

State Reference Group - Terms of Reference

A forum hosted by the Department of Industry, Innovation and Science (DIIS) and the Australian Taxation Office (ATO), that meets to discuss the administration of the R&D Tax Incentive Program and provide insights from stakeholders of the R&D Tax Incentive.

Detail	Information
Purpose	<p>The purpose of the State Reference Groups (SRGs) are to provide key stakeholders and program administrators with a forum for the identification, prioritisation and discussion of views on technical and administrative issues relating to the R&D Tax Incentive and of relevance to each individual State as well as the wider network.</p> <p>Administration of the R&D Tax Incentive is taken to include matters relating to:</p> <ul style="list-style-type: none"> • program awareness, guidance material and education • interpretation and clarification of legislation • identifying anomalies and agreeing on appropriate action to remedy them • registration of R&D activities • eligibility and access to the programme • compliance activities • claiming benefits through company tax returns <p>The SRG forums are not for discussing policy issues. SRGs are not decision-making bodies.</p>
Chair	<p>The SRG will be chaired by DIIS, with the ATO invited to co-chair each meeting. The chair/s will ensure the meeting operates effectively to meet its purpose as defined in the terms of reference. Specifically, the chair/s are responsible for:</p> <ul style="list-style-type: none"> • calling, setting the agenda for and leading meetings • agreeing on the participants that will be invited to the relevant group meeting • guiding the deliberations of the group, framing the issues, setting the tone for discussion and actively engaging all members in discussion • engaging attendees to actively participate • reviewing and clearing meeting summary of outcomes
Agenda	<p>The agenda will be set by DIIS, and will be closely linked to the previous R&D Tax Incentive Roundtable meeting agenda.</p> <p>SRG attendees will be given the opportunity to suggest agenda items when invited to the meeting. In raising issues for inclusion on the agenda, participants agree to outline the issue, provide their views as to how it should be treated or interpreted under the program and why it should be treated or interpreted in that way, and suggest the priority it should be accorded.</p> <p>Participants may also recommend a guest speaker for a meeting where topics are relevant to the agenda.</p>

<p>Membership</p>	<p>In recognition of the key role that tax agents play in maximising the effectiveness of the program, DIIS will invite key representatives from these organisations to participate in the SRGs to discuss specific issues or topics of interest.</p> <p>To ensure that the opportunity for consultation is maximised, each SRG forum will include a representative group of tax agents from the relevant State/Territory. Considerations for selection of the group will include:</p> <ul style="list-style-type: none"> • each participant’s level of engagement with the R&D Tax Incentive program; • the distribution of tax agents and program participation across all State/Territory regions; and • the emergence of specific topics of interest, for example sectoral performance issues, broader compliance matters or the eligibility of particular R&D activities. <p>Numbers will be limited for each SRG, and this may mean that the group composition may change with each forum.</p> <p>Where a participant represents a large organisation, industry body or other association, we anticipate that the participant will communicate widely the discussions and activities of the SRG.</p>
<p>Accountability</p>	<p>Responsibilities of participants in the SRGs include:</p> <ul style="list-style-type: none"> • advocating for stakeholders of the R&D Tax Incentive by representing their best interests • acting with due diligence and good faith • declaring conflicts of interest or roles and respecting all confidentiality requirements • providing input to the agenda for the meetings, including identification of important technical issues • working constructively to identify, prioritise and develop workable solutions to those issues that come before the group • committing to active participation and to adequately prepare for each meeting • not using the SRGs to obtain a commercial advantage for themselves, a related party or client • not using the SRGs for purposes contrary to the groups objectives
<p>Meetings</p>	<ul style="list-style-type: none"> • Held at DIIS state offices (Sydney, Melbourne, Perth, Brisbane or Adelaide) • Two to three times a year, as coordinated with the R&D Tax Incentive Roundtable meeting schedule • The summary of outcomes from meetings may be published on business.gov.au • Outcomes will be available to all members following the meeting