

NEW LEGISLATION > ORDER IN COUNCIL COMMENTARY

Tax Administration (Extension of Application Deadline for Research and Development Tax Credits) Order 2025

SL 2025/259

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This Order in Council extends the Research and Development Tax Incentive (RDTI) general approval due date for businesses with a September balance date for the 2024–25 income year.

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Order

Section 226 of the Tax Administration Act 1994

This Order in Council extends the Research and Development Tax Incentive (RDTI) general approval due date for businesses with a September balance date for the 2024–25 income year. The extension changed the due date from the last day of the third month after the end of the income year (31 December 2025) to 15 January following the end of the income year (15 January 2026).

Background

The RDTI general approval due date for applicants with a September balance date fell on 31 December, during Inland Revenue's shutdown period. This meant that businesses were unsupported at their due date. The lack of support increased the risk of error. The increased risk of error was a concern because, in most cases, RDTI filings cannot be accepted or amended after the due date.

Key features

The Order extends the due date for RDTI general approval for businesses with a September balance date for the 2024–25 income year to 15 January 2026.

Effective date

The new rate was set on 17 November 2025 and came into force on 18 November 2025.

Further information

The new Order in Council can be found at:

[Tax Administration \(Extension of Application Deadline for Research and Development Tax Credits\) Order 2025 – New Zealand Legislation](#)