Investigators, Lead Technicians and External Experts. |

| **Question** | **Guidance** |
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| **Section: Project expenditure** | |
| For help with completing this section, please refer to our Application Guidance on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au.  **When can a finding be made?**  A finding can be made for activities in either the current income year and/or the following two income years. An Advance finding will be binding for one year if the activity is completed within the first income year, or for three years if it is not completed within the first income year. Overseas findings remain in place for the duration of the overseas activities described in the application.  You cannot apply for an Advance Finding or an Overseas Finding for R&D activities conducted in previous income years. Findings cannot be made for activities in an income year if the finding application is received after the end of that income year. | |
| 1. Expenditure for income year 1   (Application income year)  *Style: Currency field*  *Values: Numerical* | **Why is information in relation to project expenditure required?**  This section is provided so that you can indicate the income years for which the finding is sought and include the cost of your project in those income years. This information will provide additional context with regards to your experimental and supporting activities described later within the form.  The total project expenditure will assist us in understanding the size and scope of the entire project.  **What expenditure can be claimed?**  It is important to be aware that, while businesses undertake their R&D activities within projects, under the R&D Tax Incentive the terms ‘activity’ and ‘project’ are not equivalent. Only the expenditure on core R&D activities and supporting R&D activities is claimable, rather than the total expenditure on the project. |
| 1. Expenditure for income year 2   *Style: Currency field*  *Values: Numerical* |
| 1. Expenditure for income year 3   *Style: Currency field*  *Values: Numerical* |
| 1. Total expenditure   *Style: Currency field*  *Values: Numerical* | This expenditure field is to capture the total expenditure for all activities only within the given Income Year(s). It should contain the actual and reasonably anticipated expenditure on R&D activities to be conducted within the Income Year. Expenditure on individual activities including expenditure outside the given income years, where required, can be provided later within the form. |

| **Question** | **Guidance** |
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| **Section: Core activities** | |
| For help with completing this section, please refer to our Application Guidance on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au.  Core R&D activities are experimental activities:   1. 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 principles of established science; and  ii) proceeds from hypothesis to experiment, observation and evaluation, and leads to logical conclusions; and   1. 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).   **What is considered when assessing the eligibility of core activities?**  It is important to understand that:   * For Industry, Innovation and Science Australia to determine whether the legislative requirements of the R&D Tax Incentive program are met, you must describe and explain how the discrete experimental activities meet the requirements of core R&D activities. * If you do not provide sufficient information in your application, an assessor may contact you to request further information. * You must keep documentary records which demonstrate that your activities meet the legislative requirements. * You may decide to group a series of related experiments or similar activities into a single activity (See our Application Guidance on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au for further information). * Certain activities are excluded from being core R&D activities (See Section 355-25(2) of the [*Income Tax Assessment Act 1997.*](http://www8.austlii.edu.au/cgi-bin/viewdoc/au/legis/cth/consol_act/itaa1997240/s355.25.html) * If a particular part of your work is not a core R&D activity, it may still qualify as a supporting R&D activity however all supporting R&D activities must be directly related to an eligible core R&D activity (See *Supporting activities* in the Application Guidance available on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au). * The scope of eligible activities under the R&D Tax Incentive is narrower than what companies generally consider to be their research and development work. | |
| The questions below allow you to:   * describe the core R&D activity * explain why you consider that the activity meets the definition of a core R&D activity * explain why the outcome of the activity cannot be known or determined in advance * describe the new knowledge the claimed core R&D activities are intended to generate. | |
| 1. Activity title   *Style: Text field* | Please provide a brief title to identify the activity. The activity title must be unique. |
| 1. Name of company performing this activity   *Style: Text field* |  |
| 1. Country of residence for company performing this activity   *Style: Text field* |  |
| 1. Describe the core R&D activity   *Style: Text field*  *Field capacity: 4000 characters* | **What should the core R&D activity description include?**  The core R&D activity description should be:   * 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) * 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. |
