Inland Revenue
Te Tari Taake

Interest in a foreign investment fund disclosure schedule for individuals and closely-held entities (comparative value method)

IR 448
May 2013

For the tax year ending Day Month Year

Income Tax Act 2007

- **This form must be completed by a New Zealand resident: person, closely held company, trustee of a trust or other entity, not being a widely held entity or a portfolio investment entity(PIE), with an attributing interest in a foreign investment fund (FIF) who uses the comparative value method to calculate FIF income or loss.**

- 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 attributing interest in a 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 comparative value method for FIF interests that are shares in a foreign company if you are a natural person or a family trust or the share is treated as debt and you have sufficient information to determine the market interest at the end of your previous and current income years
- For more information, refer to our website **www.ird.govt.nz/toii/fif/**
- 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

IRD number
(8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)

Contact person for enquiries

Phone number ( )

2. Details of foreign investment fund (FIF)

Name of FIF	Stock exchange code (if known)	Country of incorporation, organisation or registration	Opening market value (NZD)
			$.
			$.
			$.
			$.
			$.
			$.
			$.
			$.
			$.
			$.
			$.

Declaration

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

Name

Designation

Signature

/ /
Date

RESET form

Privacy Act 1993. Inland Revenue may give information about you to other government agencies or their contracted agents who are entitled to it under legislation. For more details phone us on 0800 443 773.