

# NON CORE R&D

## ACTIVITIES

### FOR CLAIMING THE R&D TAX INCENTIVE

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Any activity related to the reproduction of a commercial product or process:

- a. by a physical examination of an existing system; or
- b. from plans, blueprints, detailed specifications or publicly available information.



Prospecting, exploring or drilling for minerals/petroleum for the purposes of one or more of the following:

- a. discovering deposits;
- b. determining more precisely the location of deposits; or
- c. determining the size or quality of deposits.



Developing, modifying or customising computer software for the dominant purpose of use by any of the following entities for their internal administration (including the internal administration of their business functions):

- a. the entity (the developer) for which the software is developed, modified or customised;
- b. an entity connected with the developer;
- c. an affiliate of the developer, or an entity of which the developer is an affiliate.



Activities associated with complying with statutory requirements or standards, including one or more of the following:

- a. maintaining national standards;
- b. calibrating secondary standards;
- c. routine testing and analysis of materials, components, products, processes, soils, atmospheres and other things.



Market research, market testing or market development, or sales promotion (including consumer surveys).



Commercial, legal and administrative aspects of patenting, licensing or other activities.



Research in Social Sciences, Arts or Humanities.



Management studies or efficiency surveys.

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