



Application Notes

About this document

This document consolidates the help text that is provided within the Advance / Overseas Finding Application SmartForm. The SmartForm is an Adobe PDF form and comprises six tabs which can be seen across the top of the form below the form header, as follows:

- Introduction
- Applicant Details
- Proposed R&D Project
- R&D Activities
- Declaration & Contacts
- Submit

Within each tab, an applicant will be asked various questions about itself, the R&D Entity (if different from the applicant), the project, and the R&D activities for which an Advance or Overseas Finding is being sought, and contact information for the applicant.

Please read through the Introduction tab as it provides useful information about how to complete the form and who to contact if you require further assistance. You must click on the “Proceed to Form” button at the end of the Introduction Tab before information in the other tabs can be viewed and completed.

What do the terms used in this document mean?

Term	Meaning
Section Help Text	This text is hidden on the form and can be viewed by clicking on the question mark icon next to the “help with this section” which is seen in the right hand corner of each Section. The section help provides details about the section and the information that should be provided within the section’s fields.
Static Text	This text is visible on the form within some sections and is found just below the section heading.
Label	This is the name of the field which appears on the form e.g. What type of finding is being sought?
Hover Help	This text appears when you hold the cursor over the field box of a question. It provides some guidance on the type of information to be provided for that question. It should be read in conjunction with the section help to fully understand the requirement of the section and question.

Form “smarts”

It should be noted that certain fields will only be visible depending on selections that have been made in earlier questions. For example, in the R&D Activities Section, if the “Activity type” field has been selected as “Core”, only questions that are relevant to core activities will be visible.

Printing the Form

A blank form can be printed by clicking on the “Print” button which appears at the bottom of each page of the form. It should be noted that when using the “Print” button ALL fields on the form will be printed, regardless of whether they are relevant for the applicant to complete. This will also be the case if this button is used to print a partially completed form.

Need further assistance?

The Introduction tab provides further information about who to contact if you require assistance completing the form or detailed information on Advance Findings, Overseas Findings, and eligibility of R&D activities and associated R&D expenditure.

Introduction Tab

About this Form

This form should be used to apply for:

- an Advance Finding about the eligibility of research and development (R&D) activities before it is possible to register these activities;
- an Overseas Finding on the eligibility of an overseas R&D activity.

What is an Advance Finding?

An Advance Finding is a finding by Innovation Australia (the Board) about whether an activity is an eligible core or supporting R&D activity. An application for an Advance Finding with Australian activities only is optional. An Advance Finding is intended to provide companies with certainty that planned activities are eligible for the R&D Tax Incentive.

An Advance Finding can be sought in relation to:

- activities conducted in the current income year, whether completed or commenced in that year; and
- proposed activities to be conducted in the subsequent two income years.

You must submit an application for an Advance Finding before the end of the income year in which the activity was conducted. If the activity was conducted in the last income year, you should proceed to register the activities you have assessed to be eligible. Note the registration deadline below under 'A Finding is NOT registration'.

What is an Overseas Finding?

An Overseas Finding (*finding about activities to be conducted outside Australia*) is a finding by the Board about whether activities conducted outside Australia will be eligible for expenditure claims under the program.

An Overseas Finding is required for Australian projects which have some activities that are to be conducted outside Australia. To claim a tax offset under the R&D Tax Incentive relating to activities performed overseas, you must successfully obtain an Advance Finding and an Overseas Finding. This application allows you to seek both finding types in one process.

An application for a finding about overseas activities will require detailed information to be provided about the R&D activities in Australia that are related to the overseas activities.

A Finding is NOT registration

A finding is not the same as, or a substitute for, registration. In order to claim the R&D Tax Incentive, the R&D Entity needs to register its R&D activities annually with AusIndustry (within 10 months of the end of the income year that the activity was conducted).

Who is eligible to apply for an Advance Finding or an Overseas Finding?

Only an 'R&D Entity' can apply for an Advance Finding or Overseas Finding. You are an 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. 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 or multi-entry consolidated (MEC) group, 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 that has written authorisation to act on the R&D Entity's behalf in this matter;
- a Registered Service Provider or a Cooperative Research Centre.

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.

The Finding Process

An AusIndustry assessor will assess whether the information provided about the activities demonstrates that they will satisfy the eligibility requirements in the R&D Tax Incentive legislation. Background research may be conducted to verify information provided by the applicant, and the assessor may contact the applicant to seek clarification or further information about the activities.

The assessor will then make recommendations to a decision maker, which will either be the Board or a delegated decision maker. There are four possible decisions on the activities: findings that the activities are eligible, ineligible, or partially eligible, or the decision maker may refuse to make a finding. In all instances, except refusal to make a finding, a finding certificate is provided to the applicant and copied to the ATO.

How to complete this form?

Before you start you should save a copy of this form to your computer by clicking the 'Save' button located on the Adobe Reader tool bar at the top of the form. **Please be aware that using the File, Save As menu within your browser may not save the form.**

If you require any assistance with a question, click the button on the right top bar of the section heading. Help can also be obtained by hovering your cursor over the field box of a question.

Those fields marked with an asterisk (*) must be completed before the form can be submitted. Please do NOT use all UPPER CASE letters.

To include an attachment to this form, please click on the paper clip on the left panel. The total size of attachments included with this form is limited to 10 megabytes and there is a 2 megabyte limit for each individual attachment.

WARNING: EACH FORM YOU DOWNLOAD CAN ONLY BE SUBMITTED ONCE.

If you will be submitting more than one application, either for the same R&D Entity (but for a different R&D project) or different R&D entities, you will need to download a new copy of the form for each submission.

Note: If you will be submitting more than one application for the same R&D Entity BUT for a different R&D project, after downloading a new copy of the form, you will be able to use the 'Pre-fill this Form' functionality provided below.

Contact us:

If you require assistance completing this form, please contact the R&D Tax Incentive Team via the AusIndustry Hotline on 13 28 46 or email: Hotline@ausindustry.gov.au

Where do I find more information?

Detailed information on Advance and Overseas Findings, eligibility of R&D activities and associated R&D expenditure can be found on [AusIndustry's website](#) and the [ATO's website](#) in:

- Information sheets relating to these topics;
- R&D Tax Incentive Overview;
- R&D Tax Incentive - Guide to Findings;
- Customer Information Guide to the R&D Tax Incentive.

Pre-fill this form

This functionality allows you to upload R&D Entity and Contact details saved in another Advance or Overseas Finding application form into a newly downloaded form. This may be useful if more than one application is being submitted by an R&D Entity but for a different R&D project.

If you wish to use the details entered into another saved copy of the Advance or Overseas Finding form, select 'Yes' to the question below and click the 'Proceed to Form' button. You will be prompted to browse for the saved PDF file (saved to your computer). Selecting 'No' then clicking the 'Proceed to Form' button will start an application with all fields blank.

Label	Hover Text
Do you wish to upload data from another advance or overseas application (saved on your computer) to this form? Yes No	If 'YES' selected, the following warning is provided: WARNING: Please be aware that: <ul style="list-style-type: none">• After the 'Import Data and Proceed to Form' button has been selected, the option to pre-fill will no longer be available.• In prefilling the form with data from another form, some changes made could affect pre-filled data. Due to dependencies of certain fields, changes in one field may result in loss of data in another. If 'YES' selected – 'Import Data and Proceed to Form' button visible. If 'NO' selected 'Proceed to Form' button is visible.

Applicant Details Tab

Section: Finding Type

Section Help Text:

If you are seeking a finding about the eligibility of activities, choose one of the following options:

1. Select “Advance Finding” for a finding about activities which are performed within Australia and its external territories **only**; or
2. Select “Overseas Finding” if some activities will be performed outside Australia.

A finding about activities to be conducted outside Australia (Overseas Finding) includes an Advance Finding as well as an Overseas Finding. For an Overseas Finding, you must list and provide details of the activities performed in Australia (and its external territories) in the project. Australian activities must be listed but may be listed as “not for finding” if you do not intend to seek an Advance Finding for the Australian activities.

For more information on the eligibility criteria for overseas activities refer to the [R&D Tax Incentive](#) page on the [AusIndustry website](#).

Label	Hover Text
What type of finding is being sought?	If you are seeking a finding for activities that are to be performed in Australia, select 'Advance Finding' for Australian R&D activities.
Advance Finding	If you are seeking a finding for activities some of which are to be conducted overseas select 'Overseas Finding' for overseas R&D activities.
Overseas Finding	

Section: Select income period

Section Help Text:

A finding can be made for activities in either the current income year and/or the following two income years. A 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.

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.

Label	Hover Text
Current income year	Select the current income year for which the Advance Finding is required. If the activities do not commence in the current income year, leave this field blank.
Income Year 2	Select the 2 nd income year for which the Advance Finding is required. If the activities commences in this income year, the income year you should select in this field is the subsequent year after the current income year.
Income year 3	Select the 3 rd income year for which the Advance Finding is required.
Is this income year a standard	Please indicate if the standard income period is from 1 July to 30 June.

