

# IMPACT EVALUATION: RESEARCH AND DEVELOPMENT TAX INCENTIVE

The National Treasury, in collaboration with the Department of Science and Technology and the World Bank, is evaluating the impact of South Africa's research and development (R&D) tax incentive, administered in terms of section 11D of the Income Tax Act.

The impact evaluation was recommended following a report from a ministerial task team on the R&D tax incentive, and aims to generate evidence about the impact of the R&D tax incentive. This evidence will inform policy decisions about the incentive, including possible adjustments and/or the continuation of the incentive beyond October 2022 (the end of the current window stipulated in section 11D).

An online survey will run from **6 September to 4 October 2018** to collect data from companies for the purposes of the evaluation. All companies that have applied for the incentive up to December 2017, whether granted approval or not, are requested to participate in the survey.

All information from the survey will be treated as **strictly confidential**, and will be used only for the purposes of the evaluation. The data obtained from the survey will be aggregated in any reports to ensure that it is not possible to identify the businesses that provided the information.

The questions in the survey are about the basic characteristics of your business; R&D-related employment and expenditure; the types of R&D activities in which your business has been involved; the outputs achieved; and perceived constraints to undertaking R&D activities in South Africa.

The survey should take no more than 30 minutes to complete.

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