Combined investments in foreign companies must be <20% of committed capital*^.

- Partnership invests $10m in foreign company.

  - Partnership invests $1m in 2016 (Investment A).
  - Partnership invests another $1m in 2018 (Investment B).

  - Investment A $1m revalued in 2018. It has now doubled to $2m.

  - Total Investment: $3m.

  - Total of investments is now >20%.

  - Investment A: $2m (1st investment revalued at 20% = valid).
  - Investment B: $1m (2nd investment pushes total over limit = NOT valid).

^All values are in Australian Dollars.