| **Why do you consider that this activity meets the definition of a core R&D activity?** Each of these four parts of a systematic progression of work (hypothesis, experiment, observation and evaluation, leading to logical conclusions) is an essential component of the process you design to generate new knowledge in the R&D Tax Incentive. The descriptions provided here must accurately address the eligibility requirements. If they don’t, your finding will be delayed and may be either negative or refused.  **Is my R&D eligible?**  The R&DTI provides a tax incentive for eligible R&D activities. You need to assess whether activities within your R&D project are eligible.  To register eligible R&D activities, you need to conduct or plan to conduct at least one core R&D activity. Some activities are excluded from being core R&D activities. Your supporting R&D activities must directly relate to your core R&D activities. You must specify your activities when you register them for the tax offset.  Eligible R&D activities may occur over several income years. If you conduct part of an eligible core R&D activity in an income year, explain when and how you will conduct the future parts of your activity.  To be eligible, you must:   * conduct or plan to conduct at least one core R&D activity * assess that your core R&D activity is not an excluded core R&D activity * register your core R&D activity * only register supporting R&D activities that directly relate to a core R&D activity (and, in some cases, that you conduct for the dominant purpose of supporting a core R&D activity) | |
| **Systematic progression of work**  Your systematic progression of work needs to be based on principles of established science. Your systematic progression of work must include the following elements:   * hypothesis * experiment(s) * observation * evaluation * logical conclusion(s).   All these elements need to be present within your activity. Your activity must meet all of the legislative definition for it to be an eligible core R&D activity.  Your core R&D activity may progress over several income years. You may conduct one or more elements of your systematic progression of work in one income year. Although you may plan to conduct other elements of your systematic progression of work in a future year, your R&D may not proceed according to your plan. We expect you to keep records to show your intent to conduct all elements of your systematic progression of work. We expect evidence to show when and how your activities proceed from one element to the next and how they meet the definition of core R&D activities. For more information about assessing your eligibility read the [R&D Tax Incentive Guide to Interpretation](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/assess-if-your-randd-activities-are-eligible#guide-to-interpretation). | |
| 1. Describe the hypothesis   *Style: Text field*  *Field capacity: 4000 characters* | **What is a hypothesis?**  Your hypothesis is your idea or proposed explanation for how you could achieve a particular result and why that result may or may not be achievable.  **How do I describe the hypothesis?**  You may express your hypothesis in a single statement or in several statements that set out what you plan to do and why. We expect you to explain   * what result you aim to achieve * how and why you think you can achieve it, informed by your background research   For more information read the [R&D Tax Incentive Guide to Interpretation](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/assess-if-your-randd-activities-are-eligible#guide-to-interpretation). |
| 1. Identify the experiment   *Style: Text field*  *Field capacity: 4000 characters* | **What is an experiment?**  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.  What you observe and evaluate in your experiment may or may not support your hypothesis. That is, you may get the result you expected, or you may get a different result. Either way, your R&D activities may still be eligible for the R&DTI. |
| 1. Explain the observation and evaluation   *Style: Text field*  *Field capacity: 4000 characters* | **Observation and evaluation**  Observation is where you observe, measure and record information and results that relate to your experiment. Such information can be qualitative (descriptive) or quantitative (numerical data).  Evaluation is where you assess and analyse the results of your experiments. You need to consider what the results of your experiment mean.  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. You should analyse how or why something occurs and explain your insights. 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. |
| 1. Describe the logical conclusions to be drawn   *Style: Text field*  *Field capacity: 4000 characters* | **Reaching logical conclusions**  When you test your hypothesis through an experiment, your results may or may not support your theory about how to achieve your desired outcome  You need to form logical conclusions about why your results support/do not support your hypothesis. Your logical conclusion may be that you need to investigate different solutions and test a new hypothesis.  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&D activity or they may be different and need to be part of a new core R&D activity. |
| 1. Why do you consider that the outcome of this activity cannot be known or determined in advance?   *Style: Text field*  *Field capacity: 4000 characters* | **Outcome cannot be known or determined in advance**  For an activity to be a core R&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.    You need to assess that a competent professional:   * cannot know or determine the outcome of the core R&D activity without an experiment as part of a systematic progression of work, and * cannot know or determine the outcome based on knowledge, information or experience that is publicly available or reasonably accessible, anywhere in the world. |
| 1. Describe the new knowledge the claimed core R&D activity is intended to generate   *Style: Text field*  *Field capacity: 4000 characters* | **What is new knowledge?**  New knowledge can be general or applied. It may be a new theoretical or practical understanding of a subject, or in the form of a new or improved material, product, device, process or service.  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. Whether the knowledge is new to the world should be judged from the perspective of a competent professional.  **Substantial purpose**  Generating new knowledge does not have to be the sole purpose of your activity for it to be an eligible core R&D activity. It is key that a substantial purpose to conduct your R&D is to generate new knowledge.  You need to have a substantial purpose of generating new knowledge when you conduct your activities. 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. |
