

TAX BULLETIN

An update publication for our clients

How can Property and Construction companies successfully access the R&D Tax Incentive?

Recognising the importance of R&D to the Property and Construction industry, AusIndustry has recently issued a Guide to help Property and Construction companies to successfully access the R&D tax incentive.

If your business is incurring expenses to: solve problems; generate new knowledge; and/or develop new products or services, we recommend that you look through the Guide to see if your activities are eligible to be registered for the R&D tax incentive.

In particular, the Guide contains four case studies that provide an overview of the key legislative requirements, definitions and concepts needed by companies to self-assess their R&D Tax Incentive claims.

The case studies are designed to help companies:

- identify eligible R&D activities, including those they may already be undertaking or have already undertaken, that could be registered under the program;
- understand the type of documentation and records needed to be kept in order to substantiate registered R&D activities; and
- become familiar with the language used by the program, such as the difference between 'core' and 'supporting' R&D activities.

The following is a list of the case studies contained in the Guide and what they illustrate:

CASE STUDY	SCENARIO
<i>1. Design & Construct</i>	Development of a new method of treating ground material containing hazardous material.
<i>2. Structural Scanning</i>	Development of a new form of penetrative imaging technology that enables large structures to be scanned from distances.
<i>3. Enviroloo</i>	Development of a non-water-flushing chemical toilet for medium density residential use.
<i>4. Buildablock</i>	Collaborative development of translucent concrete using plastic optical fibres.

A PDF copy of the Guide can be found by clicking [here](#):

Further Information

Please ask either your regular Pitcher Partners tax contact or any of the contacts in the Pitcher Partners firms below for further details on the issues raised in this Tax Bulletin:

Melbourne

Peter Braine

peter.braine@pitcher.com.au

+61 3 8610 5541

Sydney

John Ross

jross@pitcher-nsw.com.au

+61 2 9228 2508

Adelaide

Richard Brooks

richard.brooks@pitcher-sa.com.au

+61 8 8179 2800

Perth

Leon Mok

mokl@pitcher-wa.com.au

+61 8 9322 2022

Brisbane

Chris Ball

cball@pitcherpartners.com.au

+61 7 3220 0355

Melbourne

Telephone +61 3 8610 5000
partners@pitcher.com.au

www.pitcher.com.au

Sydney

Telephone +61 2 9221 2099
partners@pitcher-nsw.com.au

Perth

Telephone +61 8 9322 2022
partners@pitcher-wa.com.au

Adelaide

Telephone +61 8 8179 2800
partners@pitcher-sa.com.au

Brisbane

Telephone +61 7 3222 8444
partners@pitcherpartners.com.au