

For 2019-20 tax year, submit your R&D supplementary return. For 2020-21 tax year, you must request general approval for your R&D activities.

Customer RDTI CUSTOMER

Account R&D Tax Incentive

Account alerts

✓ There are no alerts

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Approvals submitted

Tax year:  Period begin: Period end:

Name	Type	Accepted
You have no pre-approved projects		

Current year 

Projects with approved activities: 0

[Request general approval](#)

Recent activity

No recent activity

About this service

This service is for opting into the significant performer regime and completing the criteria and methodologies approval submission.

When to use this service

If you expect to have more than \$2 million of eligible R&D expenditure in an income year, you can opt into the significant performer regime.

What you'll need

To complete your significant performer election, you will need:

- An estimated amount of eligible R&D expenditure for each year you are applying to be a significant performer (maximum 3 years).

To complete your criteria and methodologies approval, you will need to describe in detail:

- Details of any associated parties covered by the application
- The systems and processes you rely on to identify your eligible and ineligible R&D activities and expenditure
- The documents you use and sources of information
- Who makes decisions on eligibility and how those decisions are recorded
- The nature of any overhead costs and how they relate to the R&D activities
- The rationale for any apportionment of expenditure
- For more information on what details you will need see [here](#)

What happens next

- We will review your application
- You will be contacted by the R&D team to discuss your application
- Attach any additional supporting information that you think is relevant or will assist us in considering this request
- We'll let you know the outcome of your application before it is finalised.

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Account ID: 139-441-184-RDI004

Significant performer election

Do you reasonably expect to incur more than \$2m in eligible R&D for each year covered by this application?

Yes No

Estimated eligible R&D expenditure for each financial year the criteria and methodologies approval is for

Year	Estimated eligible R&D expenditure

i Please submit estimated expenditure for at least 1 financial year.

Do you have or expect to have any expenditure incurred in the course of commercial production?

Yes No

Do you incur or expect to incur any eligible feedstock expenditure?

Yes No

Do you incur or expect to incur eligible overseas R&D expenditure?

Yes No

Do your activities include or do you expect to include internal software development?

Yes No

Do you or will you receive any grants, government funding or overseas tax credits for your activities?

Yes No

i Please describe what type of funding you received or will receive and attach any relevant documents.

***Required**

Upload documents

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

Name	Description	Size

No attachments have been uploaded

1 What to expect ✓ > 2 Approval years and spend ✓ > 3 **Associated parties** > 4 Activities and governance > 5 Accounting

1 All associated entities to be covered by this application.

Are you applying on behalf of a consolidated group?

Yes

No

1 Please submit at least 1 consolidated group.

List the members of the group that are performing R&D and who are covered by this application

	Name	IRD number (if known)

Are there any associated entities that will be covered by this application?

Yes

No

1 Please submit at least 1 associated entity.

List the associated entities that are performing R&D and who are covered by this application

	Name	IRD number (if known)	Relationship

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Account ID: 139-441-184-RDI004

This section is for the details of your application. You can either:

- Upload a separate document relating to each part, or
- Upload one document and state in the fields below which section(s) of your document relate to the relevant section, or
- Enter the information directly into the fields provided for each section.

i Provide a general description of your business.

* Required

i Describe the type of R&D typically carried out.

* Required

i Provide a description of the criteria and methodologies for identifying eligible and ineligible R&D activities.

* Required

Upload documents

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

Name	Description	Size
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1 Describe how expenditure on R&D is identified and recorded in your ledgers and financial statements.

***Required**

1 Describe the systems, procedures, governance and controls used to identify and classify your R&D expenditure (eg cost centres, use of project IDs).

***Required**

1 Where expenditure is apportioned between eligible R&D activities and other activities, describe how the apportionment is calculated and the reasons for this method.

***Required**

1 Describe the sources of information on expenditure.

***Required**

1 Describe the documents used for recording your eligible expenditure.

***Required**

Where overheads are being attributed to R&D activities, describe the nature of the overheads and how they relate to R&D.

*Required

Upload documents

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

Name	Description	Size
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(3) Associated parties ✓ > (4) Activities and governance ✓ > (5) Accounting and expenditure ✓ > **(6) Contact details** > (7) Review

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Account ID: 139-441-184-RDI004

First name

*Required

Last name

*Required

Role

*Required

Contact phone country

*Required

Contact phone type

*Required

Phone

*Required

Email

*Required

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(3) Associated parties ✓ > (4) Activities and governance ✓ > (5) Accounting and expenditure ✓ > (6) Contact details ✓ > (7) Review

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Account ID: 139-441-184-RDI004

> Approval years & spend

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