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**R&D – Initial Information Preparation**

**Financial Year 2021-22**

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Description automatically generatedIntroduction**

The purpose of this document is to articulate and record an R&D project undertaken by the company in the financial year 2021-2022.

**Instructions - Please complete the following steps for activities undertaken between 1 July 2021 and 30 June 2022:**

1. Please complete the [Project Overview](#_Step_1_–).
2. Please complete the details for the [Core Activities](#_Step_2_–).
3. Please complete the details for the [Supporting Activities](#_Step_3_-) (if applicable).
4. Please complete the details for the [Timeline](#_Step_4_–).

**N.B. To try help as much as we can we have included guidance information throughout the document. The key below explains each type.**

The **information** in the grey boxes provides guidance

**Examples** are provided for illustrative purposes

* **Handy Tips** are provided to assist you

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# Step 1 – Project Overview

This step will help us understand the project and activities undertaken this financial year (1 July 2021 – 30 June 2022).

***Please expand the sections below to see the questions and guidance.***

* **This first section is to provide some context. Your main effort should focus on the Core Activity section (Step 2).**

**1a) Company/Project Details:**

Please fill out the following table:

|  |  |
| --- | --- |
| Company name |  |
| Company postcode |  |
| Project name |  |
| Project start date |  |
| Estimated end date |  |

**1b) Project Objectives:**

1. What is the overall objective of your project? (1 paragraph):
2. What part of this objective did you focus on between 1 July 2021 and 30 June 2022? (1 paragraph):

**EXAMPLE:** A baking company is doing R&D to try and add omega-3 (fish oil) to their breads:

Baking Stuff is an Australian company that produces different types of breads for the consumer market. Consumers are increasingly demanding healthier and more nutritious food options. Market research shows there is an opportunity to create breads that contain the Omega-3 vitamin.

The overall objective of this project is to develop a new range of breads that contain fish oil as a source of Omega-3, without altering the taste of the bread.

During this financial period, our R&D was focused on experimentation with novel methods of adding fish oil to a) whole-grain bread, b) white bread and c) fruit bread.

**1c) Project Activities:**

Please complete the table for activities undertaken between 1 July 2021 and 30 June 2022.

R&D projects are made up of several **steps** that you must take in order to achieve the project goal. These steps are R&D **activities**. Another way of thinking about it is that an activity is an area of research that you worked on.

There are two types of activities that are eligible:

1. A **Core R&D Activity** is one:

* Whose outcome is unknown
* Follows a systematic progression of work i.e. experimentation
* Generates new knowledge

2. A **Supporting R&D Activity** is one:

* That *directly* supports a Core R&D Activity

More information can be found [here](https://www.rimon.com.au/rd-tax-incentive/how-it-works)

* **The goal here is to identify the activities. You should refer to your records from your internal systems e.g. JIRA, Trello etc. when completing this section. The next step (Step 2) is where you provide the details. Step 2 is where you should focus your main effort.**

|  |  |  |  |
| --- | --- | --- | --- |
| **#** | **Project Activity**  **(Steps in the Project/Areas of Research)** | **Short Description** | **Core/ Supporting/**  **Non-R&D** |
|  | *Insert the activities that you worked on in FY22.* | *Provide a short description of what the activity/step involved.* | *Identify if this is a core or supporting activity.* |
|  |  |  |  |
|  |  |  |  |
|  | <add new activities as required> |  |  |

* **We would expect to see between 1-3 activities. If possible, try to group any related steps into a single activity.**
* **Don’t worry about getting it exactly right at this stage. We will work with you through the process to refine the activities.**

