

# Glossary

ABS	Australian Bureau of Statistics
Additionality	Activity undertaken due to an incentive that would not otherwise be done.
Applied research	Original investigation undertaken in order to acquire new knowledge, directed primarily towards a specific practical aim or objective.
Basic research	Experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundation of phenomena and observable facts, without any particular application or use in view.
Core R&D	Experimental activities that are conducted to generate new knowledge.
CRC	Cooperative Research Centre; an organisation formed through medium to long term collaborative partnerships between publicly funded researchers and end users.
DIISR	Department of Innovation, Industry, Science and Research
Experimental development	Systematic work, drawing on existing knowledge gained from research and/or practical experience, which is directed to producing new materials, products or devices, to installing new processes, systems and services, or to improving substantially those already produced or installed.
Feedstock	Inputs consumed by an R&D activity.
Frascati	OECD report suggesting a common definition of R&D for statistical purposes.
IA	Innovation Australia, an independent statutory board which assists with the administration and oversight of Australian government, industry, innovation and venture capital programmes delivered through DIISR.
IR&D	<i>Industry Research and Development Act 1986</i>
ITAA	<i>Income Tax Assessment Act 1936.</i>
MFP	Multi-factor productivity; that component of output that cannot

	be attributed to factors such as labour and capital.
MJA	Michael Johnson Associates; a firm that advises companies on applying for R&D tax concessions.
OECD	Organisation for Economic Co-operation and Development; international government-funded economic research body specialising in comparative studies.
R&D	Research and development
R&D activities	Core R&D or supporting activities.
R&D entity	A company either incorporated under Australian law, resident in Australia or carrying on business in Australia through a permanent establishment.
RSP	Research Service Provider; company providing services in specified research fields to registered R&D entities.
Spillover benefit	Benefit from R&D that accrues to companies (or individuals) not undertaking the R&D.
Supporting activities	Activities directly related to core R&D activities or with the dominant purpose of supporting them.
'Whole of project' claims	Attempts to claim R&D tax concession for the whole of a project when only a portion of it constitutes R&D.