Australian Government
Australian Taxation Office

Research and development tax incentive schedule

2023

❗ Companies are to complete and attach this schedule to their 2023 tax return.

We use information in this form to meet our obligation to publish R&D expenditure, see **ato.gov.au/RDTI**

Print [X] in the appropiate box   **Original** [X]   or   **Amended Schedule** [ ]

Company name

Coin Harbour Pty Ltd

Tax file number (TFN)	AusIndustry - IISA number	Australian business number (ABN)
	IR2312446	12 624 879 223

Preliminary calculation - Add back of research and development (R&D) accounting expenditure

This amount must also be included at item **7** label **D Accounting expenditure** in item **6** subject to R&D tax incentive on the *Company tax return 2023.*

D [267,400]

PART A - Calculation of notional R&D deductions

Do not include any amounts at items **1** to **10**, for building expenditure, interest expenditure, core technology expenditure, non-arms length amounts, not at risk amounts, group mark up amounts or expenditure incurred, but not paid to associates.

			Australian owned R&D		Foreign owned R&D
1	R&D expenditure - Research service provider (RSP)	**A**		**B**	
2	R&D expenditure - Contract expenditure (not RSP)	**C**		**D**	
3	R&D expenditure - Salary expenditure	**E**		**F**	
4	R&D expenditure - Other	**G**	31,899	**H**	
5	R&D expenditure - Feedstock input expenditure	**I**		**J**	
6	R&D expenditure - Paid to associates in the current year	**K**	235,501	**L**	
7	R&D assets - Decline in value	**M**		**N**	
8	R&D assets - Balancing adjustment losses	**O**		**P**	
9	Cooperative Research Centre (CRC) contributions	**Q**		**R**	
10	Total of allocated notional deductions	**X**	267,400	**Y**	

11 Total of notional R&D deductions (**X** *plus* **Y**)   **Z** [267,400]

PART B - Clawback amounts

Feedstock

1 Feedstock revenue total

2 Expenditure on feedstock inputs attributable to feedstock output

3 Feedstock adjustment amount
   🛈 Calculation required. See instructions.

B [ ]

R&D recoupment

4 Recoupment(s) - (entitled to/received)

5 R&D expenditure related to recoupment(s)

6 Project expenditure for which recoupment(s) paid

7 R&D recoupment amount
   🛈 Calculation required. See instructions.

M [ ]

Assessable balancing adjustments

8 Assessable balancing adjustment amount
   🛈 Calculation required. See instructions.

O [ ]

Total clawback

9 Total clawback - additional assessable income
   🛈 Calculation required. See instructions.

P [ ]

(transfer amount to Company tax return item 21 label W)

Deductible balancing adjustments

10 Balancing adjustments - catch up deduction
    🛈 Calculation required. See instructions.

Q [ ]

(transfer amount to Company tax return item 21 label X)

PART C – R&D expenditure to associates

1 R&D expenditure to associates incurred in prior year, not paid, not claimed (carried forward) **E1** [0]

2 Current year R&D expenditure incurred to associates **E2** [235,501]

3 Current year R&D expenditure incurred to associates claimed under other provisions **E3** [0]

4 R&D expenditure paid to associates in the current year (to be included in Part A at item 6) **E4** [235,501]

5 R&D expenditure incurred to associates to be carried forward (E1 *plus* E2 *less* E3 *less* E4) **E** [0]

PART D – Aggregated Turnover

1 Do you have exempt entity ownership of 50% or greater?   No [X]   Yes [ ]

2 Do you have an **aggregated turnover** of $20 million or greater?
   (If NO you must complete item **3** below)   No [X]   Yes [ ]

3 Complete this section if aggregated turnover is less than $20 million.

Reporting entity		Annual turnover
a		310,359

Connected and/or affiliated entity name	Tax file number (TFN)	Annual turnover
b		
c		
d		

e Connected and/or affiliated entities – totals from additional table, where applicable

f *Less* amounts excluded from aggregated turnover

Aggregated turnover   **AT** [310,359]

(a + b + c + d + e – f)

PART E – R&D tax offset calculation

1 Additional information

Tax rate   **R** [25.00%]

2 Refundable R&D tax offset

If you answered 'No' to Part D, item 1 and item 2, you can claim the Refundable tax offset.

Total notional R&D deductions   **Z1** [267,400]

(transfer the amount at label Z, of Part A, item 11, to label Z1)

Refundable R&D tax offset   **U** [116,319]

(transfer the amount at label U to the Company tax return item 21 label U)

3 Non-refundable R&D tax offset

If you answered 'Yes' to Part D, item 1 or item 2, you can claim the Non-refundable tax offset.

R&D entity total expenses   **V** [　　　　　　　]

Total notional R&D deductions   **Z2** [　　　　　　　]

(transfer the amount at label Z, of Part A, item 11, to label Z2)

R&D intensity   **W** [　　　　　　　]

Tier of intensity	Notional deductions applied		Offset amount	
Tier 1 *(Intensity: 0 to 2%, R&D premium: 8.5%)*	**A1**	[　　　]	**A2**	[　　　]
Tier 2 *(Intensity: >2%, R&D premium: 16.5%)*	**B1**	[　　　]	**B2**	[　　　]
Excess amount *(non-tier)*	**C1**	[　　　]	**C2**	[　　　]
Non-refundable R&D tax offset amount			**A**	[　　　]

(transfer the amount at label A to the Company tax return item 21 label A)

TAXPAYER'S DECLARATION

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

We use information in this form to meet our obligation to publish R&D expenditure companies claim. This will include your company name, ABN or ACN and claim for notional deductions less feedstock adjustments. For more information see, **ato.gov.au/RDTI**

Privacy statement

We are authorised to request TFNs by the *Taxation Administration Act 1953*. We use them to identify you in our records. It is not an offence not to provide TFNs. However, this may cause delays in processing your form.

Taxation law authorises us to collect information and disclose it to other government agencies. This includes personal information of the person authorised to complete the form and sign the declaration. See more about your privacy at **ato.gov.au/privacy**

Declaration

I declare that the information on this tax return, all attached schedules and any additional documents is true and correct.

Signature

Peter Cooney

Date

/ /

05 / 14 / 2024

Contact name

Peter Cooney

Daytime contact number (include area code)

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