

## APPLICATION NOTES

### About this document

This document consolidates the help text that is provided within the Registration of R&D Activities Application SmartForm. The form comprises five tabs which can be seen across the top of the form below the form banner, as follows:

- Introduction
- Applicant Details
- Projects and Activities
- Declaration & Contacts
- Submit

When the form is first opened, only the Introduction tab will be visible. Please read through the Introduction tab as it provides useful information about registration, 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	This is the name given to a section within the form and is highlighted in bold eg. <b>R&amp;D Entity Details</b>
Section Help Text	This text is hidden on the smart form and can be viewed by clicking on the question mark icon next to the “help with this section” which is seen on the far right hand side of each Section heading.
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 eg. Select the income year for this application.
Hover Help	This text appears when you hold the cursor over the field box of a question. It provides more guidance on the type of information to be provided for that question.

### ***What does a 'smart form' mean?***

The form is an Adobe Portable Document Format (PDF) SmartForm which provides significant benefits to both users and AusIndustry including:

For the user:

- Dynamic questioning fields which only display users the fields they need to complete.
- Built in data validation, error checking and calculations.
- Applications can be completed offline at the customer's convenience.

For AusIndustry

- Improved accuracy and completeness of form submissions.
- Reduced processing times when submitted online.

### ***Printing the Form***

Blank Form

A blank form can be printed when the form is first opened but before proceeding to complete the form. Once the form has been unlocked (all tabs will be visible), printing a blank form is more cumbersome, with information from each tab needing to be printed separately. To print a blank form click the 'Print' button on the Adobe Reader toolbar. Printing a blank form will show all questions, regardless whether that question is relevant for the applicant to complete.

Please be aware that the smart form is not designed to be completed by hand and many fields will not be expanded sufficiently to allow information to be handwritten. The Application Notes indicate (in italics) when a field is relevant to complete.

Partially Completed Form

After unlocking the form, it is possible to print a partially completed form. The difference with printing a partially completed form is that it will not show all sections for a question that you have not completed. For example, if you have indicated 'Yes' to the question 'Does the R&D Entity have an Ultimate Holding Company (UHC)?' the hidden questions in this section will be visible in the printed version of the partially completed form. If you had not made a selection at this question, the hidden questions in this section would not be visible.

To print a partially completed form click the 'Print' button on the Adobe Reader toolbar.

Completed Form

The form is complete when, on clicking the Submit tab, all mandatory information has been provided within the form. To print the completed form, click on the 'Print Complete Form' button. The printed form will only show the questions which have been answered and not the hidden questions.

### ***Need further assistance?***

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

## Introduction Tab

### **About this Form**

This form should be used to apply for registration of research and development (R&D) activities for the *R&D Tax Incentive*.

### **Am I eligible to apply for registration?**

Only a 'R&D entity' (or a registered tax agent with written authorisation to act on behalf of a R&D entity) can apply to register R&D activities.

**CONSOLIDATED GROUPS:** If you are a subsidiary member of a consolidated or multiple entry consolidated (MEC) group for tax purposes, **only** the head company of the group may apply to register R&D activities conducted by members of the group.

You are a R&D entity if you are a body corporate that is:

- incorporated under an Australian law **or**
- incorporated under a foreign law but is an Australian resident for income tax purposes **or**
- incorporated under a 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 (more information on permanent establishments is available on the [ATO website](#)).

Trusts are generally not eligible entities. The exception is a body corporate acting in the capacity of trustee for a public trading trust.

You are **not** eligible to register R&D activities for the *R&D Tax Incentive* if you:

- are a non-incorporated entity (such as a sole trader, partnership or most trusts)
- are a corporate limited partnership or
- are an exempt entity (because your entire income is exempt from income tax).



If you are only partly controlled by one or more exempt entities, you are still eligible to apply. You may wish to contact the ATO to confirm your eligibility.


You should contact the ATO, if you are unsure about whether you are a R&D entity.

### **When should I apply for registration?**

Registration is an annual process. An R&D entity must apply for registration within 10 months after the end of the company's or group's income year in which the R&D activities were conducted. Applications received after the relevant deadline will be considered late and may not be accepted. Refer to the guidelines on late applications

### **How to complete this form:**

- Questions marked with an asterisk (\*) must be completed before submitting the form. Please **do not use** all UPPER CASE letters.
- For help with a question, click the  button located on the far right hand side of the section heading. Help is also available by hovering your cursor over the field box of a question.
- Use the  button located on the Adobe Reader tool bar at the top of the form to save it to your computer. Each time you close the form, you will be prompted to save the form. You may save the form to the existing saved location on your computer or save a new version of the form

- Attachments can be included with the application. You will be prompted when the form is complete to add any attachments. The size of each attachment is limited to 10 megabytes. **Please do not use the  located on the left panel to add attachments.**

**WARNING: EACH FORM YOU DOWNLOAD CAN ONLY BE SUBMITTED ONLINE ONCE.** If you will be submitting more than one application, but for different R&D entities, you will need to download a new copy of the form for each submission.

### **Contact us:**

Should you require further assistance in completing this form, please contact the R&D Tax Incentive Registration Team via the **AusIndustry Hotline on 13 28 46** or email [Hotline@AusIndustry.gov.au](mailto:Hotline@AusIndustry.gov.au)

### **What is the R&D Tax Incentive?**

The *R&D Tax Incentive* is the Australian Government's principal measure to encourage industry investment in R&D. It is a broad-based, market-driven program that aims to boost company competitiveness, improve productivity and deliver economy-wide benefits to Australia.

The *R&D Tax Incentive* replaces the *R&D Tax Concession* for R&D in income years commencing on or after 1 July 2011. It provides generous benefits for eligible R&D activities.

The two components of the program are:

- a refundable 45 per cent tax offset for eligible companies with an aggregated turnover of less than \$20 million per annum; or
- a non-refundable 40 per cent tax offset for all other eligible companies.

The R&D Tax Incentive is jointly administered by AusIndustry (on behalf of Innovation Australia) and the Australian Taxation Office (ATO). Innovation Australia and AusIndustry are responsible for registration of activities and for determining whether activities are eligible. The ATO is responsible for determining the eligibility of whether you can apply and of expenditure incurred and claimed under the program.

The R&D Tax Incentive operates on a self-assessment basis. Claimants are responsible for ensuring they meet the key eligibility criteria of the program in relation to registered R&D activities and related expenditure.

### **What is the registration process and why do I need to register?**

Companies wishing to access the *R&D Tax Incentive* must firstly register R&D activities with AusIndustry. Registration takes place after activities have been undertaken. Applications are due annually within 10 months after the end of the company's income year in which the activities were conducted.

Registration of activities does not, by itself, indicate that the activities are eligible, or that they comply with other provisions of the relevant legislation (the *Income Tax Assessment Act 1997* and *Industry Research and Development Act 1986*).

Registration applications are reviewed by AusIndustry upon receipt, including checking receipt of the application is within the statutory deadlines and the completeness of the information provided in the application.

It is important that companies provide relevant and accurate information in their registration application. This registration information may be used for:

- AusIndustry's selection of companies for compliance review activities; and
- identifying trends that provide a basis for education and compliance review activities.

In the majority of cases AusIndustry accepts the accuracy of the information provided in the application form and registers the activities. AusIndustry on behalf of Innovation Australia may choose to examine in detail activities registered at a later stage as part of its compliance review activities and make a finding on the eligibility of some or all of the activities detailed in the application. Companies will be contacted to discuss their registered activities where they are subject to this examination.