| 1. Is this activity being undertaken overseas, either in whole or in part?   *Style: Radio button Options: Yes, No* | For an Advance finding application, all activities must be carried out in Australia.  **For an Advance Overseas finding application,**  activities can be either core R&D activities or supporting R&D activities and are subject to the same eligibility requirements.  Additionally, overseas activities must meet the eligibility conditions specified under section 28D of the *Industry Research and Development Act 1986*, summarised as follows:   * 1. the overseas activity must be an R&D activity   2. the overseas activity must be conducted in order to complete at least one Australian core R&D activity, i.e., a core R&D activity which is undertaken ‘solely’ in Australia   3. the overseas activity cannot be conducted ‘solely’ in Australia because:  1. it requires access to a facility, expertise or equipment not available in Australia 2. its conduct in Australia would contravene a law relating to quarantine 3. it requires access to a population (of living things) not available in Australia 4. it requires access to a geographical or geological feature not available in Australia    1. the total expenditure (by any entity in any income year) on the relevant overseas activities is less than the total expenditure on the related Australian core activity and its supporting activities conducted wholly in Australia.   The conditions listed above are not met simply because it is less expensive to conduct the activity overseas or because the overseas expertise, facilities, equipment, population or geographical or geological features are better than the Australian equivalent.  For more information, please refer to our Application Guidance on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au. |
| 1. Overseas location/s the activities will be conducted in   *Style: Text field*  *Field capacity: 4000 characters* | A response to this question is only required for overseas activities in applications for an advance finding on overseas activities.  List the actual or planned overseas locations(s) where the activity will be undertaken |
| 1. Please select the Australian core activity that has a significant scientific link to this activity   *Style: Text field* | A response to this question is only required for overseas activities in applications for an advance finding on overseas activities. |
| 1. Please describe the activity's significant scientific link to the Australian core activity   *Style: Text field*  *Field capacity: 4000 characters* | A response to this question is only required for overseas activities in applications for an advance finding on overseas activities. |
| 1. If any of the claimed Australian core activity/ies (core R&D activities undertaken solely in Australia) have been previously registered as R&D activities, identify those activities and the year(s) registered   *Style: Text field*  *Field capacity: 4000 characters* | A response to this question is only required for overseas activities in applications for an advance finding on overseas activities. |
| 1. The activity cannot be conducted in Australia because   *Style: Check boxes Options:*   * *it requires access to a facility, expertise or equipment not available in Australia* * *it requires access to a population (of living things) not available in Australia* * *if conducted in Australia it would contravene the Biosecurity Act 2015 or a law relating to quarantine* * *it requires access to a geographical or geological feature not available in Australia* | A response to this question is only required for overseas activities in applications for an advance finding on overseas activities.  You must identify the reason, and explain why, the activity cannot be conducted solely in Australia.  Select all the reasons that apply. |
| 1. Explain, with supporting evidence or an independent opinion, why this activity cannot be conducted solely in Australia   *Style: Text field*  *Field capacity: 4000 characters* | A response to this question is only required for overseas activities in applications for an advance finding on overseas activities. |
| 1. How did you establish that the claimed Australian core activities could not be completed without undertaking the overseas activities?   *Style: Text field*  *Field capacity: 4000 characters* | A response to this question is only required for overseas activities in applications for an advance finding on overseas activities. |
| 1. This activity is included in this application to:   *Style: Radio button Options:*   * *Obtain a finding* * *Be assessed to support eligibility of other activities for finding* | While a finding may not be requested, an activity may still need to be assessed in order to determine the eligibility of other activities for which a finding is being sought. The Industry Innovation and Science Australia Board (the Board) may also make a finding about activities either before or after registration.  Any activity that is assessed to support eligibility may still have findings made on it. |
| 1. What are the actual or anticipated start and end dates of the activity?   *Style: Set of date boxes*  *Options: Day/Month/Year* |  |
| 1. If the activity is yet to be conducted, what evidence do you have (or anticipate you can provide) that the activity will be conducted in this or in either of the next two, income years?   *Style: Text field*  *Field capacity: 4000 characters* | **What evidence is expected?**  We expect you to keep evidence that shows you meet the legislative requirements to register an eligible core R&D activity for the R&DTI. Evidence can include written records, oral statements and expert opinions.  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.  Evidence needs to show how you conduct or plan to conduct core R&D activities:   * that are based on principles of established science * whose outcome cannot be known or determined in advance on the basis of current knowledge, information or experience worldwide * whose outcome can only be determined by applying a systematic progression of work – hypothesis, experiment, observation and evaluation, leading to logical conclusions * for the purpose to generate new knowledge * that are not excluded from being core R&D activities |
