Hon Simon Watts, Minister of Revenue

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

July 2026

List of documents included in this proactive release

#	Reference	Type	Title	Date
01	BN2026/470	Briefing note	Information release for review – LEG-25-MIN-0227: Tax Administration (Extension of Application Deadline for Research and Development Tax Credits) Order 2025	15 December 2025
02	IR2025/382	Policy report	Tax Policy Report: Extend the RDTI general approval application due date for businesses with September balance dates for the 2024-25 income year	29 October 2025
03	n/a	Cabinet paper	Tax Administration (Extension of Application Deadline for Research and Development Tax Credits) Order 2025	06 November 2025
04	LEG-25-MIN-0227	Minute	Cabinet Legislation Committee Minute of Decision	13 November 2025
05	CAB-25-MIN-0412	Minute	Cabinet Minute of Decision	17 November 2025

Additional information

The Cabinet paper was considered by the Cabinet Legislation Committee on 13 November 2025 and confirmed by Cabinet on 17 November 2025

One attachment to the Cabinet paper is not included in this information release as it is publicly available: Tax Administration (Extension of Application Deadline for Research and Development Tax Credits) Order 2025 (SL2025/259)

Information withheld

Some parts of this information release would not be appropriate to release and, if requested, would be withheld under the Official Information Act 1982 (the Act).

Where this is the case, the relevant sections of the Act that would apply are identified.

Where information is withheld, no public interest was identified that would outweigh the reasons for withholding it.

Sections of the Act under which information was withheld:

9(2)(a) to protect the privacy of natural persons, including deceased people

18(d) information is already publicly available or will be publicly available soon not in scope

Availability

This proactive release is available on Inland Revenue's Tax Policy website here: Publications.

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Accessibility

Inland Revenue can provide an alternate version of this material if requested. Please cite this document's title, website address, or PDF file name when you email a request to: policy.webmaster@ird.govt.nz

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Briefing note

Reference:	BN2025/470
Date:	15 December 2025
To:	Revenue Advisor, Minister of Revenue – Angela Graham
From:	Lili Tagaloa-Aloniu
Subject:	**Information release for review – LEG-25-MIN-0227: Tax Administration (Extension of Application Deadline for Research and Development Tax Credits) Order 2025**

Overview

1. This information release covers the Tax Administration (Extension of Application Deadline for Research and Development Tax Credits) Order 2025.

2. Officials reported to Ministers on 23 October 2025 (IR2025/382 refers).

3. The Order in Council extends the due date for businesses with a September balance date in the 2024/25 income tax year from 31 December 2025 to 15 January 2025.

4. The Cabinet paper LEG-25-SUB-0227 was considered by the Cabinet Legislation Committee on 13 November 2025 [LEG-25-MIN-0227] and confirmed by Cabinet on 17 November 2025 [CAB-25-MIN-0412].

Risks and issues

5. We do not consider there are any risks or issues with this information release.

Approval

6. The draft information release was reviewed and approved by Claire McLellan (Acting Policy Lead, Business & Entity Taxation).

Deadline for publishing

7. The last day for publishing this information, if it is released within 30 working days of Cabinet's decision, is **31 December 2025.**

Attachments

8. Attached is the draft information release with redactions applied – the only information withheld is personal information (person phone numbers and signatures).

Lili Tagaloa-Aloniu
Policy Advisor
s 9(2)(a)

Inland Revenue
Te Tari Taake

POLICY

Tax policy report: **Extend the RDTI general approval application due date for businesses with September balance date for the 2024–25 income year**

Date:	23 October 2025	**Priority:**	Medium
Security level:	Not in scope	**Report number:**	IR2025/382

Action sought

	Action sought	Deadline
Minister of Revenue	**Agree** to recommendations **Agree** to undertake Ministerial consultation on the attached draft Cabinet paper	29 October 2025

Contact for telephone discussion (if required)

Name	Position	Telephone	Suggested first contact
Claire McLellan	Acting Policy Lead	s 9(2)(a)	☐
Lili Tagaloa-Aloniu	Policy Advisor	s 9(2)(a)	☒

23 October 2025

Minister of Revenue

Extend the RDTI general approval application due date for businesses with September balance date for the 2024–25 income tax year

Purpose

1. This report seeks your agreement to extend the Research and Development Tax Incentive (RDTI) general approval application due date for businesses with a September balance date for the 2024–25 income year from 31 December 2025 to 15 January 2026.

