

# Support for your R&D in Canada

## Scientific Research and Experimental Development (SR&ED) Tax Incentive Program



The Scientific Research and Experimental Development (SR&ED) program is the largest single source of federal government support for research and development (R&D) in Canada.

In 2010 for example, the SR&ED program provided approximately \$3.5 billion of tax assistance to over 21,000 claimants. Of these, 75% were small businesses.

### What are the benefits of the program?

The SR&ED program can provide financial incentives by helping to:

- fund the scientific and technological advances that keep your company competitive; and
- better position your company for future SR&ED projects.

You may be eligible to receive benefits in the form of a refundable investment tax credit, a reduction of taxes payable, or both.

### Who is eligible under the program?

The SR&ED program is available to any business operating and doing R&D in Canada.

Any business that is involved in basic or applied research, or in developing new or improved materials, devices, products, or processes may be eligible under the SR&ED program.

To help you determine if your R&D work meets the SR&ED requirements, try our Eligibility Self-Assessment Tool online at [www.cra.gc.ca/sred-assessment](http://www.cra.gc.ca/sred-assessment).

### How can you get help?

We offer the following free services through staff at our tax services offices:

- The First Time Claimant Service provides information about the SR&ED program to new and potential claimants.
- The Pre-Claim Project Review (PCPR) Service provides a preliminary opinion on the eligibility of projects for SR&ED tax incentives.
- The Account Executive (AE) Service provides a designated contact person who will be available to answer your questions and provide advice on the SR&ED program.

### How can you get information about the SR&ED program?

We offer the following free seminars to the public:

- general information seminars;
- seminars on financial issues; and
- seminars on issues specific to a sector or industry.

Visit our Web site at [www.cra.gc.ca/sred](http://www.cra.gc.ca/sred) to find out more about our program or to register for seminars.

Photo: National Research Council Canada.