



Application: Registration of R&D Activities

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. R&D Entity Details
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". This 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 (Section 27A, Industry Research and Development ACT 1986)*.

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 Australian Taxation Office (ATO) if you are unsure about whether you are an eligible 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. Further information relating to 'late applications' is available in the [Customer Information Guide](#).

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 **13 28 46** between 8am – 8pm Australian Eastern Standard Time (AEST) Monday to Friday or submit your enquiry through our online enquiry form at Business.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 43.5 per cent tax offset for eligible companies with an aggregated turnover of less than \$20 million per annum; or
- a non-refundable 38.5 per cent tax offset for all other eligible companies.

The R&D Tax Incentive is jointly administered by AusIndustry (on behalf of Innovation and Science Australia) and the ATO. Innovation and Science 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 and Science 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 'Guidance and information' from the drop-down menu at the left 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"> • Yes • No 	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](#).

Please be aware that the R&D Entity's income period is for the entire income period being applied for, not from when the company began undertaking R&D or became incorporated.

Label	Hover Text
*Select the income year for this application	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">• Yes• No	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 income period From (dd/mm/yyyy) To (dd/mm/yyyy)	Enter the <u>start and 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 'dates</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 company that is:

- incorporated under an Australian law **or**
- incorporated under foreign law but is an Australian resident for income purposes **or**
- incorporated under foreign law **and**

- a resident of a country with which Australia has a double tax agreement, including a definition of 'permanent establishment' **and**
- carrying on business in Australia through a permanent establishment as defined in the double tax agreement (more information on permanent establishments is available on the ATO website).

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

- an individual
- a corporate limited partnership or
- an exempt entity (because your entire income is exempt from income tax).

Trusts are not generally eligible R&D entities (with the exception of a public trading trust with a corporate trustee).

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.

Label	Hover Text
<p>*Type of R&D entity: Which of the following best describes the R&D entity? (<i>radio button options</i>)</p> <ul style="list-style-type: none"> • a company incorporated under an Australian law • a company incorporated under foreign law that is an Australian resident for income tax purposes • a company that is incorporated under foreign law and <p>is a resident of a country with which Australia has a double tax agreement, including a definition of 'permanent establishment' and</p> <p>is carrying on business in Australia through a permanent establishment as defined in the double tax agreement.</p>	<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.</p>
<p>*Australian Business Number (ABN)</p> <p>If the company does not have an ABN, complete the form and send the completed application to rdtaxincentive@industry.gov.au. It will be manually uploaded on the company's behalf. (Do not submit the application).</p>	<p>Enter the R&D entity's Australian Business Number (ABN). 11 numeric digits.</p>
<p>*R&D entity legal/registered name</p>	<p>Enter the R&D entity's legal/registered name.</p>

Label	Hover Text
<p>Australian Registered Body Number (ARBN)</p> <p>Only visible if dot points two or three at Type of R&D Entity.</p>	<p>Enter the R&D entity's Australian Registered Body Number (ARBN), 9 numeric digits - if available</p>
<p>Australian Company Number (ACN)</p> <p>Only visible if "a company incorporated under an Australian law" is selected at Type of R&D Entity.</p>	<p>Enter the R&D entity's Australian Company Number (ACN). 9 numeric digits.</p>
<p>Australian Registered Body Number (ARBN)</p> <p>Only visible if dot points two or three at Type of R&D Entity.</p>	<p>Enter the R&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&D Entity.</p>	<p>Enter the R&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&D Entity.</p>	<p>Select the country of incorporation of the R&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&D Entity.</p>	<p>Enter the R&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&D Entity.</p>	<p>Select the R&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&D entity's website address (URL).</p>
<p>*Is the R&D entity controlled by one or more tax exempt entities?</p> <ul style="list-style-type: none"> • Yes • No 	<p>Select YES if the R&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. Note: if this percentage of ownership by tax exempt entities is 50% or more, it is only eligible to apply for the Non-refundable 38.5% tax offset.</p>

Label	Hover Text
<p>*Is the R&D entity that is registering the head company of a consolidated or multiple entry consolidated (MEC) group?</p> <ul style="list-style-type: none"> • Yes • Not applicable 	<p>Select YES if the R&D entity registering is the head company of a consolidated or MEC group. Select 'Not applicable' if you are not part of a group. Note: Subsidiary members of consolidated or MEC groups cannot apply for registration, their head company must apply.</p>
<p>*Who conducted the R&D Activities?</p> <ul style="list-style-type: none"> • Head company only • Head company and subsidiary members • Subsidiary members only <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&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&D activities covered by this application</p> <p>Select this option if the subsidiary members only or MEC group have conducted the R&D activities covered by this application</p>

If applicant selects either option 2 or 3 above 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. Post Office Boxes (e.g. PO Box 100) are not acceptable as the Main Street Address. Please provide the actual location address of the applicant.
*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.

Label	Hover Text
*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)
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.

Label	Hover Text
*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 FTE 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 year' and incorporate them into your calculation on a pro-rata basis. Enter zero only if this is your actual total number of FTE employees engaged in R&D, 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 R&D entity have an Ultimate Holding Company (UHC)? <ul style="list-style-type: none"> • Yes • No 	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.
UHC ABN	Enter the ABN of the R&D entity's ultimate holding company. This is applicable for Australian ultimate holding companies 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 detailed in the additional Projects and Activities sub-form(s).

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.

