



Advance Overseas Finding

Application form questions

LAST UPDATED JULY 2024

Before you start

The [Industry Research and Development Act 1986 \(IR&D Act\)](#) and the Income Tax Assessment Act 1997 contain a number of defined terms such as 'eligible entities', 'core R&D activities' and 'supporting R&D activities'. These defined terms differ from what some businesses may normally consider to be research and development.

Before completing the form, it is recommended that you make yourself familiar with these defined terms by reading the R&D Tax Incentive guidance documents available at: [R&D Tax Incentive](#). Potential applicants for an Advance or Overseas finding should review and be familiar with the content of the topics, in particular the Eligibility, Record keeping, Self-assessing your R&D activities, and Guidance information.

For help with completing the form, please refer to the [Application Guidance](#).

Question	Guidance
Section: Income Period	
For help with completing this section, please refer to Application Guidance .	
1. Which financial year does this application commence in? <i>*Mandatory</i> Style: Drop down list	
2. Does the company follow a standard income period (01 July to 30 June)? <i>*Mandatory</i> Style: Radio button Options: Yes, No	This should be the income period on the company's income tax return submitted to the Australian Taxation Office.

Question	Guidance
Section: Income Period	
<p>3. Which Australian Taxation Office approved income period does the company follow?</p> <p>Options:</p> <ul style="list-style-type: none"> Substituted accounting period (SAP) Transitional accounting period <p><i>*Mandatory</i> Style: Radio button</p>	<p>This question is only shown if 'No' is selected for the question: <i>Does the company follow a standard income period (01 July to 30 June)</i>.</p> <p>Only companies with a substituted accounting period approved by the Australian Taxation Office may register activities for a non-standard income period. You can find information and forms for substituted accounting periods at the Australian Taxation Office website.</p>
<p>4. Which income period does the company follow?</p> <p><i>*Mandatory</i> Style: Drop down list</p>	<p>This question is only shown if 'Substituted account period (SAP)' is selected for the question: <i>Which Australian Taxation Office approved income period does the company follow?</i></p> <p>If you have a substituted accounting period approved by the Australian Taxation Office, the income year will end on a date other than 30 June.</p> <p>If your substituted accounting period ends on a date that is not listed, please select the option that matches the month and year for your end date. For example: for a substituted accounting period ending on 5 April 2020, select 30 April 2020.</p>
<p>5. Start date of your transitional accounting period</p> <p><i>*Mandatory</i> Style: Drop down list</p>	<p>These questions are only shown if 'Transitional accounting period' is selected for the question: <i>Which Australian Taxation Office approved income period does the company follow?</i></p> <p>If you have a substituted accounting period approved by the Australian Taxation Office, it may result in an income period more or less than 12 months. We require only the month and year for the start date and end date of your transitional accounting period.</p>
<p>6. End date of your transitional accounting period</p> <p><i>*Mandatory</i> Style: Drop down list</p>	

Question	Guidance
Section: Eligibility declaration	
<p>For help with completing this section, please refer to Application Guidance.</p> <p>Who is eligible to apply for an Advance Finding or an Overseas Finding? Only an eligible R&D Entity can apply for an Advance Finding or Overseas Finding. You are an eligible R&D Entity if you are an R&D Entity that is:</p> <ul style="list-style-type: none"> incorporated under an Australian law; or incorporated under foreign law but an Australian resident for income purposes; or <ul style="list-style-type: none"> 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. <p>You are not eligible to apply for a finding for the R&D Tax Incentive more broadly if you:</p> <ul style="list-style-type: none"> are a corporate limited partnership; or are an exempt Entity (because your entire income is exempt from income tax). <p>Trusts are generally not eligible entities. The exception is a body corporate in the capacity of trustee for a public trading trust. You should contact the Australian Taxation Office (ATO) if you are unsure about whether you are an R&D Entity.</p> <p>Note: If you are part of a consolidated group or multiple entry consolidated (MEC) group, only the head company of the group may apply for an Advance or Overseas Finding. The following entities may also apply for an Advance or Overseas Finding on an R&D Entity's behalf:</p>	

Question	Guidance
Section: Eligibility declaration	
<ul style="list-style-type: none"> a <u>registered tax agent</u> that has written authorisation to act on the R&D Entity's behalf in this matter; a Research Service Provider or a Cooperative Research Centre. <p>If this form is completed by someone who is not an officer for the R&D Entity, then the 'applicant' (e.g. a tax agent) will be different from the 'R&D Entity' (e.g. the tax agent's client). The form will ask for details of both the applicant and the R&D Entity.</p>	
<p>I declare that:</p> <ul style="list-style-type: none"> I have read the R&D Tax Incentive guidance material regarding eligible entities, eligible R&D activities and record keeping I have assessed that the R&D entity satisfies the eligibility requirements I have assessed, and can provide evidence, that all the core R&D activities described in this form meet the requirements I have assessed, and can provide evidence, that all the supporting R&D activities (including any activities which are excluded from being core R&D activities) described in this form meet the requirements <p><i>*Mandatory</i> Style: Check box Continue button active once box checked</p>	

Question	Guidance
Section 1: Application Type	
<p>For help with completing this section, please refer to Application Guidance.</p>	
<p>7. Are you seeking an advance finding for overseas activities?</p> <p><i>*Mandatory</i> Style: Radio button Options: Yes, No</p>	<p>Applications for an overseas finding must include at least one Australian core R&D activity that cannot be completed without conducting the overseas activity(ies).</p>
<p>8. Is this the first time your company has applied for an Advanced and Overseas Finding?</p> <p><i>*Mandatory</i> Style: Radio button Options: Yes, No</p>	<p>This question relates to the applicant company, not the individual submitting this form.</p>

Question	Guidance
Section 2: Registration type	
For help with completing this section, please refer to Application Guidance .	
<p>9. Is the company registered with the Australian Securities and Investments Commission?</p> <p>Options:</p> <ul style="list-style-type: none"> • Yes, under an Australian law • Yes, under foreign law that is an Australian resident for tax purposes • Yes, under foreign law AND is a resident of a country with which Australia has a double tax agreement, including a definition of 'permanent establishment' AND is carrying on business in Australia through a permanent establishment as defined in the double tax agreement • No, this company is not registered with Australian Securities and Investments Commission <p><i>*Mandatory</i> Style: Radio button</p>	<p>To find if the company is registered go to ASIC Connect and search their registers by Organisation and Business Names. The result status will show if your company is registered.</p> <p>If your company is not registered with the Australian Securities and Investments Commission, it is not eligible for the R&D Tax Incentive.</p>

Question	Guidance
Section 3: Company details	
For help with completing this section, please refer to Application Guidance .	
<p>10. Are you an Exempt Entity as defined in section 995.1 of the Income Tax Assessment Act 1997.</p> <p><i>*Mandatory</i> Style: Radio button Options: Yes / No</p>	<p>The user cannot proceed with the application if a 'Yes' response is selected. If a 'No' response is selected, the following error message displays:</p> <p>Pursuant to s355.35 of the Income Tax Assessment Act 1997 (ITAA 1997), an exempt entity cannot be an R&D entity</p>
<p>11. What country was the company incorporated in?</p> <p><i>*Mandatory</i> Style: Drop down list</p>	<p>This question is linked to: <i>Is the company registered with the Australian Securities and Investments Commission?</i> and is only shown for companies registered under foreign law.</p>
<p>12. What date was the company registered with the Australian Securities and Investments Commission?</p>	<p>You can find this information in the Australian Securities and Investments Commission register at ASIC Connect website. Please notify the Australian Securities and Investments Commission if your details need to be updated.</p>
<p>13. What is the company's country of residence?</p> <p><i>*Mandatory</i> Style: Drop down list</p>	<p>This question is linked to: <i>Is the company registered with the Australian Securities and Investments Commission?</i> The question is only shown for companies registered under foreign law that are residents of a country with which Australia has a double tax agreement, and are carrying on business in Australia through a permanent establishment as defined in the double tax agreement.</p>

Question	Guidance
Section 3: Company details	
<p>14. Personnel</p> <ul style="list-style-type: none"> Title First Name Last Name Position Company Email Phone number Qualifications (maximum 1000 characters) Australian or overseas based (only required for overseas activities in applications for advance finding on overseas activities). <p><i>*Mandatory</i> Style: Multiple fields</p>	<p>Please list the key personnel performing the activities. You must obtain the individual's consent to provide this information.</p> <p>Why are personnel details required? Personnel details will assist to demonstrate the capability of the R&D Entity to undertake the project. Typically, this list should only include leading and key project personnel, such as the Project Manager, Research Director, Principal Investigators, Lead Technicians and External Experts</p>
<p>15. Is the company the head of a consolidated or multiple entry consolidated group?</p> <ul style="list-style-type: none"> Yes No, the company is not part of a consolidated or multiple entry consolidated group No, the company is a subsidiary of a consolidated or multiple entry consolidated group <p><i>*Mandatory</i> Style: Radio button Options:</p>	<p>Only the head company of a consolidated or multiple entry consolidated group can apply to register R&D activities. The head company must register R&D activities performed by any member of the group. For further information on claiming the R&D Tax Incentive if you are a member of a consolidated or multiple entry consolidated group visit the Australian Tax Office website.</p>
<p>16. Is this application for:</p> <p>Options:</p> <ul style="list-style-type: none"> The head company only Subsidiary members only Both the head company and subsidiary members <p><i>*Mandatory</i> Style: Radio button</p>	<p>This question is only shown if 'Yes' is selected for: <i>Is the company the head of a consolidated or multiple entry consolidated group?</i> on the 'Company details' page.</p>
<p>17. Subsidiary member details:</p> <p>Sub questions:</p> <ul style="list-style-type: none"> What is the Subsidiary member's ABN? What is the Subsidiary member's Name? What is the Subsidiary member's website? (Optional) <p><i>*Mandatory</i> Style: Set of sub-questions</p>	<p>This question is only shown if 'Subsidiary members only' or 'Both the head company and subsidiary member' is selected for: <i>Is this application for</i>.</p> <p>To find the subsidiary member's ABN visit the ABN Lookup website to search by name or ACN. The ABN is part of the result if the business is registered.</p>

