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R&D Tax Incentive: Workload Portfolio 2015/16

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R&D Tax Incentive: Workload Portfolio 2015/16

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R&D Tax Incentive: Workload Portfolio 2016/17

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R&D Tax Incentive: Workload Portfolio 2016/17

TABLE 4 Indirect Compliance Activity 2014-15 & 2013-14 Awareness Raising and Stakeholder Engagement \* note that this does not include other indirect activities such as guidance development and business improvement.

	ss Raising and Stakeholde Information Sessions to Prospective Customers YTD		Briefings to an Allied Agency (Individuals or Small Groups) YTD		Briefings to a Company, and/or Tax Agent (Individuals or Small Groups) YTD		Information Sessions/ Workshops to audience of Tax Agent Representatives YTD		Information Sessions/ Workshops to audience of Allied Agency Representatives YTD		Representation at Stakeholder Events YTD	
	No. of Presentations	No. of Attendees	No. of Briefings	No. of Attendees	No. of Briefings	No. of Attendees	No. of Presentations	No. of Attendees	No. of Presentation	No. of Attendees	No. of Events	No. of Attendees
NSW	9	156	6	45	6	630	7	154	1	1	33	1,138
VIC	16	25	5	215	14.	235	7	151	1	100	50	6,078
QLD	35	1,696	88	274	124	154	8	84	1	3	49	5,405
WA	18	92	59	330	60	91	3	32	8	288	31	4,060
SA/NT	2	80	2	5	22	34	5	36	0	0	5	248
TAS	0	0	0	0	16	25	4	17	1	2	1	150
ACT	0	0	0	0	0	0	0	0	0	0	0	0
	80 ess Raising an	2,049 Id Stakeho	160 Ider Enga	869 Igement – S	242 State & Terr	1,169	<sup>34</sup> s - 2013-14	474	12	394	169	17,079
	80 ess Raising an Presentation to	ld Stakeho	older Enga	igement – :	State & Terr		s - 2013-14 Delivery of Wor	kshops to				
Total	ess Raising an	nd Stakeho Prospective	Presentat Agency Re		State & Terr Provision Briefing to Consultants of	ritory Office	s - 2013-14	kshops to s &/or	12 Delivery of W Allied Agency R YT	/orkshops to Representatives	Repre	17,079 sentation at older Events YTD
	ess Raising an Presentation to Custom	nd Stakeho Prospective	Presentat Agency Re	ion to Allied	State & Terr Provision Briefing to Consultants of	of Program Company, or Accountants	s - 2013-14 Delivery of Wor Consultants Accounte YTD No. of	kshops to s &/or ants No. of	Delivery of W Allied Agency R	/orkshops to Representatives	Repre	sentation at older Events
	Presentation to Custom YTD	Prospective ers No. of	Presentat Agency Re Y	ion to Allied presentatives TD No. of	State & Terr Provision Briefing to Consultants o Y No. of	of Program Company, or Accountants TD No. of	s - 2013-14 Delivery of Wor Consultants Accounte YTD No. of	kshops to s &/or ants No. of	Delivery of W Allied Agency R YT No. of	Vorkshops to epresentatives D No. of	Repre Stakeh No. of	sentation at older Events YTD No. of
warene	Presentation to Custom YTD No. of Workshops	No. of Attendees	Presentat Agency Re Y No. of Briefings	ion to Allied presentatives TD No. of Attendees	State & Terr Provision Briefing to Consultants of No. of Events	ritory Office of Program o Company, or Accountants TD No. of Attendees	s - 2013-14 Delivery of Wor Consultants Accounta YTD No. of Events At	kshops to s &/or ants No. of ttendees	Delivery of W Allied Agency F YT No. of Workshops	Vorkshops to Representatives D No. of Attendees	Repre Stakeh No. of Events	sentation at older Events YTD No. of Attendees
ACT	Presentation to Custom YTD No. of Workshops 10	No. of Attendees	Presentat Agency Re Y No. of Briefings	ion to Allied presentatives TD No. of Attendees 23	State & Terr Provision of Briefing to Consultants of Y No. of Events 5	ritory Office of Program Company, or Accountants TD No. of Attendees 25	s - 2013-14 Delivery of Wor Consultants Accounta YTD No. of Events At 2	kshops to s &/or ants No. of ttendees 16	Delivery of W Allied Agency F YT No. of Workshops 1	Vorkshops to Representatives D No. of Attendees 11	Repre Stakeh No. of Events 3	sentation at older Events YTD No. of Attendees 121
ACT NSW	Presentation to Custom YTD No. of Workshops 10 9	No. of Attendees 48 61	No. of Briefings	ngement – a ion to Allied presentatives TD No. of Attendees 23 34	State & Terr Provision of Briefing to Consultants of Y No. of Events 5 7	ritory Office of Program Company, or Accountants TD No. of Attendees 25 48	s - 2013-14 Delivery of Wor Consultants Accounta YTD No. of Events At 2 2	Keshops to s &/or ants No. of ttendees 16 12	Delivery of W Allied Agency R YT No. of Workshops 1 0	Vorkshops to Representatives D No. of Attendees 11 0	Repre Stakeh No. of Events 3 16	sentation at older Events YTD No. of Attendees 121 129
ACT NSW VIC	ess Raising an Presentation to Custom YTD No. of Workshops 10 9 15	No. of Attendees 48 61 211	No. of Briefings 6 3 0	ngement – a ion to Allied presentatives TD No. of Attendees 23 34 0	State & Terr Provision of Briefing to Consultants of Y No. of Events 5 7 7 7	ritory Office of Program Company, or Accountants TD No. of Attendees 25 48 19	s - 2013-14 Delivery of Wor Consultants Accounte YTD No. of Events At 2 2 6	*kshops to s &/or ants   No. of ttendees   16   12   223	Delivery of W Allied Agency R YT No. of Workshops 1 0 0	Vorkshops to Representatives D No. of Attendees 11 0 0	Repre Stakeh No. of Events 3 16 9	No. of Attendee: 121 798
ACT NSW VIC QLD	ess Raising an Presentation to Custom YTD No. of Workshops 10 9 15 32	No. of Attendees 48 61 211 1,257	No. of Briefings 6 3 0 113	Agement – ion to Allied presentatives TD No. of Attendees 23 34 0 355	State & Terr Provision of Briefing to Consultants of Y No. of Events 5 7 7 7 181	ritory Office of Program O Company, or Accountants TD No. of Attendees 25 48 19 227	s - 2013-14 Delivery of Wor Consultants Accounte YTD No. of Events At 2 2 6 8	No. of ttendees   16   12   223   37	Delivery of W Allied Agency R YT No. of Workshops 1 0 0 5	Vorkshops to tepresentatives D No. of Attendees 11 0 0 11	Represent Stakeh	No. of Attendees 121 129 798 4,979
ACT NSW VIC QLD SA	ess Raising an Presentation to Custom YTD No. of Workshops 10 9 15 32 5	No. of Attendees 48 61 211 1,257 540	No. of Briefings 6 3 0 1113 2	Agement – Sion to Allied presentatives TD No. of Attendees 23 34 0 355 33	State & Terr Provision Briefing to Consultants of Y No. of Events 5 7 7 7 181 20	ritory Office of Program Company, or Accountants TD No. of Attendees 25 48 19 227 90	s - 2013-14 Delivery of Wor Consultants Accounte YTD No. of Events At 2 2 6 8 3	No. of ttendees 16 12 223 37 20	Delivery of W Allied Agency R YT No. of Workshops 1 0 0 5 0	Vorkshops to tepresentatives D No. of Attendees 11 0 0 11 0	RepresentStakehNo. of Events31694410	No. of Attendees 121 129 798 4,979 1,200

