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## Are you leaving money on the table with regards to R&D?

Accessing the federal governments research and development tax concessions is often considered too complicated by small to medium enterprises to be worth their while. However, the benefits are real and quite simply amount to money in the bank!

In recent times some of our clients have had great success accessing their R&D entitlements by engaging experts to review their entitlements and assist with the preparation of the necessary documentation. That is, someone else has come in and done all the hard work for them which resulted in either a reduction in tax payable or a tax refund.

The first step to be eligible for the R&D tax concessions is that you must be;

- a) developing NEW KNOWLEDGE; or
- b) acquiring new knowledge by developing NEW or IMPROVED;
  - MATERIALS
  - PRODUCTS
  - PROCESSES
  - DEVICES
  - SERVICES

If eligible for the concessions you will receive a deduction equal to 125% of the actual eligible expenditure (or up to 175% for organisations that invest in R & D over a 3 year period). For loss companies these additional deductions convert to a refundable amount equal to the same effect of the deduction, as if you had been in a tax payable position.

If you would like review the eligibility requirements further please refer to the attached document prepared by Swanson Reed, specialist R & D tax advisers. We work with Swanson Reed to maximise your entitlements to the tax concessions in an efficient and timely manner.

[click here](#)

**Did you know it is still not too late to access the R&D concessions for the year ended 30 June 2009? Even if you have already lodged your 2009 return, as long as you have registered with AusIndustry before 30 April 2010, you could still be eligible for a rebate or refund of tax!**

If you think this may have some application to you and your business, please contact **Michael Garrone** or your usual adviser from **UHY Haines Norton** to discuss your ability to access these concessions further.

**Please remember, you need to act now, to ensure you are registered with AusIndustry before 30 April 2010.**

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## Contact Us

Michael Garrone     [m.garrone@uhyhn.com.au](mailto:m.garrone@uhyhn.com.au)  
Bill Charlton        [b.charlton@uhyhn.com.au](mailto:b.charlton@uhyhn.com.au)  
Rowan Wallace       [r.wallace@uhyhn.com.au](mailto:r.wallace@uhyhn.com.au)  
John Knight          [j.knight@uhyhn.com.au](mailto:j.knight@uhyhn.com.au)

Dean Vane [d.vane@uhyhn.com.au](mailto:d.vane@uhyhn.com.au)  
Darren Laarhoven [d.laarhoven@uhyhn.com.au](mailto:d.laarhoven@uhyhn.com.au)

**UHY Haines Norton Brisbane**

Level 11  
42-60 Albert Street  
(corner of Albert & Margaret Streets)  
GPO Box 2876  
Brisbane QLD 4001  
T: 07 3210 5500  
F: 07 3229 6174  
E: [brisbane@uhyhn.com.au](mailto:brisbane@uhyhn.com.au)  
W: [www.uhyhnbrisbane.com.au](http://www.uhyhnbrisbane.com.au)

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