Question	Guidance
Section 3: Company details	
<p>18. The subsidiary member:</p> <p>Options:</p> <ul style="list-style-type: none"> • Conducted, or will conduct, an activity included in this application; or • Had, or will have, services provided in relation to an activity included in this application; or • Used, or will use, particular technology in relation to an activity included in this application; • None of the above <p><i>*Mandatory</i> Style: Radio button (select one or more options)</p>	
<p>19. Please provide details of the activities conducted by, or providing services or technology access to, the subsidiary member</p> <p><i>*Mandatory</i> Style: Text field Field capacity: 4,000 characters</p>	<p>This question is not displayed if 'None of the above' is selected in the previous question.</p>
<p>20. Is the company controlled by one or more tax exempt entities?</p> <p><i>*Mandatory</i> Style: Radio button Options: Yes, No</p>	<p>To work out if your company is controlled by one or more exempt entities, you will need to consider if one or more exempt entities, their affiliates or both have either:</p> <ul style="list-style-type: none"> • shares and other equity interests in your company that give them and/or their affiliates at least 50% of the voting power in your company • the right to receive at least 50% of any income or capital your company distributes.
<p>21. What percentage control is held by tax exempt entities?</p> <p><i>*Mandatory</i> Style: Percentage Options: Number entry: 1 > 100 inclusive</p>	<p>This question is only shown if 'Yes' is selected for: <i>Is the company controlled by one or more tax exempt entities.</i></p> <p>If you are controlled by one or more exempt entities, you cannot claim the 43.5% refundable offset but you can claim the 38.5% non-refundable tax offset instead. For further information on tax exempt entities please visit the Australian Taxation Office website.</p>
<p>22. Does the company have an Ultimate Holding Company?</p> <p><i>*Mandatory</i> Style: Radio button Options: Yes, No</p>	<p>A company is an Ultimate Holding Company if it has majority ownership of or controlling interests in the other companies in the consolidated or multiple entry consolidated 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.</p>
<p>23. Ultimate Holding Company details:</p> <p>Sub-questions:</p> <ul style="list-style-type: none"> • What country was the Ultimate Holding Company incorporated in? Style: Drop-down list of countries • What is the Ultimate Holding Company's ABN or ACN? • What is the Ultimate Holding Company Name? <p><i>*Mandatory</i> Style: Set of sub-questions</p>	<p>This section contains multiple questions. The questions are only shown if 'Yes' is selected for: <i>Does the company have an Ultimate Holding Company?</i></p> <p>The Ultimate Holding Company ABN or ACN is only requested for companies incorporated in Australia.</p> <p>The Ultimate Holding Company name is only requested for companies incorporated outside Australia.</p>

Question	Guidance
Section 3: Company details	
<p>24. Is the company Indigenous owned (where at least 51% of the organisation's members or proprietors are Indigenous)?</p> <p><i>*Mandatory</i> Style: Radio buttons Options: • Yes, No, Prefer not to answer</p>	<p>The Australian Government is committed to developing and implementing policies and programs that positively impact Aboriginal and Torres Strait islander people, communities and businesses.</p> <p>To support this, Indigenous ownership and Indigenous controlled details are required as part of policy and program development, review and evaluation.</p>
<p>25. Is the company Indigenous controlled (where at least 51% of the organisation's board or management committee are Indigenous)?</p> <p>Options: Yes, No, Prefer not to answer</p> <p><i>*Mandatory</i> Style: Radio buttons</p>	<p>The Australian Government is committed to developing and implementing policies and programs that positively impact Aboriginal and Torres Strait islander people, communities and businesses.</p> <p>To support this, Indigenous ownership and Indigenous controlled details are required as part of policy and program development, review and evaluation.</p>
<p>26. Which industry does the company mostly operate in?</p> <p>Lists: • ANZSIC Division • ANZSIC Class</p> <p><i>*Mandatory</i> Style: Drop down lists (x2)</p>	<p>Select the Australian and New Zealand Standard Industrial Classification (ANZSIC) division and class that best describes the main business activity of the company.</p> <p>If you are the head company of a consolidated or multiple entry consolidated group, select the main business activity for the majority of your subsidiaries.</p> <p>For information on ANZSIC visit the Australian Bureau of Statistics website.</p>
<p>27. Is the application for identical findings on behalf of several R&D entities?</p> <p><i>*Mandatory</i> Type: Radio button Options: Yes / No</p>	
<p>28. List the names of the companies that are applying for the identical findings.</p> <p><i>*Mandatory</i> Style: ABN Lookup with ability to add multiple organisations</p>	<p>This question only applies if YES is selected for 'Is the application for identical findings on behalf of several companies?' question.</p>
<p>29. Please provide written consent of the companies that you are applying on behalf of.</p> <p><i>*Mandatory</i> Style: upload attachments Limit of 10 attachments.</p>	<p>This question only applies if 'List the names of the companies that have applied for the identical findings.' is YES.</p>

Question	Guidance
Section 4: Contact details	
All contact persons: <ul style="list-style-type: none"> • must be authorised to represent, act on behalf of and bind the company • must have consented to their personal information being used and disclosed as set out in this form • may receive correspondence about the application and may be contacted by the Department or the ATO to provide further information. For help with completing this section, please refer to Application Guidance .	
30. Are you an agent applying on behalf of a Company? Options: <ul style="list-style-type: none"> • No – I am the Company • Yes – I am an agent acting on behalf of a Company <i>*Mandatory</i> Style: Radio button	What is an agent? An agent is someone who is not an officer of the R&D Company but completes the form on behalf of the R&D Company to whom the application refers and does not have to be a registered tax agent.
31. What type of entity are you? Options: <ul style="list-style-type: none"> • Registered Tax Agent acting with the Company's authorisation • Tax or R&D Consultant • Cooperative Research Centre (where CRC is one entity) • One of the entities that makes up a Cooperative Research Centre • Research Service Provider (RSP) • Other <i>*Mandatory</i> Style: Radio button	A response to this question is only required if 'Yes – I am an agent acting on behalf of a Company' is selected for question 'Are you an agent applying on behalf of a Company?'. What is a Cooperative Research Centre? CRCs bring researchers, industry and government together to pursue industry-led collaborative research. For a list of current Cooperative Research Centres visit the business.gov.au website. What is a Research Service Provider? RSPs offer scientific or technical services on commercial terms. You can engage RSPs to perform R&D activities on your behalf. For a list of current Research Service Providers visit the business.gov.au website.
32. Please confirm what type of entity you are <i>*Mandatory</i> Style: Text field	Only displayed if 'Other' is selected for the question 'What type of entity are you?'
33. Registered Tax Agent details Options <ul style="list-style-type: none"> • What is your company's legal / registered name • What is your company's ABN? • What is your company's ACN? • Primary tax agent contact details: <ul style="list-style-type: none"> ○ Title, First name, Last name, ○ Position or role ○ Tax agent number ○ Phone number ○ Email <i>*Mandatory</i> Set of sub-questions Style: Radio button	A response to these tax agent questions are only required if 'Registered Tax Agent acting with the Company's authorisation' is selected for the question 'What type of entity are you?' To find your tax agent registration number visit the Tax Practitioners Board website and search the TPB Register. For phone numbers outside of Australia, please include the international code (e.g. +61 X XXXX XXXX). To ensure the integrity of your information, please provide a personal email address. Do not use a generic email address. Using generic email addresses may result in correspondence not being received.

Question	Guidance
Section 4: Contact details	
34. What is the name of your Research Service Provider? <i>*Mandatory</i> <i>Style: Text field</i>	Only displayed if 'Research Service provider' is selected for the question 'What type of entity are you?'
35. What is the name of your Cooperative Research Centre? <i>*Mandatory</i> <i>Style: Text field</i>	A response to this question is only required if 'Cooperative Research Centre (where CRC is one entity)' is selected for the question 'What type of entity are you?'
36. Company details <ul style="list-style-type: none"> What is your company's ABN or ACN? <i>*Mandatory</i> <i>Style: Numerical field</i>	A response to this question is only required if 'One of the entities that makes up a Cooperative Research Centre', 'Tax or R&D Consultant', 'Research Service Provider' or 'Other' is selected for the question 'What type of entity are you?'.
37. Please attach written consent to the agent applying on behalf of the Company <i>*Mandatory</i> <i>Style: upload attachments</i> <i>Limit of 10 attachments.</i>	Only displays if response for question 'What type of entity are you?' is one of the below responses: <ul style="list-style-type: none"> Cooperative Research Centre (where CRC is one entity) One of the entities that makes up a Cooperative Research Centre Research Service Provider (RSP) Other
38. What is your role within the company? Options: <ul style="list-style-type: none"> A Director, Office Holder, or other person authorised to act on behalf of the company An employee of the company <i>*Mandatory</i> <i>Style: Radio button</i>	A response to this question is only required is only required if 'No – I am the company' is selected for the question 'Are you an agent applying on behalf of a Company?'.
39. Primary company contact details: Sub-questions: <ul style="list-style-type: none"> Title, First name, Last name, Position or role Phone number Email Main business address in Australia Website <i>*Mandatory</i> <i>Style: Set of sub-questions</i>	At least one company contact must be provided. Please note that the Primary Company Contact can be the same person as the Declarant. All contact persons: <ul style="list-style-type: none"> must be authorised to represent, act on behalf of and bind the company must have consented to their personal information being used and disclosed as set out in this form may receive correspondence about the application and may be contacted by the Department or the ATO to provide further information. The Primary Company Contact specified in this form has written authority to act on behalf of the R&D entity in relation to this R&D application, including to provide information on behalf of the company, correspond with the Department, receive any finding and make any request for Internal Review. For phone numbers outside of Australia, please include the international code (e.g. +61 X XXXX XXXX). To ensure the integrity of your information, please provide an individual email address. Do not use a generic email address. Using generic email addresses may result in correspondence not being received.

