

Research and development supplementary return screenshots

You must file an R&D supplementary return for the year the R&D tax credit relates to within 30 days after your filing due date for the income tax return. The income tax return must also be filed within 1 year of the latest filing due date for your return.

You will be required to have a general approval or criteria & methodologies application approved before you will be eligible to claim for an R&D tax credit. You will not be able to file your R&D supplementary return without the pre-approval.

The approved projects and activities will be prepopulated from the General approval.

R&D supplementary return



About this service

Complete your R&D Tax Incentive (RDTI) supplementary return.

When to use this service

Your RDTI supplementary return gives us supporting information about your eligible R&D activities and expenditure.

To claim R&D tax credits, you must:

- File an income tax return, and
- Complete and submit an RDTI supplementary return within 30 days of your income tax return due date.

What you'll need

- Information on your eligible R&D activities and expenditure
- Names and IRD numbers of organisations who performed this R&D with you, for example in a partnership or joint venture or for you as an R&D contractor
- Business performance information
- Each party in a joint venture or partnership needs to apply for supplementary return. Make sure each party uses the same project name and activity descriptions in their application.

What happens next

- We'll send you a notice confirming receipt of your submission.
- We can only process your RDTI supplementary return once we have received your income tax return.
- Your claim may take up to 10 weeks to process. Once your claim has been processed, we'll send you a notice confirming your assessment.

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R&D supplementary return

About Project information

R&D projects

Review the information we have on record for your R&D projects below. If no projects display, you will need to get pre-approved. This can be accessed via I want to > R&D Tax Incentive pre-approval.

Projects Project 52

Record 1

A 'project' is a group of related core and supporting activities. If you do not have a concept of 'project', you can create a project for each core R&D activity you are requesting approval for.

Project identifier	Project number
Project 52	221,642,752
Start date	End date
01-Apr-2020	31-Mar-2022

Describe the overall objective of your project.

The R&D tax credit is intended to support and increase the amount of R&D being performed in NZ by providing a 15% tax credit on eligible activities and expenditure to reduce the cost of doing R&D.

Was some or all of this project carried out as part of a partnership? *

Yes	No
-----	----

Was some or all of this project carried out as part of a joint venture? *

Yes	No
-----	----

Have any of the project details changed to what displays above? *

Yes	No
-----	----

Describe the changes

Project expenditure including eligible overseas expenditure

Percentage on core activities * <i>Required</i>	Employee-related costs for this project 0.00	Approved research provider payments 0.00
Percentage on supporting activities 0.00	R&D contractor payments 0.00	Eligible R&D tax depreciation 0.00
Total percentage across all activities 0.00	Materials, consumables and overheads 0.00	Any other expenditure 0.00
		Total eligible R&D expenditure 0.00

Breakdown of expenditure accounted for above

Expenditure incurred in course of commercial production

0.00

Expenditure on internal software development

0.00

Eligible feedstock expenditure

0.00

Eligible overseas R&D expenditure for this project

0.00

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Record 1

Core activities evaluate solutions to your scientific or technological uncertainty. Approval may be granted for up to three years.

Title	Activity number	
Core 1	1,638,137,856	
Related project	Activity starts this tax year	Activity ends this tax year
Project 52	31-Mar-2021	31-Mar-2022

Describe your core activity

In the Core activities screen, by reference to each project listed in the summary of projects, you provide us with details of what core R&D activities you undertook to resolve the scientific or technological uncertainty in order to create new knowledge, or new or improved processes, services or goods

- Scientific or technological uncertainty exists if:
- the required knowledge is not publicly available
 - a professional in that field cannot work out the answer without undertaking a systematic approach to evaluate possible solutions.

Describe the scientific or technological uncertainty that your core activity had a material purpose of resolving.

Scientific or technological uncertainty exists when knowledge of whether something is scientifically possible or technologically feasible, or how to achieve it in practice, is not publicly available or deducible by a competent professional working in the field.

- A systematic approach is a planned and structured method to resolving your scientific and technological uncertainty.

Describe the systematic approach you took conducting the core activity.

A systematic approach involves a planned, logical investigation to solve the problem. A systematic approach can be flexible and adaptive, changing in response to results, but the approach remains logical and focused on solving the problem

- Describe how your core activity intends to create either:
- new knowledge
 - new or improved processes, services or goods.