Label	Hover Text
July to June period? Yes No	
<i>Visible if "No" entered</i> R&D Entity's non-standard income period From	Enter the start date of the applicant's approved substituted accounting period.
<i>Visible if "No" entered</i> R&D Entity's non-standard income period To	Enter the end date of the applicant's approved substituted accounting period.

Section: Applicant details

Section Help Text:

The person who completes this form and makes the declaration on the final page is considered the applicant. The applicant is not always an officer of the R&D Entity to whom the application refers.

The applicant who completes the form may also be:

- a registered tax agent;
- an officer of a Research Service Provider (RSP); or
- an officer of a Cooperative Research Centre (CRC) or an entity that makes up a CRC.

If the applicant is not an authorised officer of the R&D Entity, they must attach evidence that they have the consent of each R&D Entity to make the application on its behalf. The application is then taken to have been made by each R&D Entity itself. Click on the paper clip on the left panel of the form to attach evidence of this consent.

Label	Hover Text
Are you applying on behalf of an R&D Entity? No – I am the R&D Entity Yes – on behalf of one R&D Entity Yes – on behalf of more than one R&D Entity	Select the option that describes your relationship to the R&D Entity.
What type of entity is applying on behalf of an R&D Entity? (checkbox options) <ul style="list-style-type: none"> • Registered Tax Agent 	Choose the type of entity that is applying for this finding on behalf of an R&D Entity.

Label	Hover Text
acting with the R&D Entity's authorisation <ul style="list-style-type: none"> • Research Service Provider • Cooperative Research Centre (where CRC is one entity) • One of the entities that makes up a Cooperative Research Centre 	
Applicant - legal / registered name	Enter the applicant entity's legal/registered name.
Australian Business Number (ABN)	Enter the applicant's Australian Business Number (ABN). 11 numeric digits. May contain spaces. Either ABN or ACN is required.
Australian Company Number (ACN)	Enter the applicant's Australian Company Number (ACN). 9 numeric digits. May contain spaces. Either ABN or ACN is required.
RSP Number	Enter the Research Service Provider (RSP) number provided by AusIndustry if the entity applying on behalf of an R&D Entity is a RSP.
Tax Agent Number	Enter the applicant's tax agent number where the entity applying on behalf of an R&D Entity is a Registered Tax Agent.

Section: R&D Entity details

Section Help Text:

Only an 'R&D Entity' can apply for an Advance Finding or Overseas Finding. You are an R&D Entity if you are a company that is:

- incorporated under an Australian law; **or**
- incorporated under foreign law but is 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.
 - The ATO's website has a list of countries that have a double tax agreement with Australia.

You are not eligible to apply for a finding or the R&D Tax Incentive more broadly if you:

- are a corporate limited partnership;
- 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 ATO if you are unsure about whether you are an R&D Entity.

Subsidiary members of consolidated or MEC (multiple entry consolidated) 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.

If this application is being made on behalf of more than one R&D Entity, please attach the following details of all R&D entities to be covered by the application:

- Entity legal/registered name;
- R&D Entity type (individual entity, head company of consolidated or multiple entry consolidated (MEC) group);
- ABN, ACN or ARBN;
- Date of incorporation in Australia, or Country of Residence (if registered outside Australia);
- Main business address;
- Website address (URL).

Label	Hover Text
R&D Entity - legal / registered name	Enter the R&D Entity's legal/registered name.
R&D Entity type Individual Entity (non-consolidated) Head company of consolidated or multiple entry consolidated (MEC) group	Choose the category that describes the R&D Entity.
Australian Business Number (ABN)	Enter the R&D Entity's Australian Business Number (ABN). 11 numeric digits. May contain spaces. Either ABN, ACN, or ARBN is required.
Australian Company Number (ACN)	Enter the R&D Entity's Australian Company Number (ACN). 9 numeric digits. May contain spaces. Either: ABN, ACN, or ARBN is required.
Australian Registered Body Number (ARBN)	Enter the R&D Entity's Australian Registered Body Number (ARBN). 9 numeric digits. May contain spaces. Either ABN, ACN, or ARBN is required.
Country of residence	Enter the country of residence of the foreign company.

Label	Hover Text
Is the R&D Entity registered for GST?	Select 'Yes' if the applicant is registered for GST, otherwise select 'No'.
Trading name (If different from legal/registered name)	Enter the R&D Entity's trading name.
Date of incorporation in Australia	Enter the R&D Entity's date of incorporation in Australia, if applicable.
Previous entity name	Enter the R&D Entity's previous name, if changed in the last 12 months.
Website address (URL)	Enter the R&D Entity's website address (URL).

Section: R&D Entity Address

Label	Hover Text
Main Business Address	
Line 1	Enter the R&D Entity's main business address line 1.
Line 2	Enter the R&D Entity's main business address line 2.
City / Town	Enter the R&D Entity's main business address city/town.
State	Select the R&D Entity's main business address state or territory.
Postcode	Enter the R&D Entity's main business address postcode.
Main Business Postal Address	
Line 1	Enter the R&D Entity's main business postal address line 1, if different from the main business address.
Line 2	Enter the R&D Entity's main business postal address line 2, if different from the main business address.
City / Town	Enter the R&D Entity's main business postal address city/town, if different from the main business address.
State	Select the R&D Entity's main business postal address state or territory, if different from the main business address.
Postcode	Enter the R&D Entity's main business postal address postcode, if different from the main business address.
Location of Majority of R&D Activities	
Line 1	Enter the address line 1 of the site where the majority of the R&D Entity's

Label	Hover Text
	R&D activities take place, if different from the main address.
Line 2	Enter the address line 2 of the site where the majority of the R&D Entity's R&D activities take place, if different from the main business address.
City / Town	Enter the city/town of the site where the majority of the R&D Entity's R&D activities take place, if different from the main business address.
State	Select the state or territory of the site where the majority of the R&D Entity's R&D activities take place, if different from the main business address.
Postcode	Enter the postcode of the site where the majority of the R&D Entity's R&D activities take place, if different from the main business address.

Section: R&D Entity principal business activity

Section Help Text:

Where the entity is engaged in a wide range of activities, you should select the Australian and New Zealand Standard Industrial Classification (ANZSIC) that best describes the entity's predominant business activity. This assists AusIndustry to gather statistical information for program evaluation purposes. More information about the ANZSIC code is available on the [Australian Bureau of Statistics website](#).

Label	Hover Text
ANZSIC division <i>Refer to Appendix 1 for a list of ANZSIC codes</i>	Select the relevant Australian and New Zealand Standard Industrial Classification (ANZSIC) Division which best describes the R&D Entity's principal business activity.
ANZSIC class <i>Refer to Appendix 1 for a list of ANZSIC codes</i>	Select the Australian and New Zealand Standard Industrial Classification (ANZSIC) Class which best describes the R&D Entity's principal business activity.

Section: R&D Entity turnover and employment

Section Help Text:

This information is required for the R&D Entity. If the actual value is unavailable, please provide an estimate.

Turnover: is defined as the total turnover of the R&D Entity in the most recent completed income year.

Taxable income or loss: is the R&D Entity's taxable income or loss for the most recent completed income year. Losses should be shown as negative figures.

Total number of employees: is the total number of employees on the R&D Entity's payroll at the most recent pay period including working directors, partners, proprietors, full time, part time, and casual staff.

Number of employees engaged in R&D (person years): Is the full time equivalent (FTE) number of staff (including working directors; partners, proprietors, full time, part time, and casual staff) that you expect will be working for the R&D Entity on research and development in the period covered by this application. For

employees that do not work full time, calculate their fraction of a full time load and incorporate them into your calculation on a pro-rata basis. For example, a part-time employee that works for half of the hours of a full-time employee would be entered into the calculation as 0.5 for each year covered by the application. If the application covered three years then this person would be entered as 1.5.

Label	Hover Text
Turnover	Enter the R&D Entity's turnover for the most recent completed income year. If the actual value is unavailable, please provide an estimate.
Taxable income or loss	Enter the R&D Entity's taxable income or loss for the most recent completed income year. Losses should be shown as negative figures. If the actual value is unavailable, please provide an estimate.
Total number of employees	Enter the total number of employees on the R&D Entity's payroll at the most recent pay period. Include: <ul style="list-style-type: none"> • full time, part time and casual staff; and • working directors, partners, and proprietors.
Number of employees engaged in R&D (person years)	Enter the total number of 'person years' that you expect to spend on R&D for the period covered by this application. For employees that do not work full time or for a full year on the R&D activities, please calculate their fraction of a 'person year' and incorporate them into your calculation on a pro-rata basis.

Proposed R&D Project Tab

Section: Proposed R&D project

Static Text:

R&D activities are generally performed as part of a R&D project. Your organisation may undertake several R&D projects; a separate application must be made for each project that requires a finding.

Section Help Text:

Applicants are asked to describe the overall R&D project. This will assist in understanding why the project is being undertaken and in assessing the eligibility of activities. A project may consist of eligible and non-eligible R&D activities.

Guidance for the program is available on the [R&D Tax Incentive](#) page of the AusIndustry website.

