



June 2019

- **Approved Research Provider application available**
- **Guidance on tax incentive published**
- **Online eligibility tool goes live**
- **Amendment on broader refundability introduced to Parliament**



November 2019

- **Process to become a research and development certifier available**
- **Supplementary return/working paper(s) upload is available**

July 2019

- **Enrolment for tax incentive opens**



FROM

April 2020

- **File tax return and supplementary return**
- **Government intends that broader refundability provisions will be available for the 2021 income year** (for most taxpayers this starts 1 April 2020)
- **File income tax return and supplementary return**
- **In-year General Approval process available**