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Instructions: Enter the <u>3 Character short form</u> month at "F3" (This will update the sheet) Then follow steps per Instruction Sheet.

National Excom Statistics for Jun 2015

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Page 6

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Instructions: Enter the <u>3 Character short form</u> month at "F3" (This will update the sheet). Then follow steps per instruction Sheet

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National Excom Statistics for jun 2016

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Instructions: Enter the <u>3 Character short form</u> month at "F3" (This will update the sheet). Then follow steps per Instuction Sheet.

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# **AusIndustry Programme Performance Report**

Reporting month	June 2015
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Programme name

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2.1 – Research and Development (R&D) Tax Incentive/Tax Concession

Outcome	Programme 4.4 (Business Research, Development and Commercialisation) – R&D Tax Incentive / Tax Concession					
Programme status	Entitlement program open to (new and ongoing) registrations					
Performance measure	The 2014-15 PBS Performance Measures are: (1) R&D expenditure registered with AusIndustry in order to claim the Tax Incentive or Tax Concession through their annual tax returns; and (2) Number of entities registering R&D expenditure with AusIndustry in order to claim the Tax Incentive or Tax Concession through their annual tax returns.					
Programme description	The R&D Tax Incentive programme is the Australian Government's principal measure to encourage industry investment in research and development, offering refundable and non-refundable tax offsets.					
General Manager	David Wilson, GM R&D Tax Incentive, ph. (02) 6213 6025, mobile 0451 633 818					
Programme Manager	Cathy Mammoliti, A/g Manager, R&D Tax Incentive Programme Management, ph. (02) 6213 7414					
Policy Partner	Mark Johnson, Manager Business R&D, ph. (02) 6213 7620, mobile 0412 677 364					

