



Interest in a foreign investment fund disclosure schedule

(deemed rate of return method)

For the period 1 April to 31 March

- This form must be completed by a New Zealand resident person with an interest in a foreign investment fund (FIF) who elects to calculate FIF income or loss using the deemed rate of return (DRR) method.
- The FIF rules do not apply to all investments. Also, in some instances the disclosure is not required. To check whether the FIF rules apply to you and whether you are required to file a disclosure please refer to our website www.ird.govt.nz/toii/fif/
- An interest in an FIF may include shares in a foreign company, units in a foreign unit trust or an entitlement to benefit from a foreign superannuation scheme or a foreign life insurance policy.
- You can only use the DRR method if you meet one of the following conditions.
 - You are a natural person and the total market value (use book value for FIF interests if the DRR method was used in the previous income year) of all your FIF interests throughout the income year did not exceed NZ\$250,000.
 - It is not reasonably practicable to determine the market value of your FIF interest at the end of the income year (so as to allow the comparative value method to be used).
 - You have not elected or are not required to use a particular method and it is not reasonably practicable to use the comparative value method.
 - You have previously used the DRR method and must continue to use this method.
- For more information about when the DRR method is available or anything else relating to your FIF interest please refer to our website www.ird.govt.nz/toii/fif/
- Complete a separate IR 443 form for each FIF in which you held an interest. Attach each IR 443 to your income tax return.
- For information on exchange rates, please refer to the April or May and October or November issues of our *Tax Information Bulletin* (TIB) or our website at www.ird.govt.nz/otherservices/currency

Disclosure schedule

1. Details of person required to file this disclosure schedule

Name	<input type="text"/>	IRD number	<input type="text"/>
Contact person for enquiries	<input type="text"/>	Phone number	(<input type="text"/>) <input type="text"/>

(8 digit numbers start in the second box.)

2. Details of FIF

Name of FIF	Country of incorporation, organisation or registration	Opening book value (NZD)
<input type="text"/>	<input type="text"/>	\$ <input type="text"/> . <input type="text"/>
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Declaration

I declare that the information given in this disclosure schedule is true and correct.

Name	<input type="text"/>	Signature	<input type="text"/>
Designation	<input type="text"/>	Date	<input type="text"/> / <input type="text"/> / <input type="text"/>