### Where do I find more information?

Further information can be found in the following publications on [AusIndustry's website](#) and the [ATO's website](#):

- Information sheets on various topics (available by choosing 'Fact Sheets' from the drop-down menu at the bottom of [AusIndustry's R&D Tax Incentive website page](#).)
- [R&D Tax Incentive Overview](#)
- [R&D Tax Incentive – online Customer Information Guide](#).

### Pre-fill this form with previous year's data

#### Section help text:

This function allows you to upload data from another saved copy of the Application for Registration of R&D Activities form completed in the previous year. To do this, select 'Yes' at the question below and click the 'Import Data and Proceed to Form' button. A navigation window will be displayed for you to select a file to be uploaded. Once the file has been selected, this new form will be pre-filled with that data. Data can only be uploaded from an interactive PDF version of the Application for Registration of R&D Activities form for the R&D Tax Incentive.

Label	Hover Text
Do you wish to upload data from a previous year's application (saved on your computer) to this form? <ul style="list-style-type: none"><li>• Yes</li><li>• No</li></ul>	Yes, I wish to upload data from a previous year's application to this form  No, I do not wish to upload data from a previous year's application to this form

**WARNING:** Please be aware that:

- After the 'Import Data and the Proceed to Form' Button has been selected, the option to pre-fill will no longer be available
- Some changes made will affect the pre-filled data. Due to the dependencies of certain fields, changes in one field may result in loss of data in another e.g. when the Income period field is changed, data in the Projects and Activities section may be lost. Please ensure that all pre-filled information is reviewed

Label	Hover Text
Import Data and Proceed to Form <i>Visible if 'Yes' selected above</i>	Proceed to complete the form.
Proceed to Form <i>Visible if 'No' selected above</i>	Proceed to complete the form.

Label	Hover Text
Proceed to Form	Proceed to complete the form.

## Applicant Details Tab

### Section: Income Period

#### Section help text:

In this section you should choose the most recently completed income year in which the R&D activities were conducted. You must apply for registration within 10 months after the end of the income year in which the activities were conducted. Applications received after the deadline will not normally be accepted. Further information relating to 'late applications' is available in the [Customer Information Guide](#).

A standard income period runs from 1 July to 30 June. Only companies with a substituted accounting period approved by the ATO may register activities for a non-standard income period. You can find information and forms for substituted accounting periods at the [ATO website](#).

Label	Hover Text
Select the income year for this application <ul style="list-style-type: none"><li>• 2011-12</li><li>• 2012-13</li><li>• 2013-14</li></ul>	The income year should be the R&D entity's most recently completed income year in which the R&D activities were conducted.
Is this income year a standard period? <ul style="list-style-type: none"><li>• YES</li><li>• NO</li></ul>	Select YES if a standard income period from 1 July to 30 June applies, otherwise select NO. To select NO the R&D entity must have an ATO approved substituted accounting period.
R&D entity's non-standard income period From (dd/mm/yyyy)	Enter the <u>start</u> date of the R&D entity's approved substituted accounting period. <i>If YES, this field will be pre-populated with the standard income year 'from' date – 1 July 20xx). If NO, the R&amp;D entity will need to provide 'From' date.</i>
R&D entity's non-standard income period To (dd/mm/yyyy)	Enter the <u>end</u> date of the R&D entity's approved substituted accounting period. <i>If YES, this field will be pre-populated with the standard income year 'To' date – 30 June 20xx). If NO, the R&amp;D entity will need to provide 'To' date.</i>

### Section: R&D Entity Details

#### Section help text:

This section asks for information about the R&D entity applying for registration.

For the purposes of this form the term 'applicant' refers to the 'R&D entity'. If a tax agent is acting on behalf of an R&D entity, they should include their details as the nominated contact person at the end of the form under the Declaration and Contact Tab.

Only a 'R&D entity' (or a registered tax agent with written authorisation to act on behalf of an R&D entity) can apply to register R&D activities.

**If you are part of a consolidated or multi-entry consolidated (MEC) group, only the head company of the group may apply to register R&D activities. The head company must register R&D activities performed by any member of the group.**

You are a R&D entity if you are a body corporate 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 (more information on permanent establishments is available on the ATO website).
- Trusts are generally not eligible entities. The exception is if they are a body corporate acting in the capacity of trustee for a public trading trust.

You are **not** eligible to register R&D activities for the *R&D Tax Incentive* if you:

- are a non-incorporated entity (such as a sole trader, partnership or most trusts)
- are a corporate limited partnership or
- are an exempt entity (because your entire income is exempt from income tax).

If you are only partly controlled by one or more exempt entities, you are still eligible to apply. You may wish to contact the ATO to confirm your eligibility.

You should contact the ATO if you are unsure about whether you are a R&D entity.

Label	Hover Text
*R&D entity legal/registered name	Enter the R&D entity's legal/registered name.
<p>*Type of R&amp;D entity: Which of the following best describes the R&amp;D entity? (<i>radio button options</i>)</p> <ul style="list-style-type: none"> <li>• a company incorporated under an Australian law</li> <li>• a company incorporated under foreign law that is an Australian resident for income tax purposes</li> <li>• a company that is incorporated under foreign law <b>and</b></li> </ul> <p>is a resident of a country with which Australia has a double tax agreement, including a definition of 'permanent establishment' <b>and</b></p> <p>is carrying on business in Australia through a permanent establishment as defined in the double tax agreement.</p>	Select the option that best describes the R&D entity. If none of the options listed apply to the entity, the entity is unlikely to be eligible and should contact the ATO if in doubt.
*Australian Business Number (ABN)	Enter the R&D entity's Australian Business Number (ABN). 11 numeric digits.
Australian Company Number (ACN)	Enter the R&D entity's Australian Company Number (ACN). 9 numeric digits.

Label	Hover Text
<p><i>Only visible if “a company incorporated under an Australian law” is selected at Type of R&amp;D Entity.</i></p>	
<p>Australian Registered Body Number (ARBN)</p> <p><i>Only visible if dot points two or three at Type of R&amp;D Entity.</i></p>	<p>Enter the R&amp;D entity’s Australian Registered Body Number (ARBN). 9 numeric digits.</p>
<p>Date of incorporation in Australia (dd/mm/yyyy)</p> <p>Only visible if “a company incorporated under an Australian law” is selected at Type of R&amp;D Entity.</p>	<p>Enter the R&amp;D entity’s date of incorporation in Australia.</p>
<p>Country of Incorporation</p> <p>Only visible if dot points 2 or 3 selected at Type of R&amp;D Entity.</p>	<p>Select the country of incorporation of the R&amp;D entity, (A drop down list is provided in the smart form. Refer to Attachment A for list of countries.)</p>
<p>Date of Incorporation (dd/mm/yyyy)</p> <p>Only visible if dot points 2 or 3 selected at Type of R&amp;D Entity.</p>	<p>Enter the R&amp;D entity’s date of incorporation in the foreign country?</p>
<p>Country of Residence</p> <p>Only visible if dot point 3 selected at Type of R&amp;D Entity.</p>	<p>Select the R&amp;D entity’s country of residence from the drop down list. (A drop down list is provided in the smart form. Refer to Attachment B for list of resident countries.)</p>
<p>Website address (URL)</p>	<p>Enter the R&amp;D entity’s website address (URL).</p>
<p>Is the R&amp;D entity controlled by one or more tax exempt entities? (<i>radio button options</i>)</p> <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	<p>Select YES if the R&amp;D entity is controlled by one or more tax exempt entities. Otherwise, select NO.</p>
<p>Percentage ownership by tax exempt entity</p>	<p>Enter an actual (if known) or estimate of the percentage ownership by tax exempt entities. <b>Note:</b> if this percentage of ownership by tax exempt entities is 50% or more, it is only eligible to apply for the Non-refundable 40% tax offset.</p>
<p>*Is the R&amp;D entity that is registering the head company of a consolidated or multiple entry consolidated (MEC) group? (<i>radio button options</i>)</p> <ul style="list-style-type: none"> <li>• Yes</li> </ul>	<p>Select YES if the R&amp;D entity registering is the head company of a consolidated or MEC group. Select ‘Not applicable’ if you are not part of a group. <b>Note:</b> Subsidiary members of consolidated or MEC groups cannot apply for registration, their head company must apply.</p>