Administered funding profile	2014-15	2015-16	2016-17	2017-18
	\$1,673,000	\$4,773,000	\$2,073,000	\$2,073,000

Current Issues	Risks associated with Service Delivery Activities -		
	Registrations: For FY2014-15, 84% of applications have been		
	processed within the Service Standard of 10 business days. Staffing		

issues in the first half of the FY resulted in a slippage in processing times, however the Service Standard has been met since January 2015.

## **Programme Performance Report**

Reporting month	May 2016
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Programme name

3.1 – Research and Development (R&D) Tax Incentive/Tax Concession

Outcome	Programme 4.4 (Business Research, Development and Commercialisation) – R&D Tax Incentive / Tax Concession
Programme status	Entitlement programme open to (new and ongoing) registrations
Performance measure	The 2015-16 PBS Performance Measures are: (1) R&D expenditure registered with AusIndustry in order to claim the Tax Incentive or Tax Concession through their annual tax returns; and (2) Number of entities registering R&D expenditure with AusIndustry in order to claim the Tax Incentive or Tax Concession through their annual tax returns.
Programme description	The R&D Tax Incentive programme is the Australian Government's principal measure to encourage industry investment in research and development, offering refundable and non-refundable tax offsets.
Programme evaluation status	A Review of the R&D Tax Incentive was announced during the launch of the National Innovation and Science Agenda (NISA). The Review was asked to identify opportunities to improve the effectiveness and integrity of the programme, including by sharpening its focus on encouraging additional R&D expenditure. The earlier departmental programme review activities undertaken during 2015 were incorporated into the Review.
	The Review concluded in April 2016, and the Government was considering its response when parliament was prorogued on 17 April 2016.
	An internal audit, jointly with ATO, is planned for Q3, 2016-17.
Accountable Officer	Sarah Clough, General Manager R&D Tax Incentive Branch, ph. (02) 6102 9596
Programme Manager	s 22

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Policy Partner	s 22			
Administered funding profile	2015-16	2016-17	2017-18	2018-19
	\$4,773,000	\$2,073,000	\$2,073,000	\$2,073,000
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s 47	E(d	), S	47J	<b>I(1)</b>
<b>S</b> 4	47			
Dashboard data comme	nts			

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Registrations: There are currently 12,982 registrations (14,801 R&D-performing entities) for the 2014-15 income year.
S 47E(d)
IMG: The most recent Incentive Management Group meeting was held on 10 June 2016 in the Queensland State Office.

# **Program Performance Report**

Reporting month	May 2017
Program name	Research and Development (R&D) Tax Incentive/Tax Concession
s 47E(d), s47J(1)	

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Risk Filters (R&D Tax Incentive): Definitions/Scores

s 47E(d), s47J(1)

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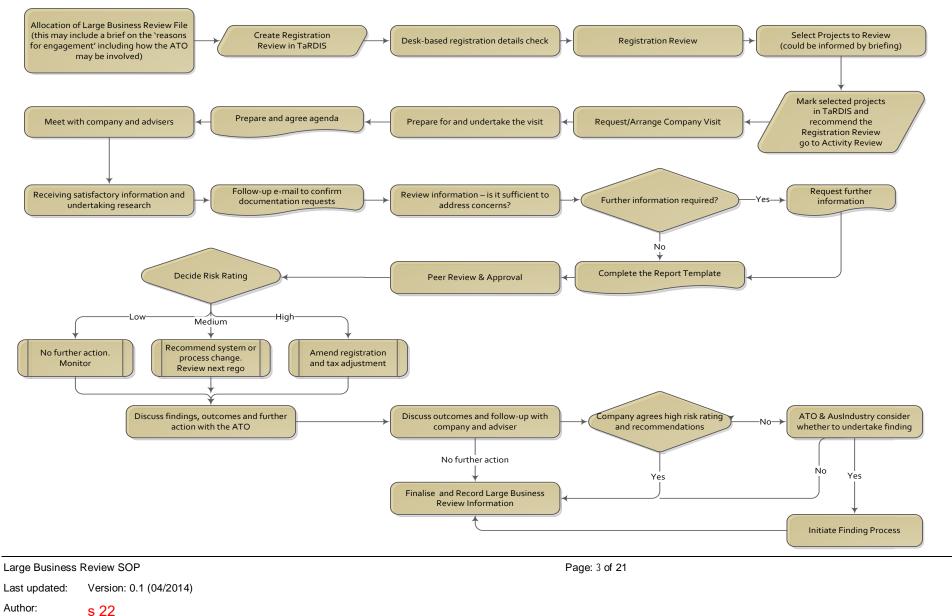
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# **R&D Tax Incentive Large Business Review Standard Operating Procedure (SOP)**