| 1. What is the total actual and reasonably anticipated expenditure for this activity (per income year)?   *Style: Set of currency fields (x 4)*  *Values: Numerical*  *Fields:*   * *Anticipated expenditure for income year 1* * *Anticipated expenditure for income year 2* * *Anticipated expenditure for income year 3* * *Total expenditure* | Income year 1 is the application income year.  Expenditure must include the total actual and reasonably anticipated expenditure, by any entity and in each income year.  **What expenditure should I include?**  You should ensure that the expenditure amounts provided are for R&D activities only and do not include ineligible amounts.  The expenditure amount to be reported should be the total actual and reasonably anticipated expenditure on the relevant R&D activities.  Provide actual amounts for each of the previous income years and actual and/or reasonably anticipated expenditure for the current and any future income years for the activity.  If seeking an Overseas Finding, you must provide the total actual and reasonably anticipated expenditure of any entity, on the entire activity, across all income years for all relevant R&D activities.  Expenditure for an Australian core activity should only be for an activity undertaken solely in Australia and the External Territories.  Expenditure for overseas activities, including R&D activities undertaken wholly or partly outside Australia and the External Territories must be reported as overseas expenditure. |
| 1. Was this activity undertaken before the current income year and/or will it continue after the three-income year period?   *Style: Radio button Options: Yes, No* | **Duration and timing of experimental activities**  Advance Findings only bind the Commissioner of Taxation for the income year in which the application is lodged and for the following two income years. Activities commencing within this three-year period are only covered until the period expires. If activities extend beyond this period, or are commenced after the period expires, a further advance finding application would be required. You should therefore carefully consider the timelines for activities to be included in the application.  Overseas Findings apply for the duration of the activity. This means that R&D entities that already hold an Overseas Finding for particular ongoing activities need not reapply for those activities after the three income years. R&D entities will still need to apply in respect of overseas activities that are not covered by an Overseas Finding certificate (including where the activities have significantly changed) if they wish to claim the R&D Tax Incentive for expenditure on those R&D activities. |
| 1. In which previous and future income year(s) was, or will the activity be conducted?   *Style: Text field*  *Field capacity: 4000 characters* | A response to this question is only required if ‘Yes’ is selected for question 56: *Was this activity undertaken before the current income year and/or will it continue after the three income year period?* |
| 1. What is the total expenditure on the activity over all income years for any entity, both past and future?   *Style: Currency field*  *Values: Numerical* | A response to this question is only required if ‘Yes’ is selected for question 56: *Was this activity undertaken before the current income year and/or will it continue after the three income year period?*  Please include a value even if it's 0 (zero). |
| 1. In which income year(s) was, or will the activity be registered?   *Style: Check boxes Options:*   * *2020 / 21* * *2021 / 22* * *2022 / 23* * *2023 / 24* * *2024 / 25* * *2025 / 26* * *2026 / 27* | This should be the income period on the company’s income tax return submitted to the Australian Taxation Office.  A maximum of 3 income years can be selected. |

| **Question** | **Guidance** |
| --- | --- |
| **Section: Supporting activities** | |
| For help with completing this section, please refer to our Application Guidance on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au.  The questions below allow applicants to describe ***supporting R&D activities*** and how they meet the legislative definition of ***supporting R&D activities***.  The essential elements of the ***supporting R&D activity*** should be set out so that it is clear which claimed ***core R&D activities*** are being supported, and how the ***supporting R&D activities*** are related to one or more ***core R&D activities***.  An explanation of how the dominant purpose of a ***supporting R&D activity*** supports one or more ***core R&D activities*** should be provided where relevant.  **Supporting R&D 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 core activities read the [R&D Tax Incentive Guide to Interpretation.](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/assess-if-your-randd-activities-are-eligible#guide-to-interpretation) | |
| 1. Activity title   *Style: Text field* | Please provide a brief title to identify the activity. The activity title must be unique. |
| 1. Name of company performing this activity   *Style: Text field* |  |
| 1. Country of residence for company performing this activity   *Style: Text field* |  |
| 1. Which claimed core R&D activity(ies) are directly related to this activity and when are these experimental activities being conducted?   *Style: Text field*  *Field capacity: 4000 characters* |  |
| 1. Is this supporting R&D activity:   *Style: Check boxes Options:*   * *Directly related to the claimed core R&D activity (as above), and* * *(If required) undertaken for the dominant purpose of supporting core R&D activities.* | Select all that apply |
| 1. Describe the claimed supporting R&D activity   *Style: Text field*  *Field capacity: 4000 characters* | **What information should I include?**  The activity should be described in detail so that an independent reader, who has no knowledge of the activities, could understand the essentials of what has been done, or will be done in that particular activity. For example:   * the nature of the activity and what the activity specifically produces to support the specified ***core R&D activities*** * if the activity also supports other business or project activities * when the activity began supporting and ceased supporting the specified ***core R&D activity(ies).*** |