Question	Guidance
Section 4: Contact details	
<p>40. Is the main business postal address the same as the main business address above?</p> <p><i>*Mandatory</i> Style: Radio button Options: Yes, No</p>	
<p>41. If no, provide the main Australian postal address</p> <p>Sub-questions:</p> <ul style="list-style-type: none"> • Address line 1 • Address line 2 • Suburb • State • Postcode <p><i>*Mandatory</i> Style: Set of sub-questions</p>	Only if answer no for question 'Is the main business postal address the same as the main business address above?'.
<p>42. Did you rely on advice from a tax agent?</p> <p><i>*Mandatory</i> Style: Radio button Options: Yes, No</p>	The R&D Tax Incentive is an entitlement arising under the Income Tax Assessment Act 1997. Only registered tax agents can provide advice that relates to ascertaining entitlements under a taxation law or advising about entitlements under a taxation law. Whether completing the R&D Tax Incentive registration form requires a registered tax agent needs to be considered by companies and their representatives on a case to case basis.
<p>43. Is the tax agent the same contact as previously listed?</p> <p><i>*Mandatory</i> Style: Radio button Options: Yes, No</p>	Only show if answer for ' Did you rely on advice from a tax agent? ' = 'Yes' & ' What type of entity are you? ' = 'Registered Tax Agent acting with the Company's authorisation'.
<p>44. Primary tax agent contact details:</p> <p>Sub-questions:</p> <ul style="list-style-type: none"> • Title, First name, Last name • Position or role • Tax agent registration number • Phone number • Email • Tax agent ABN <p><i>*Mandatory</i> Style: Set of sub-questions</p>	<p>This question is only shown if 'Yes' is selected for: <i>Did you rely on advice from a tax agent?</i> &/or 'Is the tax agent the same contact as previously listed?' = 'No'.</p> <p>By including the tax agent's contact details, they:</p> <ul style="list-style-type: none"> • must be authorised to represent, act on behalf of and bind the company • must have consented to their personal information being used and disclosed as set out in this form • may receive correspondence about the application and may be contacted by the Department or the ATO to provide further information. <p>For phone numbers outside of Australia, please include the international code (e.g. +61 X XXXX XXXX).</p> <p>To ensure the integrity of your information, please provide an individual email address. Do not use a generic email address. Using generic email addresses may result in correspondence not being received.</p>
<p>45. Did you receive advice from an R&D Consultant?</p> <p><i>*Mandatory</i> Style: Radio button Options: Yes, No</p>	Please note, primary consultant details are collected for internal reporting only. The primary consultant will not receive correspondence about the application and will not be contacted by the R&D Tax Incentive to provide further information.

Question	Guidance
Section 4: Contact details	
<p>46. If yes, please include details of the primary consultant who provided advice on your application</p> <p>R&D Consultant details:</p> <ul style="list-style-type: none"> • First name, Last name • Email • Phone Number • ABN • Company name <p><i>*Mandatory</i></p>	<p>Only if answered yes for question 'Did you receive advice from an R&D Consultant?'. </p>

Question	Guidance
Section 5: Employees	
For help with completing this section, please refer to Application Guidance .	
<p>47. Total number of employees</p> <p><i>*Mandatory</i> Style: Number field Values: Numerical</p>	<p>This is the total number of employees on the company's payroll at the end of the income period most recently completed (including working directors, partners, proprietors, full time, part time, and casual staff).</p> <p>For consolidated groups, this will be the total employee numbers for the entire group.</p>
<p>48. Number of employees engaged in R&D (person years)</p> <p><i>*Mandatory</i> Style: Number field Values: Numerical</p>	<p>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 company on research and development in most recently completed income year.</p> <p>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.</p> <p>For consolidated groups, this will be the total FTE number of staff that worked for all relevant subsidiaries who performed R&D activities. Estimates are only acceptable if actual numbers are not available.</p>
<p>49. Number of independent contractors engaged in R&D activities.</p> <p><i>*Mandatory</i> Style: Number field Values: Numerical</p>	<p>Enter the total number of independent contractors engaged in R&D activities at the end of the most recently completed income year.</p>

Question	Guidance
Section 6: Finance	
For help with completing this section, please refer to Application Guidance .	
<p>50. What is the company's most recently completed income year?</p> <p><i>*Mandatory</i> Style: Date boxes Options: Month/Year</p>	
<p>51. For your most recently completed income period, what was the company's taxable income or loss *across all companies*?</p> <p><i>*Mandatory</i> Style: Currency field Values: Numerical</p>	<p>This is the company's taxable income or loss for the most recently completed income year. Losses should be shown as negative figures.</p> <p>A consolidated or multiple entry consolidated group is a single entity for income tax purposes, therefore the taxable income or loss will be for the group.</p>
<p>52. For your most recently completed income period, what was the company's aggregated turnover?</p> <p><i>*Mandatory</i> Style: Currency field Values: Numerical</p>	<p>Your aggregated turnover is the sum of the annual turnover for all of the following:</p> <ul style="list-style-type: none"> the company any entity connected with the company any entity affiliated with the company <p>Any dealings between these entities are excluded.</p> <p>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.</p> <p>For non-grouped companies their aggregated turnover will simply be their annual turnover derived in the income year (excluding GST).</p> <p>Further information is available from the Australian Taxation Office website, including the meaning of affiliated entities.</p>
<p>53. For your most recently completed income period, how much revenue did the company earn *across all companies* from export sales?</p> <p><i>*Mandatory</i> Style: Currency field Values: Numerical</p>	<p>This is the company's total revenue from export sales for the most recently completed income year as reported in the company's business activity statement provided to the Australian Taxation Office. 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.</p> <p>To find the total revenue on export sales add up the individual export sale amounts in each business activity statement provided to the Australian Taxation Office for the income year of this application.</p>
<p>54. For the most recently completed income period, what was the company's R&D Expenditure?</p> <p><i>*Mandatory</i> Style: Currency field Values: Numerical</p>	<p>This is the total registered R&D expenditure in the most recent income year. If the actual value is unavailable, please provide an estimate.</p>

Question	Guidance
Section 7: Projects and activities (Project modal)	
For help with completing this section, please refer to Application Guidance .	
55. Name for this project <i>*Mandatory</i> <i>Style: Text field</i>	If you have registered this project before please use the same name.
56. Project reference description (optional) <i>*Mandatory</i> <i>Style: Text field</i>	This is an optional field to insert your internal reference.
57. What is the expected duration of this project? <i>*Mandatory</i> <i>Style: Date boxes</i> <i>Options: Day/Month/Year</i>	Enter the expected start and end dates (day, month and year) for the project. We acknowledge that the starts and end dates are estimates only.
58. Please provide a budget for the project <i>Style: Numerical</i>	
59. Please attach the budget for the project <i>*Mandatory</i> <i>Style: Attach button</i> <i>Limit of 10 attachments.</i>	
60. What are the objectives of this project? <i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 4,000 characters</i>	At the project level the objectives may be described fairly broadly and can include both research and development and commercial aims. Please explain: <ul style="list-style-type: none"> the project's objectives, the challenges that need to be overcome, the company's resources used in the project, how the project is undertaken in the company's normal business operations, and whether any goods or services are expected to be produced during the project. Please ensure your response allows the Department to understand the purposes for conducting the project.
61. Explain why you are undertaking the project and what additional resources you expect will be required to undertake the experiments both locally and overseas (if applicable) <i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 4,000 characters</i>	Project purposes and additional resources Briefly describe: <ul style="list-style-type: none"> the technical and commercial reasons for undertaking the project, the outcomes (such as knowledge; methods/protocols, goods, services, contracts/reports, plans/designs, or regulatory approvals) and the resources needed for the project which the R&D Entity cannot provide itself. The description should include enough detail for the Department to identify the purposes for conducting the project.

Question	Guidance
Section 7: Projects and activities (Project modal)	
<p>62. Describe what documents you will keep, or intend to keep, in relation to the activities in your project</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 4,000 characters</i></p>	<p>Please describe the type of documents that will be kept to record the details of the project. These records should include details of the experiments to be performed, including the reasons for undertaking the experiment, the results of the experiments and the conclusions drawn.</p> <p>What evidence is expected?</p> <p>We expect you to keep evidence that shows you meet the legal requirements to register an eligible core R&D activity for the R&D Tax Incentive. Evidence can include written records, oral statements and expert opinions.</p> <p>We expect your records to reflect what your purposes for carrying out the activities are at the time you start your activities. You need to assess whether generating new knowledge is a substantial purpose <i>at that time</i>.</p> <p>Evidence needs to show how you conduct or plan to conduct core R&D activities:</p> <ul style="list-style-type: none"> • That are based on principles of established science • Whose outcome cannot be known or determined in advance on the basis of current knowledge, information or experience worldwide • Whose outcome can only be determined by applying a systematic progression of work – hypothesis, experiment, observation and evaluation, leading to logical conclusions • For the purpose to generate new knowledge • That are not excluded from being core R&D activities <p>We also expect evidence that shows that your supporting R&D activities directly relate to at least one core R&D activity and, in some cases, you conduct them for the dominant purpose of supporting a core R&D activity.</p>
<p>63. Is the location of majority of R&D activities the same as the Main business address provided?</p> <p><i>*Mandatory</i> <i>Style: Radio button</i> <i>Options: Yes, No</i></p>	
<p>64. If no, provide the location where the majority of R&D activities are conducted for this project:</p> <ul style="list-style-type: none"> • Address line 1 • Address line 2 • Suburb • State • Postcode <p><i>*Mandatory</i> <i>Style: Text</i> <i>Options: sub questions</i></p>	<p>Only if answered no in question 'Is the location of majority of R&D activities the same as the Main business address provided?'</p>
<p>65. Briefly describe the plant and facilities allocated to the project (specialist equipment, facilities etc.)</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 4,000 characters</i></p>	<p>Explain how the particular plant or facility will be used in the conduct of R&D activities.</p>

