

RDTI Transition Support Payment

Application Guidelines Template

2021/22 Income Tax Year

These guidelines explain what is required to make an application for a Research & Development Tax Incentive (RDTI) Transition Support Payment (TSP). When you are ready to apply, please login to the online application portal (IMS) and complete the relevant sections – do not submit or upload this form.

GENERAL INFORMATION

Application Checklist

Purpose of the RDTI Transition Support Payment (TSP)

The RDTI transition support payment is the Government's way of supporting former Growth Grant customers to maintain their investment in R&D while they move to the RDTI. For businesses that need it, the transition support payment will bring the total amount of R&D support to a similar level as the Growth Grant, as long as they maintain similar levels of R&D.

[Ministerial Direction for RDTI Transition Support Payment](#)

[RDTI Transition Support Payment Calculation Guide](#)

Placeholder: RDTI Transition Support Payment Contract Terms and Conditions

Do you need help with the application?

If you need help with this application, please contact our RDTI Engagement Specialist on rdtihelp@callaghaninnovation.govt.nz

Do you need help with the online portal (IMS)?

For technical support relating to this online portal (IMS) please contact FCM Operations on fcmoperations@callaghaninnovation.govt.nz

Application Checklist

Please complete the checklist below to ensure you are informed and prepared. It is important you provide all the relevant information requested in this online application so we can process your application promptly.

- You have received the 'R&D Tax Incentive: Transition Support Payment' letter from IR for your RDTI application for the 2021/22 Income Tax Year.
- You have read through the guidance material regarding how the TSP is calculated.
- You have checked the information in Section 1.1 as processing delays may occur if applications are received under the wrong business name
- You have your Growth Grant Eligible R&D Expenditure for the period you participated in the RDTI, signed by your Directors (refer Section 3.3)
- You understand the requirement to retain all records and details of calculations in case of audit.
- You have read the Terms and Conditions for the TSP scheme to ensure you understand and can comply with these terms. The information in your application will form part of your RDTI Transition Support Payment Contract with Callaghan Innovation.

SECTION 1: APPLICANT INFORMATION

1.1 Business Details

Investment area: RDTI Transition Support Payment – 2021/22 Income Tax Year

Contracting organisation:

The contracting organisation ('applicant business') that will enter into the RDTI Transition Support Payment contract, signed for and on behalf of the contracting organisation by an authorised signatory.

The address information shown below is not editable by the business. Please [email](#) to advise of any changes.

[Read-only field – Pre-populated]

Postal and Courier Addresses:

[Read-only field – Pre-populated]

New Zealand Business Number:

NZBNs are unique identifiers allocated to NZ businesses to make it easier for businesses to interact with government and with each other. Each NZBN is a 13-digit Global Location Number (GLN) provided by GST New Zealand.

[Read-only field – Pre-populated]

TSP Amount:

Please leave these fields as \$0 – your RDTI Transition Support Payment will be calculated by Callaghan Innovation.

\$ GST exclusive

\$ GST amount
[Pre-populated - Calc]

\$ GST inclusive
[Pre-populated - Calc]

Application Title:

Enter "Your business name + TSP"

[Enter text here]

Confirm your business' Income Tax Year (Balance) Date:

Confirm the end date of your Income Tax Year, ie 31 March

[Dropdown list]

Was your RDTI application for the full 2021/22 Income Tax Year?

Did your RDTI application cover a 12m period?

Yes

No

1.2 Key People

Provide details for the contact person.

The contact person is the person in your business with whom we can discuss the RDTI Transition Support Payment application with. This person must have knowledge of your RDTI application.

Information required: Name, company email address and phone number

[Enter text here]

1.4 Bank Account Confirmation

Check or provide your business's bank account information in the table below. The bank account must be in the name of the applicant (contracting organisation as noted in section 1.1)

The table will pre-populate with the details we currently hold if you have previously had a R&D grant with US.