| 1. Why do you consider that this activity meets the definition of a supporting R&D activity?   *Style: Text field*  *Field capacity: 4000 characters* | **How do I show the activity meets the definition of a supporting activity?**  An activity must meet all the legislative requirements to be a ***supporting R&D activity***. You should explain how the activity meets these requirements, by describing:   * the direct relationship to each specified ***core R&D activity*** * why the activity was needed to support the specified ***core R&D activity(ies)*** * what makes the activity relevant to supporting the specified ***core R&D activity(ies)*** and distinguishes it from routine business or project operations * the part(s) of the systematic progression of work in each specified ***core R&D activity*** that the activity supports * when the activity was established in relation to the specified ***core R&D activity(ies)*** * how what is produced supports the specified ***core R&D activity(ies)*** * if relevant, the purpose(s) of undertaking the activity and why supporting the ***core R&D activity*** is the dominant purpose. |
| 1. Is this activity being undertaken overseas, either in whole or in part?   *Style: Radio button Options: Yes, No* | For an Advance finding application, all activities must be carried out in Australia.  **Overseas activities**  Determining whether an activity is an Australian or overseas activity is based purely on the location in which the activity takes place. This will normally be the location of the personnel undertaking the activity at the time it is performed - regardless of where they are usually employed or where invoices are generated, received and paid.  For more information, please refer to our Application Guidance on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au. |
| 1. Overseas location/s the activities will be conducted in   *Style: Text field*  *Field capacity: 4000 characters* | List the actual or planned overseas locations(s) where the activity will be undertaken. |
| 1. Select the claimed core activities described in this application   *Style: Drop down list* | Select one or more core activities.  For supporting activities conducted overseas, select the core R&D activities undertaken solely in Australia.  For supporting activities conducted in Australia, select the core R&D activities to which this Supporting Activity has a direct relationship. |
| 1. Identify the claimed Australian core activity(ies) - core R&D activities undertaken solely in Australia - that have been registered, including the year(s) registered   *Style: Text field*  *Field capacity: 4000 characters* | A response to this question is only required for overseas activities in applications for an advance finding on overseas activities. |
| 1. Reasons why the activity cannot be undertaken solely in Australia?   *Style: Check boxes*  *Options:*   * *requires access to a facility, expertise or equipment not available in Australia* * *requires access to a population (of living things) not available in Australia* * *in Australia would contravene the Biosecurity Act 2015 or a law relating to quarantine* * *requires access to a geographical or geological feature not available in Australia* | A response to this question is only required for overseas activities in applications for an advance finding on overseas activities. |
| 1. Explain, with supporting evidence or an independent opinion, why this supporting activity cannot be conducted solely in Australia   *Style: Text field*  *Field capacity: 4000 characters* | A response to this question is only required for overseas activities in applications for an advance finding on overseas activities. |
| 1. Explain why the Australian Core activities cannot be completed without the overseas activity being conducted (the activity's significant scientific link to the Australian core activities)   *Style: Text field*  *Field capacity: 4000 characters* | A response to this question is only required for overseas activities in applications for an advance finding on overseas activities. |
| 1. This activity is included in this application to:   *Style: Check boxes*  *Options:*   * *Obtain a finding* * *Be assessed to support eligibility of other activities for finding* | While a finding may not be requested, an activity may still need to be assessed in order to determine the eligibility of other activities for which a finding is being sought. The Board may also make a finding about activities either before or after registration. |
| 1. The dates in this income year the activity was, or is being, conducted?   *Style: Text field*  *Field capacity: 4000 characters* | Go to the next question if the activity is not being conducted in this income year. |
| 1. If the activity is yet to be conducted, what evidence do you have that the activity will be conducted in this or in either of the next two income years?   *Style: Text field*  *Field capacity: 4000 characters* | **What evidence is expected?**  We expect you to keep evidence that shows you meet the legislative requirements to register an eligible core R&D activity for the R&DTI. Evidence can include written records, oral statements and expert opinions.  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.  We also expect evidence that shows that your supporting R&D activities directly relate to at least one core R&D activity and, in some cases, you conduct them for the dominant purpose of supporting a core R&D activity. |
| 1. What is the total actual and reasonably anticipated expenditure for this activity (per income year)?   *Style: Set of currency fields (x 4)*  *Values: Numerical*  *Fields:*   * *Anticipated expenditure for income year 1* * *Anticipated expenditure for income year 2* * *Anticipated expenditure for income year 3* * *Total expenditure* | This must include the total actual and reasonably anticipated expenditure, by any entity and in each income year, for an overseas activity or an activity conducted partly outside Australia.  **What expenditure should I include?**  You should ensure that the expenditure amounts provided are for R&D activities only and do not include ineligible amounts.  The expenditure amount to be reported should be the total actual and reasonably anticipated expenditure on the relevant R&D activities.  You should provide actual amounts for each of the previous income years and actual and/or reasonably anticipated expenditure for the current and any future income years for the activity.  If seeking an Overseas Finding, you must provide the total actual and reasonably anticipated expenditure of any entity, on the entire activity, across all income years for all relevant R&D activities.  Expenditure for an Australian core activity should only be that which is undertaken solely in Australia and the External Territories.  Expenditure for overseas activities, including R&D activities undertaken wholly or partly outside Australia and the External Territories must be reported as overseas expenditure.  **What expenditure can be claimed?**  It is important to be aware that, while businesses undertake their R&D within projects, under the R&D Tax Incentive the terms 'activity' and 'project' are not equivalent. Only the expenditure on core R&D activities and supporting R&D activities is claimable, rather than the total expenditure on the project. |
