Inland Revenue
Te Tari Taake

Interest in a foreign investment fund disclosure schedule (cost method)

IR449
June 2025

For the tax year year ending

| Day | Month | Year |

Income Tax Act 2007

- **This form must be completed by a New Zealand resident person with an attributing interest in a foreign investment fund (FIF) who elects to calculate FIF income or loss using the cost method.**

- The FIF rules do not apply to all investments. Also, the disclosures are not required for all investments. To check whether the FIF rules apply to you, please refer to the **Guide to foreign investment funds – IR461** To check whether you are exempt from the requirement to file a disclosure, please refer to **ird.govt.nz/taxdiscexemptions**

- When using the cost method the attributing interest in a FIF must be shares in a foreign company. This includes units in a unit trust. For more information on the full meaning of 'share', 'company' and 'foreign company' go to **ird.govt.nz/ita-2007**

- You can use the cost method if the fair dividend rate method is allowed but the market value of the FIF interest at the start of the income year is not readily available.

- For more information on foreign investment funds go to **ird.govt.nz/fif** or see the **Guide to foreign investment funds – IR461**.

- For information on exchange rates, please refer to our website **ird.govt.nz/exchange-rates**

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 FIF

Name of FIF	Country of incorporation, organisation or registration	Opening value (NZD)
		$.
		$.
		$.
		$.
		$.
		$.
		$.
		$.
		$.
		$.
		$.

Declaration

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

Name

Designation

Signature

/ /

Date