Question	Guidance
Section 7: Projects and activities (Project modal)	
<p>66. Which field of research best describes the majority of R&D activities in this project?</p> <p>Lists:</p> <ul style="list-style-type: none"> • ANZSRC Division • ANZSRC Group <p><i>*Mandatory</i> Style: Drop down list (x2)</p>	<p>The Australian and New Zealand Standard Research Classification (ANZSRC) is a set of related classifications developed for use in the measurement and analysis of research and experimental development (R&D) statistics in Australia and New Zealand.</p> <p>For more information on Australian and New Zealand Standard Research Classification (ANZSRC), please refer to the ABS website. A full list of the classifications is available for download.</p>
<p>67. To establish whether the Company will be a beneficiary of the proposed R&D activities, please describe whether the Company will:</p> <ul style="list-style-type: none"> • effectively own the know-how, intellectual property, or other results arising from the project; • have control over the direction and conduct of the R&D activities; and • bear the financial burden of carrying out the activities <p><i>*Mandatory</i> Style: Text field Options: 4,000 characters</p>	

Question	Guidance
Section 7: Projects and activities (Core R&D Activity modal)	
<p>You must conduct or plan to conduct, at least one eligible core R&D activity to register for the R&D Tax Incentive. Section 355-25(1) of the Income Tax Assessment Act 1997, the law that applies to the program, states:</p> <p>Core R&D activities are experimental activities:</p> <p>(a) 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:</p> <p>(i) is based on the principles of established science; and</p> <p>(ii) proceeds from hypothesis to experiment, observation and evaluation, and leads to logical conclusions; and</p> <p>(b) 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)</p> <p>For further information about core R&D activities read the R&D Tax Incentive Guide to Interpretation.</p> <p>Additional requirements for Overseas Finding applications:</p> <p>Your application must include</p> <ul style="list-style-type: none"> All core R&D activities that relate to an overseas supporting R&D activity included in the application All Australian core R&D activities that have a significant scientific link to an overseas activity included in the application All overseas activities that have a significant scientific link to an Australian core R&D activity included in the application <p>For help with completing this section, please refer to Application Guidance.</p>	
<p>68. Name for this core R&D activity</p> <p><i>*Mandatory</i> Style: Text field</p>	<p>If you have registered this core R&D activity before please use the same name.</p>
<p>69. Who will this activity be performed by?</p> <p>Options:</p> <ul style="list-style-type: none"> Only the R&D Company The R&D Company and Others (including RSPs and CRCs) Either a subsidiary; by more than one company within the group; or by Others(including RSPs and CRCs) working with at least one other company within the group Only Others (including RSPs and CRCs) <p><i>*Mandatory</i> Style: Radio button</p>	<p>Company(ies) performing the activities Others include Research Service Providers, Cooperative Research Centres, and entities which undertake activities on behalf of the R&D Company, but don't include subsidiaries or other companies within a consolidated group.</p> <p>What is a Research Service Provider? Research Service Providers provide scientific or technical expertise and resources to perform research and development on behalf of other companies. Companies that engage a Research Service Provider to perform R&D activities can claim an R&D tax offset for eligible expenditure on registered R&D activities even if their total claim is less than the usual expenditure threshold of \$20,000 in an income year.</p> <p>For information on Research Service Providers visit the business.gov.au website.</p> <p>What is a Cooperative Research Centre? Cooperative Research Centres bring researchers, industry and government together to pursue industry-led collaborative research.</p> <p>For a list of current Cooperative Research Centres visit the business.gov.au website.</p>
<p>70. Name of company performing this activity</p> <p><i>*Mandatory</i> Style: Text field</p>	<p>Only show if answer for 'Who will this activity be performed by?' is not 'Only the R&D Company'.</p>
<p>71. Is the entity who will conduct this activity a connected or affiliated entity?</p> <p><i>*Mandatory</i> Style: Radio button Options: Yes, No</p>	<p>Only show if answer for 'Who will this activity be performed by?' is not 'Only the R&D Company'.</p>

Question	Guidance
Section 7: Projects and activities (Core R&D Activity modal)	
<p>72. Is the activity being conducted under an agreement the R&D entity has with a connected or affiliated entity who is located outside of Australia?</p> <p><i>*Mandatory</i> Style: Radio button Options: Yes, No</p>	<p>Only show if answer for 'Who will this activity be performed by?' is not 'Only the R&D Company'.</p>
<p>73. Will you conduct this activity as the head entity of a consolidated group or MEC group, or will this activity be conducted by a subsidiary?</p> <p>Options:</p> <ul style="list-style-type: none"> The activity will be conducted by the applicant as the head entity of a consolidated group or MEC group The activity will be conducted by a subsidiary <p><i>*Mandatory</i> Style: Radio button</p>	<p>This question to display on if 'Is the company the head of a consolidated or multiple entry consolidated group?' is YES.</p>
<p>74. What is the ABN, ACN or ARBN of the subsidiary conducting this activity?</p> <p>ABN lookup <i>*Mandatory</i> Style: text field</p>	<p>This question to display if 'The activity will be conducted by a subsidiary' is selected.</p>
<p>75. Country of residence for company performing this activity.</p> <p><i>*Mandatory</i> Style: Drop down list</p>	
<p>76. This activity is included in this application to:</p> <p>Options:</p> <ul style="list-style-type: none"> Obtain a finding Be assessed to support eligibility of other activities for finding <p><i>*Mandatory</i> Style: Radio button</p>	<p>While a finding may not be requested, an activity may still need to be assessed in order to determine the eligibility of other activities for which a finding is being sought. The Department may also make a finding about activities either before or after registration.</p> <p>Any activity that is assessed to support eligibility may still have findings made on it.</p>

Question	Guidance
Section 7: Projects and activities (Core R&D Activity modal)	
<p>77. Is this activity being undertaken overseas, either in whole or in part?</p> <p><i>*Mandatory</i> <i>Style: Radio button</i> <i>Options: Yes, No</i></p>	<p>For an Advance finding application, all activities must be carried out in Australia.</p> <p>Overseas activities Overseas activities can be either core R&D activities or supporting R&D activities, and are subject to the same eligibility.</p> <p>Additionally, overseas activities must meet the eligibility conditions specified under section 28D of the Industry Research and Development Act 1986 (IR&D Act), summarised as follows:</p> <ul style="list-style-type: none"> (a) the overseas activity must have an advanced finding that is an R&D activity (b) the overseas activity must be conducted in order to complete at least one Australian core R&D activity, i.e. a core R&D activity which is undertaken 'solely' in Australia (c) the overseas activity cannot be conducted 'solely' in Australia because: <ul style="list-style-type: none"> (i) it requires access to a facility, expertise or equipment not available in Australia (ii) its conduct in Australia would contravene a law relating to quarantine (iii) it requires access to a population (of living things) not available in Australia (iv) it requires access to a geographical or geological feature not available in Australia (d) the total expenditure (by any entity in any income year) on the relevant overseas activities is less than the total expenditure on the related Australian core R&D activity and its supporting R&D activities conducted wholly in Australia. <p>The conditions listed above are not met simply because it is less expensive or because the overseas expertise, facilities, equipment, population or geographical or geological features are better than the Australian equivalent.</p> <p>For more information, please refer to the Application Guidance.</p>
<p>78. Has this activity been previously registered as an R&D activity?</p> <p><i>*Mandatory</i> <i>Style: Radio button</i> <i>Options: Yes, No</i></p>	<p>This question is asked for Australian activities in applications for an advance finding on overseas activities.</p>
<p>79. Will this core R&D activity commence after the end of your income period for this application?</p> <p><i>*Mandatory</i> <i>Style: Radio button</i> <i>Options: Yes, No</i></p>	<p>Where a core R&D activity is planned to occur in a future income year, you will need to provide the title of the core R&D activity, its start and end date, a brief description of the activity, and the new knowledge the activity is intended to create.</p>