| 1. Was this activity undertaken before the current income year and/or will it continue after the three-income year period?   *Style: Radio button Options: Yes, No* | **Duration and timing of supporting activities**  Advance Findings only bind the Commissioner of Taxation for the income year in which the application is lodged and for the following two income years. Activities commencing within this three-year period are only covered until the period expires.  If activities extend beyond this period, or commence after the period expires, a further advance finding application would be required. You should therefore carefully consider the timelines for activities to be included in the application.  The duration of the supporting activities should reflect the actual extent that the activity was directly related to a core R&D activity. For example, where the activity also supports commercial activities, the duration should only be limited to the period in which the experimental activity was being supported.  The income years in which the activity was or will be conducted should be provided if this is longer than the three-year period starting with the current income year. You should consider whether a long or multi-year activity or an ongoing series of activities, is actually a project rather than a distinct supporting activity. If it is, only those discrete parts of the activity that directly support an experimental activity should be included in the application.  You should also consider whether an ongoing or frequently repeated activity is more closely related to, or undertaken to support, ordinary business operations.  If seeking an Overseas Finding, you must include all overseas activities for the full duration of the project, because of the requirement to include activity expenditure from all income years.  Overseas Findings apply for the duration of the activity. This means that R&D entities that already hold an Overseas Finding for particular ongoing activities need not reapply for those activities after the three income years.  R&D entities will still need to apply in respect of overseas activities that are not covered by an Overseas Finding certificate (including where the activities have significantly changed) if they wish to claim the R&D Tax Incentive for expenditure on those R&D activities. |
| 1. In which income year(s) was, or will the activity be registered?   *Style: Check boxes Options:*   * *2020 / 21* * *2021 / 22* * *2022 / 23* * *2023 / 24* * *2024 / 25* * *2025 / 26* * *2026 / 27* | This should be the income period on the company’s income tax return submitted to the Australian Taxation Office.  A maximum of 3 income years can be selected. |
| 1. What is the total actual and reasonably anticipated expenditure on all claimed core R&D activities supported by this activity?   *Style: Currency field*  *Values: Numerical* | ‘All claimed core R&D activities include both registered and unregistered activities. Please include a value even if it is 0 (zero).  **What expenditure should I include?**  Ensure that the expenditure amounts provided are for R&D activities only and do not include ineligible amounts.  The expenditure amount to be reported should be the total actual and reasonably anticipated expenditure on the relevant R&D activities.  Provide actual amounts for each of the previous income years and actual and/or reasonably anticipated expenditure for the current and any future income years for the activity.  If seeking an Overseas Finding, you must provide the total actual and reasonably anticipated expenditure of any entity, on the entire activity, across all income years for all relevant R&D activities, whether included in this application, previously registered, or not yet registered.  Expenditure for an Australian core activity should only be that for an activity undertaken solely in Australia.  Expenditure for overseas activities, including R&D activities undertaken wholly or partly outside Australia and the External Territories must be reported as overseas expenditure. |
| 1. Does the activity produce, or is it directly related to producing, goods or services?   *Style: Radio button Options: Yes, No* | **Activities that produce goods and services**  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&D activity. This is regardless of the scale of manufacture or the end user.  Also, you must be able to show that you undertake supporting R&D activities that produce or that directly relate to producing services, for the dominant purpose of supporting a core R&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. |
| 1. Describe the major outcomes of, or what is produced by, the activity   *Style: Text field*  *Field capacity: 1000 characters* |  |

| **Question** | **Guidance** |
| --- | --- |
| **Section: Applicant details** | |
| For help with completing this section, please refer to our Application Guidance on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au.  **Who is eligible to apply for an Advance Finding or an Overseas Finding?**  Only an eligible R&D Entity can apply for an Advance Finding or Overseas Finding. You are an eligible R&D Entity if you are a company that is   * incorporated under an Australian law or * incorporated under foreign law but an Australian resident for income purposes or   + incorporated under foreign law and   + a resident of a country with which Australia has a double tax agreement, including a definition of 'permanent establishment; and   + carrying on business in Australia through a permanent establishment as defined in the double tax agreement.   You are not eligible to apply for a finding or the R&D Tax Incentive more broadly if you   * are a corporate limited partnership or * are an exempt Entity (because your entire income is exempt from income tax).   Trusts are generally not eligible entities. The exception is a body corporate in the capacity of trustee for a public trading trust. Refer to the [Australian Taxation Office website](https://www.ato.gov.au/Business/Research-and-development-tax-incentive/Eligibility-for-R-D-tax-offsets/#Eligibleentities) if you are unsure about whether you are an R&D Entity.  Note: If you are part of a consolidated group or multiple entry consolidated (MEC) group, only the head company of the group may apply for an Advance or Overseas Finding. | |