Bank Account Name	> Account Number	> Email address	> Pay to account
> Enter text here	>	>	>

If you are making changes to your bank account details, please provide verification of the bank account information you have entered above:

This may be a scanned bank deposit slip or screenshot from online banking. Check that the bank account name and account number detail can be clearly seen on the documentation provided.

Once you have selected your file to upload, click on SAVE (at the bottom of the screen), which will upload the document.

[Upload document]

SECTION 2: 2019/20 INCOME TAX YEAR INFORMATION

2.1 2019/20 Income Tax Year Information

In order to calculate the TSP payment, we require R&D Growth Grant information for 3 years prior to the "current RDTI/TSP application tax year". If you received funding through the R&D Growth Grant scheme in the 2019/20 Income Tax Year, we already have this information on file.

a) Did you participate in the R&D Growth Grant scheme in the 2019/20 Income Tax year?

- Yes (go to Section 3.1)
- No (continue to question b)

b) Did you apply for the RDTI for the 2019/20 Income Tax year?

- Yes (continue to question c)
- No (go to Section 3.1)

c) Did you apply for the TSP for the 2019/20 Income Tax year?

If not, you are required to provide your estimated Eligible R&D Expenditure for the 2019/20 Income Tax Year as per the Growth Grant scheme guidelines. Please see Section 3.3 for the documentation requirements.

- Yes
- No

2.2 Eligible R&D – Growth Grant Director Attestation 2019/20 (if applicable)

You can ignore this section, if you received Growth Grant funding in your 2019/2020 Income Tax Year, however this attestation becomes mandatory if you participated in the RDTI in the 2019/20 Income Tax year, but did not apply for TSP (as indicated in Section 2.1c).

The wording and clauses of the Attestation are not to be amended or removed (other than indicated). The processing of your application will be put on hold, until such time that the appropriate Attestation is submitted.

You must be able to attest to all clauses in the signed Attestation (the only section that is highlighted for removal, based on the circumstances of the applicant, is regarding whether a consolidated tax group is applicable).

Please note that we may request further information in order to assess your application.

[Template located in the online portal (IMS)]

Once you have selected your file to upload, click on SAVE (at the bottom of the screen), which will upload the document.

[Upload document]

SECTION 3: 2020/21 INCOME TAX YEAR INFORMATION

3.1 2020/21 Income Tax Year Information

In order to calculate the TSP payment, we require R&D Growth Grant information for 3 years prior to the “current RDTI/TSP application tax year”.

a) Did you participate in the R&D Growth Grant scheme in the 2020/21 Income Tax year?

- Yes (go to Section 4.1)
- No (continue to question b)

b) Did you apply for the RDTI for the 2020/21 Income Tax year?

- Yes (continue to question c)
- No (go to Section 4.1)

c) Did you apply for the TSP for the 2020/21 Income Tax year?

If no, you are required to provide your estimated Eligible R&D Expenditure for the 2020/21 Income Tax Year as per the Growth Grant scheme guidelines. Please see Section 3.2 for the documentation requirements.

- Yes
- No

3.2 Eligible R&D – Growth Grant Director Attestation 2020/21 (if applicable)

You can ignore this section, if you received Growth Grant funding in your 2020/2021 Income Tax Year, however this attestation becomes mandatory if you participated in the RDTI in the 2020/21 Income Tax year, but did not apply for TSP (as indicated in Section 3.1c).

The wording and clauses of the Attestation are not to be amended or removed (other than indicated). The processing of your application will be put on hold, until such time that the appropriate Attestation is submitted.

You must be able to attest to all clauses in the signed Attestation (the only section that is highlighted for removal, based on the circumstances of the applicant, is regarding whether a consolidated tax group is applicable).

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[Upload document]

SECTION 4: 2021/22 INCOME TAX YEAR INFORMATION (MANDATORY)

4.1 Grouping

You can only apply for the RDTI TSP for the same group of entities that received R&D Growth Grant funding.

The RDTI TSP letter(s) outlining the entities' RDTI Eligible R&D Expenditure must be uploaded with your application. There may be more than one letter if the entities applied for the RDTI separately.

a) Did you apply for the RDTI as a consolidated tax group?

