

[Company letter head]

[Date]

Callaghan Innovation  
 Funding and Contract Management  
 PO Box 31310  
 Lower Hutt 5040

Attention: Funding & Contract Management

### Confirmation of Eligible Research and Development Expenses Under the Growth Grant Guidelines for the purposes of calculating the R&D Tax Incentive Transition Support Payment

We confirm that the below table is a true, complete and accurate statement of the Growth Grant Eligible Research and Development Expenditure of [insert name of business] (the **Entity**), in line with the [Ministerial Direction](#) to Callaghan Innovation – Administration of the R&D Tax Incentive Transition Support Payment and the [2020 Ministerial Direction](#) – Criteria for Assessing Proposals for Growth Grant Funding, together the **Ministerial Direction**.

#### Tax Income Year: 2020/2021

	\$,000
Operating Revenue	0
Total Research and Development	0
Less General Exclusions (2020 Ministerial Direction)	0
Less Specific Exclusions (2020 Ministerial Direction)	0
Eligible R&D Expenditure	0
RDI%	0

In determining the Growth Grant Eligible R&D Expenditure, a business must apply the same accounting treatment to expenditure claimed under this scheme as it applied to the same expenditure in its application under the RDTI.

- [We/I] confirm that we have used the same accounting treatment for this financial year to calculate the Growth Grant Eligible R&D Spend as for our RDTI claim. Capitalised costs claimed under the RDTI for this financial year were not included in the Growth Grant eligible R&D spend.
- [We/I] confirm that we have made a good-faith attempt to apply for funding under the RDTI. Please note that if activities are eligible for the RDTI but you have chosen not to include them in your RDTI application, you must not include these activities in your Growth Grant Eligible R&D Expenditure total.
- [We/I] are in a position to provide evidence in support of our Growth Grant Eligible R&D Expenditure and our good-faith attempt to apply for funding on request.

[Please delete this section if your business is not part of a consolidated tax group]: The Entity is part of a consolidated tax group (**Group**) and the confirmation and financials supporting this confirmation have been reported accordingly. [We/I confirm that for the purpose of estimating the Eligible R&D Expenditure on behalf of the Group, we have only included the Entities comprising the Group that:

- were Entities that were claimed for under our Growth Grant; and
- were Entities that participated in the RDTI in the relevant year.]

[We/I] confirm that:

- [We/I] have reviewed and understand:
  - the RDTI Transition Support Payment Application (the **Application**)
  - the document Guidelines – [Evidencing Eligible R&D and RDI for Growth Grants v3.4 May 2020](#)
  - the Agreement for RDTI Transition Support Payment

[We/I] have sought any clarification we require from Callaghan Innovation

- [We/I] have authority to complete this Attestation, the Application, and sign the Agreement for RDTI Transition Support Payment, and no action has been taken to remove [me/either of us] as director[s] or authorised signatory of the Entity.
- [The Entity is validly incorporated and registered under the laws of New Zealand, and no action has been taken to appoint a liquidator, statutory manager, administrator, receiver, bankruptcy official or similar officer in respect of the Entity.]
- [We/I] have appropriate knowledge of the Entity's accounting systems and accounting records and understand how management makes accounting estimates in line with the Ministerial Direction to determine eligible Research and Development expenditure.
- [We/I] have made enquiry with management and staff within the Entity, as appropriate, and evaluated the evidence obtained.
- All information (including declarations, this attestation, representations, statements, consents, confirmations, evidence and other materials) provided by us, or on the Entity's behalf in our Application is true, complete and accurate, and there are no facts or circumstances which have not been disclosed to Callaghan Innovation that would make that information untrue, inaccurate or misleading. We acknowledge that Callaghan Innovation will assess our Entity's Application in reliance on such information.
- [We/I] are not aware of any information that has not been disclosed to Callaghan Innovation which may, if disclosed, materially adversely affect the decision of Callaghan Innovation to approve our Entity's Application and/or provide the TSP Amount to the Entity.

\_\_\_\_\_  
 (name)  
 Director

\_\_\_\_\_  
 (name)  
 Director

or if the Entity only has one Director

\_\_\_\_\_  
 (name)  
 Director

\_\_\_\_\_  
 (name)  
 Witness and title