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| Research St. Joseph's – Hamilton<br>(RSJ-H)         |   | <b>Pages</b><br>1 of 3                               | <b>Number</b><br>003-RSJ-H |
| <b>Policy Title</b><br>Scientific Review Process    |   | <b>Date</b><br>19 January 2015                       |                            |
| <b>Supersedes</b><br>New policy                     | <b>Cross Reference</b>                              | <b>Issuing Authority</b><br>RSJ-H Board of Directors |                            |
| <input checked="" type="checkbox"/> Charlton Campus | <input checked="" type="checkbox"/> West 5th Campus | <input checked="" type="checkbox"/> King Campus      |                            |

*Position responsible for developing and maintaining the policy: RSJ-H Scientific Director*

## 1.0 PURPOSE and GOALS DESCRIPTION

As a Canada Revenue Agency (CRA) designated Scientific Research and Experimental Development (SR&ED) tax credit eligible institution, Research St. Joseph's - Hamilton (RSJ-H) is responsible for ensuring that all research activity undertaken by RSJ-H meets the criteria of SR&ED eligibility. The purpose of this policy is to outline the responsibilities and process of the Scientific Review Committee.

## 2.0 DEFINITIONS

**Systematic investigation** - in the definition of SR&ED is an approach that includes defining a problem, advancing a hypothesis towards resolving that problem, planning and testing the hypothesis by experiment or analysis, and developing logical conclusions based on the results.

**Basic research** – work undertaken for the advancement of scientific knowledge without a specific practical application in view.

**Applied research** – work undertaken for the advancement of scientific knowledge with a specific practical application in view

**Experimental development** – work undertaken for the purpose of achieving technological advancement for the purpose of creating new, or improving existing, materials, devices, products or processes, including incremental improvements.

## 3.0 POLICY

All new research projects must be reviewed by the Scientific Review Committee to ensure SR&ED eligibility. The Canada Revenue Agency defines SR&ED eligibility as showing there is a systematic investigation that is carried out in a field of science or technology by means of experiment or analysis and that is (a) basic research, (b) applied research, or (c) experimental development.

## 4.0 PROCEDURE

Each request for a new research account must be accompanied by a Scientific Review form. The form will be reviewed by the Scientific Review Committee to ensure SR&ED eligibility. Periodic random study

These Research St. Joseph's - Hamilton policies are **CONTROLLED** documents as are all management system files on the intranet. Any documents appearing in paper form are not controlled and should **ALWAYS** be checked against the intranet version (electronic version) prior to use.

audits will be conducted at the direction of the Scientific Review Committee to ensure the Scientific Review Forms are being completed correctly.

## 5.0 REFERENCES

External References:

Scientific Research and Experimental Development:

<http://www.cra-arc.gc.ca/txcrdt/sred-rsde/clmng/glssry-eng.html>

## 6.0 APPENDIX

Scientific Review Form

## Appendix



### Scientific Review Form

Please complete these 6 questions and attach to request for new accounts.

Study Name \_\_\_\_\_ REB: \_\_\_\_\_

|    |  | Yes | No |
|----|--|-----|----|
| 1. | Does this research project address a scientific or a technological uncertainty that could not be removed by standard practice? |     |    |
| 2. | Did the development of the hypotheses aim to reduce or eliminate that uncertainty?   |     |    |
| 3. | Is the research consistent with scientific methodology including formulating, testing and modifying the hypotheses?            |     |    |
| 4. | Is it expected that the research will result in scientific advancement?  |     |    |
| 5. | Will the research records include the hypothesis and results as the work progressed?   |     |    |
| 6. | Will the public benefit from this research (publications, knowledge translation, medical breakthrough, etc.)?                  |     |    |

PI = Principal Investigator

PI's Name: \_\_\_\_\_

PI's Signature \_\_\_\_\_ Date: \_\_\_\_\_