**EXAMPLE:** A baking company is doing R&D to try and add omega-3 (fish oil) to their breads.

|  |  |  |  |
| --- | --- | --- | --- |
| **#** | **Project Activity (Steps in the Project)** | **Short Description** | **Core/Supporting/Non-R&D** |
| 1 | Adding fish oil to whole-grain bread | Creating sample breads with fish oil as a source of Omega-3 at various temperatures and conducting testing. | Core |
| 2 | Adding fish oil to white bread | Using the knowledge we gained from activity 1 we developed a white bread version. | Non-R&D |
| 3 | Adding fish oil to fruit bread | Our goal was to create a fruit bread with fish oil as a source of Omega-3 via microencapsulation. | Core |
| 4 | Background research into the properties of fish oil microcapsules | Research done prior to experimentation. | Supporting |

# Step 2 – Core Activities

For the **Core Activities** outlined in the table above (section 1c), you will need to fill out the following section for ***each*** Core Activity.

*If you have more than one Core Activity, please expand the sections below as required.*

For an activity to be a **Core** R&D activity, a competent professional cannot know or determine the outcome of the activity based on current knowledge anywhere in the world. The outcome needs to be one that you can determine only by applying a systematic progression of work, based on principles of established science.

1. You need to show that you conduct your core R&D activity for the purpose of generating **new knowledge**. This includes new knowledge in the form of a new or improved material, product, device, process or service.
2. You must show how the **outcome** of your registered core R&D activity **could not be known** or determined in advance on the basis of existing knowledge, information or experience.
3. You must show that you conduct or plan to conduct a **systematic progression of work**, which proceeds from hypothesis to experiments, observation and evaluation and leads to logical conclusions. Your systematic progression of work must be based on principles of established science.

***Please expand the sections below to see the questions and guidance.***

## **Core Activity – Example**

This table shows a worked example of a Core Activity for guidance purposes.

|  |  |
| --- | --- |
| Activity Name | **Adding fish oil to whole grain bread** |
| Please describe the activity using the following questions as a guide for your answer.(1-2 paragraphs per question) | * **What was your goal or problem being solved in this Activity?** * The goal of this activity is to ascertain whether fish oil can be added to *whole grain bread* without negatively impacting on the bread’s taste. * **What was the proposed solution/idea to solve the problem or reach the goal?** * The proposed solution to solve this problem was to use microencapsulation to introduce the fish oil to avoid adverse effects on flavour. * **What were the technical complexities in achieving the proposed solution?** * Information showed that the coating can break down under high temperatures and when mixed with certain enzymes. * It is also possible that more abrasive grains and higher mixing speeds may have an adverse effect on the coating. * **If you are successful what new knowledge will be generated?** * Novel application of microcapsule coating in order to introduce fish oil into a range of breads. * **What field of research would the knowledge contribute to?** * Food science |
| Please describe the experimentation that was performed using the following structure as a guide.(1 paragraph per point) | * **Experiment 1:** We ran a series of experiments where we initially produced a batch that contained less fish oil and less abrasive grains and we then varied the proportions of fish oil and grains in successive experiments. All batches were baked at our standard baking temperatures. * **Result 1:** For test batches with high abrasive grain content and more fish oil, we found that clumps form in the dough. * **Evaluation 1:** Our experiments showed that higher proportions of abrasive grain content as well as well as higher levels of fish oil were causes of the microcapsule coating breaking down. * **Experiment 2:** We ran a series of experiments where we varied the proportion of abrasive grains introduced into the batch at different mixing speeds. All batches were baked at our standard baking temperatures. * **Result 2:** The experimentation determined that the abrasive grains break down the coating on the additive at certain mixing speeds. This causes the additive and grains to clump together. * **Evaluation 2:** We evaluated the results of the experiments to determine the optimum mix of grains and additive for the whole grain loaf, as well as the optimum mixing speed. |
| Please describe the conclusions you reached as a result of the experimentation you conducted. *(Yes/No is sufficient)* | * **Did the results of your experimentation prove or disprove your proposed idea?** * Yes * **Have you discovered alternative solutions in the experiment process? (If yes, please detail.)** * No * **Is further experimentation required to prove or disprove your proposed solution?** * No |
| Please list some specific sources you investigated prior to conducting your experimentation. | **Please mark an ‘X’ next to the appropriate source. More than one source can be selected.**  [ **X** ] Experts  [ **X** ] Journals  [ ] Literature  [ ] Patents  [ **X** ] Online searches  [ ] Other (please detail:)  **Are there any specific websites or journal articles that you have read?**   * Kashappa Goud H. Desai & Hyun Jin Park (2005) Recent Developments in Microencapsulation of Food Ingredients, Drying Technology, 23:7, 1361-1394, DOI: [10.1081/DRT-200063478](https://doi.org/10.1081/DRT-200063478) |

