

**DETERMINATION > COVID-19 VARIATION**

# **Variation to section 68CB(2) of the Tax Administration Act 1994**

Issued: 1 September 2020

**COV 20/10**

**EFFECTIVE:** 1 September 2020 to 30 September 2021

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## Variation

The Commissioner of Inland Revenue has, under the discretion provided under section 6I of the Tax Administration Act 1994, made the following statutory variation:

For a general approval application in relation to the research and development tax credit for the 2020-2021 income tax year under section 68CB(2) of the Tax Administration Act 1994, the date by which that application must be filed with the Commissioner is amended to be the 7<sup>th</sup> day of the fifth month after the end of the first income year.

This applies in circumstances where the planning or conduct of eligible research and development or the ability to appropriately obtain necessary information, seek advice and formulate an application under section 68CB of the Tax Administration Act 1994 on time has been materially delayed or disrupted by the COVID-19 outbreak and its effects.

## Application date

This variation applies from 1 September 2020 to 30 September 2021.

Dated at Wellington on 1 September 2020.

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## Background (material under this heading does not form part of the variation)

### Summary of effect

1. Section 68CB of the TAA requires a person to file a general approval application in relation to their research and development activities on or before the 7<sup>th</sup> day of the 2<sup>nd</sup> month after the end of the relevant income year. For the 2020-21 income tax year, the

time by which an application must be filed has been extended by three months using s 6I of the TAA.

## Provisions affected

2. Section 68CB(2) of the Tax Administration Act 1994.

## Application of variation

3. This variation applies to a person who is seeking the Commissioner's approval of their research and development activities by filing a general approval application under s 68CB of the Tax Administration Act 1994. The variation recognises that the impact of COVID-19 means that the planning or conduct of research and development or the ability to obtain information, seek advice and formulate an application may have been delayed.

## References

### Legislative references

Tax Administration Act 1994: ss 6H and 6I, s 68CB

## About this publication

To help customers manage the impacts of COVID-19, the Commissioner now has a discretion to vary a requirement under an Inland Revenue Act (including for these purposes, the Unclaimed Money Act 1971). This discretion is found in ss 6H and 6I of the Tax Administration Act 1994 and applies from 17 March 2020 to 30 September 2021. This variation is an exercise of that power.