

Identify if activities are eligible for the R&D Tax Incentive



Y

Are you developing a new or improved product, material, device, process, service or methodology? Or are you using an existing product, material, device, process, service or methodology but in a different application or in a new way?

N

Y

In doing so, were investigations (such as technical research, industry experts, literature reviews, etc) undertaken to determine the current state of art? Was a knowledge gap identified and was there a significant level of uncertainty associated with resolving this gap?

N

N

Based on 'current knowledge, information or experience' that was available in the public domain and on a reasonably accessible basis, could the knowledge gap be resolved based on information currently available?

Y

Y

Could the knowledge gap only be resolved by examining potential solutions, determining the best course of actions and performing experimentation and trial? ie. Could the outcome only be solved by undertaking a progression at work that proceeded from the hypothesis to experiment, observation and evaluation?

N

N

Are the core activities:

- Market research or testing for sales promotion
- Management studies or efficiency surveys
- Research in social sciences, arts or humanities
- Complying with statutory requirements or standard
- Minerals exploration
- Reverse engineering
- Computer software for internal administration

Y

N

Was the activity conducted in Australia?

Y

Have you received prior approval from AusIndustry for your current year claim?

N

The activity is a core R&D activity.

You must retain records which demonstrate that your activities are eligible.

The activity is not a core R&D activity.