## **Core Activity 1**

* **Focus should be on the Experiments, Observations and Evaluations.**

|  |  |
| --- | --- |
| Activity Name |  |
| Please describe the activity using the following questions as a guide for your answer.(1-2 paragraphs per question) | * **What was your goal or problem being solved in this Activity?** * **What was the proposed solution/idea to solve the problem or reach the goal?** * **What were the technical complexities in achieving the proposed solution?** * **If you are successful what new knowledge will be generated?** * **What field of research would the knowledge contribute to?** * **There are certain areas of research that are ineligible for the RDTI. For example research into business, arts, humanities and social sciences are all excluded. Your research should focus on the more technical fields such as computer science, medical science, information systems, food science etc.** |
| Please describe the experimentation that was performed using the following structure as a guide.(1 paragraph per point) | *Please provide details of the experimentation process and explain how the results were measured & evaluated.*   * **You do not need to record every single experiment in the report. Rather you should pick 3 or 4 representitive examples. Try include ones where there were failures. You will still be able to claim the costs for all the experiments.** * **Experiment 1:** * **Result 1:** * **Evaluation 1:** * **Experiment 2:** * **Result 2:** * **Evaluation 2:** * **Experiment 3:** * **Result 3:** * **Evaluation 3:**   *< NB - If you conducted further experiments for this activity during this period, please add them using the same structure of Experiment, Result and Evaluation >* |
| Please describe the conclusions you reached as a result of the experimentation you conducted.(Yes/No is sufficient) | * **Did the results of your experimentation prove or disprove your proposed idea?** * **Have you discovered alternative solutions in the experiment process? (If yes, please detail.)** * **Is further experimentation required to prove or disprove your proposed solution?** |
| Please list some specific sources you investigated prior to conducting your experimentation. | *Please mark an ‘X’ next to the appropriate source. More than one source can be selected.*  **[ ] Experts**  **[ ] Journals**  **[ ] Literature**  **[ ] Patents**  **[ ] Online searches**  **[ ] Other (please detail:)**  **Are there any specific websites or journal articles that you have read?**   * **It is useful to go to** [**Google Scholar**](https://scholar.google.com.au/) **and search for some papers that would be similar to your research and list them here. They should also correspond to the field of research you mentioned in the first question in this table above i.e. the papers are in a journal/conference from the relevant field.** |