Label	Hover Text
Project title	Enter a short title for the project.
Project manager	Enter the name of the person managing the project.
ANZSRC category <i>(list of categories provided at Appendix 2)</i>	Select the ANZSRC category which best describes the field of research of the majority of R&D activities within the project.

ANZSRC code and description <i>(list of codes and descriptions provided at Appendix 2)</i>	Select the ANZSRC code which best describes the field of research of the majority of R&D activities within the project.
Project start date	Enter the planned project start date. If the project commenced in the current income year, enter that date.
Expected completion date	Enter the date that the project is expected to be completed.
The project activities will be performed by:	Select the option that applies.

Section: Project Objectives

Section Help Text:

At the project level the objectives may be defined fairly broadly, including both technical and commercial aims. Your description should include sufficient and relevant detail so that AusIndustry can understand the purposes for conducting the project.

Static Text

State the reasons for undertaking the project. The R&D Entity's planning documents will assist in completing this section.

Label	Hover Text
<i>Describe the overall project objective(s)</i>	Briefly explain the objectives of the R&D project. These objectives may include bringing new products to market or developing new technologies.
<i>Describe the technical objective(s)</i>	Briefly explain the technical objectives of the R&D project. These may relate to the specific technical challenges that will be addressed as part of the overall R&D project.

Section: Relevant industry expert opinion and/or studies in support of application

Section Help Text:

Information provided here may assist to demonstrate the eligibility of activities listed later on within the application form. This information will provide background relating to the reasons why the R&D project is being undertaken. Information should support the applicant's 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.

Expert opinion and/or studies in support of the eligibility of activities should be attached here. It is not always necessary that this information be sourced externally. This information may be an internal opinion by a person with relevant qualifications, knowledge and experience.

Applicants may attach reports or other documents that support the application by clicking on the paper clip on the left panel of this form. You can always go back to this section to add in additional information.

Label	Hover Text
Describe and reference any industry and/or expert evidence	Describe the expert opinion and/or studies and provide comments about any relevant industry awards and publications. You may attach documents using the paper clip on the left panel of this form.

Section: Project Expenditure

Section Help Text:

The total project expenditure will assist AusIndustry in understanding the size and scope of the entire project. The R&D expenditure information provided for the current income year and income years 2 and 3, if applicable, will relate to the actual and reasonably anticipated expenditure on R&D activities to be conducted in the project. Note that the income years covered by this application will auto-fill in the boxes on the left hand side of the R&D expenditure fields.

Static Text:

Enter the estimated project expenditure for each income year for which a finding is sought.

Label	Hover Text
Total Project Expenditure	Enter the total actual and reasonably anticipated expenditure on the entire project. This includes all expenditure over the expected life of the project (not just the income years specified in this application). This may be in previous years as well as future years.
Current year R&D Expenditure	Enter the actual and reasonably anticipated expenditure on R&D activities to be conducted in the current income year.
Year 2 R&D Expenditure	Enter the actual and reasonably anticipated expenditure on R&D activities to be conducted in year 2 of the finding if the finding covers two or more income years.
Year 3 R&D Expenditure	Enter the actual and reasonably anticipated expenditure on R&D activities to be conducted in year 3 of the finding if the finding covers three or more income years.

Section: Australian and Overseas Expenditure

The following fields will only be displayed when finding type field is set to 'Overseas Finding'.

Static Text:

For any overseas activity to be eligible the total actual and reasonably anticipated expenditure, for the entire life of the project, on **all overseas activities** must be **less than** the total actual and reasonably anticipated expenditure, for the entire life of the project, on the related core and supporting R&D activities conducted in **Australia**.

Section Help Text:

One of the conditions for an Overseas Finding is that the total actual and reasonably anticipated expenditure for all overseas R&D activities (for the entire expected life of the project) must be less than the total actual and reasonably anticipated expenditure for the related Australian R&D activities (for the entire expected life of the project). The related Australian R&D activities are the Australian core activities to which the overseas activities have a significant scientific link, and the supporting activities to those Australian core activities.

If expenditure on the overseas R&D activities is anticipated to be more than on the related Australian activities, then none of the overseas activities will be eligible. This cannot be remedied by claiming only a proportion of the overseas expenditure.

Label	Hover Text
Total expenditure on R&D activities	Enter the total actual and reasonably anticipated expenditure on R&D activities conducted within Australia or overseas for the entire expected life of project (not just the expenditure within the income years specified in this application).
Total expenditure on Australian R&D activities related to the overseas activities	Enter the total actual and reasonably anticipated expenditure on the related Australian core and supporting activities for the entire expected life of the project (not just the expenditure within the income years specified in this application).
Total expenditure on overseas R&D activities	Enter the total actual and reasonably anticipated expenditure for overseas core and supporting activities for the entire expected life of the project (not just the expenditure within the income years specified in this application).
Expenditure on R&D activities conducted outside finding period	Enter the expenditure on R&D activities to be conducted outside the finding period specified in this application.

Section: Personnel

Section Help Text:

Personnel details will assist to demonstrate the capability of the R&D Entity to undertake the project. Please list personnel such as key researchers and technicians.

Label	Hover Text
Name	Enter the name of the personnel allocated to this project.
Position	Enter the position of the personnel allocated to this project.
Qualifications	Enter the qualification (s) of the personnel allocated to this project.
Australian or overseas based Australian Overseas	If the personnel are based in Australia, select 'Australian' from the dropdown list, or if the personnel are based overseas, select 'Overseas' from the dropdown list.
Add Personnel	Add Personnel.

Section: Plant and Facilities

Section Help Text:

Details on plant and facilities will assist to demonstrate the resources to be employed in undertaking the project.

Label	Hover Text
Briefly describe the plant and facilities allocated to the project (specialist equipment, facilities etc).	Explain how the particular plant or facility will be used in the conduct of R&D activities

Section: R&D Governance - Record Keeping

Section Help Text:

In this section you are asked to describe what records you intend to keep about your R&D activities.

You must keep adequate records to demonstrate your R&D activities and expenditure meet the legislative requirements of the program. Records may include a range of documents, for example design plans, project reports and test results.

Further information on the records that an R&D Entity must keep is available on [Record Keeping and R&D Planning Information Sheet](#) on the [AusIndustry Website](#).

Label	Hover Text
What record keeping arrangements does the R&D Entity plan on using to observe, evaluate and make conclusions about the project?	Describe the record keeping processes used (or to be used) by the R&D Entity to keep records of the R&D project and activities.

Section: Evidence of intent to conduct and register future R&D activities

Section Help Text:

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.

Label	Hover Text
Detail evidence of your intention to conduct and register the activities in the project	Briefly detail evidence of your intention to conduct and register the R&D activities in this project. If you require more space, you may attach documents by clicking on the paper clip on the left panel of the form.

R&D Activities Tab

Section: List of R&D activities

Static Text:

List all the R&D activities for the project. List R&D activities as “not for finding” if the activities:

- a) have already taken place in a previous income year; or
- b) will take place in the future beyond the time span of the Advance Finding (e.g. the activity won't occur until after the next two income years).

For an Overseas Finding you must list the Australian core R&D activities which have a significant scientific link to the overseas activity and provide details of these activities. These may be listed as either for finding or not for finding.

Section Help Text:

To be eligible for the R&D Tax Incentive at least one activity (or more typically a set of related activities) must satisfy the criteria for core R&D as defined in [section 355-25 of the Income Tax Assessment Act 1997](#). Once core R&D activities have been identified, other activities may be eligible for the R&D Tax Incentive as supporting R&D activities.

Core R&D activities

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 principles of established science;
 - proceeds from hypothesis to experiment, observation and evaluation, and leads to logical conclusions; and
- 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).

Some activities are specifically excluded from being core R&D activities (s355.25(2) ITAA97). A full list of these activities can be found on [AusIndustry's website](#).

Supporting R&D Activities

To be eligible as a supporting R&D activity, it is necessary to identify one or more core R&D activities that the activity supports. It is not necessary for the core R&D activity to be carried on in the same year as the supporting activity or in the same location.

Supporting R&D activities must be directly related to core R&D activities. However if they are an activity of the following types, they may only be supporting R&D activities if they are undertaken for the 'dominant purpose' of supporting core R&D activities:

- activities referred to in the core R&D exclusions list (s355.25(2) ITAA97); or
- activities that produce or are directly related to producing goods or services.

Where your supporting R&D activity relates to a core R&D activity that:

- has already taken place in a previous income year or;

- will take place in the future beyond the time span of the Advance Finding (e.g. the activity won't occur until after the next two income years).

You will need to select 'core (not for finding)' as the activity type. You will need to provide details about these activities.

For assistance in categorising your activities within this section, refer to the following documents on [AusIndustry's website](#):

- R&D Tax Incentive - Eligibility of activities (core and supporting R&D activities) Information Sheet;
- Chapter on eligibility in the Customer Information Guide to the R&D Tax Incentive; and
- Industry sector guides.

The information you provide about activities in this application must address the eligibility conditions. If it does not, your finding will be delayed, and may either be negative or may be refused.