| 1. Are you an agent applying on behalf of a Company?   *Style: Radio button Options:*   * *No – I am the Company* * *Yes – I am an agent acting on behalf of a Company* | **What is an agent?**  An agent is someone who is not an officer of the R&D Company but completes the form on behalf of the R&D Company to whom the application refers and does not have to be a registered tax agent or R&D consultant registered with the Tax Practitioners Board. |
| 1. What type of entity are you?   *Style: Radio button Options:*   * *Registered Tax Agent acting with the Company's authorisation* * *Research Service Provider* * *Cooperative Research Centre (where CRC is one entity)* * *One of the entities that makes up a Cooperative Research Centre* | A response to this question is only required if ‘Yes – I am an agent acting on behalf of a Company’ is selected for question 83: Applicant type.  **What is a Research Service Provider?**  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&D activities can claim an R&D tax offset for eligible expenditure on registered R&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 [business.gov.au](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/getting-help-from-a-research-service-provider) website.  **What is a Cooperative Research Centre?**  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 [business.gov.au](https://business.gov.au/grants-and-programs/cooperative-research-centres-crc-grants/current-cooperative-research-centres-crcs) website. |
| 1. Registered Tax Agent details   *Style: Set of sub-questions*  *Sub-questions:*   * *What is your company's legal / registered name* * *What is your company's ABN?* * *What is your company's ACN?* * *Primary tax agent contact details:*   + *Title, First name, Last name,*   + *Position or role*   + *Tax agent number*   + *Phone number*   + *Email* | A response to the tax agent questions are only required for Registered Tax Agents or R&D consultants registered with the Tax Practitioners Board.  For phone numbers outside of Australia, please include the international code (e.g. +64 X XXXX XXXX).  To find your tax agent or R&D consultant registration number visit the [Tax Practitioners Board](https://www.tpb.gov.au/) website and search the TPB Register. |
| 1. What is the name of your Research Service Provider?   *Style: Text field* | A response to this question is only required for Research Service Providers. |
| 1. What is the name of your Cooperative Research Centre?   *Style: Text field* | A response to this question is only required for Cooperative Research Centres. |
| 1. Company details   *Style: Set of sub-questions*  *Sub-questions:*   * *What is your company's legal / registered name* * *What is your company's ABN?* * *What is your company's ACN?* | A response to this question is only required for entities that make up a Cooperative Research Centre. |

| **Question** | **Guidance** |
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| **Section: Company details** | |
| For help with completing this section, please refer to our Application Guidance on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au. | |
| 1. Company name   *Style: Text field* |  |
| 1. Australian Business Number (ABN)   *Style: Text field* | The Australian Business Number (ABN) is a unique 11 digit number used to identify business names and companies. The Australian Business Register (ABR) provides ABNs. To find your company ABN visit the [ABN Lookup](https://abr.business.gov.au/) website to search by name or ACN. The ABN is part of the result if the business is registered. |
| 1. Australian Company Number (ACN)   *Style: Text field* | Every company in Australia is issued with a unique, nine-digit number when registered. To find your company ACN visit the [ABN Lookup](https://abr.business.gov.au/) website to search by name or ABN. The ACN is part of the result if the business is registered. |
| 1. Company type   *Style: Radio button Options:*   * *Individual entity (non-consolidated)* * *Head company of consolidated or multiple entry consolidated (MEC) group* | **Subsidiary members of consolidated or MEC groups cannot apply for findings.**  Rather head companies of consolidated or MEC groups must apply for findings on behalf of their entire group. Any findings made on an application by a subsidiary will have no effect while the company is a subsidiary member of the group. |
| 1. Date of incorporation in Australia   *Style: Date box*  *Options: Day/Month/Year* |  |
| 1. Country of residence   *Style: Drop down list* |  |
| 1. Website address (URL)   *Style: Text field* |  |
| 1. Primary company contact details:   *Style: Set of sub-questions*  *Sub-questions:*   * *Title, First name, Last name,* * *Position or role* * *Phone number* * *Email* | At least one company contact must be provided.  For phone numbers outside of Australia, please include the international code (e.g. +64 X XXXX XXXX). |

| **Question** | **Guidance** |
| --- | --- |
| **Section: Company address & facilities** | |
| For help with completing this section, please refer to our Application Guidance on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au. | |
| 1. Main business address   *Style: Set of sub-questions*  *Sub-questions:*   * *Address line 1* * *Address line 2* * *Suburb* * *State* * *Postcode* | This is the main address where the company does business in Australia. |
| 1. Is the main business postal address the same as the main business address above?   *Style: Radio button Options: Yes, No*  If no, provide the main Australian postal address  *Style: Set of sub-questions*  *Sub-questions:*   * *Address line 1* * *Address line 2* * *Suburb* * *State* * *Postcode* |  |
| 1. Is the location of majority of R&D activities the same as the Main business address above?   *Style: Radio button Options: Yes, No*  If no, provide the location were the majority of R&D activities are conducted:  *Style: Set of sub-questions*  *Sub-questions:*   * *Address line 1* * *Address line 2* * *Suburb* * *State* * *Postcode* |  |
