

Research and Development Tax Incentive Roundtable – Terms of Reference

The Research and Development Tax Incentive Roundtable (the Roundtable) is a forum jointly sponsored by the Department of Industry, Innovation and Science (DIIS) and the Australian Taxation Office (ATO) that meets at least twice year to discuss the administration of the R&D Tax Incentive Program.

Purpose	<p>To provide an opportunity for dialogue between key stakeholders on priorities and emerging issues (administrative and technical) in the R&D Tax Incentive and increase effective collaboration between government and key stakeholders.</p> <p>The forum will:</p> <ul style="list-style-type: none"> • Invite members to share information, ideas and insights about the Incentive • Help members understand key issues in the program • Update members on developments and trends within the program <p>This is not a forum for discussing policy issues, however members are invited to raise and discuss challenges and solutions.</p>
Chair	<p>DIIS, ATO and a selected panel member will co-chair each meeting.</p> <p>The member co-chair for each meeting will be endorsed by panel members during the preceding meeting and will be rotated through the membership panel.</p> <p>The member co-chair and will help design the meeting agenda and drive discussions.</p>
Membership	<p>The Roundtable will employ a rolling panel membership model, with each panel member invited to attend at least one meeting per year.</p> <p>External membership will:</p> <ul style="list-style-type: none"> • Reasonably reflect the nature and reach of participation in the program • Be appointed as a 24 month term (may be renewed) • Be required to actively participate • Meet their own costs of attendance at meetings or work groups <p>Membership will be based at the organisation level, where the organisation can nominate the appropriate person to attend. Initial membership will be invited, but organisations may provide an Expression of Interest to join a panel.</p> <p>The membership will rotate for each meeting from the below panels and will need a minimum from each group to form a quorum, however more may be invited to attend.</p> <p>Panels: Tax Agents, Tax and Industry Associations and Companies.</p> <p>The group will need a quorum of the following to meet:</p> <ul style="list-style-type: none"> • General Manager, R&D Tax Incentive Branch (DIIS) • Assistant Commissioner, Technical Excellence Services Private Groups and High Wealth Individuals (Australian Taxation Office, ATO) • A cross representation of Tax Agents, Tax and Industry Associations and Companies <p>Members of the R&D Tax Incentive Committee and members of Innovation and Science Australia may be invited to attend each meeting.</p>

Accountability	<p>Members are expected to:</p> <ul style="list-style-type: none"> • Contribute honestly and in good faith • Have reasonable expectations about the opportunities and limitations of the Group • Acknowledge that DIIS and the ATO may make decisions or adopt an interpretation that may not align with the views of stakeholder or panel member • Promote the integrity in the program’s administrative processes • Act with due diligence and respect all confidentiality requirements • Share key messages, guidance products and other matters
Meetings	<ul style="list-style-type: none"> • Held at DIIS/ATO Offices (Canberra, Sydney, Melbourne, Perth, Brisbane or Adelaide) • Two to three times a year, as required • Both the minutes of the group and, where appropriate, the slides presented at the meetings shall be published on business.gov.au • Outcomes will be available to all panel members following the meeting • Sub-groups may be used as required to consider specific proposals and issues