Large Business Review Process Map















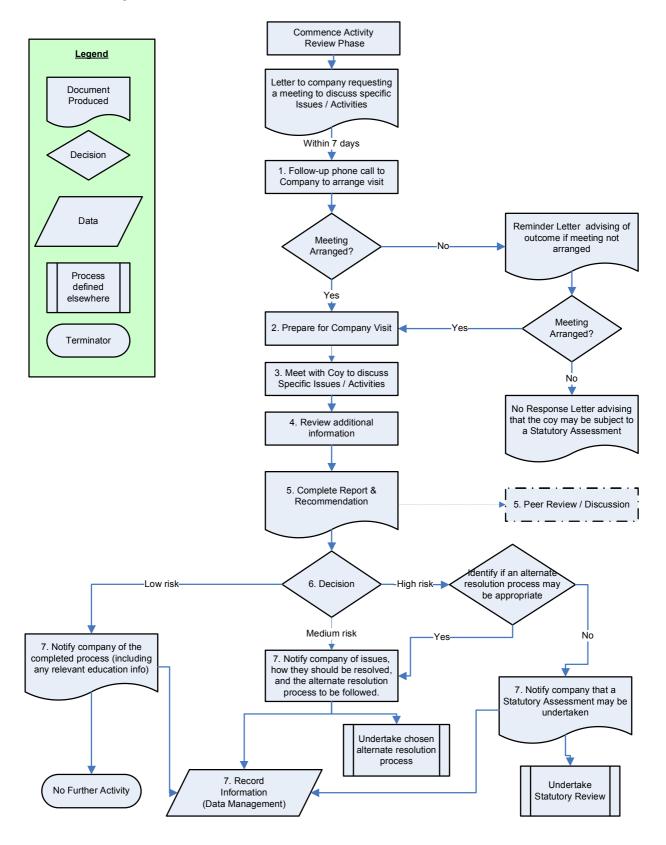




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## R&D Tax Incentive Compliance Monitoring Activity Review Standard Operating Procedure (SOP)

#### **Process map**



Compliance Continuum – Activity Review SOP July 2013

Last updated:

Author: R&D Incentives Program Management (supported through IMG)

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## Attachment A

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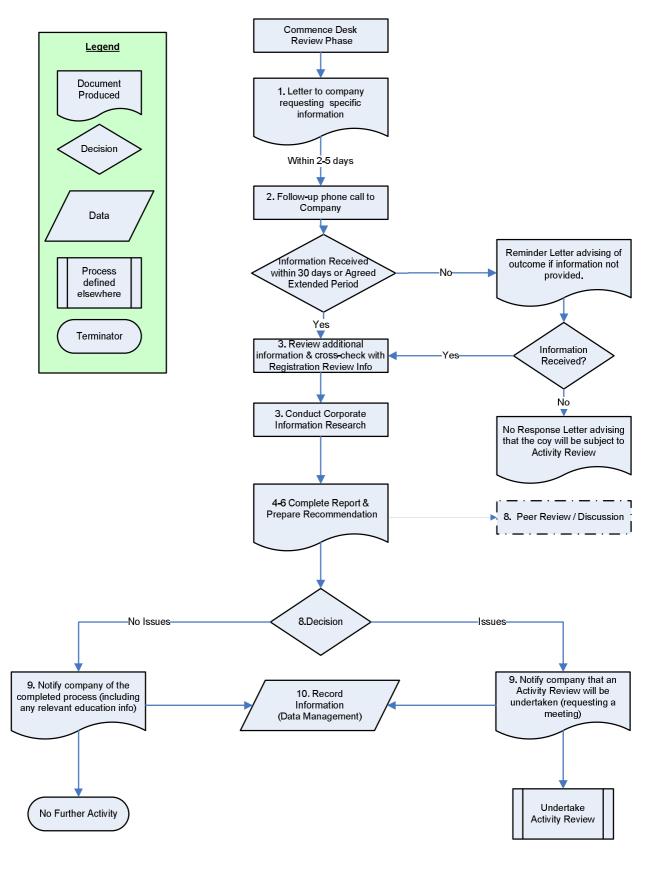


