

2021 Research and development supplementary return screenshots

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 approval.

You must file an R&D supplementary return 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.

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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 alerts: ✓ There are no alerts | I want to...: Submit Criteria & Methodologies approval, Send a message

Account: R&D Tax Incentive

Summary | **Periods** | Submitted | Correspondence | Names and addresses | Logons

Approvals submitted

Tax year: 2021 | Period begin: 01-Apr-2020 | Period end: 31-Mar-2021

Name	Type	Accepted	
Project 1	General approval	Yes	View

Current year Projects with approved activities : 1 | [Request general approval](#)

Recent activity No recent activity

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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 alerts: ✓ There are no alerts | I want to...: Submit Criteria & Methodologies approval, Send a message

Account: R&D Tax Incentive

Summary | **Periods** | Submitted | Correspondence | Names and addresses | Logons

Periods [View periods >](#)

31-Mar-2021	\$0.00	Expected	File return
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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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The approved projects and activities will be prepopulated from the General approval.

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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 1**

Record 1

Project 1 Project number: 1,064,042.496

Start date: 01-Apr-2020 End date: 31-Mar-2021

Describe the overall objective of your project.
Provide a brief description of the objective of the project, such as what new knowledge, or new or improved product, good or service are you seeking to develop. Your answer must identify what is new or improved in what you are seeking to achieve.

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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R&D core activities

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

[Core activities](#) > **Core Activity A**

Record 1

① Core activities evaluate solutions to your scientific or technological uncertainty. Approval may be granted for up to three years.

Title	Activity number	
Core Activity A	1,594,425,344	
Related project	Activity starts this tax year	Activity ends this tax year
Project 1 ▾	31-Mar-2021 ▾	31-Mar-2022 ▾

Describe your core activity

Core R&D activity generally begins once you have a testable idea, or proposition (hypothesis) which could resolve your scientific or technological uncertainty. Core R&D activity is expected to end when you cease to measure and evaluate the extent to which your activities have resolved the scientific or technological uncertainty.

① 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.

A 'scientific uncertainty' exists when you need to conduct scientific research by experimenting, testing, or prototyping as part of a systematic progression of work in order to resolve that uncertainty. This scientific uncertainty may arise because it is not possible to predict the outcome or because you are extending the application of existing knowledge in a way that cannot be predicted in advance.

A 'technological uncertainty' exists if it is uncertain whether the technology would achieve your goal – making it necessary to follow a systematic, traceable progression of work that will help to monitor, analyse, understand and record your outcomes at every step.

① 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.

If you use a systematic approach to test (analyse, prototype, or experiment with) possible solution(s) to see if you can resolve a scientific or technological uncertainty you may have core R&D activity that qualifies for the tax credit.

A systematic approach is a methodical (planned and structured) approach to test possible solution(s) to an uncertainty. The solution is the idea, proposal or hypothesis that is being investigated using the systematic approach. The test for a systematic approach in research contexts is whether the methodology is sufficiently structured and documented that it can be reproduced.

Describe how your core activity intends to create either:

- new knowledge
- new or improved processes, services or goods.

The material purpose of your core activity should be creating new knowledge. This means that the actual motivation behind performing the activity should be the creation of that new knowledge, not discovering it by accident.

The requirement of 'material purpose' means that producing the new or improved knowledge, product, service, or goods must be a significant or important objective of your activity. You may have different purposes for performing your activity, but generating new or improved knowledge, products, services, or goods must be the main reason for carrying out the core activity.

Describe the changes

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

* Yes No

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

[Supporting activities](#) **Supporting Acti...**

Record 1

i 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
Supporting Activity 1.1	1,082,720,256

Activity starts this tax year

31-Mar-2021 v

Activity ends this tax year

31-Mar-2021 v

Describe your supporting activity

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

To qualify for the tax credit, a supporting R&D activity must both:

- support the core R&D activity as its only or main purpose
- be required for and integral to the core R&D activity.

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.

If your activity supports a core R&D activity but also supports another purpose, you must assess what the main purpose of the activity is.

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

* Yes No

Describe the changes

Select associated core activities

Core Activity A

[Select one or more associated core activities](#)

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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 kr	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.

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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
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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.

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Criteria & Methodology (CAM) expenditure including eligible overseas expenditure

Percentage on core activities - combined total with supporting should equal 100%	*	%
Percentage on supporting activities - combined total with core should equal 100%	*	%
CAM - Employee-related costs	\$	0.00
CAM - R&D Contractor payments	\$	0.00
CAM - Approved research provider payments	\$	0.00
CAM - Eligible R&D Tax depreciation	\$	0.00
CAM - Materials, consumables and overheads	\$	0.00
CAM - Any other expenditure	\$	0.00
CAM - Total eligible R&D expenditure	\$	0.00

Breakdown of expenditure accounted for in the above table

CAM - Expenditure incurred in course of commercial production	\$	0.00
CAM - Expenditure on internal software development	\$	0.00
CAM - Eligible feedstock expenditure	\$	0.00
CAM - Eligible overseas R&D expenditure	\$	0.00

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1. Employee-related costs	:	\$100,000.00
2. R&D contractor payments	:	\$50,000.00
3. Approved research provider payments	:	\$60,000.00
4. Eligible R&D Tax depreciation	:	\$5,000.00
5. Materials, consumables and overheads	:	\$60,000.00
6. Any other expenditure	:	\$25,000.00
Total expenditure from all projects	:	\$300,000.00

Total eligible R&D expenditure

Total foreign expenditure (ignoring the cap)	:	\$25,000.00
Eligible foreign expenditure (applying the cap)	:	\$25,000.00
Total eligible New Zealand R&D expenditure	:	\$275,000.00
Total eligible expenditure before internal software development cap	:	\$300,000.00
Eligible internal software development expenditure without the cap	:	\$50,000.00
Eligible internal software development expenditure with the cap	:	\$50,000.00
Total eligible expenditure	:	\$300,000.00

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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Refundability Criteria

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

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) \$ 0.00

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

Other wholly-owned tax \$ 0.00

Other controller tax \$ 0.00

Refundability cap \$ 0.00

Approved Research Provider expenditure

Total ARP expenditure \$ 60,000.00

Total credits on ARP expenditure \$ 9,000.00

Tax credits

Total eligible R&D expenditure \$ 300,000.00

R&D expenditure rate 15.00 %

Total R&D credits available \$ 45,000.00

Total credits on ARP expenditure \$ 9,000.00

Non-ARP credits \$ 36,000.00

Refundability cap \$ 0.00

Total refundable R&D Tax Incentive credits \$ 9,000.00**Total non-refundable R&D Tax Incentive credits \$ 36,000.00**[Save draft](#)[Cancel](#)[← Previous](#)[Next →](#)

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Performers of approved research

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

Approved research providers

Filter

IRD number	Name of approved research provider

i Add at least one approved research provider to continue.

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Attachments

Upload supporting documents

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

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

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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	:	\$300,000.00
Foreign expenditure above the eligible cap	:	\$0.00
Software development expenditure above the eligible cap	:	\$0.00
Total eligible expenditure	:	\$300,000.00

Total tax credits

Total eligible R&D expenditure	:	\$300,000.00
R&D expenditure rate	:	15.0%
Total R&D credits available	:	\$45,000.00

Total non-refundable R&D Tax Incentive credits : \$0.00

Total refundable R&D Tax Incentive credits : \$45,000.00

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