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

- Partnership invests $10m in another foreign company.
- Partnership invests $1.5m in 2019 (Investment C).
- Investment A $1m revalued 2019. Then is added with Investment C.
- Total investment $2.5m.

Total of foreign investments is now >20%.

- Investment A $1m passes.
- Investment B $1m passes.
- Investment C $1.5m fails.

*All values are in Australian Dollars.