

**Economics Legislation Committee**  
ANSWERS TO QUESTIONS ON NOTICE  
Industry Portfolio  
Supplementary Budget Estimates 2014-15  
23 October 2014

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**AGENCY/DEPARTMENT:** DEPARTMENT OF INDUSTRY

**TOPIC:** R&D Tax Incentive

**REFERENCE:** Question on Notice (Written, 3 November 2014)

**QUESTION No.:** SI-98

The previous Government made a commitment to review program data for the R&D Tax Incentive program after the program had been in operation for two years. What body is now responsible for the legislated review of the R&D Tax Incentive program? Will the findings be publically available?

**ANSWER**

There is no legislated requirement for a review of the R&D Tax Incentive. The Australian Government indicated in its election policy to *Boost the Competitiveness of Australian Manufacturing* that it would examine R&D support in the context of the Taxation White paper.