- Yes
- No

b) Were the same entities claimed under the Growth Grant, the same as the consolidated tax group?

- Yes (go to Section 4.2)
- No

c) Were there any entities in your RDTI application(s) (as outlined in the RDTI TSP letter(s) that were not claimed under your Growth Grant?

- Yes
- No

If yes, please list these entities:

[Enter text here]

d) Were there any entities claimed for under your Growth Grant that did not participate in the RDTI?

- Yes
- No

If yes, please list which entities did not and a brief outline of why they did not submit RDTI applications.

[Enter text here]

4.2 Eligible R&D Table

Please enter in the figures for the 2021/22 Income Tax Year, in the table below:

NOTE:

- The Growth Grant Eligible R&D spend can only include those businesses who participated in the RDTI, as per Section 4.1
- The Growth Grant Eligible R&D is for the period you participated in the RDTI in the 2021/22 Income Tax Year (e.g. 12 months, 3 months, 6 months)

Growth Grant Eligible R&D spend (as per Directors Attestation)	\$0.00
R&D Tax Incentive (RDTI) Eligible R&D Expenditure (as per RDTI TSP letter)	\$0.00
> Difference %	[Calculated field]

4.3 RDTI Decision

Did you receive a RDTI tax credit/refund for the 2021/22 Income Tax year?

- Yes (go to the next applicable section)
- No

If you did not receive an RDTI credit/refund or if the difference between the two figures in Section 4.2 above is greater than 50%, please explain why the spend is eligible under Growth Grant rules.

Max 500 words

[Enter text here]

4.4 Eligible R&D – Growth Grant Director Attestation 2021/22

Upload the Attestation for your Eligible R&D under the Growth Grant rules for the 2021/22, that has been signed by your Director(s)

NOTE: The Growth Grant Eligible R&D is for the period you participated in the RDTI in the 2021/22 Income Tax Year (e.g. 12 months)

The wording and clauses of the Attestation are not to be amended or removed (other than indicated). The processing of your application will be put on hold, until such time that the appropriate Attestation is submitted.

You must be able to attest to all clauses in the signed Attestation (the only section that is highlighted for removal, based on the circumstances of the applicant, is regarding whether a consolidated tax group is applicable).

Please note that we may request further information in order to assess your application.

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[Upload document]

4.5 Eligible R&D - R&D Tax Incentive (RDTI)

a) What type of RDTI application was submitted for this income tax year?

Please select those that apply from the list below and ensure that the decision letter uploaded is aligned with your selection. You may select more than one.

- General Approval
- Criteria and Methodologies
- Supplementary Return

b) Please upload your RDTI TSP Letter(s)

Please note that we may request further information in order to assess your application.

Once you have selected your file to upload, click on SAVE (at the bottom of the screen), which will upload the document.

Upload document(s)

DECLARATION

This section is to provide you with the opportunity to read the declaration that you must agree to, upon submission of your RDTI Transition Support Payment application.

You agree that by submitting this RDTI Transition Support Payment application to Callaghan Innovation, you declare and acknowledge the following:

- I am authorised to submit the RDTI Transition Support Payment application on behalf of the applicant business.
- I confirm that the applicant business submitted a full and accurate Research & Development Tax Incentive application.
- The applicant is a legal entity capable of entering into a RDTI Transition Support Payment contract with Callaghan Innovation.
- The information in the application is true and correct.
- Information received and generated by Callaghan Innovation in relation to this application may be released by Callaghan Innovation in accordance with Callaghan Innovation's external reporting requirements or if required by law, including in accordance with the requirements of the Official Information Act 1982 (OIA) or the Privacy Act 2020 (PA). Any release under OIA or PA of confidential or sensitive information will be discussed with you first.
- I consent to the disclosure of this application and all information relating to this application, to New Zealand Trade and Enterprises, Ministry of Business, Innovation and Employment, Regional Business Partners of Callaghan Innovation, Inland Revenue and StatsNZ.

To submit this information, click the 'Submit to IMS' button in the 'Print and submit' section.
