

RESEARCH AND DEVELOPMENT (R & D) TAX INCENTIVE APPLICATION FORM

For assistance in completing this form please consult the R&D Tax Incentive Guidelines document, which is also available on the Department of Science and Technology (DST) website, www.dst.gov.za/r-d.
This form must be submitted to DST prior to the commencement of the R&D activities

This form may be submitted by -:

- **Hand or courier to:** Building 53, Scientia Campus, Meiring Naudé Drive, Brummeria;
- **Registered mail to:** R&D Tax Incentives Unit, Department of Science and Technology, Private Bag X894, Pretoria, 0001;

Enquires can be directed to: tax@dst.gov.za (e-mail), 086 685 9528 (F) or 012 843 6829 (T)

PART 1: PARTICULARS OF THE COMPANY

101 Name of the company	102 Company Registration number
103 Tax reference number	104 a Year of Assessment
	From:
	To:
	104 b Financial year:
105 Postal Address:	106 Physical Address:
107 Contact person for financial information: Name: Tel: Email:	108 Contact person for technical information: Name: Tel: Email:
109 Total annual R&D Budget for the current tax year	110 Total Revenue for the last financial year
111 Principal Industrial Activity	112 SIC code(s)
113 Total number of R&D projects, programmes, technology area included in this application form Projects Programmes Technology areas	114 Total number of employees in the company for this tax year

115	Is the company mentioned in Line 101 above applying:	
	1. On behalf of a related company (e.g. subsidiary, associate or joint venture)	<input type="checkbox"/>
	2. For its own R&D activities?	<input type="checkbox"/>

If applying on behalf of subsidiary or related company, then fill 116 – 118

116	Name of subsidiary or related company	117	Tax Number	118	Relationship

Is company in Line 101 funding the R&D activities? Y N

If NO indicate the details of the source of funding for R&D activities in 119-121 below

119	Name	120	Tax Number	121	Relationship

PART 2: SUMMARY OF R&D TO BE UNDERTAKEN

201	Project/Programme/ Technological Area Name	202	Field of Science	203	Expected Start date	204	Expected Completion date	205	Physical Address (where R&D activities will be undertaken)	206	Expenditure amount planned for the R&D project	207	Subsidiary (ies) or related companies undertaking R&D (if any)
Total													

208

Are any of the projects, programmes or technology areas indicated above to be performed on behalf of another company (ies)?

Y	N
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If yes, please indicate the name of the project, programme or technology area company name and its tax reference number

Project/Programme/Technology area	Company Name	Tax Number

PART 3: PROJECT-SPECIFIC INFORMATION

For each of the projects, programmes or technology areas listed above please provide the following information, you may reproduce sections 301 to 310 in case of multiple projects.

Project/ Programme/Technology Area Name:

301	<p>What technological and/or scientific advancements is the R&D intended to achieve? (Tick what is applicable)</p> <p>(a) Advancement</p> <p>(i) Discovering non-obvious scientific or technological knowledge <input type="checkbox"/></p> <p>(ii) Creating –</p> <p style="padding-left: 20px;">(aa) an invention <input type="checkbox"/></p> <p style="padding-left: 20px;">(bb) a design <input type="checkbox"/></p> <p style="padding-left: 40px;"><input type="checkbox"/> Aesthetic</p> <p style="padding-left: 40px;"><input type="checkbox"/> Function design</p> <p style="padding-left: 20px;">(cc) a computer program <input type="checkbox"/></p> <p style="padding-left: 20px;">(dd) knowledge essential to the use of such invention or computer program <input type="checkbox"/></p> <p>(b) Significant improvement of any invention, design, computer program or knowledge in relation to –</p> <p>(i) new or improved function <input type="checkbox"/></p> <p>(ii) improvement of performance <input type="checkbox"/></p> <p>(iii) improvement of reliability <input type="checkbox"/></p> <p>(iv) improvement of quality <input type="checkbox"/></p> <p>(c) If box 301 a (i) is ticked, please provide information on the following details:</p> <p>(i) What non-obvious scientific information is the R&D intended to discover?</p> <p>(ii) What technological knowledge is the R&D intended to discover?</p> <p>(iii) How will the discovery of this information advance global knowledge in the field?</p>
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(d) If box 301 a (ii)(aa) is ticked, please provide information on the following details:

(i) Please describe the invention you intend to create

(ii) What is new or novel about this product or process that differentiates it from existing ones?