Label	Hover Text
*Objectives of the project (4000 character limit)	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. (4000 character limit)	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 experience (2000 character limit)	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.
*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? <ul style="list-style-type: none">• Yes• No	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. <i>(Field only visible if YES selected to question above)</i>

Label	Hover Text
<p>*Does the R&D entity have an overseas finding for the activities undertaken overseas for this project?</p> <ul style="list-style-type: none"> • Yes • No 	<p>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.</p>
Overseas finding certificate number	<p>Enter the Overseas Finding certificate number supplied to you from AusIndustry. (Field only visible if YES selected to question above)</p>

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 and Science 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 and Science 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 [business.gov.au 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](#). If you are still uncertain on this issue, you should contact the ATO.

Label	Hover Text
<p>*Has another organisation unrelated to the R&D entity carried out part of this project?</p> <ul style="list-style-type: none"> • Yes • No 	<p>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.</p>

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"> • YES - some or all of project contracted to a Cooperative Research Centre (CRC) • YES - some or all of project contracted to a Research Service Provider (RSP) • YES – some or all of the project contracted to another type of publicly funded research organisation • YES – some or all of the project contracted to another type of private research organisation • YES - other collaborative arrangement 	<p>Select the options which apply. More than one YES option may be selected if applicable.</p> <p><i>(check boxes – can select more than one of the YES options)</i></p>

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
<p>Did the R&D entity pay a levy to the Research Service Provider?</p> <ul style="list-style-type: none"> • Yes • No 	<p>Select YES if a R&D levy or contribution was paid to the RSP, otherwise select NO. Note: 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.</p>

Label	Hover Text
<i>If applicant selects YES to 'Did the R&D entity pay a levy to the Research Service Provider?' the following fields will be visible.</i>	
Label	Hover Text
*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&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&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&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 year	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 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&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 activity related to a supporting R&D activity that you intend to register 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 [the 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 income year. Registration will only be granted for the year of registration. The core activity must be within the project date range.
*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 to be completed. This may relate to a previous income year. Registration will only be granted for the year of registration. The core activity must be within the project date range.

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
<p>*Describe the core activity (i.e. experiment/s) carried out in the income year covered by this application. Include:</p> <ul style="list-style-type: none"> - a statement about the hypothesis of your experiment(s) - brief details of the experiment(s)/testing carried out, results and conclusions <p>(3000 character limit)</p>	<p>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.</p> <p>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.</p>

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
<p>Conducted by a RSP or CRC? ([Checkbox])</p>	<p>Check this box if this core R&D activity was conducted by an RSP or a CRC.</p>

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

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

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 <i>(2000 character limit)</i>	Describe what you did within the supporting activity, including the main actions or steps you did within the activity so the scope and timing of the activity is clear. 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 <i>(dropdown list options)</i> <ul style="list-style-type: none">• Directly related	Select whether the supporting activity meets either the directly related or dominant purpose test. Note: Excluded activities or activities that produce goods/services, or are directly related producing goods/services must meet the dominant purpose test.

Label	Hover Text
<ul style="list-style-type: none"> For dominant purpose 	
*Start 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 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"> RSP CRC 	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. Either the RSP number or ABN 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

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

Label	Hover Text
Total Project/Activity instances	This field is auto-populated by the form.

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.

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 – core activities	<i>This is the total expenditure for the core R&D activities for all projects in this application. It will be auto-populated by the form.</i>
Total R&D Expenditure – supporting activities	<i>This is the total expenditure for the supporting R&D activities for all projects 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&D expenditure for all projects in this application for the income year. It will be auto-populated by the form.</i>

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 useability 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.

Label	Hover Text
Have you commenced a project in this form but could not add all core and/or supporting activities relating to the project? <ul style="list-style-type: none"> • Yes • No 	Select YES if you have commenced 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>
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
* Did the R&D Entity rely on advice from a Tax Agent or R&D Consultant to compile this application? <ul style="list-style-type: none"> • Yes • No 	Select YES if the R&D Entity relied on advice from a tax agent or R&D consultant to complete this application. Select NO if the R&D Entity did not rely on advice from a tax agent or R&D consultant to complete this application.

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.

I acknowledge that:

- Australian Government entities will securely share data to improve efficiencies and inform policy development and decision-making. In doing so, Australian Government entities will uphold the highest standards of security and privacy for the individual, national security and commercial confidentiality, For more information on the Australian Government's Public Data Policy and the commitment to use Public Data to help grow the economy, stimulate innovation and improve service delivery across Government, please visit: dpmc.gov.au/public-data

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

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 phone number	Enter the declarant's office phone 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.

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.

Label	Hover Text
*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 phone 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 phone 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? <ul style="list-style-type: none"> • Yes • No 	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

Label	Hover Text
*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 phone 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.

I acknowledge that:

- Australian Government entities will securely share data to improve efficiencies and inform policy development and decision-making. In doing so, Australian Government entities will uphold the highest standards of security and privacy for the individual, national security and commercial confidentiality, For more information on the Australian Government's Public Data Policy and the commitment to use Public Data to help grow the economy, stimulate innovation and improve service delivery across Government, please visit: <https://www.dpmc.gov.au/public-data>.

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: <ul style="list-style-type: none"> • Submit Online • Send by Post 	Please select how you would like to submit your application.
* Do you have any attachments? <ul style="list-style-type: none"> • Yes • No 	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 to AusIndustry 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.
Print Completed Form	Click 'Print Completed form' to print completed form.
Submit to AusIndustry	Click to submit the completed form to AusIndustry for processing.

Submit by Post

This section is only visible after the 'Please select how you would like to lodge your application:' has been selected as 'Send 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
 2599 – Other Manufacturing n.e.c.

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
 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

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
9209 - Other Gambling Activities

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

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

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