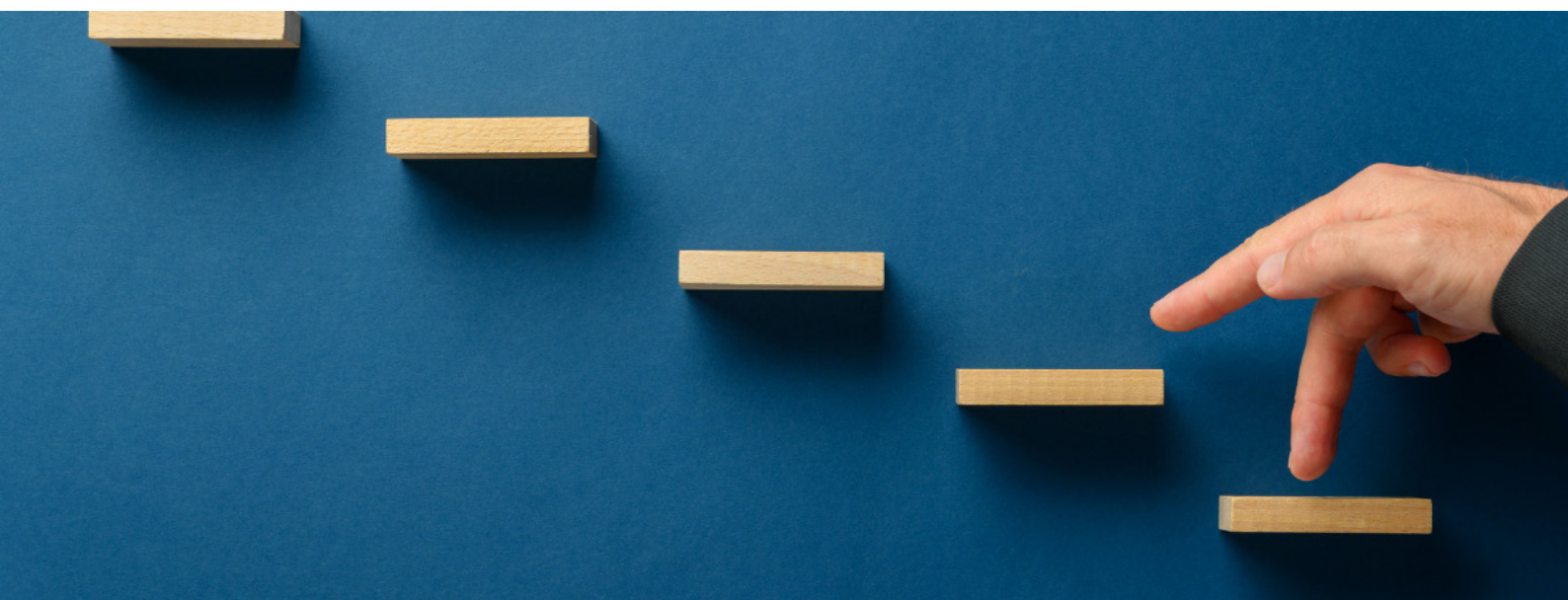


# How the ATO monitor R&D Tax Incentive applications

The ATO ensure the R&D Tax Incentive supports eligible R&D through education, monitoring, and compliance activities.

Companies need to accurately self-assess their activities and register them correctly to meet program objectives. The integrity management strategy takes account of eligibility risks and company behaviour to categorise compliance risks.

Company compliance risk	Company behaviour	ATO response
Does not comply	Company considers the legislation and guidance but does not apply it as intended. Their R&D activities do not meet program requirements.	Deter high-risk approaches with targeted compliance activity.
Trying to get it right	Company tries to follow the legislation and guidance. They may not understand it or apply it as intended. Some R&D activities may be eligible and some may not.	Provide tailored guidance to help companies self-assess. Ineligible activities may be varied or withdrawn.
Getting it right	Company understands the legislation and program requirements.	Keep the company informed about their registration and monitor future applications.
Learning about the program	Company is new to the program. Some companies need assistance to understand the self-assessment process.	Provide guidance and support to help the company access the R&D Tax Incentive.



Over 13,000 Australian businesses use the R&D Tax Incentive each year.

# R&D Tax Incentive - typical journeys

## Company self-assesses the eligibility of their R&D

The ATO assign an engagement pathway when a compliance check occurs.  
These checks can be done before or after registration.

### Getting it right

ATO provide guidance and monitor the company.

No further actions are required by the company until the next registration.

### Trying to get it right

ATO provide tailored guidance to help with compliance.

Company applies guidance to improve future registrations, varying or withdrawing ineligible activities.

### Does not comply

ATO discuss eligibility issues and request documentation.

Company varies or withdraws ineligible activities or is subject to a statutory assessment.

## Our services

- R&D Tax Incentive eligibility and expenditure identification
- Application preparation and lodgement
- Government department liaison
- AusIndustry and ATO audit management
- Innovation project management
- Government grant applications and claims
- Export Market Development Grant application and claims

## Our team

At Insight Innovation, we specialise in helping companies unlock the financial benefits of the R&D Tax Incentive. Many businesses are unaware of this program or lack the in-house expertise to make a claim. That's where we come in as your strategic partner.

The R&D Tax Incentive program offers tax offsets for eligible research and development activities, encouraging companies to innovate and contribute to the growth of the economy.



Mugun Athirajan  
PRINCIPAL



Josh Panggalo  
R&DTI MANAGER



Emily Duggan  
R&DTI CONSULTANT



Reto Dorta  
GRANTS CONSULTANT

# Self-assessment tool

