



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

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 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 use the cost method if the fair dividend rate method is allowed but is not practical because you cannot determine the market value of the FIF interest at the start of the income year except by an independent valuation.
- 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 FIF

Name of FIF	Country of incorporation, organisation or registration	Opening market value (NZD)
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Declaration

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

Name Signature

Designation / /
Date