Inland Revenue
Te Tari Taake

26OIA2294

12 June 2026

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 14 May 2026. Your request in full is attached as **Appendix A**.

The Research and Development Tax Incentive (RDTI) is jointly administered by Inland Revenue and the Ministry of Business, Innovation and Employment (MBIE).

Businesses generally access the RDTI by submitting a General Approval (GA) application. The GA describes the research and development activities being undertaken and explains how those activities meet the relevant eligibility criteria. MBIE assesses whether the research and development activities described in the GA are eligible.

A GA can be approved for up to three income years, including the income year in which the application is submitted. After the end of the relevant income year, businesses claim the RDTI credit by submitting a Supplementary Return (SR) to Inland Revenue. The SR provides details of the actual expenditure incurred on approved research and development activities. Inland Revenue assesses the eligibility of the expenditure claimed in the SR.

Questions 1 to 3 below relate to SRs, which report the actual expenditure incurred on approved GA activities after they have taken place. Question 4.1 relates to GA applications, which are prospective and based on estimated expenditure, and customers may have more than one GA application for an income year. Question 4.2 relates to the estimated expenditure included in those GA applications.

Question 1: Application volumes and outcomes

The following table provides the status of all supplementary returns received from 1 November 2024 through to 30 April 2026. These figures represent returns as at 27 May 2026.

Month	Approved	Declined	In Progress
November 2024	54	2	0
December 2024	57	1	0
January 2025	29	3	1
February 2025	32	3	1
March 2025	91	7	5
April 2025	342	16	29
May 2025	49	0	11
June 2025	45	1	3
July 2025	81	1	4
August 2025	65	0	10
September 2025	68	2	9
October 2025	70	0	20
November 2025	55	1	20
December 2025	63	2	21
January 2026	23	3	8
February 2026	34	2	13
March 2026	55	7	45
April 2026	144	14	263
Total	**1,357**	**65**	**463**

Question 2: Financial value of applications

The following table provides the total number of R&D returns received and the value of R&D applications based on R&D credits, which consists of amounts that the customers have applied for and amounts that have been finalised through the review process.

Month	Received	Amount
November 2024	56	$6,786,807
December 2024	58	$24,603,798
January 2025	33	$8,196,594
February 2025	36	$9,523,411
March 2025	103	$31,774,570
April 2025	387	$205,799,821
May 2025	60	$14,459,255
June 2025	49	$7,595,633
July 2025	86	$17,068,719
August 2025	75	$28,981,317
September 2025	79	$19,974,966
October 2025	90	$21,829,510
November 2025	76	$26,578,029
December 2025	86	$19,792,609
January 2026	34	$8,895,484
February 2026	49	$20,067,000
March 2026	107	$28,600,411
April 2026	421	$167,250,053
Total	**1,885**	**$667,777,987**

Question 3: Processing timelines

The following table provides the number of R&D applications processed and the time required to complete them. The progress calculation is effective as at 27 May 2026.

	Approved	Declined	In Progress
Less than 1 month	780	58	194
1 to 3 months	260	2	114
3 to 6 months	193	2	42
6 to 12 months	118	3	66
12 months plus	6	0	47

Question 4: General Approval breakdown

The following tables provide a breakdown of the data in questions 1 through 3 to show the volumes that relate to General Approvals. Please note that "Not Approved" includes declined and withdrawn applications. These figures represent returns as at 25 May 2026.

4.1: General Approval application outcome volumes

Month	Approved	Not Approved	In Progress
November 2024	49	1	0
December 2024	23	0	0
January 2025	16	3	1
February 2025	272	13	32
March 2025	39	1	0
April 2025	58	0	5
May 2025	103	8	0
June 2025	535	17	25
July 2025	10	2	3
August 2025	24	0	0
September 2025	248	4	8
October 2025	23	2	0
November 2025	15	2	0

December 2025	49	1	5
January 2026	11	1	0
February 2026	53	1	2
March 2026	66	2	245
April 2026	9	4	56
Total	**1,603**	**62**	**382**