Question	Guidance
Section 7: Projects and activities (Core R&D Activity modal)	
<p>80. Enter the actual or anticipated start and end dates for this core R&D activity.</p> <p>Warning message if start and end date is not within project dates</p> <p><i>*Mandatory</i> Style: Date boxes Options: Day/Month/Year</p>	<p>The start and end dates (day, month and year) for the core R&D activity must fall within the dates specified for the related project.</p> <p>We acknowledge that the starts and end dates are estimates only.</p> <p>Duration and timing of core R&D activities</p> <p>Advance Findings only bind the Tax Commissioner for the income year in which the application is lodged and for the following two income years. Activities commencing within this three year period are only covered until the period expires. If activities extend beyond this period, or are commenced after the period expires, a further advance finding application would be required. Applicants should therefore carefully consider the timelines for activities to be included in the application.</p> <p>Overseas Findings apply for the duration of the activity. This means that R&D entities that already hold an Overseas Finding for particular ongoing activities need not reapply for those activities after three income years. R&D entities will still need to apply in respect of overseas activities that are not covered by an Overseas Finding certificate (including where the activities have significantly changed) if they wish to claim the R&D Tax Incentive for expenditure on those R&D activities.</p>
<p>81. In which income year(s) was, or will this activity be registered?</p> <p>Options:</p> <ul style="list-style-type: none"> • 2020 / 21 • 2021 / 22 • 2022 / 23 • 2023 / 24 • 2024 / 25 • 2025 / 26 • 2026 / 27 • 2027 / 28 <p><i>*Mandatory</i> Style: Check boxes</p>	<p>This should be the income period on the company's income tax return submitted to the Australian Taxation Office.</p> <p>A maximum of 3 income years can be selected.</p>
<p>82. Outline reasonable evidence of your intention to conduct and register this activity in the project for the period covered by the Advance/Overseas Finding.</p> <p><i>*Mandatory</i> Style: Text field Field capacity: 4000 characters</p>	<p>Your evidence needs to show that what is proposed will be actually undertaken.</p> <p>What evidence is expected?</p> <p>We expect you to keep evidence that shows you meet the legal requirements to register an eligible core R&D activity for the R&D Tax Incentive. Evidence can include written records, oral statements and expert opinions.</p> <p>We expect your records to reflect what your purposes for carrying out the activities are at the time you start your activities. You need to assess whether generating new knowledge is a substantial purpose at that time.</p> <p>Evidence needs to show how you conduct or plan to conduct core R&D activities:</p> <ul style="list-style-type: none"> • That are based on principles of established science • Whose outcome cannot be known or determined in advance on the basis of current knowledge, information or experience worldwide • Whose outcome can only be determined by applying a systematic progression of work – hypothesis, experiment, observation and evaluation, leading to logical conclusions • For the purpose of generating new knowledge • That are not excluded from being core R&D activities

Question	Guidance
Section 7: Projects and activities (Core R&D Activity modal)	
<p>83. Please attach evidence to support your intention to conduct and register this activity in the project for the period covered by the Advance/Overseas Finding.</p> <p><i>*Mandatory</i> Style: upload attachments Limit of 10 attachments.</p>	
<p>84. Describe the core R&D activity.</p> <p><i>*Mandatory</i> Style: Text field Field capacity: 4000 characters</p>	<p>What should the core R&D activity description include? The core R&D activity description should:</p> <ul style="list-style-type: none"> • Be an accurate overview of what has been done or is planned to be done in the activity (you will be asked for detail about how the activity meets the eligibility requirements later in the form). • Be described so that an independent reader, who has knowledge of the field but no knowledge of the activities, could understand the essentials of what has been done, or will be done in the activity.
<p>85. Is this activity covered by an Industry Research and Development Determination?</p> <p><i>*Mandatory</i> Style: Radio button Options: Yes / No</p>	<p>For more information about Determinations, please refer to business.gov.au</p>
<p>86. Which determination are you relying on?</p> <p>Guidance displays</p> <p><i>*Mandatory</i> Style: free text field Options: 4000 characters</p>	<p>This question only displays when 'This activity is covered by an Industry Research and Development Determination' is YES.</p> <p>Determinations Please refer to any determination specific guidance that may have been issued in relation to Advance Overseas Findings and registration applications</p>
<p>87. What is the total actual and reasonably anticipated expenditure for the applicant entity on this activity (per income year)?</p> <ul style="list-style-type: none"> • Expenditure incurred prior to income year 1 • Anticipated expenditure for income year 1 • Anticipated expenditure for income year 2 • Anticipated expenditure for income year 3 • Anticipated expenditure post income year 3 • Total expenditure <p><i>*Mandatory</i> Style: Set of currency fields (x 4) Values: Numerical fields</p>	<p>Income year 1 is the application income year.</p> <p>Expenditure must include the total actual and reasonably anticipated expenditure, by any entity and in each income year.</p> <p>What expenditure should I include? Applicants should ensure that the expenditure amounts provided are for R&D activities only and do not include ineligible amounts.</p> <p>The expenditure amount to be reported should be the total actual and reasonably anticipated expenditure on the relevant R&D activities.</p> <p>Applicants should provide actual amounts for each of the previous income years and actual and/or reasonably anticipated expenditure for the current and any future income years for the activity.</p> <p>Applicants seeking an Overseas Finding must provide the total actual and reasonably anticipated expenditure of any entity, on the entire activity, across all income years for all relevant R&D activities.</p> <p>Expenditure for an Australian core R&D activity should only be that which is undertaken solely in Australia and the External Territories.</p> <p>Expenditure for overseas activities, including R&D activities undertaken wholly or partly outside Australia and the External Territories must be reported as overseas expenditure.</p>

Question	Guidance
Section 7: Projects and activities (Core R&D Activity modal)	
<p>88. What is the total expenditure on the activity over all income years for the applicant and any other entities, both past and future?</p> <p><i>*Mandatory</i> Style: Currency field Values: Numerical</p>	<p>This question is only displayed <i>for applications for overseas finding</i>.</p> <p>Please include a value even if it's 0 (zero).</p>
<p>89. Please explain how you estimated the expenditure of this activity.</p> <p><i>*Mandatory</i> Style: Text field Field capacity: 4000 characters</p>	
<p>90. Please attach evidence to support your expenditure estimates (quotes, contracts, etc.).</p> <p><i>*Mandatory</i> Style: Attach document/s button Limit of 10 attachments.</p>	
<p>91. What is the unknown outcome for this activity?</p> <p><i>*Mandatory</i> Style: Text field Field capacity: 4000 characters</p>	
<p>92. How did the company determine that the outcome could not be known in advance?</p> <ul style="list-style-type: none"> • There was no applicable information in scientific, technical, or professional literature or patents • Experts in the field provided advice that there wasn't a solution that could be applied • There wasn't a way to adapt solutions from other companies in, and out of, Australia • Other • The company did not look into existing knowledge <p><i>*Mandatory</i> Style: Check box</p>	<p>For an activity to be a core R&D activity, a competent professional cannot know or determine the outcome of the activity based on current knowledge anywhere in the world. The outcome needs to be one that you can determine only by applying a systematic progression of work, based on principles of established science.</p> <p>You need to assess that a competent professional:</p> <ul style="list-style-type: none"> • Cannot know or determine the outcome of the core R&D activity without an experiment as part of a systematic progression of work; and • Cannot know or determine the outcome based on knowledge, information or experience that is publicly available or reasonably accessible, anywhere in the world. <p>Select all options that apply.</p>

Question	Guidance
Section 7: Projects and activities (Core R&D Activity modal)	
<p>93. Please explain what sources were investigated, what information was found, and why a competent professional could not have known or determined the outcome in advance.</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 1,000 characters</i></p>	<p>This question is only shown if any of the first four options are selected for: How did the company determine that the outcome could not be known in advance?</p> <p>Information that is not reasonably accessible is not available. This may include information that is commercially sensitive and held by a competitor, such as a trade secret. You may:</p> <ul style="list-style-type: none"> • Review scientific, technical or professional literature • Carry out internet searches • Conduct patent searches • Seek advice from an expert or experts. <p>A competent professional will be a person who has knowledge, skills and experience in a field that relates to your R&D. This might be you or someone else in your organisation or industry sector, a consultant or an academic expert.</p> <p>A relevant competent professional is a person who in their field:</p> <ul style="list-style-type: none"> • Has knowledge and experience • Has qualifications (if appropriate) or can otherwise act with a reasonable level of skill • Keeps up to date with developments <p>Has access to knowledge and resources around the world. Such resources include the internet, relevant industry journals and other competent professionals in the field.</p>
<p>94. Please attach evidence of your investigations as described in the previous question.</p> <p><i>*Mandatory</i> <i>Style: Attach document/s button</i> <i>Limit of 10 attachments.</i></p>	
<p>95. Please explain why the company did not search existing knowledge.</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 1,000 characters</i></p>	<p>This question is only shown if 'The company did not look into existing knowledge' is selected for: <i>How did the company determine that the outcome could not be known in advance?</i></p> <p>We expect you to search worldwide for an existing way to achieve your outcome before you start your R&D activity. We expect your records to show you did this.</p> <p>If the technical or scientific idea you are testing is in your area of expertise, then you may be aware of whether relevant knowledge, information or experience is available. Even if you or someone in your organisation is an expert in the field, you will need to research other sources to check that knowledge of how to achieve your outcome does not exist worldwide.</p>
<p>96. What is the hypothesis?</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 4,000 characters</i></p>	<p>Your hypothesis is your idea or proposed explanation for how you could achieve a particular result and why that result may be or may not be achievable.</p> <p>You may express your hypothesis in a single statement or in several statements that set out what you plan to do and why.</p> <p>We expect you to explain</p> <ul style="list-style-type: none"> • what result you aim to achieve • how and why you think you can achieve it, informed by your background research. <p>For further information read the R&D Tax Incentive Guide to Interpretation.</p>

