



## Fact sheets

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- [Refundable and non-refundable tax offsets \(/Business/Research-and-development-tax-incentive/In-detail/Fact-sheets/Refundable-and-non-refundable-tax-offsets/\)](#)
- [Grouping for aggregated turnover purposes \(/Business/Research-and-development-tax-incentive/In-detail/Fact-sheets/Grouping-for-aggregated-turnover-purposes/\)](#)
- [Expenditure incurred to an associate \(/Business/Research-and-development-tax-incentive/In-detail/Fact-sheets/Expenditure-incurred-to-an-associate/\)](#)
- [For whom are the R and D activities conducted? \(/Business/Research-and-development-tax-incentive/In-detail/Fact-sheets/For-whom-are-the-R-and-D-activities-conducted-/\)](#)
- [Feedstock adjustments \(/Business/Research-and-development-tax-incentive/In-detail/Fact-sheets/Feedstock-adjustments/\)](#)
- [Clawback adjustment \(/Business/Research-and-development-tax-incentive/In-detail/Fact-sheets/Clawback-adjustment/\)](#)

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If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

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