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| Important: | 1. The R&D Assurance Framework provides taxpayers with upfront certainty on their R&D claims. Subject to the requirements set by IRAS, taxpayers can enjoy the upfront certainty on their R&D claims for up to three Years of Assessment (YAs).
2. This Application should be submitted at least 9 months before the deadline for filing tax return for that YA.
3. Please read IRAS e-Tax Guide “[Research and Development Tax Measures (Sixth edition)](https://www.iras.gov.sg/media/docs/default-source/e-tax/research-and-development-tax-measures-etax-guide_6th-edition.pdf)” before completing this Application.
4. When completed, please submit it via e-mail to ctmail@iras.gov.sg with the subject heading “R&D Assurance Framework”.
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| Note: | This Form may take you 15 minutes to fill in.  |

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| **Part A - Details of applicant and reviewer** |
| Date of application (DD/MM/YYYY):  |
| Name of applicant company: UENO:  |
| Name of reviewer\*: Designation of reviewer: Contact number and email of reviewer: *\*Company director or a principal officer of the company who reviews the R&D evaluation process and controls* |
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| **Part B - Declaration of controls for claiming deduction under the R&D Tax Measures** |
| The reviewer confirms that the company has implemented the following controls: |
| 1. There are systems and controls in place to separate routine work from non-routine projects and a documented evaluation process for evaluating whether non-routine projects meet the conditions of the R&D Tax Measures.

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| 1. The personnel involved in evaluating qualifying R&D projects are trained on the scope and conditions of the R&D Tax Measures and they understand the processes and procedures for identifying and accounting for qualifying R&D projects and expenses.

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| 1. There is contemporaneous documentation to show how the expenses for qualifying R&D projects are identified and accounted for.

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| 1. There are checks in place to ensure that personnel adhere to the controls and procedures for identifying and accounting for qualifying R&D projects and expenses.

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| **Part C - Details on company’s R&D evaluation process, criteria and controls** |
| 1. Provide the name, designation and qualifications of the personnel involved in the internal evaluation process to identify R&D projects.

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| 1. Describe the company’s internal evaluation process, criteria and controls used to identify R&D projects for tax deduction. Elaborate on the internal evaluation process and criteria are aligned to the requirements of the R&D Tax Measures and how the company differentiate R&D projects from routine work and modifications.

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| 1. Provide a list of the projects (include R&D and non-R&D/routine projects) undertaken by the company in the format below (Please attach a separate sheet for the list of projects undertaken by the company if the space provided is insufficient):

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| --- | --- | --- | --- | --- |
| S/N | Name of project | Brief description | Project cost | R&D deduction claims (Y/N) |
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| 1. Explain the controls in place to track personnel costs and consumables to qualifying R&D projects. Personnel cost tracking should include time spent based on activities (qualified and non-qualified) on all projects. Provide sample records to show how the qualifying costs and consumables are tracked for one project. Example of records include:
* Timesheets to verify the amount of time spent on R&D (vs non-R&D) activities
* Cost breakdown and invoices to link other expenses to R&D

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| **Part D – Other information**  |
| 1. Overview of the group structure (including its ultimate holding company), business and operations

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| 1. Broad categories of the company’s products/solutions, life cycle of products/solutions, rate of technological obsolescence, key markets and customers, competitors & competing products/solutions, etc

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| 1. Location of R&D centres, R&D department organisational chart, R&D personnel (headcount and qualifications) in Singapore and overseas, where applicable.

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| 1. Whether any R&D project was developed based on customer’s / related entities’ requirements or developed in collaboration with other entities. If so, explain how the Intellectual Property (IP)/know-how arising from the R&D project is wholly owned by the company and provide a copy of the contract/agreement to support your claim.

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