Label	Hover Text
<ul style="list-style-type: none"> <li>Not applicable</li> </ul>	
<p>*Who conducted the R&amp;D Activities?</p> <ul style="list-style-type: none"> <li>Head company only</li> <li>Head company and subsidiary members</li> <li>Subsidiary members only</li> </ul> <p><i>Only visible if Yes is selected at previous question.</i></p>	<p>Select this option if the head company only has conducted the R&amp;D activities covered by this application</p> <p>Select this option if the head company and subsidiary members of the consolidated or MEC group have conducted the R&amp;D activities covered by this application</p> <p>Select this option if the subsidiary members only or MEC group have conducted the R&amp;D activities covered by this application</p>

If applicant selects YES to the question "Is the R&D entity that is registering the head company of a consolidated or multiple entry consolidated (MEC) group?" the following section is visible.

### **Section: Subsidiary member details**

#### **Section help text:**

In this section enter the details of all subsidiaries that performed R&D activities that are to be registered in this application.

Label	Hover Text
*Subsidiary member name	Enter the subsidiary member's legal/registered name.
*Subsidiary ABN	Enter the subsidiary member's Australian Business Number (ABN). 11 numeric digits.
Add Subsidiary member	Select this button to add another Subsidiary member's details

### **Section: R&D Entity Address**

#### **Section help text:**

For foreign corporations eligible to apply, their main business address will be the address of their permanent establishment where they carry on business in Australia.

Label	Hover Text
Main Business Address	Enter the R&D entity's main business address details below
*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	(if different from Main Business Address above)

Label	Hover Text
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.

### ***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. If you are a head company of a consolidated or multi-entry consolidated (MEC) group, you should select the predominant business activity for the majority of your subsidiaries.

This information assists AusIndustry to gather statistics relating to the program. More information about the ANZSIC code is available on the [Australian Bureau of Statistics website](#).

Label	Hover Text
*ANZSIC division (drop down list of ANZSIC divisions – refer to Attachment C for the list)	Select the relevant Australian and New Zealand Standard Industrial Classification (ANZSIC) Division which best describes the R&D entity's or consolidated group's principal business activity.
*ANZSIC class (drop down listing of ANZSIC classes and codes which fall within division selected above – refer to Attachment C for the list)	Select the Australian and New Zealand Standard Industrial Classification (ANZSIC) Class which best describes the R&D entity's or consolidated group's principal business activity.

### ***Section: R&D Entity Turnover and Employment***

#### **Section help text:**

Information sought in this section is used to assist AusIndustry's compliance review activities and the gathering of statistics for program evaluation purposes.

Some information sought here is also required by the *Industry Research and Development Regulations 2011* (the Regulations).

**Aggregated Turnover:** is the sum of the annual turnover for all of the following:

- the R&D entity
- any entity connected with the R&D entity
- any entity affiliated with the R&D entity.

Any dealings between these entities are excluded.

An entity's annual turnover is the total ordinary income it derived in the income year in the ordinary course of carrying on its business activities. This amount does not include GST.

For non-grouped R&D entities their aggregated turnover will simply be their annual turnover derived in the income year (excluding GST). Further information is available from the [ATO website](#) including the meaning of connected and affiliated entities.

**Taxable income or loss:** This 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:** This is the total number of employees on the R&D entity's payroll at the end of the period covered by this application including working directors, partners, proprietors, full time, part time, and casual staff. For consolidated groups, this will be the total employee numbers for the entire group.

**Number of employees engaged in R&D:** This is the full time equivalent (FTE) number of staff (including working directors, partners, proprietors, full time, part time, and casual staff) employed by the R&D entity on research and development in the income year 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.

For consolidated groups, this will be the total FTE number of staff that worked for all the relevant subsidiaries who performed R&D activities included in this application.

Estimates are acceptable if actual numbers are not available.

**Export Sales:** This is the R&D entity's total revenue from export sales for the income year covered by this application as reported in the company's business activity statement provided to the ATO. The total revenue for the entire income year should be included, and this may require a company to add up the individual export sale amounts provided in their periodic business activity statements for the income year.

**Static Text:**

In this section, enter zero only if this is your actual value, otherwise enter an estimated amount if the actual figure is not available

Label	Hover Text
*Aggregated Turnover	Enter the aggregated turnover of the R&D entity, and entities connected or affiliated with the R&D entity in the income year covered by this application.  Enter zero only if this is your actual aggregated turnover, otherwise enter an estimated amount if the actual figure is not available.
*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.  Enter zero only if this is your actual taxable income or loss, otherwise enter an estimated amount if the actual figure is not available.
*Total number of employees	Enter the total number of employees on the R&D entity's or group's payroll at the end of the period covered by this application. Include full time, part time and casual staff; and working directors, partners, and proprietors.  Enter zero only if this is your actual number of employees, otherwise enter an estimated amount if the actual figure is not available.
*Number of employees engaged in R&D	Enter the total number of full time equivalent employees engaged in 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

Label	Hover Text
	year' and incorporate them into your calculation on a pro-rata basis. Enter zero only if this is your actual total number of full time equivalent employees, otherwise enter an estimated amount if the actual figure is not available.
Export Sales	Enter the total revenue received from export sales, as reported in the R&D entity's Business Activity Statements for the income year. Enter zero only if this is your actual total revenue from export sales, otherwise enter an estimated amount if the actual figure is not available.

### **Section: Ultimate Holding Company**

#### **Section help text:**

For non-consolidated R&D entities whose shares are all held beneficially by individuals, it is unlikely that you will have an ultimate holding company.

However, if you are part of a consolidated or multi-entry consolidated (MEC) group, it is likely that you will have an ultimate holding company. A company is an "ultimate holding company" if it has majority ownership of or controlling interests in the other companies in the group. The ultimate holding company may be incorporated in a country other than Australia. More information can be found on the [ASIC website](#) and the *Corporations Act 2001* where the term 'ultimate holding company' is defined.

Label	Hover Text
*Does the applicant have an Ultimate Holding Company (UHC)? (radio button options) <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	Select YES if the R&D entity has an ultimate holding company, otherwise select NO.

The following fields will be visible if "YES" is selected above.

Label	Hover Text
*UHC legal / registered name	Enter the name of the R&D entity's ultimate holding company.
ABN	Enter the ABN of the R&D entity's ultimate holding company. This is applicable for Australian ultimate holding company only.
Country of Incorporation	Select the country of incorporation of the R&D entity's ultimate holding company. This is applicable where the ultimate holding company is located overseas.