Section: R&D activity details

Label	Hover Text
Activity number	Enter a number to identify the activity
Activity title	Enter a short title for the activity
Activity start date	Select the date that the activity will be commenced
Expected completion date	Select the date that the activity is planned to be completed.
Activity type core core (not for finding) supporting supporting (not for finding)	Select whether the activity is a core or supporting R&D activity. If you are not seeking a finding on a core or supporting activity (e.g. because it falls outside the finding period), select core (not for finding) or supporting (not for finding) activity type options.
Related core activity	For this supporting activity, provide the name and activity number of the related core activity. <i>This field is visible when Activity type is 'supporting' only.</i>
Income year of core activity	Provide the year that the related core activity has or will occur. <i>This field is visible when Activity type is 'supporting' only.</i>
Expenditure on this activity	Enter the actual and reasonably anticipated expenditure on the activity.
Australian or overseas activity Australian Overseas	Select if this activity will be conducted in Australia or overseas. If an activity will be conducted in Australia and overseas, enter the Australian and overseas portions as separate activities. <i>This field is visible when finding type is Overseas Finding.</i>

Label	Hover Text
Company performing this R&D activity	
Company legal/registered name	Enter the legal / registered name of the company that will perform the activity.
Line 1	Enter the main business address line 1 of the company that will perform the activity.
Line 2	Enter the main business address line 2 of the company that will perform the activity.
City / Town	Enter the city or town of the company that will perform the activity.
State	Select the state of the company that will perform the activity
Postcode	Enter the postcode of the company that will perform the activity.

Section: Core R&D Activity Description

This section is only visible when activity type is “core activity” or “core (not for finding)”.

Static Text:

When completing the form, it is important to provide an accurate and complete activity description as this will form the basis for the finding and any certificate provided to you.

Section Help Text:

Clearly describe what has been done or is planned to be done within this activity. A finding cannot be given for unclear or vaguely described activities. A finding about an activity will only have effect to the extent that the activity is registered and carried out as described.

Label	Hover Text
Describe the core activity	Clearly describe what has been done or is planned to be done within this activity. If you require more space, you may attach documents by clicking on the paper clip on the left panel of the form.

Section: New Knowledge

This section is only visible when activity type is “core activity” or “core (not for finding)”.

Static Text:

The definition of 'core R&D activities' requires that the activities must be conducted for the purpose of generating new knowledge (including new knowledge in the form of new or improved materials, products, devices, processes or services).

Section Help Text:

Describe the purpose of the activity. If there is more than one purpose for conducting the activity, describe all purposes including their relevance to the technical and commercial objectives of the R&D project.

Identify the intended new knowledge to be generated as a result of this activity. What knowledge will these activities generate that is different to the existing state of the art in the relevant industry or field of technology worldwide, not just in Australia or to the company?

If you require more space, you may attach documents by clicking on the paper clip on the left panel of the form.

Label	Hover Text
Describe the purposes for conducting this activity and what new knowledge it will generate.	Describe the purpose/s of the activity and identify the intended new knowledge to be generated as a result of this activity. If you require more space, you may attach documents by clicking on the paper clip on the left panel of the form.

Section: Why outcome cannot be known in advance

This section is only visible when activity type is “core activity” or “core (not for finding)”.

Static Text:

‘Core R&D activities’ must be experimental activities whose outcome cannot be determined in advance on the basis of current knowledge, information or experience.

Section Help Text:

Explain why the outcome cannot be known in advance on the basis of current knowledge, information or experience that is publically available or otherwise readily accessible by the company anywhere in the world.

You should identify how you established that the outcome of this core R&D activity could not have been determined in advance. It is not sufficient that it has not been done by the company before, or it has not been done in Australia before.

Explain why the outcome can only be determined by carrying out the experimental activities, rather than predicted using existing knowledge or analytical methods. You should describe the current state of knowledge, information and experience that exists relating to the R&D project.

If you require more space, you may attach documents by clicking on the paper clip on the left panel of the form.

Label	Hover Text
Explain the outcome/s your activity is trying to address and why the outcome cannot be known or determined in advance.	Explain the outcome/s your activity is trying to address and why the outcome cannot be known or determined in advance. If you require more space, you may attach documents by clicking on the paper clip on the left panel of the form.

Section: Systematic progression of work

This section is only visible when activity type is “core activity” or “core (not for finding)”.

Static Text:

The definition of 'core R&D activities' requires that the outcome of the experimental activities can only be determined by applying a systematic progression of work that is based on the principles of established science and proceeds from hypothesis to experiment, observation and evaluation, and leads to logical conclusions.

Section Help Text:

This section enables you to describe how your activity meets the requirements in the legislation that an experiment (or set of related experiments) must be taking place.

Describe the steps involved in the experimental activity and how the work is based on the principles of established science, including the area of science involved. This activity may be part of a set of experimental activities that together satisfy these requirements. If this is the case you must explain how this activity, together with the other activities meets these requirements.

Describe the hypothesis or hypotheses to be tested in an experiment or experiments, and the observation and evaluation methods which will be used to reach logical conclusions. Include details of any apparatus and method used to collect data for analysis of the results. Provide quantitative details about the experiments, such as the number of steps, trials, test subjects, prototypes involved and when the activity will be considered complete.

Describe any control methods required to validate or remove uncertainty in the results of the experiments.

If you require more space, you may attach documents by clicking on the paper clip on the left panel of the form.

Label	Hover Text
Describe the systematic progression of experimental work	Describe the systematic progress of experimental work. If you require more space, you may attach documents by clicking on the paper clip on the left panel of the form.

Section: Supporting R&D activity description

This section is only visible when activity type is "supporting activity" or "supporting (not for finding)".

Static Text:

When completing the form, it is important to provide an accurate and complete activity description as this will form the basis for the finding and any certificate provided to you.

Section Help Text:

Clearly describe what has been done or is planned to be done within this activity. A finding cannot be given for unclear or vaguely described activities. A finding about an activity will only have effect to the extent that the activity is registered and carried out as described.

Label	Hover Text
Describe the supporting activity	Clearly describe what has been done or is planned to be done within this activity. If you require more space, you may attach documents by clicking on the paper clip on the left panel of the form.

Section: Supporting R&D Activities are directly related to Core R&D Activities

This section is only visible when activity type is "supporting activity" or "supporting (not for finding)".

Section help:

The definition of 'supporting R&D activities' requires that supporting activities are directly related to at least one core R&D activity. They must have a direct, close and relatively immediate relationship with the core R&D activity or activities.

Label	Hover Text
Explain how the supporting R&D activity is directly related to the core R&D activity.	You must identify at least one core activity to which this activity is directly related. Describe how there is a direct, close and relatively immediate relationship to that core activity, and why the supporting activity is required in order for the core activity to be completed.

Section: Dominant Purpose of some Supporting R&D Activities

This section is only visible when activity type is "supporting activity" or "supporting (not for finding)".

Section Help Text:

Where activities:

- produce or are directly related to producing goods or services; or
- are excluded from being a core R&D activity.

They must be undertaken for the dominant purpose of supporting the core R&D activities as well as being directly related, to be eligible as supporting R&D activities. Dominant purpose refers to the prevailing or most influential purpose. The mere fact that certain activities are necessary in order for core R&D activities to occur does not mean that the activities meet the dominant purpose test if they are also being carried out for other purposes.

For the list of excluded activities refer to the [Exclusion list](#) in s355-25 of the ITAA97.

Label	Hover Text
Does this activity produce or is it directly related to producing goods or services, or is it excluded from being a core R&D activity? Yes No	Select 'YES', if the activity produces or is it directly related to producing goods or services, or is it excluded from being a core R&D activity Otherwise select 'NO'. A link to the list of excluded activities is provided in the section help.
Describe the goods and services produced and/or nominate the exclusion that applies. <i>Visible if 'Yes' selected in the above box.</i>	Describe the goods and services that are produced by this activity, or nominate the excluded category that applies. A link to the list of excluded activities is provided in the section help.
Explain how the activity will be conducted for the dominant purpose of supporting one or	Describe the main purpose and any other purpose(s) for conducting this activity Explain why it is carried out for the dominant purpose of supporting a core activity.

Label	Hover Text
more core activities? <i>Visible if 'Yes' selected in the above box.</i>	

Section: Overseas activities

This section is only visible when Finding type is set to 'Overseas Finding' and activity is specified as an 'overseas' activity.

Static Text:

For an Overseas Finding you must list the Australian core R&D activities with a significant scientific link to the overseas activities. If you have not done this, please go back to the R&D activities tab and list full details of these Australian activities (listing them as not for finding is acceptable).

Section Help Text:

Overseas R&D activities can only be eligible if the overseas activity cannot be conducted solely within Australia or the external Territories. Applicants are required to provide supporting evidence or an independent expert opinion to accompany their explanation of why the activity cannot be conducted within Australia. You may attach reports or other documents as to why the activities cannot be conducted within Australia by clicking on the paper clip on the left panel of this form.

