

Research & Development Tax Incentive (RDTI)

The RDTI encourages Australian businesses to invest in innovation and new technologies through providing a tax break for eligible activities.

[Get in touch](#)

RDTI Summary.



Eligibility

You may be eligible for the RDTI if your company:

- Is incorporated under Australian or foreign law
- Has eligible RDTI expenditures greater than \$20,000; and
- Conducted eligible RDTI activities in Australia.



Activities

An eligible core RDTI activity must meet the following criteria:

- Generates new knowledge in the form of new or improved materials, products, devices, processes or services.
- Resolves a technical uncertainty through a process of experimentation based on principles of established science
- An industry competent professional could not have resolved your technical uncertainty without going through a process of experimentation.



HYPOTHESIS



EXPERIMENT



OBSERVATION & EVALUATION



LOGICAL CONCLUSIONS

“ I used Azure for our Tax and R&D services for our Startup and I am very happy with their services. Finally a company that understand Tech Businesses and their requirements. They made it very easy for us and they are always available when we have question! – Caroline L. ”

Eligible & Ineligible Activities.



Eligible Expenditure

Eligible Expenditures can include:

- Salary
- Superannuation
- Third party contractors
- Raw materials
- Depreciation
- Computer hosting
- Rent
- Utilities



Ineligible core activities

Ineligible core activities can include:

- Market research, testing, development or sales promotion
- Prospecting, exploring or drilling for minerals or petroleum
- Management studies or efficiency surveys
- Research in social sciences, arts or humanities
- Commercial, legal, and administrative aspects of patenting, licensing, or other activities
- Compliance with statutory requirements or standards
- Reverse engineering
- Internal use software development

R&D Summary

Rebate



Rebate amounts

Rebate amounts are based on entity's aggregate turnover and corporate tax rate:

- **Aggregated turnover < \$20M** = refundable offset of 18.5% + corporate tax rate
- **Aggregate turnover > \$20M + R&D intensity > 2%** = nonrefundable offset of 16.5% + corporate tax rate
- **Aggregate turnover > \$20M + R&D intensity < 2%** = nonrefundable offset of 8.5% + corporate tax rate



PASSION | INNOVATION | TRANSFORMATION | DISRUPTION

ABOUT AZURE GROUP

Azure Group is a proactive, hands-on, multidisciplinary professional services firm delivering smart and innovative services to match the demanding needs of today's business.

WHY CHOOSE US?

As champions of the technology and emerging growth sector, we are proud of our success in obtaining RDTI for our clients.

Beyond RDTI we uphold a reputation for being experts in the tech sector working with innovative clients across a range of disciplines.

OUR TECH TEAM



Knowledgeable

Experience across many facets of technology, our ability to apply our knowledge to your business means you will receive fresh, cutting edge and value driven advice and services from a technically experienced team passionate about your industry.



Professional

We apply a working mandate to work with businesses that are highly vigilant, well prepared and have documented their projects. We do this to uphold our reputation with AusIndustry and the ATO.