

## Abbreviations

AAU	Association of American Universities
ABN	Australian Business Number
ABS	Australian Bureau of Statistics
ACN	Australian Company Number
ACOLA	Australian Council of Learned Academies
ACRE	Australian Centre for Renewable Energy
ADI	Authorised deposit-taking institution
AFCF	Australian Financial Centre Forum
AFOF	Australian fund of funds
AFRA	Approved fund raising amount
AFSL	Australian Financial Services Licence
AIDC	Australian Industry Development Corporation
AIDC Act	<i>Australian Industry Development Corporation Act 1970 (Cth)</i>
AIRDI	Australian Industrial Research and Development Incentives
AMIT	Attribution managed investment trust
AML	Australian Market Licence
AMT	Alternative Minimum Tax (US)
AMTI	Alternative Minimum Taxable Income (US)
APRA	Australian Prudential Regulation Authority
ARC	Australian Research Council
ARD	American Research and Development Corporation
ARENA	Australian Renewable Energy Agency
ASBAS	Australian Small Business Advisory Service
ASIC	Australian Securities and Investments Commission
ASSOB	Australian Small Scale Offerings Board
ASTEC	Australian Science, Technology and Engineering Council
ASX	Australian Stock Exchange
ATO	Australian Taxation Office
AUTM	Association of University Technology Managers
AVCAL	Australian Private Equity and Venture Capital Association Limited
AVCC	Australian Vice Chancellors' Committee

## ABBREVIATIONS

BEC	Business Enterprise Centre
BECA	Business Enterprise Centres Australia
BIE	Bureau of Industry Economics
BIRD	BiNational Industrial Research & Development Foundation
BITS	Building on IT Strengths
BSF	Binational Science Foundation
BTF	Biomedical Translation Fund
BVCA	British Venture Capital Association
CAMAC	Corporations and Markets Advisory Committee
CAP	Capital Access Programs (US)
CAPCO	Certified Capital Company (US)
CDC	Certified Development Company (US)
CDVCA	Community Development Venture Capital Alliance (US)
CEDA	Committee for Economic Development of Australia
CGT	Capital gains tax
COMET	Commercialising Emerging Technologies
COT	Continuity of ownership test
CPI	Consumer Price Index
CRC	Cooperative Research Centre
CRP	Department of Defense Commercialization Readiness Program (US)
CSEF	Crowd sourced equity funding
CSF	Crowd sourced funding
CSIRO	Commonwealth Scientific and Industrial Research Organisation
CSV	Colorado State University Ventures
CVC	Corporate venture capital
DOE	United States Department of Energy
DTA	Double Taxation Agreement
EDA	United States Economic Development Administration
ERISA	<i>Employee Retirement Income Security Act of 1974</i> (US)
ESIC	Early stage innovation company
ESOP	Employee stock ownership plan
ESPP	Employee stock purchase plan (US)
ESS	Employee share scheme
ESVCLP	Early stage venture capital limited partnership
EVCI	Eligible venture capital investment
FAST	Federal and State Technology Partnership Program (US)

## ABBREVIATIONS

FDAP income	Fixed or determinable annual or periodical gains, profits and income (US)
FMCA	<i>Financial Markets Conduct Act 2013</i> (NZ)
FMCR	<i>Financial Markets Conduct Regulations 2014</i> (NZ)
FTE	Flow-through entity
GAO	United States Government Accountability Office
GDP	Gross domestic product
GFC	Global financial crisis
GIRD	Grants for Industry Research and Development
GOLD	Growth Opportunities and Leadership Development
GST	Goods and services tax
GST Regu- lations	<i>A New Tax System (Goods and Services Tax) Regulations 1999</i> (Cth)
GSTA	<i>A New Tax System (Goods and Services Tax) Act 1999</i> (Cth)
GSTR	Goods and Services Tax Ruling
HELP	Higher Education Loans Program
ICT	Information and communications technology
ICTI	Information and Communications Technology Incubators
IDF	Israeli Defence Force
IFC	International Finance Corporation
IIF	Innovation Investment Fund
IIFF	Innovation Investment Follow-on Fund
IMR	Investment Manager Regime
IOSCO	International Organization of Securities Commissions
IP	Intellectual property
IPO	Initial public offering
IPR	Intellectual property right
IRDA	<i>Industry Research and Development Act 1986</i> (Cth)
IRDB	Industry Research and Development Board
IRDG	Industrial Research and Development Grants
ISA	Innovation and Science Australia
ISO	Incentive stock options (US)
IT	Information technology
ITAA 1936	<i>Income Tax Assessment Act 1936</i> (Cth)
ITAA 1997	<i>Income Tax Assessment Act 1997</i> (Cth)
ITAR 1997	<i>Income Tax Assessment Regulations 1997</i> (Cth)
ITR	Industrial Transformation Research