## Projects & Activities Tab

### Section: Projects and Activities

#### Section Help Text:

List the projects containing eligible R&D activities that were conducted in the income year for this application. R&D activities are defined as either 'core R&D activities' or 'supporting R&D activities'. In identifying and registering your activities as either 'core' or 'supporting' within this section, you should refer to the:

- *R&D Tax Incentive* – [Eligibility of activities \(core and supporting R&D activities\) Information Sheet](#)
- Eligibility chapter in the [R&D Tax Incentive - online Customer Information Guide](#)

You will also need to list core R&D activities conducted in previous income years or planned for future income years which are related to supporting R&D activities you are registering in this application.

#### Specific activity descriptions are important

It is important to provide specific and clear descriptions of the core and supporting R&D activities to enable AusIndustry to understand what was conducted. High quality registration data will reduce the burden on a company if it is selected for a compliance review in the future. Companies may attach more information relating to the activities.

To be eligible for the *R&D Tax Incentive* at least one activity (or a set of related activities) must satisfy the definition for core R&D. Once core R&D activities have been identified, other activities may be eligible for the *R&D Tax Incentive* as supporting R&D activities.

Further information on these terms is provided later within the form under the 'section help' of relevant sections.

#### How to complete this section:

You will note that projects and activities are entered in a tiered folder structure.

- Click the folder button to expand the project level folder to enter project information. When the project folder is open, core R&D activities can be added to the project by clicking the folder next to the core activity title. Supporting R&D activities associated with the core R&D activity can then be added. Closing the folder collapses the project and/ or activity entry.
- To add additional projects, core or supporting activities, click on the relevant button. To delete a project, core or supporting activity entry, click on the rubbish bin button.

Please be aware that a limit has been set for the number of projects and activities that can be entered into the form for usability reasons and to ensure that the form's performance is not slowed. The data limit has been set to 150 instances. This means that 1 project = 1 instance, 1 core activity = 1 instance, 1 supporting activity = 1 instance.

Any combination of project, core and supporting activities can be entered to reach the data limit. For example, 50 projects, each with one core activity and one supporting activity will equal 150 instances or 25 projects each with two core activities and three supporting activities also equals 150 instances.

Applicants will receive a 'warning' pop-up when the data limit is reached on the form. A link is provided to download a Project and Activities sub-form to continue entering project and activity details.

Label	Hover Text
Print Project Summary	Click to print a summary of projects detailed in this form.

Label	Hover Text
Total number of projects in entire R&D application	Please provide the total number of projects to be registered as part of this entire R&D application. This number should include any projects which may have been

Label	Hover Text
	detailed in the additional Projects and Activities sub-form(s).
Total R&D Project/Activity instances	<i>This field is auto-populated by the form.</i>

### Section: Project Overview

#### Section help text:

Information in this section will assist AusIndustry to:

- understand why the project was undertaken;
- understand what new knowledge is being sought by the project; and
- assess the eligibility of R&D activities if the company is selected for a compliance review.

An applicant should only register activities that they have assessed or determined to be eligible core & supporting R&D activities.

If the project has been registered previously, you should use the same project number, title, objectives and new knowledge. However if the project's objectives or the new knowledge it seeks to generate has changed, (for example, due to unexpected outcomes from experiments or tests) you should provide a current description of the project's new objectives and/or new knowledge and briefly explain why it has changed.

**Project objectives:** At the project level the objectives may be described fairly broadly and can include both research and development and commercial aims. Your description should include sufficient and relevant detail so that AusIndustry can understand the purposes for conducting the project.

**New knowledge:** This refers to the new knowledge (e.g. the new facts or information) to be generated by conducting the project. This knowledge could be in the form of a technological advancement or development of new or improved materials, products, devices, processes or services. This knowledge must be new to the world and not be available in the public arena on a reasonably accessible basis at the time the activities were conducted. Whether the knowledge is new to the world should be judged from the perspective of a competent professional in the field of the R&D.

Label	Hover Text
Project number	For each project, enter a project number.
*Project title	Enter a title for the project. If the project has been registered previously, please use the same project title.
*Objectives of the project	Describe the overall objective(s) of the project, including both research and development and commercial aims. Briefly explain why the objectives have changed from prior income years (if applicable).
* Describe the new knowledge intended to be produced by the core activities (i.e. experiments) in this project. Explain how it is different from current knowledge.	Describe what new knowledge (i.e. the new facts or information) you were or are trying to generate by conducting the project and explain how it is different from current knowledge.
* Explain how the outcome of the core activities in this project could not have been known or determine in advance on the basis of current knowledge, information or	Explain how the R&D entity established that the outcome could not have been known or determined in advance eg. advice from an independent expert or conducted literature searches.

Label	Hover Text
experience	
Project location (Postcode)	Enter the location postcode where the majority of R&D activities for this project will be undertaken.
Project start date (dd/mm/yyyy)	Enter the actual date that the R&D project commenced. This date may be in a previous income period.
Expected completion date (dd/mm/yyyy)	Enter the expected date that the R&D project will be completed.
*ANZSRC category (drop down list of categories provided – refer to Attachment D for the list)	Select the Australian and New Zealand Standard Research Classification (ANZSRC) category which best describes the field of research of the majority of R&D activities within the project.
*ANZSRC code and description (drop down list of codes and descriptions which fall within category selected above – refer to Attachment D for the list)	Select the ANZSRC code and description which best describes the field of research of the majority of R&D activities within the project.
*Does the R&D entity have an advance finding for R&D activities undertaken for this project? ( <i>radio button options</i> ) <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	Select YES if an Advance Findings for R&D Activities has previously been granted for any of the activities in this project, otherwise select NO.
Advance finding certificate number	Enter the Advance Finding certificate number supplied to you from AusIndustry. (Field only visible if YES selected to question above)
*Does the R&D entity have a finding for the activities undertaken overseas for this project? ( <i>radio button options</i> ) <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	Select YES if a finding has been granted for any of the activities in the project that have been carried out overseas, otherwise select NO.
Overseas finding certificate number	Enter the Overseas Finding certificate number supplied to you from AusIndustry. (Field only visible if YES selected to question above)

### **Section: Project Collaboration**

#### **Section help text:**

Information sought in this section identifies if a Research Service Provider (RSP) or Cooperative Research Centre (CRC) conducted or will conduct the core or supporting activities. This information is required by the program's Regulations.

RSPs are entities approved by Innovation Australia that have appropriate scientific or technical expertise and resources to perform R&D on behalf of R&D entities or groups of R&D entities. More information on RSPs, including a [list of RSPs](#) registered by Innovation Australia is available on AusIndustry's website. Information on CRCs is available at their [website](#).

You will also be asked to identify if other organisations, unrelated to the R&D entity for tax purposes, have carried out part of the project. This information assists in understanding the extent to which activities may have been conducted for or by another entity as well as whether a RSP or CRC was involved.

The entities whom you may have collaborated with could include one or more of the following:

- a CRC (refer to the [Cooperative Research Centre website](#) for a list of current CRCs)
- a RSP (refer to the [AusIndustry website for a list of registered RSPs](#))
- another type of publicly funded research organisation (that is not an RSP)
- another type of private research organisation (that is not an RSP)
- another collaborative arrangement which does not involve any of the entities listed above, for example a joint venture arrangement.

**Note:** R&D entities are only entitled to a tax offset for R&D activities conducted 'for' itself and not – to a significant extent – for some other entity. This requirement is intended to limit claims to cases where the entity is a major benefactor from its expenditure on those activities. Determining whether the entity is the major benefactor can be assessed by considering who:

- 'effectively owns' the know-how, intellectual property or other similar results arising from the entity's expenditure on the R&D activities
- has appropriate control over the way the R&D activities are conducted
- bears the financial burden of carrying out the R&D activities

You should only seek to register those activities for which you are satisfied the R&D entity is the major benefactor.