## **Core Activity 2**

* **Focus should be on the Experiments, Observations and Evaluations.**

|  |  |
| --- | --- |
| Activity Name |  |
| Please describe the activity using the following questions as a guide for your answer.(1-2 paragraphs per question) | * **What was your goal or problem being solved in this Activity?** * **What was the proposed solution/idea to solve the problem or reach the goal?** * **What were the technical complexities in achieving the proposed solution?** * **If you are successful what new knowledge will be generated?** * **What field of research would the knowledge contribute to?** * **There are certain areas of research that are ineligible for the RDTI. For example research into business, arts, humanities and social sciences are all excluded. Your research should focus on the more technical fields such as computer science, medical science, information systems, food science etc.** |
| Please describe the experimentation that was performed using the following structure as a guide.(1 paragraph per point) | *Please provide details of the experimentation process and explain how the results were measured & evaluated.*   * **You do not need to record every single experiment in the report. Rather you should pick 3 or 4 representitive examples. Try include ones where there were failures. You will still be able to claim the costs for all the experiments.** * **Experiment 1:** * **Result 1:** * **Evaluation 1:** * **Experiment 2:** * **Result 2:** * **Evaluation 2:** * **Experiment 3:** * **Result 3:** * **Evaluation 3:**   *< NB - If you conducted further experiments for this activity during this period, please add them using the same structure of Experiment, Result and Evaluation >* |
| Please describe the conclusions you reached as a result of the experimentation you conducted.(Yes/No is sufficient) | * **Did the results of your experimentation prove or disprove your proposed idea?** * **Have you discovered alternative solutions in the experiment process? (If yes, please detail.)** * **Is further experimentation required to prove or disprove your proposed solution?** |
| Please list some specific sources you investigated prior to conducting your experimentation. | *Please mark an ‘X’ next to the appropriate source. More than one source can be selected.*  **[ ] Experts**  **[ ] Journals**  **[ ] Literature**  **[ ] Patents**  **[ ] Online searches**  **[ ] Other (please detail:)**  **Are there any specific websites or journal articles that you have read?**   * **It is useful to go to** [**Google Scholar**](https://scholar.google.com.au/) **and search for some papers that would be similar to your research and list them here. They should also correspond to the field of research you mentioned in the first question in this table above i.e. the papers are in a journal/conference from the relevant field.** |

## **Core Activity 3**

* **Focus should be on the Experiments, Observations and Evaluations.**

|  |  |
| --- | --- |
| Activity Name |  |
| Please describe the activity using the following questions as a guide for your answer.(1-2 paragraphs per question) | * **What was your goal or problem being solved in this Activity?** * **What was the proposed solution/idea to solve the problem or reach the goal?** * **What were the technical complexities in achieving the proposed solution?** * **If you are successful what new knowledge will be generated?** * **What field of research would the knowledge contribute to?** * **There are certain areas of research that are ineligible for the RDTI. For example research into business, arts, humanities and social sciences are all excluded. Your research should focus on the more technical fields such as computer science, medical science, information systems, food science etc.** |
| Please describe the experimentation that was performed using the following structure as a guide.(1 paragraph per point) | *Please provide details of the experimentation process and explain how the results were measured & evaluated.*   * **You do not need to record every single experiment in the report. Rather you should pick 3 or 4 representitive examples. Try include ones where there were failures. You will still be able to claim the costs for all the experiments.** * **Experiment 1:** * **Result 1:** * **Evaluation 1:** * **Experiment 2:** * **Result 2:** * **Evaluation 2:** * **Experiment 3:** * **Result 3:** * **Evaluation 3:**   *< NB - If you conducted further experiments for this activity during this period, please add them using the same structure of Experiment, Result and Evaluation >* |
| Please describe the conclusions you reached as a result of the experimentation you conducted.(Yes/No is sufficient) | * **Did the results of your experimentation prove or disprove your proposed idea?** * **Have you discovered alternative solutions in the experiment process? (If yes, please detail.)** * **Is further experimentation required to prove or disprove your proposed solution?** |
| Please list some specific sources you investigated prior to conducting your experimentation. | *Please mark an ‘X’ next to the appropriate source. More than one source can be selected.*  **[ ] Experts**  **[ ] Journals**  **[ ] Literature**  **[ ] Patents**  **[ ] Online searches**  **[ ] Other (please detail:)**  **Are there any specific websites or journal articles that you have read?**   * **It is useful to go to** [**Google Scholar**](https://scholar.google.com.au/) **and search for some papers that would be similar to your research and list them here. They should also correspond to the field of research you mentioned in the first question in this table above i.e. the papers are in a journal/conference from the relevant field.** |

