



Research and development tax incentive and concessions

Access information about research and development tax incentives and concessions.

Research and development tax concession

Explains that the research and development tax concession is a finalised scheme that has been replaced from 1 July 2011.

Research and development tax incentive

Apply for the research and development (R&D) tax offset for income years commencing on or after 1 July 2021.

81704

Research and development tax concession

Explains that the research and development tax concession is a finalised scheme that has been replaced from 1 July 2011.

13 January 2017

The R&D Tax Incentive replaced the R&D Tax Concession on 1 July 2011.

To claim expenses for R&D expenditure incurred in an income year starting **before** 1 July 2011, continue to use the R&D Tax Concession.

To claim expenses for R&D expenditure incurred in an income year starting **on or after** 1 July 2011, use the R&D Tax Incentive.

Special transitional arrangements were established to broadly address some situations that extend over income years where both the R&D tax concession provisions and the R&D tax incentive provisions apply.

See also:

- Transition from the R&D tax concession to the R&D tax incentive

Next step:

- Research and development tax incentive – home – for fact sheets and a calculator.

In detail



Detailed information about research and development tax incentives and concessions.

16887

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).