Background

2. To receive the RDTI, businesses must submit an application for approval of their research and development (R&D) activities. For most businesses, this is a general approval application.[1]

3. The Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 extended the due date for RDTI general approvals to the last day of the third month after the end of the income year.

4. This change means that the due date for applicants with a September balance date now falls on 31 December. This date is during Inland Revenue's shutdown period, which means that Inland Revenue will not be able to support these businesses at their due date.

5. The lack of Inland Revenue support creates an increased risk of error. This risk is a concern because the RDTI, in most cases, cannot be accepted or amended after the due date, so an incorrect or late filing will result in a business losing some or all of its credit.

Extending general approval application due date for taxpayers with September balance date

6. An amendment to extend the general approval application due date for taxpayers with September balance dates is included in the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Bill. This amendment would extend the general approval application due date to 15 January following the end of the income year.

7. This proposed amendment would not be passed in time to apply to the general approval application due date falling on 31 December 2025. This means that the extension would not apply for taxpayers with September balance dates for the 2024–25 income year.

8. However, this due date can be extended by a provision in the Tax Administration Act 1994, which allows for due dates in the Revenue Acts to be extended by Order in Council.

[1] A general approval application is used by businesses that intend to spend less than $2 million per income year on eligible R&D. A criteria and methodologies approval (CAM) application is used by businesses that intend to spend more than $2 million per income year on eligible R&D.

Extending December 2025 due date

9. We recommend that the general approval application due date falling on 31 December 2025 be extended by Order in Council to 15 January 2026. This will ensure that businesses that must file their general approval application on this due date will be able to access Inland Revenue support and reduce the risk of error.

Financial implications

10. This proposal has no fiscal cost.

Consultation

11. The Treasury and Ministry of Business, Innovation and Employment were consulted and had no concerns with the proposal.

Next steps

12. Attached is a draft Cabinet paper to take to the Cabinet Legislation Committee that recommends the approval of the Order in Council and the authorisation of its submission to the Executive Council. If you agree to support the due date extension the paper should be referred to the Cabinet Office by 10am, Thursday 6 November 2025. This would enable the Cabinet Legislation Committee to consider the paper on Thursday 13 November 2025. Subject to the agreement of the Cabinet Legislation Committee, the Order in Council would be presented at Executive Committee on Monday 17 November.

13. The Parliamentary Council Office will arrange for the Order in Council to be provided directly to the Cabinet Office.

14. If the Order in Council is passed, Inland Revenue will contact taxpayers to notify them of the change in the RDTI general approval application due date.

Recommended action

We recommend that you:

1. **Agree** to extend the Research and Development Tax Incentive general approval application due date falling on 31 December 2025 to 15 January 2026 by Order in Council.

   Agreed/Not agree

2. **Direct** officials to provide drafting instructions to the Parliamentary Counsel Office.

   Directed/Not directed

3. **Agree** to circulate the attached draft Cabinet paper for Ministerial consultation.

   Agreed/Not agreed

4. **Refer** a copy of this report to the Minister of Science, Innovation, and Technology for their information.

   Referred

s 9(2)(a)

[redacted]

Claire McLellan
Acting Policy Lead
Policy

Hon Simon Watts
Minister of Revenue
/ /2025

Office of the Minister of Revenue

Chair, Cabinet Legislation Committee

TAX ADMINISTRATION (EXTENSION OF APPLICATION DEADLINE FOR RESEARCH AND DEVELOPMENT TAX CREDITS) ORDER 2025

Proposal

1 I seek the Cabinet Legislation Committee's agreement to submit the Tax Administration (Research and Development Tax Incentive General Approval Application Due Date for Businesses with a September Balance Date for the 2024–25 Income Tax Year) Extension Order 2025 to the Executive Council.

Policy

2 The Tax Administration Act 1994 (TAA) requires businesses to submit an application for approval of their research and development (R&D) activities in order to claim the R&D Tax Incentive (RDTI). This is known as a general approval application.

3 The Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 extended the due date for RDTI general approvals to the last day of the third month after the end of the income year.

4 This change means that the due date for applicants with a September balance date now falls on 31 December. This date is during Inland Revenue's shutdown period, which means that Inland Revenue will not be able to support these businesses at their due date.

5 The lack of Inland Revenue support creates an increased risk of error. This risk is a concern because the RDTI, in most cases, cannot be accepted or amended after the due date. An incorrect or late filing will result in a business losing some or all of its RDTI credit.

6 An amendment proposing to extend the general approval application due date for taxpayers with September balance dates is included in the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Bill. This amendment would extend the general approval application due date to 15 January following the end of the income year.