## **Core Activity 4**

* **Focus should be on the Experiments, Observations and Evaluations.**

|  |  |
| --- | --- |
| Activity Name |  |
| Please describe the activity using the following questions as a guide for your answer.(1-2 paragraphs per question) | * **What was your goal or problem being solved in this Activity?** * **What was the proposed solution/idea to solve the problem or reach the goal?** * **What were the technical complexities in achieving the proposed solution?** * **If you are successful what new knowledge will be generated?** * **What field of research would the knowledge contribute to?** * **There are certain areas of research that are ineligible for the RDTI. For example research into business, arts, humanities and social sciences are all excluded. Your research should focus on the more technical fields such as computer science, medical science, information systems, food science etc.** |
| Please describe the experimentation that was performed using the following structure as a guide.(1 paragraph per point) | *Please provide details of the experimentation process and explain how the results were measured & evaluated.*   * **Experiment 1:** * **Result 1:** * **Evaluation 1:** * **Experiment 2:** * **Result 2:** * **Evaluation 2:** * **Experiment 3:** * **Result 3:** * **Evaluation 3:**   *< NB - If you conducted further experiments for this activity during this period, please add them using the same structure of Experiment, Result and Evaluation >* |
| Please describe the conclusions you reached as a result of the experimentation you conducted.(Yes/No is sufficient) | * **Did the results of your experimentation prove or disprove your proposed idea?** * **Have you discovered alternative solutions in the experiment process? (If yes, please detail.)** * **Is further experimentation required to prove or disprove your proposed solution?** |
| Please list some specific sources you investigated prior to conducting your experimentation. | *Please mark an ‘X’ next to the appropriate source. More than one source can be selected.*  **[ ] Experts**  **[ ] Journals**  **[ ] Literature**  **[ ] Patents**  **[ ] Online searches**  **[ ] Other (please detail:)**  **Are there any specific websites or journal articles that you have read?**   * **It is useful to go to** [**Google Scholar**](https://scholar.google.com.au/) **and search for some papers that would be similar to your research and list them here. They should also correspond to the field of research you mentioned in the first question in this table above i.e. the papers are in a journal/conference from the relevant field.** |

## **Core Activity 5**

* **Focus should be on the Experiments, Observations and Evaluations.**

|  |  |
| --- | --- |
| Activity Name |  |
| Please describe the activity using the following questions as a guide for your answer.(1-2 paragraphs per question) | * **What was your goal or problem being solved in this Activity?** * **What was the proposed solution/idea to solve the problem or reach the goal?** * **What were the technical complexities in achieving the proposed solution?** * **If you are successful what new knowledge will be generated?** * **What field of research would the knowledge contribute to?** * **There are certain areas of research that are ineligible for the RDTI. For example research into business, arts, humanities and social sciences are all excluded. Your research should focus on the more technical fields such as computer science, medical science, information systems, food science etc.** |
| Please describe the experimentation that was performed using the following structure as a guide.(1 paragraph per point) | *Please provide details of the experimentation process and explain how the results were measured & evaluated.*   * **Experiment 1:** * **Result 1:** * **Evaluation 1:** * **Experiment 2:** * **Result 2:** * **Evaluation 2:** * **Experiment 3:** * **Result 3:** * **Evaluation 3:**   *< NB - If you conducted further experiments for this activity during this period, please add them using the same structure of Experiment, Result and Evaluation >* |
| Please describe the conclusions you reached as a result of the experimentation you conducted.(Yes/No is sufficient) | * **Did the results of your experimentation prove or disprove your proposed idea?** * **Have you discovered alternative solutions in the experiment process? (If yes, please detail.)** * **Is further experimentation required to prove or disprove your proposed solution?** |
| Please list some specific sources you investigated prior to conducting your experimentation. | *Please mark an ‘X’ next to the appropriate source. More than one source can be selected.*  **[ ] Experts**  **[ ] Journals**  **[ ] Literature**  **[ ] Patents**  **[ ] Online searches**  **[ ] Other (please detail:)**  **Are there any specific websites or journal articles that you have read?**   * **It is useful to go to** [**Google Scholar**](https://scholar.google.com.au/) **and search for some papers that would be similar to your research and list them here. They should also correspond to the field of research you mentioned in the first question in this table above i.e. the papers are in a journal/conference from the relevant field.** |

# Step 3 - Supporting Activities

For the **Supporting** activities outlined in the table above (section 1c), you will need to fill out the following section for **each** activity.

