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**Chart 2.6 Growth (decline) in BERD by dividend franking practice.  
(1997-98 levels compared with 1995-**



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# Appendix

**Table 1 Business Expenditure on Research and Development (\$M)**

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97 (Expected)	1997-98 (Expected)	1998-99 (Expected)
" "		=?	=? ?	=? ?	=? ?	▲ ▲ ▲	▲ ?	▲		









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**Table 2.6b Gross R&D by availability of franking credits**

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## References

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▲ *R&D, Innovation and Competitiveness: An Evaluation*