This test is intended to identify "why" you are undertaking your R&D activities. The R&D must have a material (important or significant) purpose of seeking to create new knowledge, or to create new or improved processes, services or goods. New or improved processes, services or goods are created when something is changed or adapted to the point where it is "better" than the original.

Describe the changes

Have any of the activity details changed to what displays above?

Yes No



R&D supporting activities

Review the information we have on record for your R&D supporting activities below.

Supporting activities

Support 1

Record 1

- ① Supporting activities are directly related to a core R&D activity. These activities may qualify for the tax incentive if:
- supporting the core R&D activity is their only or main purpose
 - they are required for and integral to the core R&D activity.
- Approval may be granted for up to three years.

Title	Activity number
Support 1	1,369,702,400

Activity starts this tax year	Activity ends this tax year
31-Mar-2021	31-Mar-2022

Describe your supporting activity

If you have core R&D activity there may be related activities which, although do not meet the definition of core R&D activity are directly related to it and are required for the conduct of the core R&D activity. These activities are known as "supporting R&D activities"

Describe how this satisfies the supporting activity definition.

Supporting activities must only be performed for the relevant core activity or must have supporting the core activity as its main purpose

Have any of the activity details changed to what displays above?

Yes

No

Describe the changes



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Joint ventures/partnerships

i A joint venture is when two or more parties with the same objective temporarily join together for a common purpose. A partnership is when two or more parties join in business. The people involved are usually co-owners of a single business enterprise.

What are the names and IRD numbers of the persons party to the joint venture/partnership?

Project identifier	Party name	IRD number	IRD number not known	Share of eligible expenditure	Interest in this group (%)
			<input type="checkbox"/>		

i Add at least one entry to the persons party to the joint venture table to continue.

R&D supplementary return



Associated persons

Do you have any associated person(s) who have claimed, or intend to claim, R&D tax credits for the income year?

Yes	No
-----	----

i The associated persons rules in the Income Tax Act 2007 ensures taxpayers cannot use people or entities they are connected with to get a tax benefit. The rules define associated persons which includes relatives, companies, trustees and beneficiaries, partners and partnerships, and other persons. A person is generally associated with another party when a relationship or sufficient amount of influence exists between them, and they can be considered a single economic entity. The rules also apply to specific circumstances, for example, two entities may be associated with each other because they are associated with the same third party. If you are unsure whether someone claiming a research and development tax credit is an associated person, review our guidance on [associated persons definitions](#) or consult a tax advisor.

R&D supplementary return



Total R&D expenditure on all projects

1. Employee-related costs	:	\$140,000.00
2. R&D contractor payments	:	\$50,000.00
3. Approved research provider payments	:	\$20,000.00
4. Eligible R&D Tax depreciation	:	\$0.00
5. Materials, consumables and overheads	:	\$0.00
6. Any other expenditure	:	\$0.00
Total expenditure from all projects	:	\$210,000.00

Total eligible R&D expenditure

Total foreign expenditure (ignoring the cap)	:	\$0.00
Eligible foreign expenditure (applying the cap)	:	\$0.00
Total eligible New Zealand R&D expenditure	:	\$210,000.00
Total eligible expenditure before internal software development cap	:	\$210,000.00
Eligible internal software development expenditure without the cap	:	\$0.00
Eligible internal software development expenditure with the cap	:	\$0.00
Total eligible expenditure	:	\$210,000.00

Confirmation

I declare that the expenditure in this return was incurred on R&D activities as described in the pre-approval form granted for this income year.
I also declare that those activities are materially the same as those approved.

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R&D supplementary return



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Total eligible expenditure	:	\$210,000.00

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R&D supplementary return



Refundability Criteria

Do you want us to refund any R&D tax credits to you?

Yes

No

Are you a Levy Body?

Yes

No

i Levy body researchers are industry organisations to which levies are payable under statute. If you are a levy body, your R&D tax credits may be refunded in full (if you are in a tax loss position, or don't have enough income tax to pay to use up all of your R&D tax credits).

Which method of Refundability will you use?

Broader refundability method

i To be eligible for broader refundability, your business must be in a tax loss position, or have insufficient income tax liability to utilise all of your R&D tax credits in the relevant income year.

