

## Medical Development. RDTI Explained.



### Eligibility

You may be eligible for the RDTI if your company:



Is incorporated under Australian or foreign law



Has eligible RDTI expenditures greater than \$20,000; and



Conducted eligible RDTI activities in Australia.



### Activities

Have you undertaken activities that:



Generate new knowledge that could not have been known or determined on the basis of current knowledge, information, or experience; and



Resolve a technical uncertainty through a process of experimentation based on principles of established science?



**HYPOTHESIS** 



**EXPERIMENT** 



**OBSERVATION** & EVALUATION



LOGICAL CONCLUSIONS



We have used Azure's services for the last 2 years for their expertise on R&D tax claims. Very knowledgable and professional. – Simon D.

# **Examples of Eligible & Ineligible activities**



### Eligible core activities

Possible core activities can include:

- Designing a new medical device, vaccine, or medical treatment
- Developing new manufacturing processes, equipment and tooling
- Automating a previously manual manufacturing process



### Ineligible core activities

Ineligible core activities have the potential to be eligible supporting activities if they directly support an eligible core RDTI activity.

- Reverse engineering
- Installing an industry standard manufacturing equipment
- Developing a more cost-effective product
- Complying with statutory requirements or standards



# **ABOUT** AZURE GROUP

Azure Group is a proactive, hands-on, multidisciplined professional services firm delivering smart and innovative services to match the demanding needs of today's business.

# WHY **CHOOSE US?**

As champions of the technology and emerging growth sector, we are proud of our success in obtaining RDTI for our clients.

Beyond RDTI we uphold a reputation for being experts in the tech sector working with innovative clients across a range of disciplines.

## **OUR TECH TEAM**



### Knowledgeable Experience across many facets of

technology, our ability to apply our knowledge to your business means you will receive fresh, cutting edge and value driven advice and services from a technically experienced team passionate about your industry.



**Professional** We apply a strict mandate to work with businesses that are highly vigilant, well prepared and have documented their projects. We do this to uphold our reputation with AusIndustry and the ATO.

Sydney NSW 2000

Jing'an District, Shanghai 200040