Question	Guidance
Section 7: Projects and activities (Core R&D Activity modal)	
<p>97. What is the experiment and how will it test the hypothesis?</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 4,000 characters</i></p>	<p>An experiment is a scientific procedure that you undertake to test your hypothesis, observe what happens and compare this to what you expect. You may also compare your results to those from previous experiments.</p> <p>What you observe and evaluate in your experiment may support your hypothesis, or it may not. That is, you may get the result you expect, or you may get a different result. Either way, your R&D activities may still be eligible for the R&D Tax Incentive.</p>
<p>98. How do you plan to evaluate results from your experiment?</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 4,000 characters</i></p>	<p>You should analyse how or why something occurs and explain your insights through descriptions. We expect you to analyse numerical data using established techniques. We also expect you to evaluate causal relationships between the parameters you vary, hold constant and measure in your experiment. We expect your records to show that you evaluate the results of your experiment to understand why and how you achieve or do not achieve your desired outcome.</p>
<p>99. Describe the logical conclusions to be drawn.</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 4,000 characters</i></p>	<p>When you test your hypothesis through an experiment, your results may support your theory about how to achieve your desired outcome or they may not.</p> <p>You need to form logical conclusions about why your results support your hypothesis or not. Your logical conclusion may be that you need to investigate different solutions and test a new hypothesis.</p> <p>You could then test this new hypothesis through new experiments. Your new experiments may be similar enough to include as part of the same core R&D activity. Or, they may be different and need to be part of a new core R&D activity.</p>
<p>100. What evidence is the company keeping about this core R&D activity?</p> <ul style="list-style-type: none"> • Evidence of your hypothesis and design of your experiments • Documented results and evaluation of your experiments • Evidence of revisions to your experiment in response to previous experimental results • Other • The company did not keep records <p><i>*Mandatory</i> <i>Style: Check box</i></p>	<p>We expect you to keep evidence that shows you meet the legal requirements to register an eligible core R&D activity for the R&D Tax Incentive. Evidence can include written records, oral statements and expert opinions.</p> <p>We expect your records to reflect what your purposes for carrying out the activities are at the time you start your activities. You need to assess whether generating new knowledge is a substantial purpose at that time.</p> <p>Evidence needs to show how you conduct or plan to conduct core R&D activities:</p> <ul style="list-style-type: none"> • That are based on principles of established science • Whose outcome cannot be known or determined in advance on the basis of current knowledge, information or experience worldwide • Whose outcome can only be determined by applying a systematic progression of work – hypothesis, experiment, observation and evaluation, leading to logical conclusions • For the purpose of generating new knowledge • That are not excluded from being core R&D activities
<p>101. Please describe the other evidence.</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 100 characters</i></p>	<p>This question is only shown if 'Other' is selected for: <i>What evidence did the company keep about this core R&D activity?</i></p>
<p>102. Please provide samples of your evidence.</p> <p><i>Style: Attach document/s button</i> <i>Limit of 10 attachments.</i></p>	<p>Providing samples of evidence in this application may enable a faster assessment.</p>

Question	Guidance
Section 7: Projects and activities (Core R&D Activity modal)	
<p>103. Is one of your purposes in conducting this activity to generate new knowledge?</p> <p><i>*Mandatory</i> Style: Radio button Options: Yes, No</p>	<p>To be an eligible core R&D activity, one of your purposes to conduct R&D needs to be to generate new knowledge.</p> <p>New knowledge</p> <p>New knowledge can be general or applied. It may be a new theoretical or practical understanding of a subject. It also may be in the form of a new or improved material, product, device, process or service.</p> <p>This knowledge must be new to the world and not be available in the public arena or on a reasonably accessible basis at the time the activities were conducted.</p> <p>Generating new knowledge does not have to be the sole purpose of your activity for it to be an eligible core R&D activity.</p> <p>If your only purpose at the time you undertake the activity is for a reason other than to create new knowledge, you will not meet the criteria.</p>
<p>104. What new knowledge is this core R&D activity intended to produce?</p> <p><i>*Mandatory</i> Style: Text field Field capacity: 4,000 characters</p>	<p>This question will only be shown if 'Yes' is selected for 'Is one of your purposes in conducting this activity to generate new knowledge?'</p> <p>Your description should include sufficient and relevant detail so that the Department can understand the new knowledge the core R&D activity is intended to generate.</p>
The following core activity questions are only asked for overseas activities.	
<p>105. Please provide the overseas location/s where the core R&D activity will be conducted</p> <p><i>*Mandatory</i> Style: Drop-down list</p>	<p>A response to this question is only required for overseas activities in applications for an advance finding on overseas activities.</p> <p>List the actual or planned overseas locations(s) where the activity will be undertaken</p>
<p>106. Please select the Australian core R&D activity that has a significant scientific link to this activity</p> <p><i>*Mandatory</i> Style: drop down box</p>	<p>A response to this question is only required for overseas activities in applications for an advance finding on overseas activities.</p>
<p>107. Please describe the Core R&D activity's significant scientific link to the Australian core R&D activity</p> <p><i>*Mandatory</i> Style: Text field Field capacity: 4000 characters</p>	<p>A response to this question is only required for overseas activities in applications for an advance finding on overseas activities.</p>
<p>108. The Core R&D activity cannot be conducted in Australia because.</p> <p>Options:</p> <ul style="list-style-type: none"> • it requires access to a facility, expertise or equipment not available in Australia • it requires access to a population (of living things) not available in Australia • if conducted in Australia it would contravene the Biosecurity Act 2015 or a law relating to quarantine • it requires access to a geographical or geological feature not available in Australia <p><i>*Mandatory</i> Style: Check boxes</p>	<p>A response to this question is only required for overseas activities in applications for an advance finding on overseas activities.</p> <p>You must identify the reason, and explain why, the activity cannot be conducted solely in Australia.</p> <p>Select all that apply.</p>

Question	Guidance
Section 7: Projects and activities (Core R&D Activity modal)	
<p>109.Explain why this core R&D activity cannot be conducted solely in Australia</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 4000 characters</i></p>	<p>A response to this question is only required for overseas activities in applications for an advance finding on overseas activities.</p>
<p>110.Please attach evidence and/or an independent opinion as to why this activity cannot be conducted in Australia</p> <p><i>*Mandatory</i> <i>Style: Attach document/s button</i> <i>Limit of 10 attachments.</i></p>	<p>A response to this question is only required for overseas activities in applications for an advance finding on overseas activities.</p>
<p>111.Please explain why the claimed Australian Core R&D activities cannot be undertaken without the overseas activity</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 4000 characters</i></p>	
<p>112.How did you establish that the claimed Australian core R&D activities could not be completed without undertaking the overseas activities?</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 4000 characters</i></p>	<p>A response to this question is only required for overseas activities in applications for an advance finding on overseas activities.</p>

Question	Guidance
Section 7: Projects and activities (Supporting R&D Activity modal)	
<p>The legislation, at s 355-30 of the Income Tax Assessment Act 1997, states:</p> <p>(1) Supporting R&D activities are activities directly related to core R&D activities</p> <p>(2) However, if an activity:</p> <ul style="list-style-type: none"> (a) is an activity referred to in subsection 355-25(2); or (b) produces goods or services; or (c) is directly related to producing goods or services; <p>The activity is a supporting R&D activity only if it is undertaken for the purposes of supporting core R&D activities.</p> <p>For further information about supporting R&D activities read the R&D Tax Incentive Guide to Interpretation.</p> <p>Additional requirements for Overseas Finding applications:</p> <p>Your application must include</p> <ul style="list-style-type: none"> • All overseas activities that have a significant scientific link to an Australian core R&D activity included in the application • All Australian supporting R&D activities that support an Australian core R&D activity included in the application. <p>For help with completing this section, please refer to Application Guidance.</p>	
<p>113.Name for this supporting R&D activity</p> <p><i>*Mandatory</i> Style: Text field</p>	<p>If you have registered this supporting R&D activity before please use the same name.</p>
<p>114.Which core R&D activities are supported by this supporting R&D activity?</p> <p><i>*Mandatory</i> Style: Drop down list</p>	<p>Select one or more core R&D activities that this activity supported. Options are generated from core R&D activities added to the application.</p> <p>For overseas activities, you also need to provide the claimed Australian core R&D activity(ies) - core R&D activities undertaken solely in Australia</p>
<p>115.Who will this activity be performed by?</p> <p>Options:</p> <ul style="list-style-type: none"> • Only the R&D Company • The R&D Company and Others (including RSPs and CRCs) • Either a subsidiary; by more than one company within the group; or by Others (including RSPs and CRCs) working with at least one other company within the group • Only Others (including RSPs and CRCs) <p><i>*Mandatory</i> Style: Radio button</p>	<p>Company(ies) performing the activities</p> <p>Others include Research Service Providers, Cooperative Research Centres, and entities which undertake activities on behalf of the R&D Company, but don't include subsidiaries or other companies within a consolidated group.</p> <p>What is a Research Service Provider?</p> <p>Research Service Providers provide scientific or technical expertise and resources to perform research and development on behalf of other companies. Companies that engage a Research Service Provider to perform R&D activities can claim an R&D tax offset for eligible expenditure on registered R&D activities even if their total claim is less than the usual expenditure threshold of \$20,000 in an income year.</p> <p>For information on Research Service Providers visit the business.gov.au website.</p> <p>What is a Cooperative Research Centre?</p> <p>Cooperative Research Centres bring researchers, industry and government together to pursue industry-led collaborative research.</p> <p>For a list of current Cooperative Research Centres visit the business.gov.au website.</p>
<p>116.Name of company performing this R&D activity</p> <p><i>*Mandatory</i> Style: Drop-down list</p>	<p><i>Only show if answer for 'Who will this activity be performed by?' is not 'Only the R&D Company'.</i></p>
<p>117.Is the entity who will conduct this activity a connected or affiliated entity?</p> <p><i>*Mandatory</i> Style: Radio button Options: Yes, No</p>	<p><i>Only show if answer for 'Who will this activity be performed by?' is not 'Only the R&D Company'.</i></p>

Question	Guidance
Section 7: Projects and activities (Supporting R&D Activity modal)	
<p>118. Is the activity being conducted under an agreement the R&D entity has with a connected or affiliated entity who is located outside of Australia?</p> <p><i>*Mandatory</i> Style: Radio button Options: Yes, No</p>	<p>Only show if answer for 'Who will this activity be performed by?' is not 'Only the R&D Company'.</p>
<p>119. Will you conduct this activity as the head entity of a consolidated group or MEC group, or will this activity be conducted by a subsidiary?</p> <p>Options:</p> <ul style="list-style-type: none"> The activity will be conducted by the applicant as the head entity of a consolidated group or MEC group The activity will be conducted by a subsidiary <p><i>*Mandatory</i> Style: Radio button</p>	<p>This question to display on if 'Is the company the head of a consolidated or multiple entry consolidated group?' is YES.</p>
<p>120. What is the ABN, ACN or ARBN of the subsidiary conducting this activity?</p> <p><i>*Mandatory</i> Style: text field ABN lookup</p>	<p>This question to display if 'The activity will be conducted by a subsidiary' is selected.</p>
<p>121. Country of residence for company performing this activity</p> <p><i>*Mandatory</i> Style: Drop-down list</p>	
<p>122. This activity is included in this application to:</p> <p>Options:</p> <ul style="list-style-type: none"> Obtain a finding Be assessed to support eligibility of other activities for finding <p><i>*Mandatory</i> Style: Radio button</p>	<p>While a finding may not be requested, an activity may still need to be assessed in order to determine the eligibility of other activities for which a finding is being sought. The Department may also make a finding about activities either before or after registration.</p> <p>Any activity that is assessed to support eligibility may still have findings made on it.</p>

