The Douglas Cummings' report was commissioned as an input to the review of the new elements of the R&D Tax Concession. The methodology section specifically refers to the Cummings report viz:

The Steering Committee also determined inducement using a multivariate analysis of the R&D tax concession registration data but did not include results in the evaluation because:

- the data series was too short to estimate the inducement rate with confidence
- of concerns with the data, transformations and calculations. The evaluation identified some issues in relation to how government estimates the cost to government of the new elements of the R&D Tax Concession. Treasury and DITR will continue to refine the methodology for calculating the cost to government for the R&D tax concession over the next 12 months for the purpose of improving the accuracy of evaluations conducted in the future.

- the inducement rate that was calculated was not plausible. This was determined by comparing a likely upper limit for the inducement rate which is equal to the inverse of the cost to the Government for one dollar of R&D expenditure induced by the policy. Future evaluations should consider this comparison when determining whether the inducement rate is plausible.

Given the above concerns with the Cummings report it is not being released.