## ABBREVIATIONS

ITRA	<i>Income Tax Rates Act 1986 (Cth)</i>
ITTN	Israel Tech Transfer Organization
ITZ	Indirect tax zone
IVC	Israeli Venture Capital Association
JDA	Jerusalem Development Authority
JOBS Act	<i>Jumpstart Our Business Startups Act of 2012 (US)</i>
JVP	Jerusalem Venture Partners
LBO	Leveraged buy-out
LLLP	Limited liability limited partnership
LLP	Limited liability partnership
MBI	Management buy-in
MBO	Management buy-out
MFP	Multifunction Polis
MIC	Management and investment company
MIC Act	<i>Management and Investment Companies Act 1983 (Cth)</i>
MICLB	Management and Investment Company Licensing Board
MIS	Managed investment scheme
MIT	Managed investment trust
MRFF	Medical Research Future Fund
MTDC	Massachusetts Technology Development Corporation (US)
NBEET	National Board of Employment, Education and Training
NCG	National Competitive Grants
NHMRC	National Health and Medical Research Council
NIBN	National Institute for Biotechnology in the Negev
NICTA	National ICT Australia
NIH	National Institutes of Health (US)
NRC	National Research Council (US)
NREL	National Renewable Energy Laboratory (US)
NSO	Non-qualified stock option (US)
NVCA	United States National Venture Capital Association
OCS	Office of Chief Scientist (Israel)
OECD	Organisation for Economic Co-operation and Development
OIE	Office of Innovation and Entrepreneurship, US Economic Development Administration
OSRD	Office of Scientific Research and Development (US)
P2P lending	Peer-to-peer lending
PAYG	Pay As You Go

## ABBREVIATIONS

PDF	Pooled Development Fund
PDF Act	<i>Pooled Development Funds Act 1992 (Cth)</i>
PE	Permanent establishment
PFRO	Publicly funded research organisation
PSF	Pre-Seed Fund
QBE	Qualifying business expenditure
QPE	Qualifying plant expenditure
QPPE	Qualifying pilot plant expenditure
QSB	Qualified Small Business (US)
QSBS	Qualified Small Business Stock (US)
R&D	Research and development
R&D Start	Strategic Assistance for Research and Development
RBO	Registered Business Organisation
RCT	Research Corporation Technologies (US)
REDI	Renewable Energy Development Initiative Program
REEF	Renewable Energy Equity Fund
REVCf	Renewable Energy Venture Capital Fund
RFC	Reconstruction Finance Corporation (US)
RRA	Registered Research Agency
RSP	Research service provider
SBA	United States Small Business Administration
SBAS	Small Business Advisory Services
SBC	Small Business Concern (US)
SBE	Small business entity
SBI	Small Business Incubator
SBIC	Small Business Investment Company
SBIR	Small Business Innovation Research Program (US)
SBT	Same business test
SEC	United States Securities and Exchange Commission
SFS	Seed Fund Support
SIE	Systematic, investigative and experimental
SISA	<i>Superannuation Industry Supervision Act 1993</i>
SIV	Significant Investor Visa
SME	Small and medium enterprise
SPRING	SPRING Start-up Enterprise Development Scheme
SEEDS	
SSBCI	State Small Business Credit Initiative (US)

## ABBREVIATIONS

SSBIC	Specialized Small Business Investment Company (US)
STEM	Science, technology, engineering and mathematics
STTR	Small Business Technology Transfer Program (US)
SVCA	Singapore Venture Capital & Private Equity Association
TAA	<i>Taxation Administration Act 1953</i>
TAS	Tailored Advisory Service
TASE	Tel Aviv Stock Exchange
TETF	Texas Emerging Technology Fund
TFN	Tax file number
TLO	Technology licensing office
TRIPS	Trade Related Aspects of Intellectual Property Rights 1994
TTO	Technology transfer office
UKBAA	United Kingdom Business Angels Association
UVC	University venture capital
VCA	<i>Venture Capital Act 2002 (Cth)</i>
VCLP	Venture capital limited partnership
VCMP	Venture capital management partnership

## About the Authors

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