Further information is available on the [ATO website](#), including in the [ATO Research and development tax incentive – for whom are the R&D activities conducted? fact sheet](#). If you are still uncertain on this issue, you should contact the ATO.

Label	Hover Text
*Has another organisation unrelated to the R&D entity carried out part of this project? ( <i>radio button options</i> ) <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	Select YES if another organisation (unrelated to the R&D entity for tax purposes) has carried out all or part of this project. Selecting YES will also identify if a registered Research Service Provider (RSP) or Cooperative Research Centre (CRC) conducted or will conduct the core or supporting activities in this project. Otherwise select No.

The following field labels are visible if the answer to "Has another organisation unrelated to the R&D entity carried out part of this project?" is "Yes".

Label	Hover Text
<ul style="list-style-type: none"> <li>• YES - some or all of project contracted to a Cooperative Research Centre (CRC)</li> <li>• YES - some or all of project contracted to a Research</li> </ul>	Select the options which apply. More than one YES option may be selected if applicable.



Label	Hover Text
Service Provider (RSP) <ul style="list-style-type: none"> <li>• YES – some or all of the project contracted to another type of publicly funded research organisation</li> <li>• YES – some or all of the project contracted to another type of private research organisation</li> <li>• YES - other collaborative arrangement</li> </ul>	<i>(check boxes – can select more than one of the YES options)</i>

The following field label appears if the answer to “Has another organisation unrelated to the R&D entity carried out part of this project?” is “YES – some or all of the project contracted to a Research Service Provider (RSP)” or “YES – some or all of the project contracted to a Cooperative Research Centre (CRC)”.

Label	Hover Text
Did the R&D entity pay a levy to the Research Service Provider? <i>(radio button options)</i> <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	Select YES if a R&D levy or contribution was paid to the RSP, otherwise select NO. <b>Note:</b> A levy is different to a contract fee paid to the RSP for performing the R&D services. If you pay a contract fee rather than a levy, select NO.
RSP name	Enter the name of the RSP who the R&D entity paid a levy or contribution. <i>Only visible if YES selected to the field “Does the R&amp;D entity pay a levy to the Research Service Provider?”</i>
RSP ABN	Enter Australian Business Number (ABN) of the RSP who the R&D entity paid a levy or contribution. 11 numeric digits. <i>Only visible if YES selected to the field “Does the R&amp;D entity pay a levy to the Research Service Provider?”</i>
RSP Number	Enter the RSP Number issued by AusIndustry for the RSP if you have it. <i>Only visible if YES selected to the field “Does the R&amp;D entity pay a levy to the Research Service Provider?”</i>

### **Section: Project Expenditure**

#### **Section help text:**

This section asks for information about the expenditure associated with the project. This information is required by the program’s Regulations and also assists AusIndustry in performing its compliance review activities.

Information on expenditure is sought for the overall project, and then specifically in relation to core and supporting R&D activities.

For R&D entities who are paying a levy or contribution to a RSP, information is required on:

- the amount of levies used for providing services in relation to R&D activities
- the apportionment of the levies between core and supporting R&D activities as reported to the R&D entity by the levy collecting RSP.

If you are uncertain about either of these two requirements, you should contact your levy collecting RSP.

Levy collecting RSPs refers to organisations that:

- collect a levy from their contributors (mainly companies within a particular industry sector) to fund the provision of services in relation to R&D activities;
- do so under a contract or memorandum of understanding with the Australian government or a State or Territory Government; and
- are registered as a RSP for the *R&D Tax Incentive*.

*In this section, there are certain fields which will only be visible if the applicant has selected YES at the question above "Is the Research Service Provider a levy collecting body?" Where this is the case, the applicant will not need to complete the Core and Supporting Activities sections for this project.*

*The following field labels are only visible if "Did the R&D entity pay a levy to the Research Service Provider?" answer is 'YES'.*

Label	Hover Text
What levy did the R&D entity pay to the levy collecting RSP in the income year?	Enter the levy amount (\$) to the nearest dollar amount.
Indicate the proportion of the levy used for providing R&D services (%)	Enter the advice from your RSP levy collecting body regarding the proportion (%) of the levy amount used for providing services in relation to R&D activities
Amount of the levy allocated to core R&D activities (\$)	Enter the amount of the levy allocated to core R&D activities calculated on the basis of the ratio provided by the levy collecting body RSP
Amount of the levy allocated to supporting R&D activities (\$)	Enter the amount of the levy allocated to supporting R&D activities calculated on the basis of the ratio provided by the levy collecting body RSP

*Otherwise, the following field labels will be visible in the Project Expenditure section.*

Label	Hover Text
Overall project expenditure	This is the amount of expenditure budgeted to be spent over the life of the project.
*Expenditure on core R&D activities under this project for the income	Enter a reasonable estimate of the expenditure on core R&D activities undertaken in this project for the year of registration. This should include expenditure on activities conducted by the R&D entity, including contracted

Label	Hover Text
year	expenditure to RSPs or CRCs (if any).
*Expenditure on supporting R&D activities under this project for the income year.	Enter a reasonable estimate of the expenditure on supporting R&D activities undertaken in this project for the year of registration. This should include expenditure on activities conducted by the R&D entity, including contracted expenditure to RSPs or CRCs (if any).
*Total expenditure by the R&D entity on activities in this project being registered in the income year	<i>This field is auto populated and will equate to the sum of expenditure on core and supporting R&amp;D activities for the project.</i>
* Feedstock input expenditure (enter zero if not applicable)	Enter the expenditure incurred in the income year on goods and materials acquired or produced by the R&D entity (feedstock inputs) that are transformed or processed during R&D activities in producing one or more tangible products (feedstock outputs) and expenditure on energy input directly into that transformation or processing. If there is no expenditure related to feedstock inputs, enter zero.

### Section: Core R&D Activities

#### Section help text:

In this section you will be asked to identify:

- all **core R&D activities** that you conducted in the income year for this application; and
- any previously registered or future core R&D activities that are related to a supporting R&D activity that you will be registering in this application.

The activities listed here must meet the definition of core R&D activities.

Core R&D activities are defined as 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. A full list of these activities can be found in [AusIndustry's online Customer Information Guide](#). If your activity is on this list, it cannot be registered as core R&D activities but you may consider whether it is eligible as supporting R&D activities.

Your activity description should provide sufficient and relevant information to allow AusIndustry and the ATO to understand what you actually did.

You will also be asked to identify any core R&D activities that relate to a supporting R&D activity that you will be registering in this application. For example, where the core R&D activities occurred in a previous income year, or are planned to occur in a future income year, you will need to specify the title of the core R&D activity and its start and end date.

**Note:** if the core R&D activity took place in a previous income year, it is a requirement that the activity was registered with AusIndustry. If the core R&D activity was registered under the R&D Tax Concession, you will need to ensure that

the activity also meets the *R&D Tax Incentive* definition of a core R&D activity. You cannot register a supporting R&D activity if its related core R&D activity has not been registered previously or does not meet the definition of core R&D activity under the *R&D Tax Incentive*.

Should you wish to provide more information, you can include attachments to this form.

If subject to a compliance review, you will be asked for more detailed information about the core R&D activities yet to occur.