Question	Guidance
Section 7: Projects and activities (Supporting R&D Activity modal)	
<p>123. Is this activity being undertaken overseas, either in whole or in part?</p> <p><i>*Mandatory</i> <i>Style: Radio button</i> <i>Options: Yes, No</i></p>	<p>For an Advance finding application, all activities must be carried out in Australia.</p> <p>Overseas activities Overseas activities can be either core R&D activities or supporting R&D activities, and are subject to the same eligibility.</p> <p>Additionally, overseas activities must meet the eligibility conditions specified under section 28D of the Industry Research and Development Act 1986 (IR&D Act), summarised as follows:</p> <ul style="list-style-type: none"> (e) the overseas activity must have an advance finding that it is an R&D activity (f) the overseas activity must be conducted in order to complete at least one Australian core R&D activity, i.e. a core R&D activity which is undertaken 'solely' in Australia (g) the overseas activity cannot be conducted 'solely' in Australia because: <ul style="list-style-type: none"> (v) it requires access to a facility, expertise or equipment not available in Australia (vi) its conduct in Australia would contravene a law relating to quarantine (vii) it requires access to a population (of living things) not available in Australia (viii) it requires access to a geographical or geological feature not available in Australia (h) the total expenditure (by any entity in any income year) on the relevant overseas activities is less than the total expenditure on the related Australian core R&D activity and its supporting R&D activities conducted wholly in Australia. <p>The conditions listed above are not met simply because it is less expensive or because the overseas expertise, facilities, equipment, population or geographical or geological features are better than the Australian equivalent.</p> <p>For more information, please refer to the Application Guidance.</p>
<p>124. Has this activity been previously registered as an R&D activity?</p> <p><i>*Mandatory</i> <i>Style: Radio button</i> <i>Options: Yes, No</i></p>	<p>This question is asked for Australian activities in applications for an advance finding on overseas activities.</p>
<p>125. Will this supporting R&D activity commence after the end of your income period for this application?</p> <p><i>*Mandatory</i> <i>Style: Radio button</i> <i>Options: Yes, No</i></p>	<p>Where a supporting R&D activity is planned to occur in a future income year, you will need to provide the title of the core R&D activity, its start and end date, a brief description of the activity, and how the activity is directly related to the core R&D activities.</p>

Question	Guidance
Section 7: Projects and activities (Supporting R&D Activity modal)	
<p>126. Enter the actual or anticipated start and end dates for this supporting R&D activity</p> <p><i>*Mandatory</i> <i>Style: Date boxes</i> <i>Options: Day/Month/Year</i></p>	<p>The start and end dates (day, month and year) for the supporting R&D activity must fall within the dates specified for the related project.</p> <p>We acknowledge that the starts and end dates are estimates only.</p> <p>Duration and timing of experimental activities</p> <p>Advance Findings only bind the Tax Commissioner for the income year in which the application is lodged and for the following two income years. Activities commencing within this three year period are only covered until the period expires. If activities extend beyond this period, or are commenced after the period expires, a further advance finding application would be required. Applicants should therefore carefully consider the timelines for activities to be included in the application.</p> <p>Overseas Findings apply for the duration of the activity. This means that R&D entities that already hold an Overseas Finding for particular ongoing activities need not reapply for those activities after three income years. R&D entities will still need to apply in respect of overseas activities that are not covered by an Overseas Finding certificate (including where the activities have significantly changed) if they wish to claim the R&D Tax Incentive for expenditure on those R&D activities.</p>
<p>127. In which income year(s) was, or will the activity be registered?</p> <p>Options:</p> <ul style="list-style-type: none"> • 2020 / 21 • 2021 / 22 • 2022 / 23 • 2023 / 24 • 2024 / 25 • 2025 / 26 • 2026 / 27 • 2027 / 28 <p><i>*Mandatory</i> <i>Style: Check boxes</i></p>	<p>This should be the income period on the company's income tax return submitted to the Australian Taxation Office.</p> <p>A maximum of 3 income years can be selected.</p>
<p>128. Outline reasonable evidence of your intention to conduct and register this activity in the project for the period covered by the Advance/Overseas Finding.</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 4000 characters</i></p>	<p>Your evidence needs to show that what is proposed will be actually undertaken.</p> <p>What evidence is expected?</p> <p>We expect you to keep evidence that shows you meet the legal requirements to register an eligible core R&D activity for the R&D Tax Incentive. Evidence can include written records, oral statements and expert opinions.</p> <p>We expect your records to reflect what your purposes for carrying out the activities are at the time you start your activities. You need to assess whether generating new knowledge is a substantial purpose at that time.</p> <p>We also expect evidence that shows that your supporting R&D activities directly relate to at least one core R&D activity and, in some cases, you conduct them for the dominant purpose of supporting a core R&D activity.</p>
<p>129. Please attach evidence to support this activity being conducted, or your intention to conduct and register this activity in the project in this or in either of the next two income years.</p> <p><i>*Mandatory</i> <i>Style: upload attachments</i> <i>Limit of 10 attachments.</i></p>	

Question	Guidance
Section 7: Projects and activities (Supporting R&D Activity modal)	
<p>130. Describe this supporting R&D activity</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 4,000 characters</i></p>	<p>We expect you to explain what you did within the supporting R&D activity, including the main actions or steps you took within the activity so the scope and timing of the activity is clear.</p> <p>What information should I include? The activity should be described in detail so that an independent reader, who has no knowledge of the activities, could understand the essentials of what has been done, or will be done in that particular activity. For example:</p> <ul style="list-style-type: none"> the nature of the activity and what the activity specifically produces to support the specified core R&D activities if the activity also supports other business or project activities when the activity began supporting and ceased supporting the specified core R&D activity(ies)
<p>131. How is this activity directly related to the core R&D activity/activities?</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 4000 characters</i></p>	<ul style="list-style-type: none"> Supporting R&D activities must have a direct relationship with at least one core R&D activity. Please explain how this supporting R&D activity directly relates to the stated core R&D activity.
<p>132. What is the total actual and reasonably anticipated expenditure for the applicant entity on this activity (per income year)?</p> <p>Fields:</p> <ul style="list-style-type: none"> Expenditure incurred prior to income year 1 Anticipated expenditure for income year 1 Anticipated expenditure for income year 2 Anticipated expenditure for income year 3 Anticipated expenditure post income year 3 Total expenditure <p><i>*Mandatory</i> <i>Style: Set of currency fields (x 4)</i> <i>Values: Numerical</i></p>	<p>This must include the total actual and reasonably anticipated expenditure, by any entity and in each income year, for an overseas activity or an activity conducted partly outside Australia.</p> <p>What expenditure should I include? Applicants should ensure that the expenditure amounts provided are for R&D activities only and do not include ineligible amounts.</p> <p>The expenditure amount to be reported should be the total actual and reasonably anticipated expenditure on the relevant R&D activities.</p> <p>Applicants should provide actual amounts for each of the previous income years and actual and/or reasonably anticipated expenditure for the current and any future income years for the activity.</p> <p>Applicants seeking an Overseas Finding must provide the total actual and reasonably anticipated expenditure of any entity, on the entire activity, across all income years for all relevant R&D activities.</p> <p>Expenditure for an Australian core R&D activity should only be that which is undertaken solely in Australia and the External Territories.</p> <p>Expenditure for overseas activities, including R&D activities undertaken wholly or partly outside Australia and the External Territories must be reported as overseas expenditure.</p> <p>What expenditure can be claimed? It is important to be aware that, while businesses undertake their R&D within projects, under the R&D Tax Incentive the terms 'activity' and 'project' are not equivalent. Only the expenditure on core R&D activities and supporting R&D activities is claimable, rather than the total expenditure on the project.</p>
<p>133. What is the total expenditure on the activity over all income years for the applicant and any other entities, both past and future?</p> <p><i>*Mandatory</i> <i>Style: Currency field</i> <i>Values: Numerical</i></p>	<p>This question is only displayed for applications for overseas finding.</p> <p>Please include a value even if it's 0 (zero).</p>

Question	Guidance
Section 7: Projects and activities (Supporting R&D Activity modal)	
<p>134. Please explain how you estimated the expenditure of this activity.</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 4000 characters</i></p>	
<p>135. Please attach evidence to support your expenditure estimates (quotes, contracts, etc)</p> <p><i>*Mandatory</i> <i>Style: Attach document/s button</i> <i>Limit of 10 attachments.</i></p>	
<p>136. Does this activity produce a good or a service, or is it directly related to producing a good or a service?</p> <p><i>*Mandatory</i> <i>Style: Radio button</i> <i>Options: Yes, No</i></p>	<p>For supporting R&D activities that produce or that directly relate to producing goods, you must be able to show that you conduct them for the dominant purpose of supporting a core R&D activity. This is regardless of the scale of manufacture or the end user.</p> <p>Also, you must be able to show that you undertake supporting R&D activities that produce or that directly relate to producing services for the dominant purpose of supporting a core R&D activity. This is regardless of the terms of the services. This includes services your business provides to another entity. It also includes services another entity provides to your business.</p>
<p>137. Describe the major outcomes of, or what is produced by, the activity</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 1000 characters</i></p>	
<p>138. Does this activity fall into one of the categories that exclude it from being a core R&D activity?</p> <p><i>*Mandatory</i> <i>Style: Radio button</i> <i>Options: Yes, No</i></p>	<p>Some activities are excluded from being core R&D activities and, therefore, cannot be registered as core R&D activities. However, excluded activities may still qualify as supporting R&D activities.</p> <p>Please see business.gov.au for the list of excluded activities and further information on assessing supporting R&D activities.</p>

