

Abbreviations

CRC	cooperative research centres
GDP	gross domestic product
Industry Research and Development Act	<i>Industry Research and Development Act 1986</i>
ITAA 1997	<i>Income Tax Assessment Act 1997</i>
OECD	Organisation for Economic Co-operation and Development
PJCHR	Parliamentary Joint Committee on Human Rights
R&D	research & development
RCOP	replacement cost of sales operating profit
Scrutiny of Bills Committee	Senate Standing Committee for the Scrutiny of Bills
SMEs	small to medium enterprises
UNSW	University of New South Wales
US	United States of America