*If you have more than one Supporting Activity, please expand the sections below as required.*

A **Supporting R&D Activity** is one that *directly* supports a Core R&D Activity.

A Supporting Activity must ***directly***link to a Core Activity and may be conducted before, during or after the Core Activity.

**For example**: a literature review to develop your concept, or cleaning equipment that will be used for R&D experimentation.

More information can be found [here](https://www.rimon.com.au/rd-tax-incentive/how-it-works).

* **Background research for multiple Core Activities can be grouped into one Supporting Activity.**

***Please expand the sections below to see the questions and guidance.***

## **Supporting Activity – Example**

This table shows a worked example of a Supporting Activity for guidance purposes.

|  |  |  |  |
| --- | --- | --- | --- |
| *Activity Name* | *Core Activity Supported* | *How did this activity* ***directly support*** *the Core Activity? Does it support the hypothesis, experiments, or evaluation? (1 paragraph)* | *Briefly describe this Activity.*  *(1 paragraph)* |
| Background Research into the properties of microencapsulation | Core Activity #1 | Without background research into the properties of microencapsulation, we would not have been able to develop our hypothesis/goal and set the parameters for our experimentation. | We reviewed a range of relevant journals, identified relevant articles, and then cross-analysed them to produce a set of assumptions which were used to inform our hypothesis. |

## **Supporting Activity 1**

* **Each Supporting Activity may be linked to *more than one* Core Activity.**

|  |  |  |  |
| --- | --- | --- | --- |
| *Activity Name* | *Core Activity Supported* | *How did this activity* ***directly support*** *the Core Activity? Does it support the hypothesis, experiments, or evaluation? (1 paragraph)* | *Briefly describe this Activity.*  *(1 paragraph)* |
|  |  |  |  |

## **Supporting Activity 2**

* **Each Supporting Activity may be linked to *more than one* Core Activity.**

|  |  |  |  |
| --- | --- | --- | --- |
| *Activity Name* | *Core Activity Supported* | *How did this activity* ***directly support*** *the Core Activity? Does it support the hypothesis, experiments, or evaluation? (1 paragraph)* | *Briefly describe this Activity.*  *(1 paragraph)* |
|  |  |  |  |

# Step 4 – Timeline

In the table below, please highlight in yellow each month in which work was ongoing for each of the Core and Supporting activities. Please also identify the main people that worked on the activity.

We need this information to get a sense of when the activities occurred.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Activity** | Jul 21 | Aug 21 | Sep 21 | Oct 21 | Nov 21 | Dec 21 | Jan 22 | Feb 22 | Mar22 | Apr 22 | May 22 | Jun  22 | Ended in FY 22? |
| <add> |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <add> |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <add> |  |  |  |  |  |  |  |  |  |  |  |  |  |

**Example**: A baking company is doing R&D to try and add omega-3 (fish oil) to their breads

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Activity** | Jul 21 | Aug 21 | Sep 21 | Oct 21 | Nov 21 | Dec 21 | Jan 22 | Feb 22 | Mar22 | Apr 22 | May 22 | Jun  22 | Ended in FY 22? |
| Adding fish oil to whole-grain bread |  |  |  |  |  |  |  |  |  |  |  |  | Yes |
| Adding fish oil to fruit-bread |  |  |  |  |  |  |  |  |  |  |  |  | No |
| Background research |  |  |  |  |  |  |  |  |  |  |  |  | Yes |