Overseas R&D activities must have a 'significant scientific link' to at least one core R&D activity conducted in Australia or the external Territories that are registered or reasonably likely to be registered. Describe how the overseas activity has a significant scientific link to one or more Australian core R&D activities that were or will be registered and conducted solely within Australia. Explain how the Australian core R&D activities can only be completed if the overseas activity is conducted, and explain how the overseas activities are part of the same stream of investigation as the Australian activities.

An assessment of the Australian activities will be made to determine eligibility of at least one Australian core R&D activity even if the Australian activity was registered in previous years. The Australian activities must be listed as separate activities in this form (even if not for finding).

Further information is available in the [Overseas R&D Information sheet](#) and [Guide to Findings](#) on AusIndustry's website.

Label	Hover Text
Reason why the activity cannot be undertaken in Australia? <ul style="list-style-type: none"> • Access to facilities, expertise or equipment not found in Australia • Access to populations (of living things) not available in Australia • Conducting the activity in Australia would contravene a law relating 	Select one or more reasons why the overseas activity cannot be undertaken in Australia.

Label	Hover Text
<p>to Australian quarantine</p> <ul style="list-style-type: none"> • Access to a geographical or geological feature not available in Australia <p><i>(More than one option can be selected above)</i></p>	
<p>Provide details to support the above stated reason(s)</p>	<p>Describe how the activity meets the above listed reason(s) including your supporting evidence and/or, if appropriate, an independent expert opinion as to why the activities cannot be conducted within Australia.</p> <p>If you require more space, you may attach documents by clicking on the paper clip on the left panel of the form.</p>
<p>Describe how the overseas activities have a significant scientific link to one or more Australian core activities.</p>	<p>Describe how the overseas activity has a significant scientific link to one or more Australian core activities that were or will be registered and conducted solely within Australia.</p> <p>Explain how the Australian core R&D activities can only be completed if the overseas activity is conducted, and explain how the overseas activities are part of the same course of investigation as the Australian activities.</p> <p>If you require more space, you may attach documents by clicking on the paper clip on the left panel of the form.</p> <p>Note: The Australian R&D activities must be listed in detail as separate R&D activities.</p>

Declaration and Contact Tab

Section: Declaration made by the applicant

Static Text:

I declare that I am authorised by the R&D Entity to provide the information in the application and sign it on behalf of the entity.

To the best of my knowledge the information provided is true and correct in material detail. I understand that giving false or misleading information is a serious offence.

I understand that I may be required to provide further information in support of this application.

Section Help Text:

The declaration must be made by a person authorised by the R&D Entity. This person may be:

- an officer of the R&D Entity with authority to complete this application;
- a registered tax agent that has written authorisation to act on the R&D Entity's behalf in this matter;
- an officer of a Registered Service Provider or a Cooperative Research Centre or an entity that makes up a Cooperative Research Centre with written authority to apply for a finding on a R&D Entity's behalf.

Label	Hover Text
Title	Select the title of the declarant or enter title if not provided in the dropdown list.
Given name/s	Enter the declarant's given name(s).
Surname	Enter the declarant's family name (surname).
Position held	Enter the position held by the declarant in the applicant company.
Office telephone number	Enter the declarant's office telephone number.
Mobile number	Enter the declarant's mobile telephone number.
Fax number	Enter the declarant's fax number.
Email address	Enter the declarant's email address.

Section: Nominated contact person

Section Help Text:

The nominated contact is the person authorised to provide any further information, and to receive correspondence, in relation to this application on behalf of the R&D Entity(ies).

Label	Hover Text
Title	Enter the title for the R&D nominated contact person.
Given name/s	Enter the given name(s) for the R&D nominated contact person.
Surname	Enter the surname for the R&D nominated contact person.
Position held	Enter the organisation position for the R&D nominated contact person.
Organisation – legal / registered name	Enter the legal / registered name of the nominated contact's organisation.
ABN	Enter a valid Australian Business Number (ABN) for the R&D nominated contact person.
Tax agent number	Tax Agent number should be supplied where the nominated contact person is a third party representative (registered tax agent) for the R&D Entity.
Office telephone number	Either phone or mobile number must be provided.
Mobile number	Either phone or mobile number must be provided.
Fax number	Either fax number or email address must be provided.

Label	Hover Text
Email address	Either fax number or email address must be provided.
Postal address	
Address line 1	Please enter the address line 1 for the R&D nominated contact person.
Address line 2	
City / Town	Please enter the city/town for the R&D nominated contact person.
State	Enter address state for the R&D nominated contact person.
Postcode	Enter address postcode for the R&D nominated contact person.

Submit Tab

Section: Declaration

Please note: This declaration is relevant for applications submitted electronically (online) and you must place a tick in the box provided to signify your declaration.

I declare that this declaration is made by a person authorised by the R&D Entity. This person may be:

- an officer of the R&D Entity with authority to complete this application;
- a registered tax agent that has written authorisation to act on the R&D Entity's behalf in this matter;
- an officer of a Registered Service Provider or a Cooperative Research Centre or an entity that makes up a Cooperative Research Centre with written authority to apply for a finding on a R&D Entity's behalf.

I declare that:

- to the best of my knowledge and belief the information in this application is true and correct and accurate in all material details, and that the activities and corresponding expenditure described in this application meet all prescribed eligibility requirements for the R&D Tax Incentive. I understand that giving false or misleading information is a serious offence; and
- I may be required to provide further information in support of this application.

I agree that as a third party representative in lodging an application on behalf of an R&D Entity:

- I have a written authorisation to lodge this application by an appropriate person in accordance with the requirements section of the Industry Research and Development Act 1986; and
- the application will be treated as a confidential Commonwealth record and information in the application will not be disclosed to any other person (unless required or permitted by law to do so).

I agree checkbox

Section: Lodgement

Your application is now complete. Should you wish to include any further attachments with this application, please click on the paper clip in the left bottom hand corner of the form.

Label	Hover Text
Please select how you would like to lodge this application: Submit Online Send by post or hand over counter	Please select how you would like to submit your application.

Section: Send by post or hand over the counter

This section is only visible after the 'please select how you would like to lodge your application:' has been selected as 'Send by post or hand over counter'.

Before lodging the application, please ensure that:

- the application has been signed and dated and all associated attachments have been included with the application; and
- a signed copy of the application has been retained for your records.

The application may be forwarded to:

The Registration Officer
R&D Tax Incentive
Innovation Australia
GPO Box 9839
CANBERRA ACT 2601

Or lodge at an [AusIndustry Office](#) in your State or Territory.

Section: Submit online

This section is only visible after the 'please select how you would like to lodge your application:' has been selected as 'Submit Online'.

Label	Tool Tip (Hover Text)
Submit	Click 'Submit' to submit the application online.
Print Completed Form	Click 'Print Completed form' to Print Completed form.

Before submitting the application online, please ensure that a copy of the application and associated attachments have been printed (or saved to your computer) for reference.

Confirmation Pop-up Window

On clicking the submit button, a confirmation box will be displayed with the message:

"The Advance Finding application you are about to submit is for the income year (as detailed on application)".

Do you wish to proceed? A Proceed and Cancel command Button will be available.

If Proceed is clicked, the application will be submitted. If Cancel is clicked, the dialog is closed and Submit page is still displayed.

Appendix 1

Australian New Zealand Standard Industry Classification and Codes (ANZSIC)

Agriculture, Forestry and Fishing

0111 - Nursery Production (Under Cover)
 0112 - Nursery Production (Outdoors)
 0113 - Turf Growing
 0114 - Floriculture Production (Under Cover)
 0115 - Floriculture Production (Outdoors)
 0121 - Mushroom Growing
 0122 - Vegetable Growing (Under Cover)
 0123 - Vegetable Growing (Outdoors)
 0131 - Grape Growing
 0132 - Kiwifruit Growing
 0133 - Berry Fruit Growing
 0134 - Apple and Pear Growing
 0135 - Stone Fruit Growing
 0136 - Citrus Fruit Growing
 0137 - Olive Growing
 0139 - Other Fruit and Tree Nut Growing
 0141 - Sheep Farming (Specialised)
 0142 - Beef Cattle Farming (Specialised)
 0143 - Beef Cattle Feedlots (Specialised)
 0144 - Sheep-Beef Cattle Farming
 0145 - Grain-Sheep or Grain-Beef Cattle Farming
 0146 - Rice Growing
 0149 - Other Grain Growing
 0151 - Sugar Cane Growing
 0152 - Cotton Growing
 0159 - Other Crop Growing n.e.c.
 0160 - Dairy Cattle Farming
 0171 - Poultry Farming (Meat)
 0172 - Poultry Farming (Eggs)
 0180 - Deer Farming
 0191 - Horse Farming
 0192 - Pig Farming
 0193 - Beekeeping
 0199 - Other Livestock Farming n.e.c.
 0201 - Offshore Longline and Rack Aquaculture
 0202 - Offshore Caged Aquaculture
 0203 - Onshore Aquaculture
 0301 - Forestry
 0302 - Logging
 0411 - Rock Lobster and Crab Potting
 0412 - Prawn Fishing
 0413 - Line Fishing
 0414 - Fish Trawling, Seining and Netting
 0419 - Other Fishing
 0420 - Hunting and Trapping
 0510 - Forestry Support Services
 0521 - Cotton Ginning
 0522 - Shearing Services
 0529 - Other Agriculture and Fishing Support Services