This section is not visible if “Did the R&D entity pay a levy to the Research Service Provider?” answer is ‘YES’.

Label	Hover Text
Activity number	This will be a sequential number auto-generated by the smart form.
*Core R&D activity title	Enter a title for the core R&D activity
Start year of core activity (the month and year are selected separately eg. May 2011)	Select the start month and year when the core activity started or will start. This may relate to a previous or future income year. Registration will only be granted for the year of registration.
End year of core activity (the month and year are selected separately eg. May 2011)	Select the month and income year when the core activity was completed or is expected or planned to be completed if the activity is ongoing or yet to occur.

*If the start and end year of the core R&D activity do not cover any period of the income year for this application, the ‘core R&D activity description’ field below will not be visible.*

Label	Hover Text
*Describe the core activity (i.e. experiment/s) carried out in the income year covered by this application. Include:  - a statement about the hypothesis of your experiment(s)  - brief details of the experiment(s)/testing carried out, results and conclusions	Describe the experiment or set of related experiments that were undertaken to gain the new knowledge. Include in your answer, a statement about the hypothesis of your experiments, the main steps or actions you did as part of these experimental activities, the results and conclusions.  A 'hypothesis' is a proposition about something unknown, or the effectiveness of something previously untried. A hypothesis can be an idea, theory or fact about something which is unknown or untested.

*The following field is visible if the start and end year of the core R&D activity do not cover any period of the income year for this application AND the applicant has previously indicated that a CRC or RSP is involved in the project (at project collaboration section).*

Label	Hover Text
Conducted by a RSP or CRC? ( <i>Checkbox</i> )	Check this box if this core R&D activity was conducted by an RSP or a CRC.

The following fields are visible if the checkbox above is ticked.

Label	Hover Text
*Was the core R&D activity conducted by a RSP or a CRC? (radio button options) <ul style="list-style-type: none"> <li>• RSP</li> <li>• CRC</li> </ul>	Select whether the activity was conducted by a RSP or a CRC
*RSP / CRC name	Enter the name of the RSP or CRC who conducted the core R&D activity.
RSP / CRC ABN	Enter Australian Business Number (ABN) of the RSP or CRC who conducted the core R&D activity. 11 numeric digits.
RSP number	Enter the RSP Number issued by AusIndustry for the RSP if you have it.
*Describe the services provided by the RSP or CRC.	Enter a brief description of the services provided by the RSP or CRC
Add RSP / CRC	Select this button to add another RSP or CRCs who provided contracted R&D services in relation to this activity.

### **Section: Supporting R&D Activities**

#### **Section help text:**

This application should only include supporting R&D activities conducted in the income year covered by this application.

Supporting R&D activities are activities **directly related** to core R&D activities. However, if an activity:

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

the activity is a supporting R&D activity only if it is undertaken for the **dominant purpose** of supporting core R&D activities.

**Supporting activity description:** This should describe what the R&D entity actually did within the supporting activity. This should include the main actions or steps that were performed so that AusIndustry can understand the scope and timing of the activity.

**Dominant purpose:** Activities may be conducted for more than one purpose. If the activity falls under either of the two categories described above, it must satisfy the dominant purpose requirement. Dominant purpose refers to a purpose that is the prevailing or most influential purpose for conducting an activity. To be eligible the most influential purpose of the activity must be to support the core R&D activities rather than to achieve a commercial or production 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.

The online [Customer Information Guide](#) (see section 'What is the meaning of dominant purpose') provides guidance on the factors to consider in determining whether your supporting R&D activity meets the dominant purpose requirement.

If the activities fail the dominant purpose test, they cannot be registered.

**Directly related:** If the activities do not fall under either of the above categories, they only need to be ‘directly related’ to core R&D activities. This means they must have a direct, close and relatively immediate relationship with the core R&D activities.

If you are selected for a compliance review, you may be asked to provide more information to substantiate your assessment that the supporting R&D activity meets the dominant purpose or directly related requirement.

Label	Hover Text
Activity number	<i>This should be a sequential number auto-generated by the smart form.</i>
Supporting activity title	Enter a title for the supporting R&D activity
*Describe the supporting activity carried out in the income year covered by this application. Explain how the activity contributed to supporting (or will support) core activities	Describe what you did within the supporting activity, including the main actions or steps you did within the activity so AusIndustry can understand the scope and timing of the activity. If the supporting activity was for the dominant purpose of supporting the core activity, please also explain how the supporting activity meets the dominant purpose test.
Relationship to Core R&D activity? (dropdown list options) <ul style="list-style-type: none"> <li>• Directly related</li> <li>• For dominant purpose</li> </ul>	Select whether the supporting activity meets either the directly related or dominant purpose test. <b>Note:</b> Excluded activities or activities that produce goods/services, or are directly related producing goods/services must meet the dominant purpose test.
Start month/year of supporting activity (the month and year are selected separately eg. May 2011)	Select the start month and year when the supporting activity commenced. This may have occurred in a previous income year.
End month/year of supporting activity (the month and year are selected separately eg. May 2011)	Select the month and year when the supporting activity was completed or is expected to be completed if the activity is ongoing.

*The following fields are only visible if the applicant has previously indicated that a CRC or RSP is involved in the project (at project collaboration section).*

Label	Hover Text
Conducted by a RSP or a CRC? (Checkbox)	Check this box if the activity was conducted by an RSP or a CRC.

*The following fields are only visible if the checkbox above is ticked.*

Label	Hover Text
*Was the supporting R&D activity conducted by a RSP or a CRC? <ul style="list-style-type: none"> <li>• RSP</li> <li>• CRC</li> </ul>	Select whether the activity was conducted by an RSP or CRC.
*RSP / CRC name	Enter the name of the RSP or CRC who conducted the supporting R&D activity.
RSP / CRC ABN	Enter the RSP or CRC's Australian Business Number (ABN). 11 numeric digits. May contain spaces. ABN or RSP number is required.
*RSP number	Enter the RSP Number issued by AusIndustry if known. Either the RSP number or ABN is required.
*Describe the services provided by the RSP or CRC.	Enter a brief description of the services provided by the RSP or CRC
Add Supporting R&D Activity	Click here to add a supporting R&D activity that you wish to register

### **Section: Summary of Projects (auto-populated)**

#### **Section help text:**

This section auto populates the following totals based on information provided within this R&D application.

These fields above are auto-populated by the form as project and activity information is entered.

Label	Hover Text
Total Number of Projects	<i>This is the total number of projects included in this application; It will be auto-populated by the form.</i>
Total R&D Expenditure in income year	<i>This is the total R&amp;D expenditure for all projects in this application for the income year. It will be auto-populated by the form.</i>
Total Expenditure – Core R&D Activities	<i>This is the total expenditure for the core R&amp;D activities for all projects in this application. It will be auto-populated by the form.</i>
Total R&D Expenditure – Supporting R&D Activities	<i>This is the total expenditure for the supporting R&amp;D activities for all projects in this application. It will be auto-populated by the form.</i>

*These fields will be visible to allow the creation of Projects, Core R&D Activities and Supporting R&D Activities. If you are completing the form by hand, you will need to photocopy the blank projects and activities section of the form to enter more than one project to the application.*

Label	Hover Text
Add Core R&D Activity	Click here to add another Core Activity to this project
Add Supporting R&D Activity	Click here to add another supporting activity related to this Core Activity
Add project.	Click here to add another project

### **Section: Add additional Projects and/or Activities**

This section is visible if the size limit for this form is reached and provides instructions for downloading an additional projects and activities sub-form.