(iii) Do you employ a basic systematic process? Describe the stage gates for this project, if applicable.

(iv) Can you currently purchase the product or process off the shelf, without the need for significant modifications?

Y	N
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(e) If box 301 a (ii)(bb) is ticked, please provide information on the following details:

(i) Do you intend to create an aesthetic or functional design?

Y	N
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(ii) Describe the overall project in terms of scope, timing, and business goals.

	<p>(f) If box 301 a (ii)(cc) is ticked, please provide information on the following details:</p> <p>(i) Will the code you employ be original code, written and owned by your company? <table border="1" data-bbox="1219 353 1407 400"><tr><td>Y</td><td>N</td></tr></table></p> <p>(ii) Will the code be available for sale or licensed to use at the go-live date? <table border="1" data-bbox="1219 443 1407 490"><tr><td>Y</td><td>N</td></tr></table></p> <p>(iii) Do you employ a basic systematic process of development and testing? Describe the stage gates for this project, if applicable.</p> <p>(g) If box 301(b) is ticked, please provide information on the following details:</p> <p>(i) Please describe the overall process or product improvement.</p> <p>(ii) Describe the significant improvements you hope to achieve through your systematic process of experimentation.</p> <p>(iii) How do you anticipate this product or process as advancement over the prior product or process?</p>	Y	N	Y	N
Y	N				
Y	N				
302	<p>Does this activity involve the development of software? <table border="1" data-bbox="1201 1818 1382 1872"><tr><td>Y</td><td>N</td></tr></table></p>	Y	N		
Y	N				
303	<p>Is the software being developed for the dominant purpose of use by the developer for their internal administration? <table border="1" data-bbox="1201 1939 1382 1993"><tr><td>Y</td><td>N</td></tr></table></p>	Y	N		
Y	N				

304

Describe all the purposes for developing the software and explain how the activity to be conducted is for the dominant purpose of supporting the 'directly related' R&D activities within the project.

Does the company intend to outsource its R&D activity (ies)?

Y	N
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If yes, please complete the following:

305	Entity	306	Name	307	Local/Foreign
Universities					
	1.				
	2.				
Public science councils					
	1.				
	2.				
Other related companies (e.g. internal R&D division, subsidiary, associate companies, etc)					
	1.				
	2.				
Other companies (unrelated)					
	1.				
	2.				

R&D personnel directly involved in the project, programme, or technology area

308	Personnel categories	309	Number of personnel	310	Areas of specialisation
	Scientists				
	Engineers				
	Technologists				
	Technicians				
	Managers				
	Other technical staff				
	Total number of employees engaged in R&D activities				

PART 4: DECLARATION BY AUTHORISED SIGNING OFFICIAL OF THE COMPANY

I hereby declare, to the best of my knowledge that, the information in this application is true and correct and accurate in all material details.

Name		
Capacity		
Contact details	Tel No.	E-mail address:
Signature		Date signed:

If a consultant has been appointed to assist the company in completing and lodging this application, complete the authorisation section.

AUTHORISATION OF CONSULTANT ACTING ON BEHALF OF APPLICANT

Name of business

hereby declare that

(Name of the representative)

In his/her capacity as

(Position and name of representative business)

was appointed as a consultant for the purposes of preparing and lodging this application for approval of R&D incentive under S11D of the Income tax Act.

Signed at _____ **on this** _____ **day of** _____

DECLARATION BY A CONSULTANT ACTING ON BEHALF OF THE APPLICANT

I hereby declare that the information compiled by me in completion of this application form on behalf of _____ is a true and accurate reflection of the affairs of the applicant.

Name		
Position		
Business name		
Contact details	Tel No:	E-mail address:
Signature		Date signed:

PART 5: HOW DID YOU FIND OUT ABOUT THE R&D TAX INCENTIVE?

Please indicate with an X

DST Website		Radio/ TV	
Word of mouth		Direct promotions (Workshops/Exhibitions/Presentations/Road Show)	
Newspaper and Magazine		Consultant	
Other Government Departments		Other, please specify	

FOR OFFICE USE ONLY

Attachments included?	<table border="1"><tr><td>Y</td><td>N</td></tr></table>	Y	N
Y	N		
Received By:	<input type="text"/>		
Comments:	<input type="text"/>		
DST Stamp:	<input type="text"/>		