Question	Guidance
Section 7: Projects and activities (Supporting R&D Activity modal)	
<p>139. Was this activity undertaken for the dominant purpose of supporting the core R&D activity?</p> <p><i>*Mandatory</i> Style: Radio button Options: Yes, No</p>	<p>This question is only shown if 'Yes' is selected above for either:</p> <ul style="list-style-type: none"> Does this activity fall into one of the categories that exclude it from being a core R&D activity? or Did this activity produce a good or a service, or is it directly related to producing a good or a service? <p>What is dominant purpose?</p> <p>Dominant purpose means your prevailing or most influential purpose. Your main purpose of conducting your activities must be to support a core R&D activity.</p> <p>When do I need to have the dominant purpose of supporting a core R&D activity?</p> <p>Supporting R&D activities must directly relate to a core R&D activity to be eligible. You must conduct some supporting R&D activities for the dominant purpose of supporting your core R&D activities. These include activities that:</p> <ul style="list-style-type: none"> are excluded from being core R&D activities produce goods or services are directly related to producing goods or services. <p>In any of these circumstances, you need to assess whether you conduct each of these activities for the dominant purpose of supporting a core R&D activity.</p> <p>How do I assess my dominant purpose?</p> <p>To determine your dominant purpose to conduct an activity, you need to consider all of your purposes. You then need to consider the strength of each purpose and how important it is compared to your other purposes.</p> <p>You need to consider:</p> <ul style="list-style-type: none"> how and when you conduct your activity or establish the need to conduct your activity. This will usually be when you plan or conduct your core R&D activity what other purposes you have to conduct your activity and whether one of the other purposes is more influential how you conduct your activity for the dominant purpose of supporting a core R&D activity. Ask what your activity involves, and why you need it to conduct an element of your systematic progression of work for your core R&D activity whether your activity goes beyond activities you would have conducted if you did not conduct your core R&D activities.
The following supporting R&D activity questions are only asked for overseas activities.	
<p>140. Please provide the overseas location/s where the activity will be conducted</p> <p><i>*Mandatory</i> Style: Text field Field capacity: 4000 characters</p>	<p>A response to this question is only required for overseas activities in applications for an advance finding on overseas activities.</p> <p>List the actual or planned overseas locations(s) where the activity will be undertaken.</p>
<p>141. The activity cannot be conducted in Australia because</p> <p>Options:</p> <ul style="list-style-type: none"> requires access to a facility, expertise or equipment not available in Australia requires access to a population (of living things) not available in Australia in Australia would contravene the Biosecurity Act 2015 or a law relating to quarantine requires access to a geographical or geological feature not available in Australia <p><i>*Mandatory</i> Style: Check boxes</p>	<p>A response to this question is only required for overseas activities in applications for an advance finding on overseas activities.</p> <p>You must identify the reason, and explain why, the activity cannot be conducted solely in Australia.</p> <p>Select all that apply.</p>

Question	Guidance
Section 7: Projects and activities (Supporting R&D Activity modal)	
<p>142. Explain why this activity cannot be conducted solely in Australia</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 4000 characters</i></p>	<p>A response to this question is only required for overseas activities in applications for an advance finding on overseas activities.</p>
<p>143. Please attach evidence and/or an independent opinion as to why this activity cannot be conducted in Australia</p> <p><i>*Mandatory</i> <i>Style: upload attachments</i> <i>Limit of 10 attachments.</i></p>	<p>A response to this question is only required for overseas activities in applications for an advance finding on overseas activities.</p>
<p>144. Please explain why the claimed Australian Core R&D activities cannot be undertaken without the overseas activity</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 4000 characters</i></p>	
<p>145. How did you establish that the claimed Australian core R&D activities could not be completed without undertaking the overseas activity?</p> <p><i>*Mandatory</i> <i>Style: Text field</i> <i>Field capacity: 4000 characters</i></p>	<p>A response to this question is only required for overseas activities in applications for an advance finding on overseas activities.</p>

Question	Guidance
Section 8: Supporting documentation	
<p>For help with completing this section, please refer to Application Guidance.</p> <p>Who is eligible to apply for an Advance Finding or an Overseas Finding? Only an eligible R&D Entity can apply for an Advance Finding or Overseas Finding. You are an eligible R&D Entity if you are a company that is</p> <ul style="list-style-type: none"> • incorporated under an Australian law; or • incorporated under foreign law but an Australian resident for income purposes; or <ul style="list-style-type: none"> ○ 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. <p>You are not eligible to apply for a finding or the R&D Tax Incentive more broadly if you</p> <ul style="list-style-type: none"> • are a corporate limited partnership; or • are an exempt Entity (because your entire income is exempt from income tax). <p>Trusts are generally not eligible entities. The exception is a body corporate in the capacity of trustee for a public trading trust. You should contact the Australian Taxation Office (ATO), if you are unsure about whether you are an R&D Entity.</p> <p>Note: If you are part of a consolidated group or multiple entry consolidated (MEC) group, only the head company of the group may apply for an Advance or Overseas Finding.</p>	
<p>146. Please submit any additional documentation or evidence you would like to provide that may further support your finding application.</p> <p><i>*Mandatory</i> Style: <i>upload attachments</i> Limit of <i>10 attachments</i>.</p> <p>Style: Check box Option: All required supporting documentation has been provided.</p>	<p>Please clearly identify the supporting documentation and evidence you submit with your application.</p> <p>For assistance with any issues experienced while completing this application form or attaching documents, please Contact Us. Our website and staff can help you.</p>

Question	Guidance
Section 9: Declare and submit	
<p>147. Is the Declarant the same as the Primary Company contact?</p> <p>Options:</p> <ul style="list-style-type: none"> • Yes • No <p><i>*Mandatory</i> Style: Radio button</p>	<p>The Declarant:</p> <ul style="list-style-type: none"> • must be authorised to represent, act on behalf of and bind the company • must have consented to their personal information being used and disclosed as set out in this form • may receive correspondence about the application and may be contacted by the Department or the ATO to provide further information.
<p>148. Declarant details:</p> <p>Style: Set of sub-questions Sub-questions:</p> <ul style="list-style-type: none"> • Title, First name, Last name, • Position or role • Phone number • Email • Company ABN 	<p>If 'Yes' is selected for question <i>'Is the declarant the same as the Primary Company contact'</i>, then <i>'Declarant details'</i> subfields are pre-populated with <i>'Primary Company Contact'</i> subfield details.</p> <p>The Declarant details need to be completed and saved before you can submit your application.</p> <p>For phone numbers outside of Australia, please include the international code (e.g. +61 X XXXX XXXX).</p> <p>To ensure the integrity of your information, please provide a personal email address. Do not use a generic email address. Using generic email addresses may result in correspondence not being received.</p> <p>To find your company ABN visit the ABN Lookup website to search by name or ACN. The ABN is part of the result if the business is registered.</p>
<p>149. What is the Declarant's relationship with the R&D entity?</p> <p>Options:</p> <ul style="list-style-type: none"> • A Director, Office Holder, or other person authorised to act on behalf of the company • Someone acting on behalf of the company <p><i>*Mandatory</i> Style: Radio button</p>	<p>A response to this question is only required if 'No' is selected for the question <i>'Is the Declarant the same as the Primary Company contact?'</i>.</p>

Privacy collection statement

The Department of Industry, Science and Resources (the Department) collects, uses and discloses your personal information directly from you, your organisation, and/or your organisation's employees for the purpose of carrying out functions under the Industry Research and Development Act 1986 (IR&D Act) and generally administering the Research and Development Tax Incentive (R&D Tax Incentive). This includes for contacting your organisation, as well as registering your organisation, assessing the eligibility of R&D activities and making findings.

Information may be collected from, or disclosed to, third parties including the ATO and other Australian government entities, as well as officers in other areas of the Department, and used to administer the R&D Tax Incentive, for evaluating and improving the administration of the R&D Tax Incentive, informing policy development and decision-making, as well as to contact organisations to notify them of research services available under the IR&D Act or about other similar programs or services.

The personal information collected by the Department for these purposes includes names, positions, qualifications, office telephone numbers, mobile numbers, and email addresses.

Without this information, we may be unable to process your application for an advance / overseas finding.

For more information about the Department's privacy practices, including how to access or correct your personal information or make a complaint, see our [privacy policy](#).

Declaration and submit application

I declare that:

- I, as the declarant, have the authorisation to represent, act on behalf of and bind the R&D entity, including to lodge this application;
- all contact persons specified in this form also have the necessary authority to represent, act on behalf of and bind the company in relation to the R&D Tax Incentive;
- I consent to my personal information, and I have obtained the consent of all individuals whose personal information is in this form to their personal information, being used for the purposes specified in this form. I will provide each individual with a copy of the privacy collection statement;
- 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
- the R&D entity will provide further information as requested by the Department or Industry Innovation Science Australia to support the application for a finding in the future, and the R&D entity will do so in a reasonable amount of time after receiving a request.

I acknowledge that:

- The information provided in this form, and during the course of claiming the R&D Tax Incentive, is protected information under the IR&D Act, and will only be disclosed by the Department for the purposes of registering, assessing and otherwise administering the R&D Tax Incentive (including as described in this form), and as otherwise authorised or permitted by law; and
- 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.

**Mandatory*

Style: Check box

Submit button active once box checked