Refundability Cap calculation

Own Tax (PAYE, ESCT, and FBT)

Own tax (not allocated to other entity)

25,000.00

Other wholly owned and controller tax (PAYE, ESCT, and FBT)

Other wholly-owned tax

0.00

Other controller tax

0.00

Refundability cap

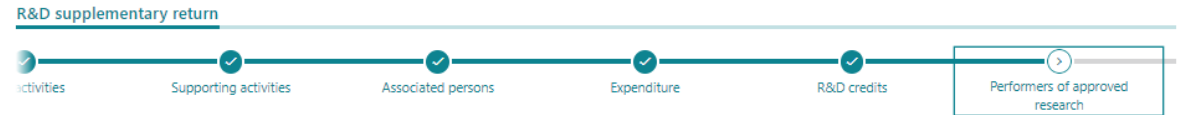
25,000.00

Approved Research Provider expenditure

Total ARP expenditure	20,000.00
Total credits on ARP expenditure	3,000.00

Tax credits

Total eligible R&D expenditure	210,000.00
R&D expenditure rate	15.00
Total R&D credits available	31,500.00
Total credits on ARP expenditure	3,000.00
Non-ARP credits	28,500.00
Refundability cap	25,000.00
Total refundable R&D Tax Incentive credits	28,000.00
Total non-refundable R&D Tax Incentive credits	3,500.00



Performers of approved research

Enter information about any approved research providers used into the tables below.

Approved research providers

IRD number	Name of approved research provider

Add at least one approved research provider to continue.



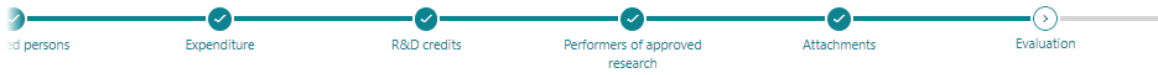
Attachments

[Upload supporting documents](#)

Accepted format : gif,jpg,jpeg,pdf,png,svg,doc,docx,xls,xlsx,ppt,pps,pptx,ppsx,odt,ods,odp.

Name	Description	Size (KB)
There are no attachments uploaded.		

R&D supplementary return



R&D Tax Incentive evaluation

Responses to this part will be used to evaluate the regime in accordance with section LY10 of the Income Tax Act 2007. No shortfall penalties or interest will apply to any responses provided in this section.

Historical R&D expenditure

Based on the information available to you, please provide an estimate or actual amount of your R&D expenditure in the prior income year.

0.00

The source of this figure is

Ineligible expenditure on R&D

In the last financial year, did the business develop or introduce any new or significantly improved:

- Good or services
- Operational processes
- Organisational or managerial processes
- Marketing methods

Yes No I don't know

Did you incur expenditure on something you think should qualify as R&D for the R&D Incentive that was not approved?

Yes No

How much did you incur?

0.00

Follow-up survey

Do you want to give us further feedback?

Yes No

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Total R&D expenditure on all projects

Total expenditure from all projects	:	\$210,000.00
Foreign expenditure above the eligible cap	:	\$0.00
Software development expenditure above the eligible cap	:	\$0.00
Total eligible expenditure	:	\$210,000.00

Total tax credits

Total eligible R&D expenditure	:	\$210,000.00
R&D expenditure rate	:	15.0%
Total R&D credits available	:	\$31,500.00
Total non-refundable R&D Tax Incentive credits	:	\$3,500.00
Total refundable R&D Tax Incentive credits	:	\$28,000.00

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R&D supplementary return

Expenditure R&D credits Performers of approved research Attachments Evaluation Review

Total R&D expenditure on all projects	
Total expenditure from all projects :	\$210,000.00
Foreign expenditure above the eligible cap :	\$0.00
Software development expenditure above the eligible cap :	\$0.00
Total eligible expenditure :	\$210,000.00
Total tax credits	
Total eligible R&D expenditure :	\$210,000.00
R&D expenditure rate :	15.0%
Total R&D credits available :	\$31,500.00
Total non-refundable R&D Tax Incentive credits :	\$3,500.00
Total refundable R&D Tax Incentive credits :	\$28,000.00

Confirmation

By selecting "OK" you are confirming that:

To the best of your knowledge the information you've supplied is true and correct.

Cancel OK

Cancel Save Draft Previous Submit

Submitted by logon companyowner
Confirmation number 1-688-361-600

What happens next

- To view or edit your submission go to the 'I want to' tab then select 'Search submissions'.
- You will receive a notice from us confirming your assessment.
- We will contact you if there are any issues with your submission.

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