| 1. Briefly describe the plant and facilities allocated to the project (specialist equipment, facilities etc.)   *Style: Text field*  *Field capacity: 4000 characters* | Explain how the particular plant or facility will be used in the conduct of R&D activities. |

| **Question** | **Guidance** |
| --- | --- |
| **Section: Company turnover & employment** | |
| For help with completing this section, please refer to our Application Guidance on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au. | |
| 1. What is the company’s most recently completed income year?   *Style: Date box*  *Options: YYYY/YY* |  |
| 1. What was the company’s taxable income or loss in the most recently completed income year?   *Style: Currency field*  *Values: Numerical* | This is the company’s taxable income or loss for the selected income year. Losses should be shown as negative figures.  If the actual value is unavailable, please provide an estimate. |
| 1. What was the company’s aggregated turnover in the most recently completed income year?   *Style: Currency field*  *Values: Numerical* | **What is aggregated turnover?**  Your aggregated turnover is the sum of the annual turnover for all of the following:  1. the company  2. any entity connected with the company  3. any entity affiliated with the company  Any dealings between these entities are excluded.  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.  For non-grouped companies, their aggregated turnover will simply be their annual turnover derived in the income year (excluding GST).  Further information is available from the [Australian Taxation Office website](https://www.ato.gov.au/Business/Research-and-development-tax-incentive/In-detail/Grouping-for-aggregated-turnover-purposes/), including the meaning of affiliated entities. |
| 1. What was the company’s export revenue in the most recently completed income year?   *Style: Currency field*  *Values: Numerical* | 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.  **How can I find the total revenue on my 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. |
| 1. What was the company’s R&D Expenditure (not just on projects) in the most recently completed income year?   *Style: Currency field*  *Values: Numerical* | This is the total registered R&D expenditure in the most recent income year. If the actual value is unavailable, please provide an estimate. |
| 1. Total number of employees   *Style: Number field*  *Values: Numerical* | 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). For consolidated groups, this will be the total employee numbers for the entire group. |
| 1. Number of employees engaged in R&D (person years)   *Style: Number field*  *Values: Numerical* | 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. |
| 1. Number of independent contractors   *Style: Number field*  *Values: Numerical* | Enter the total number of independent contractors the Company had on the payroll at the most recent pay period. |

| **Question** | **Guidance** |
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| **Section: Supporting documentation** | |
| For help with completing this section, please refer to our Application Guidance on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au**.**  **Who is eligible to apply for an Advance Finding or an Overseas Finding?**  Only an eligible R&D Entity can apply for an Advance Finding or Overseas Finding. You are an eligible R&D Entity if you are a company that is   * incorporated under an Australian law or * incorporated under foreign law but an Australian resident for income purposes or   + incorporated under foreign law and   + a resident of a country with which Australia has a double tax agreement, including a definition of 'permanent establishment', and   + carrying on business in Australia through a permanent establishment as defined in the double tax agreement.   You are not eligible to apply for a finding or the R&D Tax Incentive more broadly, if you   * are a corporate limited partnership or * are an exempt Entity (because your entire income is exempt from income tax).   Trusts are generally not eligible entities. The exception is a body corporate in the capacity of trustee for a public trading trust. Refer to the [Australian Taxation Office website](https://www.ato.gov.au/Business/Research-and-development-tax-incentive/Eligibility-for-R-D-tax-offsets/#Eligibleentities) if you are unsure about whether you are an R&D Entity.  Note: If you are part of a consolidated group or multiple entry consolidated (MEC) group, only the head company of the group may apply for an Advance or Overseas Finding. | |
| 1. Please submit any additional documentation or evidence you would like to provide that may further support your finding application.   *Style: Check box*  *Option:*   * *All required supporting documentation has been provided (including none where applicable).* | Please clearly identify the supporting documentation and evidence you submit with your application.  For assistance with any issues experienced while completing this application form or attaching documents, please view our customer portal help and support information on [business.gov.au/rdti](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/customer-portal-help-and-support) or [Contact us.](https://business.gov.au/contact-us) Our website and staff can help you. |

| **Question** | **Guidance** |
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| **Section: Declaration and acknowledgement** | |
| For help with completing this section, please refer to our Application Guidance on the [Advance Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-advance-finding) or [Overseas Finding](https://business.gov.au/grants-and-programs/research-and-development-tax-incentive/apply-for-an-overseas-finding) sections of business.gov.au. | |
| Declarant details:  *Style: Set of sub-questions*  *Sub-questions:*   * *Title, First name, Last name,* * *Position or role* * *Phone number* * *Email* * *Company ABN* | The declaration must be made by a person authorised by the R&D Company.  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.  For phone numbers outside of Australia, please include the international code (e.g. +64 X XXXX XXXX).  To find your company ABN visit the [ABN Lookup](https://abr.business.gov.au/) website to search by name or ACN. The ABN is part of the result if the business is registered. |