# **Stakeholder Reference Group Terms of Reference**

R&D Tax Incentive Stakeholder Reference Group provides a forum for registered tax agents and R&D consultants to engage with program administrators from the Department of Industry, Science and Resources (DISR) and the Australian Taxation Office (ATO).

|  |  |
| --- | --- |
| Purpose | The R&D Tax Incentive (R&DTI) Stakeholder Reference Group (SRG) provides an information and feedback forum for technical and administrative issues relevant to the R&DTI program. It aims to facilitate program access and integrity by engaging with stakeholders who advise program users and prepare applications on their behalf.  A key purpose of the SRG is to provide program updates, discuss technical matters and exchange insights to improve the effectiveness of the program. The SRG is not a policy or decision making forum.  Administrative and technical matters open to discussion include:   * program promotion and guidance * interpretation of legislative requirements * registration and compliance processes and insights * R&D expenditure issues and claiming processes |
| Chair | The SRG is hosted by DISR and co-chaired with the ATO. The co-chairs will:   * set the agenda and lead meetings * determine invitees based on program participation and topics for discussion |
| Agenda | The agenda will be set by DISR in consultation with the ATO.  Meeting invitees are encouraged to suggest topics for discussion at the time of invitation. Invitees may also request to lead a proposed item for discussion by contacting the SRG secretariat in advance of the meeting.  The final agenda will be shared at least one week prior to the meeting. |
| Meetings | Meetings will be held at least twice a year and may be held online or in person at DISR state offices. When online, multiple sessions will be offered to accommodate different Australian time zones and to enable nation-wide participation.  A summary of the meetings will be published on *business.gov.au.* |

|  |  |
| --- | --- |
| Invitations | Invitations to SRG meetings will reflect program engagement by tax agents and R&D consultants and the geographic distribution of program users.  Consideration for selection to attend a SRG meeting will be based on:   * level of engagement with the program by individuals or organisations * geographic distribution of program users and their advisors so that issues relevant to all state and territories can be represented * sector-specific factors if relevant to a proposed discussion item.   Group composition is likely to change for every SRG. |
| Meeting participation | To ensure the SRG promotes mutual understanding and fulfils its purpose to improve program effectiveness, meeting participants are expected to:   * provide topics for discussion in advance of a meeting to allow DISR and the ATO to effectively prepare the agenda, respond to questions and facilitate meeting discussions * actively and respectfully engage in discussion, share their insights and make constructive suggestions to any issues raised * acknowledge that government decisions may not align with their views or recommendations * advocate for the best interests of program users in line with the program’s legislative boundaries * declare any conflicts of interest * ensure their meeting attendance is not used for any purpose contrary to the SRG’s purpose * protect participant sensitivities when sharing information raised during the meeting with their clients, colleagues and affiliates by not disclosing an individual’s comments or affiliations * ensure confidential information or individual cases are not disclosed.   Participants who do not meet all expectations for attendance and respectful and constructive discussion will be excluded from future meetings. |