## **R&D Tax Incentive Compliance Monitoring**

## **Desk Review**

## **Standard Operating Procedure (SOP)**

#### **Process map**



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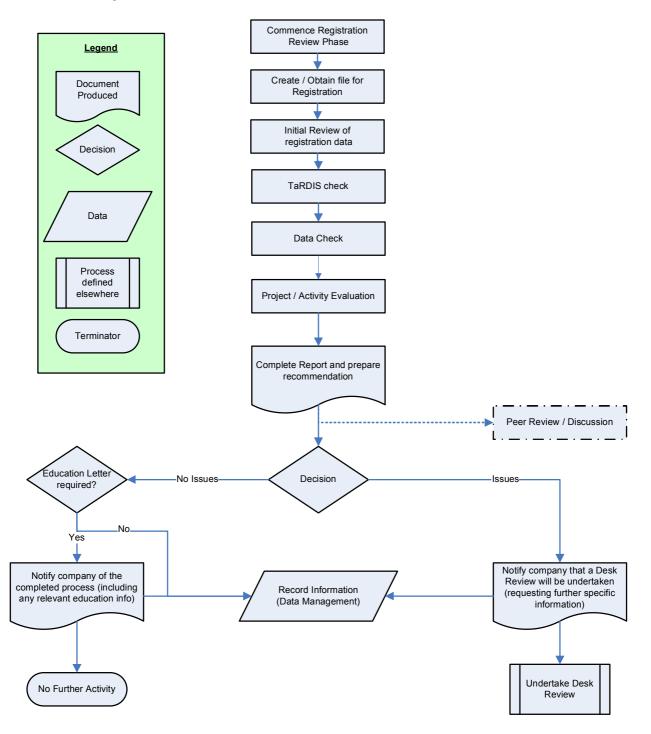
## **R&D Tax Incentive Compliance Monitoring**

## **Registration Review**

**Standard Operating Procedure (SOP)** 



#### **Process map**





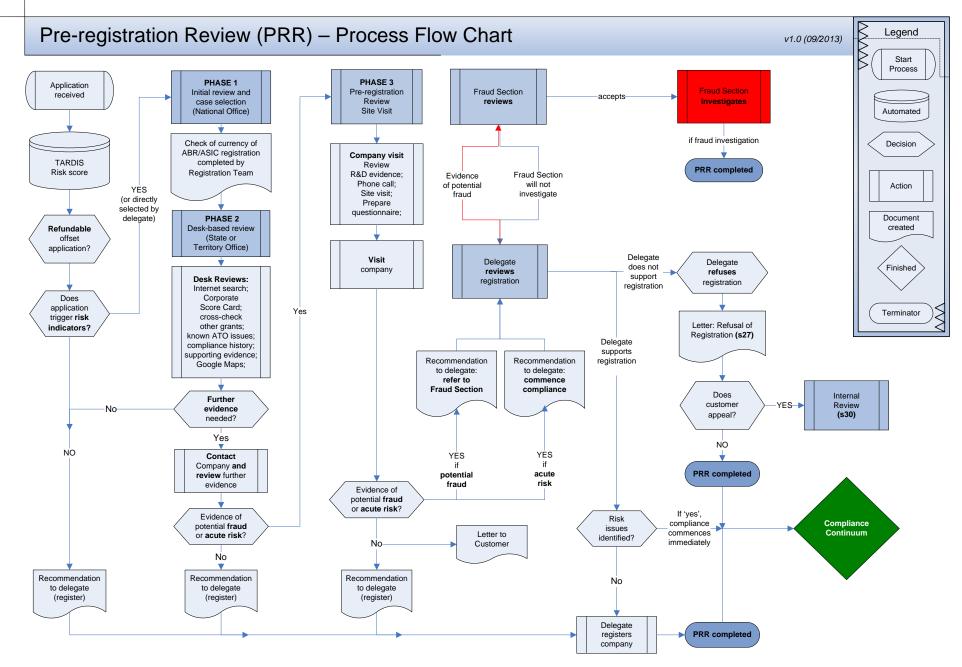






### Pre-registration Review (PRR) Standard Operating Procedure (SOP)







**Australian Government** 

**Department of Industry, Innovation and Science** 



# SOP –Post-Registration Finding (Section 27J of the IR&D Act)

ProgramR&D Tax IncentiveVersion No2.3Effective Date24 July 2015

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Australian Government





## Internal Review of Reviewable Decisions under Section 30D of the Industry Research and Development Act 1986 (the IR&D Act)

**Standard Operating Procedure (SOP)** 

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