Mining

0600 - Coal Mining
 0700 - Oil and Gas Extraction

0801 - Iron Ore Mining
 0802 - Bauxite Mining
 0803 - Copper Ore Mining
 0804 - Gold Ore Mining
 0805 - Mineral Sand Mining
 0806 - Nickel Ore Mining
 0807 - Silver-Lead-Zinc Ore Mining
 0809 - Other Metal Ore Mining
 0911 - Gravel and Sand Quarrying
 0919 - Other Construction Material Mining
 0990 - Other Non-Metallic Mineral Mining and Quarrying
 1011 - Petroleum Exploration
 1012 - Mineral Exploration
 1090 - Other Mining Support Services

Manufacturing

1111 - Meat Processing
 1112 - Poultry Processing
 1113 - Cured Meat and Smallgoods Manufacturing
 1120 - Seafood Processing
 1131 - Milk and Cream Processing
 1132 - Ice Cream Manufacturing
 1133 - Cheese and Other Dairy Product Manufacturing
 1140 - Fruit and Vegetable Processing
 1150 - Oil and Fat Manufacturing
 1161 - Grain Mill Product Manufacturing
 1162 - Cereal, Pasta and Baking Mix Manufacturing
 1171 - Bread Manufacturing (Factory based)
 1172 - Cake and Pastry Manufacturing (Factory based)
 1173 - Biscuit Manufacturing (Factory based)
 1174 - Bakery Product Manufacturing (Non-factory based)
 1181 - Sugar Manufacturing
 1182 - Confectionery Manufacturing
 1191 - Potato, Corn and Other Crisp Manufacturing
 1192 - Prepared Animal and Bird Feed Manufacturing
 1199 - Other Food Product Manufacturing n.e.c.
 1211 - Soft Drink, Cordial and Syrup Manufacturing
 1212 - Beer Manufacturing
 1213 - Spirit Manufacturing
 1214 - Wine and Other Alcoholic Beverage Manufacturing
 1220 - Cigarette and Tobacco Product Manufacturing
 1311 - Wool Scouring
 1312 - Natural Textile Manufacturing
 1313 - Synthetic Textile Manufacturing
 1320 - Leather Tanning, Fur Dressing and Leather Product Manufacturing
 1331 - Textile Floor Covering Manufacturing
 1332 - Rope, Cordage and Twine Manufacturing
 1333 - Cut and Sewn Textile Product Manufacturing
 1334 - Textile Finishing and Other Textile Product Manufacturing
 1340 - Knitted Product Manufacturing
 1351 - Clothing Manufacturing
 1352 - Footwear Manufacturing
 1411 - Log Sawmilling

1412 - Wood Chipping
1413 - Timber Resawing and Dressing
1491 - Prefabricated Wooden Building Manufacturing
1492 - Wooden Structural Fitting and Component Manufacturing
1493 - Veneer and Plywood Manufacturing
1494 - Reconstituted Wood Product Manufacturing
1499 - Other Wood Product Manufacturing n.e.c.
1510 - Pulp, Paper and Paperboard Manufacturing
1521 - Corrugated Paperboard and Paperboard Container Manufacturing
1522 - Paper Bag Manufacturing
1523 - Paper Stationery Manufacturing
1524 - Sanitary Paper Product Manufacturing
1529 - Other Converted Paper Product Manufacturing
1611 - Printing
1612 - Printing Support Services
1620 - Reproduction of Recorded Media
1701 - Petroleum Refining and Petroleum Fuel Manufacturing
1709 - Other Petroleum and Coal Product Manufacturing
1811 - Industrial Gas Manufacturing
1812 - Basic Organic Chemical Manufacturing
1813 - Basic Inorganic Chemical Manufacturing
1821 - Synthetic Resin and Synthetic Rubber Manufacturing
1829 - Other Basic Polymer Manufacturing
1831 - Fertiliser Manufacturing
1832 - Pesticide Manufacturing
1841 - Human Pharmaceutical and Medicinal Product Manufacturing
1842 - Veterinary Pharmaceutical and Medicinal Product Manufacturing
1851 - Cleaning Compound Manufacturing
1852 - Cosmetic and Toiletry Preparation Manufacturing
1891 - Photographic Chemical Product Manufacturing
1892 - Explosive Manufacturing
1899 - Other Basic Chemical Product Manufacturing n.e.c.
1911 - Polymer Film and Sheet Packaging Material Manufacturing
1912 - Rigid and Semi-Rigid Polymer Product Manufacturing
1913 - Polymer Foam Product Manufacturing
1914 - Tyre Manufacturing
1915 - Adhesive Manufacturing
1916 - Paint and Coatings Manufacturing
1919 - Other Polymer Product Manufacturing
1920 - Natural Rubber Product Manufacturing
2010 - Glass and Glass Product Manufacturing
2021 - Clay Brick Manufacturing
2029 - Other Ceramic Product Manufacturing
2031 - Cement and Lime Manufacturing
2032 - Plaster Product Manufacturing
2033 - Ready-Mixed Concrete Manufacturing
2034 - Concrete Product Manufacturing
2090 - Other Non-Metallic Mineral Product Manufacturing
2110 - Iron Smelting and Steel Manufacturing
2121 - Iron and Steel Casting
2122 - Steel Pipe and Tube Manufacturing
2131 - Alumina Production
2132 - Aluminium Smelting
2133 - Copper, Silver, Lead and Zinc Smelting and Refining
2139 - Other Basic Non-Ferrous Metal Manufacturing
2141 - Non-Ferrous Metal Casting
2142 - Aluminium Rolling, Drawing, Extruding
2149 - Other Basic Non-Ferrous Metal Product Manufacturing
2210 - Iron and Steel Forging
2221 - Structural Steel Fabricating
2222 - Prefabricated Metal Building Manufacturing
2223 - Architectural Aluminium Product Manufacturing
2224 - Metal Roof and Guttering Manufacturing (except Aluminium)
2229 - Other Structural Metal Product Manufacturing
2231 - Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing
2239 - Other Metal Container Manufacturing
2240 - Sheet Metal Product Manufacturing (except Metal Structural and Container
2291 - Spring and Wire Product Manufacturing
2292 - Nut, Bolt, Screw and Rivet Manufacturing
2293 - Metal Coating and Finishing
2299 - Other Fabricated Metal Product Manufacturing n.e.c.
2311 - Motor Vehicle Manufacturing
2312 - Motor Vehicle Body and Trailer Manufacturing
2313 - Automotive Electrical Component Manufacturing
2319 - Other Motor Vehicle Parts Manufacturing
2391 - Shipbuilding and Repair Services
2392 - Boatbuilding and Repair Services
2393 - Railway Rolling Stock Manufacturing and Repair Services
2394 - Aircraft Manufacturing and Repair Services
2399 - Other Transport Equipment Manufacturing n.e.c.
2411 - Photographic, Optical and Ophthalmic Equipment Manufacturing
2412 - Medical and Surgical Equipment Manufacturing
2419 - Other Professional and Scientific Equipment Manufacturing
2421 - Computer and Electronic Office Equipment Manufacturing
2422 - Communication Equipment Manufacturing
2429 - Other Electronic Equipment Manufacturing
2431 - Electric Cable and Wire Manufacturing
2432 - Electric Lighting Equipment Manufacturing
2439 - Other Electrical Equipment Manufacturing
2441 - Whiteware Appliance Manufacturing
2449 - Other Domestic Appliance Manufacturing
2451 - Pump and Compressor Manufacturing
2452 - Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing
2461 - Agricultural Machinery and Equipment Manufacturing
2462 - Mining and Construction Machinery Manufacturing
2463 - Machine Tool and Parts Manufacturing
2469 - Other Specialised Machinery and Equipment Manufacturing
2491 - Lifting and Material Handling Equipment Manufacturing
2499 - Other Machinery and Equipment Manufacturing n.e.c.
2511 - Wooden Furniture and Upholstered Seat Manufacturing
2512 - Metal Furniture Manufacturing
2513 - Mattress Manufacturing
2519 - Other Furniture Manufacturing

2591 - Jewellery and Silverware Manufacturing
2592 - Toy, Sporting and Recreational Product Manufacturing

Electricity Gas and Water Supply

2611 - Fossil Fuel Electricity Generation
2612 - Hydro-Electricity Generation
2619 - Other Electricity Generation
2620 - Electricity Transmission
2630 - Electricity Distribution
2640 - On Selling Electricity and Electricity Market Operation
2700 - Gas Supply
2811 - Water Supply
2812 - Sewerage and Drainage Services
2911 - Solid Waste Collection Services
2919 - Other Waste Collection Services
2921 - Waste Treatment and Disposal Services
2922 - Waste Remediation and Materials Recovery Services

Construction

3011 - House Construction
3019 - Other Residential Building Construction
3020 - Non-Residential Building Construction
3101 - Road and Bridge Construction
3109 - Other Heavy and Civil Engineering Construction
3211 - Land Development and Subdivision
3212 - Site Preparation Services
3221 - Concreting Services
3222 - Bricklaying Services
3223 - Roofing Services
3224 - Structural Steel Erection Services
3231 - Plumbing Services
3232 - Electrical Services
3233 - Air Conditioning and Heating Services
3234 - Fire and Security Alarm Installation Services
3239 - Other Building Installation Services
3241 - Plastering and Ceiling Services
3242 - Carpentry Services
3243 - Tiling and Carpeting Services
3244 - Painting and Decorating Services
3245 - Glazing Services
3291 - Landscape Construction Services
3292 - Hire of Construction Machinery with Operator
3299 - Other Construction Services n.e.c.