4.2: Financial value of General Approval applications

Month	Received	Amount
November 2024	50	$194,790,000
December 2024	23	$39,264,510
January 2025	20	$77,176,624
February 2025	317	$482,898,092
March 2025	40	$98,007,056
April 2025	63	$120,371,882
May 2025	111	$236,646,750
June 2025	577	$1,281,411,448
July 2025	15	$14,838,656
August 2025	24	$26,693,000
September 2025	260	$603,891,504
October 2025	25	$35,330,119
November 2025	17	$42,346,517
December 2025	55	$115,875,503
January 2026	12	$27,090,301
February 2026	56	$73,093,968
March 2026	313	$618,499,045
April 2026	69	$110,899,872
Total	**2,047**	**$4,199,124,847**

4.3: Processing timelines for General Approval applications

	Approved	Declined	In Progress	Re-opened
Less than 1 month	135	19	13	0
1 to 3 months	1,040	31	288	0
3 to 6 months	363	10	7	0
6 to 12 months	65	2	15	21
12 months plus	0	0	0	38

Information refused

Information relating to Significant Performer Applications is considered sensitive revenue information because it is reasonably capable of being used to identify a taxpayer. Sensitive revenue information can only be released in certain circumstances, as set out in section 18D to 18J and schedule 7 of the TAA. Accordingly, your request for a breakdown of the data in questions 1 through 3 to display the volumes that relate to Significant Performer Applications is refused under section 18(c)(i) of the OIA, as the making available of that information would be contrary to section 18(1) of the Tax Administration Act 1994.

Advance Pricing Agreements (APAs) can cover a range of transactions and are not applied at an account-wide level. The periods and matters covered by a given APA are embedded within each APA document and its associated reports. Significant analysis would be required to review these documents to identify and extract the information necessary to create the information you have requested.

Accordingly, your request for information relating to monthly APA expenditure and overlap between APA periods and RDTI approval periods is refused under section 18(g) of the OIA, as the information requested is not held by Inland Revenue and I have no reason to believe it is held by or more closely connected to the functions of another agency.

Right of review

If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely

Tony Morris
Customer Segment Leader, Significant Enterprises Customer Segment

Appendix A:

Re: R&D and APA data Pursuant to the Official Information Act 1982, I request a partial update to the statistical information previously provided in response to 25OIA1599 (attached). This request is specifically focused on the Research and Development Tax Incentive (RDTI). Please note that this request does not seek information regarding the R&D loss tax credit.

For each month from November 2024 to the most recent month for which data is available, I request the following aggregated information:

1. Application Volumes and Outcomes: (see 25OIA1599 "Monthly data for approval stages") The total number of applications received in that month. The number of those applications in each of the following statuses: approved, declined, in progress.

2. Financial Values of Applications. (see 25OIA1599, "Monthly data for number of applications received and amounts applied for") The total estimated financial value associated with the applications received in each month to give the total estimated eligible R&D amount.

3. Processing Efficiency and Decision Timelines Information regarding the duration of the approval process. (see 25OIA1599 "Application resolution timeframes") Broken down into less than 1 month, 1-3 months, 3-6 months, 6-12 months and 12+ months, the timeframe taken to reach an outcome for the RDTI credit, including if that is approved, declined, or in progress.

New fields:

4. General Approval vs Significant Performer Applications For the statistics requested in parts 1, 2 and 3, please provide a breakdown of the data according to the taxpayers approval path.

I request that the figures for application volumes, outcomes (approved/declined/in progress), and total financial values (eligible expenditure and credit value) be disaggregated into the following two categories:

• General Approval Applications: Those submitted under the standard project-by-project approval process.

• Significant Performer Applications: Those submitted by entities with (or expecting) more than $2 million in eligible R&D expenditure, seeking approval for their internal systems and processes.

5. APA overlap and overseas expenditure. Requesting for each month from November 2021 to the most recent month for which data is available the total value of expenditure approved under the 10% cap for overseas supporting activities. The total number of unique taxpayers who, during the period, concurrently held an active Advance Pricing Agreement (APA) and an approved RDTI General Approval or Significant Performer status.

I am aware of the IRD's previous response (25OIA1998) (attached) regarding the difficulty of extracting specific details from individual APA files. Consequently, for the APA Overlap request, I am only seeking an aggregate count of taxpayers holding both statuses, which I hope is a field that can be identified by cross-referencing. If any of this information is not available in monthly increments, I request as much as is available in the most specific aggregated form possible (e.g., quarterly).