#### **Static Text:**

You have reached the data limit of this form. To create a Projects & Activities Sub-form to continue adding projects and/or activities to this application, please complete the following section.

#### **Section Help Text:**

This section should be completed when the data limit within the form you are filling out has been reached. You may have reached the data limit at the end of a project, core or supporting activity entry.

A limit has been set for the number of projects and activities that can be entered into the form for usability reasons and to ensure that the form's performance is not slowed. The data limit has been set to 150 instances. This means that:

- 1 project = 1 instance
- 1 core activity = 1 instance
- 1 supporting activity = 1 instance

Any combination of project, core and supporting activities can be entered to reach the data limit. For example, 50 projects, each with one core activity and one supporting activity will equal 150 instances or 25 projects each with two core activities and three supporting activities also equals 150 instances.

If you have core or supporting R&D activities to be entered against an incomplete project in this form, details of the project number and title will be required in this section and at the start of the Project and Activities sub-form. This will allow AusIndustry to link all activities for the project.

Click on the Projects & Activities Sub-Form button to download a sub-form to continue adding projects and/or activities to this application.

<b>Label</b>	<b>Hover Text</b>
Have you commenced a project in this form but could not add all core and/or supporting activities relating to the project? ( <i>radio button options</i> ) <ul style="list-style-type: none"><li>• Yes</li><li>• No</li></ul>	Select YES if you have commence a project but still need to add core and/or supporting activities to the project. Otherwise select NO if you need to add new projects to this application.
Please enter the number and title of the project that is incomplete.	<i>Static Text</i>
Project number	Please enter the number of the project that you were unable to complete due to reaching this forms size limit.
Project title	Please enter the title of the project that you were unable to complete due to reaching this forms size limit.
Click on the R&D Projects & Activities button to download a Sub-form to continue adding projects and/or activities to this application.	<i>Static Text</i>



Label	Hover Text
Create Projects & Activities Sub-form	Select this button to download the Projects & Activities Sub-form to continue entering Projects & Activities for this R&D Application.

## Declaration and Contact Tab

### **Section: Tax Agent and R&D Consultant Services**

#### Section help text:

'Tax Agent Services', if provided for a fee or reward, include advising and assisting companies with tax incentives for expenditure incurred on research and development activities, where this involves the application of taxation laws.

If the R&D entity has relied on, and paid for, advice from a Tax Agent or R&D consultant to compile this application, you need to make sure that they are a registered tax agent. If you are not sure if your tax agent or R&D consultant is registered, you can ask to see their Certificate of Registration or visit the Tax Practitioners Board website [Tax Practitioners Board website](#).

You should note that it is an offence (subject to a civil penalty) for a person to provide a service that is a 'tax agent service' where that person is not a registered tax agent (refer section 50-5 of the Tax Agent Services Act 2009), other than where the service is a legal service in some circumstances.

Label	Hover Text
<p>* Did the R&amp;D Entity rely on advice from a Tax Agent or R&amp;D Consultant to compile this application? (<i>radio button options</i>)</p> <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	<p>Select this option if the R&amp;D Entity relied on advice from a tax agent or R&amp;D consultant to complete this application.</p> <p>Select this option if the R&amp;D Entity did not rely on advice from a tax agent or R&amp;D consultant to complete this application.</p>

*These fields will be if 'Yes' is selected for the above question.*

Label	Hover Text
*Title	Select the title of the tax agent or enter title if not provided in the dropdown list
*Given name/s	Enter the tax agent's given name/s
*Surname	Enter the tax agent's family name (surname)
*Tax Agent/R&D Consultant organisation	Enter the tax agent/R&D consultant's organisation
*Tax Agent/R&D Consultant Organisation ABN	Enter a valid Australian Business Number (ABN) for the organisation of the agent or consultant
Tax Agent Number	Enter the tax agent/R&D consultant's tax agent number

### **Section: Declaration**

#### 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 or
- a registered tax agent that has written authorisation to act on the R&D entity's behalf in this matter.

**Static text:**

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;
- the R&D entity, while undertaking the activities described in this application, has maintained records, while the activities were conducted, that substantiate the conducting of the activities to be registered for the *R&D Tax Incentive*; and
- I will provide further information as requested by AusIndustry or Innovation Australia to support my registration in the future, and I will do so in a reasonable amount of time after receiving a request.

For third party representatives lodging an application on behalf of an R&D entity:

- I have the authorisation to lodge this application for the R&D entity; 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).

Third party representatives should note that it is an offence (subject to a civil penalty) for a person to provide a service that is a 'tax agent service', where that person is not a registered tax agent (refer section 50-5 of *Tax Agent Services Act 2009*), other than where the service is a legal service in some circumstances.

Label	Hover Text
<p>Is the declaration being made by an officer of the R&amp;D entity? (<i>radio button options</i>)</p> <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	<p>Select YES if the declaration for this application is being made by an officer of the R&amp;D entity with the authority to make the declaration, otherwise select NO.</p>

If YES, the following fields will be displayed on the form:

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 surname.
Position held	Enter the position held by the declarant in the applicant company.
Office telephone number	Enter the declarant's office telephone number. Either office phone or mobile number can be provided.
Mobile number	Enter the declarant's mobile telephone number. Either office phone or mobile number can be provided.

Label	Hover Text
Fax number	Enter the declarant's fax number. Either fax or email can be provided.
Email address	Enter the declarant's email address. Either fax or email can be provided.

*If NO, the following fields will be displayed on the form:*

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 surname.
*Organisation – legal / registered name	Enter the legal / registered name of the declarant's organisation.
*ABN	Enter a valid Australian Business Number (ABN) for the organisation of the declarant.
Tax agent number	Tax Agent number should be supplied where the declarant is a third party representative (registered tax agent) for the R&D Entity.
*Position held	Enter the position held by the declarant.
Office telephone number	Enter the declarant's office telephone number. Either office phone or mobile number can be provided.
Mobile number	Enter the declarant's mobile telephone number. Either office phone or mobile number can be provided.
Fax number	Enter the declarant's fax number. Either fax or email can be provided.
Email address	Enter the declarant's email address. Either fax or email can be provided.
R&D entity contact details	
Contact name	Enter the R&D entity's contact person.
Contact position	Enter the R&D entity's contact position.
Contact telephone number	Enter the R&D entity's contact telephone number.
Contact email address	Enter the R&D entity's contact 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.

If the nominated contact is a third party representative, please note that it is an offence (subject to a civil penalty) for a person to provide a service that is a 'tax agent service', where that person is not a registered tax agent (refer section 50-5 of *Tax Agent Services Act 2009*), other than where the service is a legal service in some circumstances.

Label	Hover Text
Is the nominated contact the same as the declarant? ( <i>radio button options</i> ) <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	Select YES, if the nominated contact person is the same as the person whose details have been provided at the declaration. The nominated contacted details will be pre-populated from the declarant details. If NO, the nominated contact details will need to be provided.
*Title	Enter the title for the R&D nominated contact person
*Given name/s	Enter the given name(s) for the nominated contact person
*Surname	Enter the surname for the nominated contact person
*Position held	Enter the organisation position for the 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 organisation of the 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.
*Email address	Either fax number or email address must be provided.
Postal address	
*Address line 1	Please enter the address line 1 for the nominated contact person
Address line 2	
*City / Town	Please enter the city/town for the nominated contact person
*State	Enter address state for the nominated contact person
*Postcode	Enter address postcode for the nominated contact person

## Submit Tab

### Online Declaration

For applications being submitted online, the person authorised to make this application on behalf of the R&D Entity must place a tick in the box provided to signify their acceptance of the declaration.

