

RDTI Summary.

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The RDTI encourages Australian

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



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

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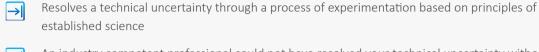
Conducted eligible RDTI activities in Australia.

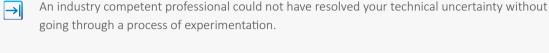


Activities

An eligible core RDTI activity must meet the following criteria:

Generates new knowledge in the form of new or improved materials, products, devices, processes $\rightarrow \parallel$

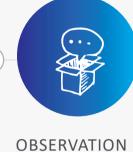








EXPERIMENT



& 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

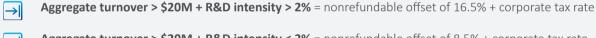
Rebate amounts

Rebate



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 8.5% + corporate tax rate



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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.

Experience across many facets of

TECH TEAM Knowledgeable



technology, our ability to apply our knowledge to your business means

OUR

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 strict mandate to



work with businesses that are highly vigilant, well prepared and have documented their projects. We do this to uphold our reputation

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with AusIndustry and the ATO.