








R&D tax incentive registration deadline approaching

If you're registering your 2023–24 R&D activities, ensure you have detailed records to support your claim this tax time.

Last updated 4 April 2025

If your income period ended 30 June 2024, you have until 30 April 2025 to register your 2023–24 R&D tax incentive (R&DTI) activities in the Department of Industry, Science and Resources' (DISR) [customer portal](#) .

Before you start, we encourage you to watch [How to register your R&D activities for the R&DTI](#)  and read these [tips](#)  to get familiar with the process. If you can't meet the deadline, you'll need to request an [extension](#)  in the portal.

Don't forget – you must register your activities with [DISR](#)  to then claim the R&D tax offset with your company tax return. But registering your activities doesn't mean you'll automatically receive the offset at tax time – the ATO conducts its own reviews of claims being made.

It's very important to remember that the ATO and DISR both conduct compliance reviews and audits of claims to make sure the law is being followed. We have sophisticated systems in place to pinpoint non-compliance.

It's crucial to keep detailed records of the R&D activities and expenditures you want to claim, from the time they were carried out. These records must demonstrate the nature of the activities, the costs involved and how these expenditures relate to the activities. Relying solely on records created later, at the time of preparing your company tax return, can result in your claim being rejected. See [Keeping R&D](#)


records for detailed information about which R&D records to keep and for how long.

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