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;
- the R&D entity, while undertaking the activities described in this application, has maintained records, while the activities were conducted, that substantiate the conducting of the activities to be registered for the *R&D Tax Incentive*; and
- I will provide further information as requested by AusIndustry or Innovation Australia to support my registration in the future, and I will do so in a reasonable amount of time after receiving a request.

For third party representatives lodging an application on behalf of an R&D entity:

- I have the authorisation to lodge this application for the R&D entity; 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).

Third party representatives should note that it is an offence (subject to a civil penalty) for a person to provide a service that is a 'tax agent service', where that person is not a registered tax agent (refer section 50-5 of *Tax Agent Services Act 2009*), other than where the service is a legal service in some circumstances.

Label	Tool Tip (Hover Text)
I agree	Check this box to agree to the declaration.

### Lodgement

Label	Hover Text
Your application is now complete. Please select how you would like to lodge this application: (radio button options) <ul style="list-style-type: none"><li>• Submit Online</li><li>• Submit by post</li></ul>	Please select how you would like to submit your application.

Label	Hover Text
* Do you have any attachments? (Radio button options) <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	Please indicate whether you have an attachment to be submitted with this a

### **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'.

#### **Static Text:**

#### **Submit online**

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.

To submit the completed application to AusIndustry, please select the Submit button.

Note: Based on your internet connection, submission may take a few minutes. Please click the submit button only once.

Label	Hover Text
Save	Click to 'Save' a copy of this form to your local computer.
Submit to AusIndustry	Click to 'Submit' the completed form to AusIndustry for processing.
Print Completed Form	Click 'Print Completed form' to print completed form.

### **Submit by Post**

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

#### **Static Text:**

#### **Submitting your application by post**

**Note:** Submitting the form in paper format will result in an increased processing time of up to 30 working days.

Before lodging the application, please ensure that:

- the application has been signed and dated.
- 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

AusIndustry

GPO Box 9839

CANBERRA ACT 2601

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

Label	Tool Tip (Hover Text)
Print Completed Form	Click to print the completed form for posting to AusIndustry for processing.

## Attachment A List of Countries of Incorporation

- Afghanistan
- Albania
- Algeria
- American Samoa
- Andorra
- Angola
- Anguilla
- Antarctica
- Antigua and Barbuda
- Argentina
- Armenia
- Aruba
- Australia
- Austria
- Azerbaijan
- Bahamas
- Bahrain
- Bangladesh
- Barbados
- Belarus
- Belgium
- Belize
- Benin
- Bermuda
- Bhutan
- Bolivia
- Bosnia and Herzegovina
- Botswana
- Bouvet Island
- Brazil
- British Indian Ocean Territory
- Brunei
- Bulgaria
- Burkina Faso
- Burundi
- Cambodia
- Cameroon
- Canada
- Cape Verde
- Cayman Islands
- Central African Republic
- Chad
- Chile
- China
- Christmas Island
- Cocos (Keeling) Islands
- Colombia
- Comoros
- Congo
- Congo, The Democratic Republic of the
- Cook Islands
- Costa Rica
- Côte d'Ivoire
- Croatia
- Cuba
- Cyprus
- Czech Republic
- Denmark
- Djibouti
- Dominica
- Dominican Republic
- East Timor
- Ecuador
- Egypt
- El Salvador
- Equatorial Guinea
- Eritrea
- Estonia
- Ethiopia
- Falkland Islands
- Faroe Islands
- Fiji Islands
- Finland
- France
- French Guiana
- French Polynesia
- French Southern territories
- Gabon
- Gambia
- Georgia
- Germany
- Ghana
- Gibraltar
- Greece
- Greenland
- Grenada
- Guadeloupe
- Guam
- Guatemala
- Guinea
- Guinea-Bissau
- Guyana
- Haiti
- Heard Island and McDonald Islands
- Holy See (Vatican City State)
- Honduras
- Hong Kong
- Hungary
- Iceland
- India
- Indonesia
- Iran
- Iraq
- Ireland
- Israel
- Italy
- Jamaica
- Japan
- Jordan
- Kazakhstan
- Kenya
- Kiribati
- Kuwait
- Kyrgyzstan
- Laos
- Latvia
- Lebanon
- Lesotho
- Liberia
- Libyan Arab Jamahiriya
- Liechtenstein
- Lithuania
- Luxembourg
- Macao
- Macedonia
- Madagascar
- Malawi
- Malaysia
- Maldives
- Mali
- Malta
- Marshall Islands
- Martinique
- Mauritania
- Mauritius
- Mayotte
- Mexico
- Micronesia, Federated States of
- Moldova



- Monaco
- Mongolia
- Montserrat
- Morocco
- Mozambique
- Myanmar
- Namibia
- Nauru
- Nepal
- Netherlands
- Netherlands Antilles
- New Caledonia
- New Zealand
- Nicaragua
- Niger
- Nigeria
- Niue
- Norfolk Island
- North Korea
- Northern Mariana Islands
- Norway
- Oman
- Pakistan
- Palau
- Palestine
- Panama
- Papua New Guinea
- Paraguay
- Peru
- Philippines
- Pitcairn
- Poland
- Portugal
- Puerto Rico
- Qatar
- Réunion
- Romania
- Russian Federation
- Rwanda
- Saint Helena
- Saint Kitts and Nevis
- Saint Lucia
- Saint Pierre and Miquelon
- Saint Vincent and the Grenadines
- Samoa
- San Marino
- Sao Tome and Principe
- Saudi Arabia
- Senegal
- Seychelles
- Sierra Leone
- Singapore
- Slovakia
- Slovenia
- Solomon Islands
- Somalia
- South Africa
- South Georgia and the South Sandwich Islands
- South Korea
- Spain
- Sri Lanka
- Sudan
- Suriname
- Svalbard and Jan Mayen
- Swaziland
- Sweden
- Switzerland
- Syria
- Taiwan
- Tajikistan
- Tanzania
- Thailand
- Togo
- Tokelau
- Tonga
- Trinidad and Tobago
- Tunisia
- Turkey
- Turkmenistan
- Turks and Caicos Islands
- Tuvalu
- Uganda
- Ukraine
- United Arab Emirates
- United Kingdom
- United States
- United States Minor Outlying Islands
- Uruguay
- Uzbekistan
- Vanuatu
- Venezuela
- Vietnam
- Virgin Islands, British
- Virgin Islands, U.S.
- Wallis and Futuna
- Western Sahara
- Yemen
- Yugoslavia
- Zambia
- Zimbabwe

## **Attachment B List of Countries of Residence (double tax agreement with Australia)**

- Argentina
- Austria
- Belgium
- Canada
- China
- Czech Republic
- Denmark
- Fiji
- Finland
- France
- Germany
- Hungary
- India
- Indonesia
- Ireland
- Italy
- Japan
- Kiribati
- Malaysia
- Malta
- Mexico
- Netherlands
- New Zealand
- Norway
- Papua New Guinea
- Philippines
- Poland
- Romania
- Russia
- Singapore
- Slovakia
- South Africa
- South Korea
- Spain
- Sri Lanka
- Sweden
- Switzerland
- Taipei
- Thailand
- United Kingdom
- United States
- Vietnam

## **Attachment C**

### **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 Gymnasia  
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

## **Attachment D**

### **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

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

#### 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