Wholesale Trade

3311 - Wool Wholesaling
3312 - Cereal Grain Wholesaling
3319 - Other Agricultural Product Wholesaling
3321 - Petroleum Product Wholesaling
3322 - Metal and Mineral Wholesaling
3323 - Industrial and Agricultural Chemical Product Wholesaling
333 - Timber and Hardware Goods Wholesaling
3331 - Timber Wholesaling
3332 - Plumbing Goods Wholesaling
3339 - Other Hardware Goods Wholesaling
3411 - Agricultural and Construction Machinery Wholesaling
3419 - Other Specialised Industrial Machinery and Equipment Wholesaling
3491 - Professional and Scientific Goods Wholesaling
3492 - Computer and Computer Peripheral Wholesaling

3493 - Telecommunication Goods Wholesaling
3494 - Other Electrical and Electronic Goods Wholesaling
3499 - Other Machinery and Equipment Wholesaling n.e.c.
3501 - Car Wholesaling
3502 - Commercial Vehicle Wholesaling
3503 - Trailer and Other Motor Vehicle Wholesaling
3504 - Motor Vehicle New Parts Wholesaling
3505 - Motor Vehicle Dismantling and Used Parts Wholesaling
3601 - General Line Grocery Wholesaling
3602 - Meat, Poultry and Smallgoods Wholesaling
3603 - Dairy Produce Wholesaling
3604 - Fish and Seafood Wholesaling
3605 - Fruit and Vegetable Wholesaling
3606 - Liquor and Tobacco Product Wholesaling
3609 - Other Grocery Wholesaling
3711 - Textile Product Wholesaling
3712 - Clothing and Footwear Wholesaling
3720 - Pharmaceutical and Toiletry Goods Wholesaling
3731 - Furniture and Floor Covering Wholesaling
3732 - Jewellery and Watch Wholesaling
3733 - Kitchen and Diningware Wholesaling
3734 - Toy and Sporting Goods Wholesaling
3735 - Book and Magazine Wholesaling
3736 - Paper Product Wholesaling
3739 - Other Goods Wholesaling n.e.c.
3800 - Commission-Based Wholesaling

Retail Trade

3911 - Car Retailing
3912 - Motor Cycle Retailing
3913 - Trailer and Other Motor Vehicle Retailing
3921 - Motor Vehicle Parts Retailing
3922 - Tyre Retailing
4000 - Fuel Retailing
4110 - Supermarket and Grocery Stores
4121 - Fresh Meat, Fish and Poultry Retailing
4122 - Fruit and Vegetable Retailing
4123 - Liquor Retailing
4129 - Other Specialised Food Retailing
4211 - Furniture Retailing
4212 - Floor Coverings Retailing
4213 - Houseware Retailing
4214 - Manchester and Other Textile Goods Retailing
4221 - Electrical, Electronic and Gas Appliance Retailing
4222 - Computer and Computer Peripheral Retailing
4229 - Other Electrical and Electronic Goods Retailing
4231 - Hardware and Building Supplies Retailing
4232 - Garden Supplies Retailing
4241 - Sport and Camping Equipment Retailing
4242 - Entertainment Media Retailing
4243 - Toy and Game Retailing
4244 - Newspaper and Book Retailing
4245 - Marine Equipment Retailing
4251 - Clothing Retailing
4252 - Footwear Retailing
4253 - Watch and Jewellery Retailing
4259 - Other Personal Accessory Retailing
4260 - Department Stores
4271 - Pharmaceutical, Cosmetic and Toiletry Goods

Retailing
4272 - Stationery Goods Retailing
4273 - Antique and Used Goods Retailing
4274 - Flower Retailing
4279 - Other Store-Based Retailing n.e.c.
4310 - Non-Store Retailing
4320 - Retail Commission-Based Buying and/or Selling

Accommodation and Food Services

4400 - Accommodation
4511 - Cafes and Restaurants
4512 - Takeaway Food Services
4513 - Catering Services
4520 - Pubs, Taverns and Bars
4530 - Clubs (Hospitality)

Transport, Postal and Warehousing

4610 - Road Freight Transport
4621 - Interurban and Rural Bus Transport
4622 - Urban Bus Transport (Including Tramway)
4623 - Taxi and Other Road Transport
4710 - Rail Freight Transport
4720 - Rail Passenger Transport
4810 - Water Freight Transport
4820 - Water Passenger Transport
4900 - Air and Space Transport
5010 - Scenic and Sightseeing Transport
5021 - Pipeline Transport
5029 - Other Transport n.e.c.
5101 - Postal Services
5102 - Courier Pick-up and Delivery Services
5211 - Stevedoring Services
5212 - Port and Water Transport Terminal Operations
5219 - Other Water Transport Support Services
5220 - Airport Operations and Other Air Transport Support Services
5291 - Customs Agency Services
5292 - Freight Forwarding Services
5299 - Other Transport Support Services n.e.c.
5301 - Grain Storage Services
5309 - Other Warehousing and Storage Services

Information Media & Telecommunications

5411 - Newspaper Publishing
5412 - Magazine and Other Periodical Publishing
5413 - Book Publishing
5414 - Directory and Mailing List Publishing
5419 - Other Publishing (except Software, Music and Internet)
5420 - Software Publishing
5511 - Motion Picture and Video Production
5512 - Motion Picture and Video Distribution
5513 - Motion Picture Exhibition
5514 - Post-production Services and Other Motion Picture and Video Activities
5521 - Music Publishing
5522 - Music and Other Sound Recording Activities
5610 - Radio Broadcasting
5621 - Free-to-Air Television Broadcasting
5622 - Cable and Other Subscription Broadcasting
5700 - Internet Publishing and Broadcasting

5801 - Wired Telecommunications Network Operation
5802 - Other Telecommunications Network Operation
5809 - Other Telecommunications Services
5910 - Internet Service Providers and Web Search Portals
5921 - Data Processing and Web Hosting Services
5922 - Electronic Information Storage Services
6010 - Libraries and Archives
6020 - Other Information Services

Financial & Insurance Services

6210 - Central Banking
6221 - Banking
6222 - Building Society Operation
6223 - Credit Union Operation
6229 - Other Depository Financial Intermediation
6230 - Non-Depository Financing
6240 - Financial Asset Investing
6310 - Life Insurance
6321 - Health Insurance
6322 - General Insurance
6330 - Superannuation Funds
6411 - Financial Asset Broking Services
6419 - Other Auxiliary Finance and Investment Services
6420 - Auxiliary Insurance Services

Rental, Hiring & Real Estate

6611 - Passenger Car Rental and Hiring
6619 - Other Motor Vehicle and Transport Equipment Rental and Hiring
6620 - Farm Animal and Bloodstock Leasing
6631 - Heavy Machinery and Scaffolding Rental and Hiring
6632 - Video and Other Electronic Media Rental and Hiring
6639 - Other Goods and Equipment Rental and Hiring n.e.c.
6640 - Non-Financial Intangible Assets (Except Copyrights) Leasing
6711 - Residential Property Operators
6712 - Non-Residential Property Operators
6720 - Real Estate Services

Professional, Scientific & Technical Services

6910 - Scientific Research Services
6921 - Architectural Services
6922 - Surveying and Mapping Services
6923 - Engineering Design and Engineering Consulting Services
6924 - Other Specialised Design Services
6925 - Scientific Testing and Analysis Services
6931 - Legal Services
6932 - Accounting Services
6940 - Advertising Services
6950 - Market Research and Statistical Services
6961 - Corporate Head Office Management Services
6962 - Management Advice and Related Consulting Services
6970 - Veterinary Services
6991 - Professional Photographic Services
6999 - Other Professional, Scientific and Technical Services n.e.c.
7000 - Computer System Design and Related Services

Administrative & Support Services

7211 - Employment Placement and Recruitment Services
7212 - Labour Supply Services
7220 - Travel Agency and Tour Arrangement Services
7291 - Office Administrative Services
7292 - Document Preparation Services
7293 - Credit Reporting and Debt Collection Services
7294 - Call Centre Operation
7299 - Other Administrative Services n.e.c.
7311 - Building and Other Industrial Cleaning Services
7312 - Building Pest Control Services
7313 - Gardening Services
7320 - Packaging Services