7 This proposed amendment would not be passed in time to apply to the general approval application due date falling on 31 December 2025. This means that the extension would not apply for taxpayers with September balance dates for the 2024–25 income year.

8 A provision in the TAA gives power to extend any due date under the Revenue Acts, including the TAA, through an Order in Council. I consider that these circumstances warrant the use of this power.

Timing and 28-day rule

9 I propose that the Order in Council comes into force on 19 December 2025. No waiver of the 28-day rule is required.

Compliance

10 This Order complies with each of the following:

10.1 the principles of the Treaty of Waitangi

10.2 the rights and freedoms contained in the New Zealand Bill of Rights Act 1990 and the Human Rights Act 1993

10.3 the principles and guidelines set out in the Privacy Act 1993

10.4 relevant international standards and obligations, and

10.5 the Legislation Guidelines (2021 edition), which are maintained by the Legislation Design and Advisory Committee.

Regulations review committee

11 I am not aware of any grounds for the Regulations Review Committee to draw the Order in Council to the attention of the House of Representatives under Standing Order 327.

Certification by Parliamentary Counsel

12 The Parliamentary Counsel Office has certified that the Tax Administration (Extension of Application Deadline for Research and Development Tax Credits) Order 2025 is in order for submission to Cabinet provided that my recommendation has been made in accordance with section 226 of the TAA.

Impact analysis

13 The Ministry for Regulation has confirmed the regulatory impact assessment requirements are not triggered for this proposal.

14 There are no financial implications arising from this proposal.

Communications

15 Inland Revenue will communicate the due date extension on its website.

Proactive release

16 I propose to proactively release this Cabinet paper, associated minutes, and key advice papers with appropriate redactions within 30 working days of Cabinet making final decisions.

Consultation

17 Inland Revenue officials undertook consultation with the Ministry of Business, Innovation and Employment and the Treasury and there were no concerns with the proposal.

Recommendations

I recommend that the Committee:

1 **Agree** to extend the RDTI general approvals application due date for taxpayers with a September balance date for the 2024-25 income year to 15 January 2026.

2 **Authorise** the submission to the Executive Council of the Tax Administration (Extension of Application Deadline for Research and Development Tax Credits) Order 2025

3 **Note** that the Tax Administration (Extension of Application Deadline for Research and Development Tax Credits) Order 2025 would come into force on 19 December 2025.

Authorised for lodgement

Hon Simon Watts

Minister of Revenue

Cabinet

Minute of Decision

This document contains information for the New Zealand Cabinet. It must be treated in confidence and handled in accordance with any security classification, or other endorsement. The information can only be released, including under the Official Information Act 1982, by persons with the appropriate authority.

Report of the Cabinet Legislation Committee: Period Ended 14 November 2025

On 17 November 2025, Cabinet made the following decisions on the work of the Cabinet Legislation Committee for the period ended 14 November 2025:

Not in scope

LEG-25-MIN-0227	**Tax Administration (Extension of Application Deadline for Research and Development Tax Credits) Order 2025** Portfolio: Revenue	CONFIRMED

Not in scope

Not in scope

Rachel Hayward
Secretary of the Cabinet

LEG-25-MIN-0227

Cabinet Legislation Committee

Minute of Decision

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

Portfolio **Revenue**

On 13 November 2025, the Cabinet Legislation Committee:

1 **agreed** to extend the Research and Development Tax Incentive (RDTI) general approvals application due date for taxpayers with a September balance date for the 2024-25 income year to 15 January 2026;

2 **agreed** to extend the RDTI application due date for variations to a general approval for taxpayers with a September balance date for the 2024-25 income year to 15 January 2026;

3 **agreed** to extend the RDTI application due date for variations to a general approval concerning only certain supporting activities for taxpayers with a September balance date for the 2023-24 income year to 15 January 2026;

4 **authorised** the submission to the Executive Council of the Tax Administration (Extension of Application Deadline for Research and Development Tax Credits) Order 2025 [PCO 28458/3.0], which will give effect to the decisions above;

5 **noted** that the Tax Administration (Extension of Application Deadline for Research and Development Tax Credits) Order 2025 will come into force on 18 December 2025.

Tom Kelly
Committee Secretary

Present:
Hon David Seymour (Chair)
Hon Shane Jones
Hon Tama Potaka
Hon Simon Watts
Hon James Meager
Jamie Arbuckle MP

Officials present from:
Officials Committee for LEG
Office of the Leader of the House