Public Administrative & Safety

7510 - Central Government Administration
7520 - State Government Administration
7530 - Local Government Administration
7540 - Justice
7551 - Domestic Government Representation
7552 - Foreign Government Representation
7600 - Defence
7711 - Police Services
7712 - Investigation and Security Services
7713 - Fire Protection and Other Emergency Services
7714 - Correctional and Detention Services
7719 - Other Public Order and Safety Services
7720 - Regulatory Services

Education & Training

8010 - Preschool Education
8021 - Primary Education
8022 - Secondary Education
8023 - Combined Primary and Secondary Education
8024 - Special School Education
8101 - Technical and Vocational Education and Training
8102 - Higher Education
8211 - Sports and Physical Recreation Instruction
8212 - Arts Education
8219 - Adult, Community and Other Education n.e.c.
8220 - Educational Support Services

Health Care and Social Assistance

8401 - Hospitals (Except Psychiatric Hospitals)
8402 - Psychiatric Hospitals
8511 - General Practice Medical Services
8512 - Specialist Medical Services
8520 - Pathology and Diagnostic Imaging Services
8531 - Dental Services
8532 - Optometry and Optical Dispensing
8533 - Physiotherapy Services
8534 - Chiropractic and Osteopathic Services
8539 - Other Allied Health Services
8591 - Ambulance Services
8599 - Other Health Care Services n.e.c.
8601 - Aged Care Residential Services

8609 - Other Residential Care Services
8710 - Child Care Services
8790 - Other Social Assistance Services

Arts & Recreation Services

8910 - Museum Operation
8921 - Zoological and Botanical Gardens Operation
8922 - Nature Reserves and Conservation Parks Operation
9001 - Performing Arts Operation
9002 - Creative Artists, Musicians, Writers and Performers
9003 - Performing Arts Venue Operation
9111 - Health and Fitness Centres and Gymnasias Operation
9112 - Sports and Physical Recreation Clubs and Sports Professionals
9113 - Sports and Physical Recreation Venues, Grounds and Facilities Operation
9114 - Sports and Physical Recreation Administrative Service
9121 - Horse and Dog Racing Administration and Track Operation
9129 - Other Horse and Dog Racing Activities
9131 - Amusement Parks and Centres Operation
9139 - Amusement and Other Recreational Activities n.e.c.
9201 - Casino Operation
9202 - Lottery Operation

Other Services

9411 - Automotive Electrical Services
9412 - Automotive Body, Paint and Interior Repair
9419 - Other Automotive Repair and Maintenance
9421 - Domestic Appliance Repair and Maintenance
9422 - Electronic (except Domestic Appliance) and Precision Equipment Repair
9429 - Other Machinery and Equipment Repair and Maintenance
9491 - Clothing and Footwear Repair
9499 - Other Repair and Maintenance n.e.c.
9511 - Hairdressing and Beauty Services
9512 - Diet and Weight Reduction Centre Operation
9520 - Funeral, Crematorium and Cemetery Services
9531 - Laundry and Dry-Cleaning Services
9532 - Photographic Film Processing
9533 - Parking Services
9534 - Brothel Keeping and Prostitution Services
9539 - Other Personal Services n.e.c.
9540 - Religious Services
9551 - Business and Professional Association Services
9552 - Labour Association Services
9559 - Other Interest Group Services n.e.c.
9601 - Private Households Employing Staff
9602 - Undifferentiated Goods-Producing Activities of Private Households for Own Use
9603 - Undifferentiated Service-Producing Activities of Private Households for Own Use

Appendix 2

Australian New Zealand Standard Research Codes and Categories (ANZSRC)

01 Mathematical Sciences

0101 Pure Mathematics
0102 Applied Mathematics
0103 Numerical and Computational Mathematics
0104 Statistics
0105 Mathematical Physics
0199 Other Mathematical Sciences

02 Physical Sciences

0201 Astronomical and Space Sciences
0202 Atomic, Molecular, Nuclear, Particle and Plasma Physics
0203 Classical Physics
0204 Condensed Matter Physics
0205 Optical Physics
0206 Quantum Physics
0299 Other Physical Sciences

03 Chemical Sciences

0301 Analytical Chemistry
0302 Inorganic Chemistry
0303 Macromolecular and Materials Chemistry
0304 Medicinal and Biomolecular Chemistry
0305 Organic Chemistry
0306 Physical Chemistry (incl. Structural)
0307 Theoretical and Computational Chemistry
0399 Other Chemical Sciences

04 Earth Sciences

0401 Atmospheric Sciences
0402 Geochemistry
0403 Geology
0404 Geophysics
0405 Oceanography
0406 Physical Geography and Environmental Geoscience
0499 Other Earth Sciences

05 Environmental Sciences

0501 Ecological Applications
0502 Environmental Science and Management
0503 Soil Sciences
0599 Other Environmental Sciences

06 Biological Sciences

0601 Biochemistry and Cell Biology
0602 Ecology
0603 Evolutionary Biology
0604 Genetics
0605 Microbiology
0606 Physiology
0607 Plant Biology
0608 Zoology
0699 Other Biological Sciences

07 Agricultural, Veterinary and Environmental Sciences

0701 Agriculture, Land and Farm Management
0702 Animal Production

0703 Crop and Pasture Production
0704 Fisheries Sciences
0705 Forestry Sciences
0706 Horticultural Production
0707 Veterinary Sciences
0799 Other Agricultural and Veterinary Sciences

08 Information, Computing and Communication Sciences

0801 Artificial Intelligence and Image Processing
0802 Computation Theory and Mathematics
0803 Computer Software
0804 Data Format
0805 Distributed Computing
0806 Information Systems
0807 Library and Information Studies
0899 Other Information and Computing Sciences

09 Engineering

0901 Aerospace Engineering
0902 Automotive Engineering
0903 Biomedical Engineering
0904 Chemical Engineering
0905 Civil Engineering
0906 Electrical and Electronic Engineering
0907 Environmental Engineering
0908 Food Sciences
0909 Geomatic Engineering
0910 Manufacturing Engineering
0911 Maritime Engineering
0912 Materials Engineering
0913 Mechanical Engineering
0914 Resources Engineering and Extractive Metallurgy
0915 Interdisciplinary Engineering
0999 Other Engineering

10 Technology

1001 Agricultural Biotechnology
1002 Environmental Biotechnology
1003 Industrial Biotechnology
1004 Medical Biotechnology
1005 Communications Technologies
1006 Computer Hardware
1007 Nanotechnology
1099 Other Technology

11 Medical and Health Sciences

1101 Medical Biochemistry and Metabolomics
1102 Cardiorespiratory Medicine and Haematology
1103 Clinical Sciences
1104 Complementary and Alternative Medicine
1105 Dentistry
1106 Human Movement and Sports Science
1107 Immunology
1108 Medical Microbiology
1109 Neurosciences
1110 Nursing

1111 Nutrition and Dietetics
1112 Oncology and Carcinogenesis
1113 Ophthalmology and Optometry
1114 Paediatrics and Reproductive Medicine
1115 Pharmacology and Pharmaceutical Sciences
1116 Medical Physiology
1117 Public Health and Health Services
1199 Other Medical and Health Sciences

12 Built Environment & Design

1201 Architecture
1202 Building
1203 Design Practice and Management
1204 Engineering Design
1205 Urban and Regional Planning
1299 Other Built Environment and Design

13 Education

1301 Education Systems
1302 Curriculum and Pedagogy
1303 Specialist Studies in Education
1399 Other Education

14 Economics

1401 Economic Theory
1402 Applied Economics
1403 Econometrics
1499 Other Economics

15 Commerce, Management, Tourism and Services

1501 Accounting, Auditing and Accountability
1502 Banking, Finance and Investment
1503 Business and Management
1504 Commercial Services
1505 Marketing
1506 Tourism
1507 Transportation and Freight Services
1599 Other Commerce, Management, Tourism and Services

16 Studies in Human Society

1601 Anthropology
1602 Criminology
1603 Demography
1604 Human Geography

1605 Policy and Administration
1606 Political Science
1607 Social Work
1608 Sociology
1699 Other Studies in Human Society

17 Psychology & Cognitive Sciences

1701 Psychology
1702 Cognitive Sciences
1799 Other Psychology and Cognitive Sciences

18 Law & Legal Studies

1801 Law
1802 Maori Law
1899 Other Law and Legal Studies

19 Studies in Creative Arts & Writing

1901 Art Theory and Criticism
1902 Film, Television and Digital Media
1903 Journalism and Professional Writing
1904 Performing Arts and Creative Writing
1905 Visual Arts and Crafts
1999 Other Studies in Creative Arts and Writing

20 Language Communication & Culture

2001 Communication and Media Studies
2002 Cultural Studies
2003 Language Studies
2004 Linguistics
2005 Literary Studies
2099 Other Language, Communication and Culture

21 History and Archaeology

2101 Archaeology
2102 Curatorial and Related Studies
2103 Historical Studies
2199 Other History and Archaeology

22 Philosophy & Religious Studies

2201 Applied Ethics
2202 History and Philosophy of Specific Fields
2203 Philosophy
2204 Religion and Religious Studies
2299 Other Philosophy and Religious Studies