

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM 6-K**

**Report of Foreign Private Issuer Pursuant to Rule 13a-16 or 15d-16  
of the Securities Exchange Act of 1934**

December 20, 2005

1-15240  
(Commission File Number)

**JAMES HARDIE INDUSTRIES N.V.**

(Exact name of Registrant as specified in its charter)

Atrium, 8th floor  
Strawinskylaan 3077  
1077 ZX Amsterdam, The Netherlands  
(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover  
Form 20-F or Form 40-F.

Form 20-F  Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted  
by Regulation S-T Rule 101(b)(1): Not Applicable

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted  
by Regulation S-T Rule 101(b)(7): Not Applicable

Indicate by check mark whether by furnishing the information contained in this Form, the  
registrant is also thereby furnishing the information to the Commission pursuant to Rule  
12g3-2(b) under the Securities Exchange Act of 1934.

Yes  No

(If "Yes" is marked, indicate below the file number assigned to the registrant in  
connection with Rule 12g3-2(b): Not Applicable

---

---

**TABLE OF CONTENTS**

<a href="#">Safe Harbor Statement</a>	3
<a href="#">Exhibit Index</a>	4
<a href="#">Signatures</a>	5
<a href="#">EXHIBIT 99.1</a>	
<a href="#">EXHIBIT 99.2</a>	

### Safe Harbor Statement

The exhibits attached to this form 6-K contain forward-looking statements. We may from time to time make forward-looking statements in our periodic reports filed with or furnished to the United States Securities and Exchange Commission on Forms 20-F and 6-K, in our annual reports to shareholders, in offering circulars and prospectuses, in media releases and other written materials and in oral statements made by our officers, directors or employees to analysts, institutional investors, representatives of the media and others. Examples of such forward-looking statements include:

- projections of our operating results or financial condition;
- statements regarding our plans, objectives or goals, including those relating to competition, acquisitions, dispositions and our products;
- statements about our future economic performance;
- statements about product or environmental liabilities; and
- expectations about payments to a special purpose fund for the compensation of proven asbestos-related personal injury and death claims.

Words such as “believe,” “anticipate,” “plan,” “expect,” “intend,” “target,” “estimate,” “project,” “predict,” “forecast,” “guideline,” “should,” “aim” and similar expressions are intended to identify forward-looking statements but are not the exclusive means of identifying such statements.

Forward-looking statements involve inherent risks and uncertainties. We caution you that a number of important factors could cause actual results to differ materially from the plans, objectives, expectations, estimates and intentions expressed in such forward-looking statements. These factors, some of which are discussed under “Risk Factors” in our Form 20-F, include but are not limited to: all matters relating to or arising out of the prior manufacture of products that contained asbestos by current and former James Hardie Group subsidiaries; compliance with and changes in tax laws and treatments; competition and product pricing in the markets in which we operate; the consequences of product failures or defects; exposure to environmental, asbestos or other legal proceedings; general economic and market conditions; the supply and cost of raw materials; the success of our research and development efforts; our reliance on a small number of product distributors; compliance with and changes in environmental and health and safety laws; risks of conducting business internationally; compliance with and changes in laws and regulations; foreign exchange risks; the successful implementation of new software systems; and the successful transition of our new senior management. We caution you that the foregoing list of factors is not exclusive and that other risks and uncertainties may cause actual results to differ materially from those in forward-looking statements. Forward-looking statements speak only as of the date they are made.

**EXHIBIT INDEX**

<b><u>Exhibit No.</u></b>	<b><u>Description</u></b>
99.1	Update on Tax Condition Precedent to Final Funding Agreement — Filed with the Australian Stock Exchange on December 16, 2005.
99.2	James Hardie R&D Management Change - Filed with the Australian Stock Exchange on December 19, 2005.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

**James Hardie Industries N.V.**

Date: December 20, 2005

By: /s/ Benjamin Butterfield  
Benjamin Butterfield  
Secretary

**EXHIBIT INDEX**

<b><u>Exhibit No.</u></b>	<b><u>Description</u></b>
99.1	Update on Tax Condition Precedent to Final Funding Agreement — Filed with the Australian Stock Exchange on December 16, 2005.
99.2	James Hardie R&D Management Change - Filed with the Australian Stock Exchange on December 19, 2005.



For media enquiries please contact James Rickards on  
Tel: 61 2 8274 5304 or Mob: 0419 731 371.

16 December 2005

## **Update on Tax Condition Precedent to Final Funding Agreement**

James Hardie today announced it is continuing discussions with the Federal Treasury to obtain full tax deductibility of the proposed voluntary contributions it will make to the Special Purpose Fund (SPF). The Company is also seeking to obtain tax exempt status for the SPF.

These initiatives form part of the arrangements to implement the Final Funding Agreement signed by James Hardie and the New South Wales Government on 1 December 2005.

The announcement follows James Hardie's receipt of a ruling from the Australian Taxation Office (ATO), which confirmed that under current federal income tax legislation, contributions by James Hardie to the SPF would not be deductible.

All parties to the Heads of Agreement (NSW Government, ACTU, Unions NSW, asbestos support groups represented by Bernie Banton, and James Hardie) agreed that tax deductibility was critical to the affordability of the long-term voluntary funding proposal.

James Hardie sought a private ruling from the ATO as one of a number of initiatives being pursued to obtain full tax deductibility of the proposed voluntary contributions to the SPF.

Louis Gries, James Hardie CEO said, "James Hardie remains committed to a long term compensation arrangement for Australian personal injury claimants and will continue discussions with the Federal Treasury and the ATO to pursue all options to satisfy the tax conditions precedent. At this stage it is inappropriate to talk about those options."

James Hardie understands that other Australian companies who make compensation payments to asbestos claimants in relation to their prior asbestos manufacturing or production activities are entitled to tax deductions.

END

---

**Media Enquiries:**

James Rickards  
Telephone: 61 2 8274 5304  
Mobile: 0419 731 371  
Email: [media@jameshardie.com.au](mailto:media@jameshardie.com.au)  
Facsimile: 61 2 8274 5218

**Analyst Enquiries:**

Peter Baker  
Executive Vice President, Australia  
Telephone: 61 2 8274 5318  
Mobile: 0417 443 482  
Email: [peter.baker@jameshardie.com.au](mailto:peter.baker@jameshardie.com.au)  
Facsimile: 61 2 8274 5218

[www.jameshardie.com](http://www.jameshardie.com)

**Disclaimer**

*This Company Statement contains forward-looking statements. We may from time to time make forward-looking statements in our periodic reports filed with or furnished to the United States Securities and Exchange Commission on Forms 20-F and 6-K, in our annual reports to shareholders, in offering circulars and prospectuses, in media releases and other written materials and in oral statements made by our officers, directors or employees to analysts, institutional investors, representatives of the media and others. Examples of such forward-looking statements include:*

- *projections of our operating results or financial condition;*
- *statements regarding our plans, objectives or goals, including those relating to competition, acquisitions, dispositions and our products;*
- *statements about our future economic performance;*
- *statements about product or environmental liabilities; and*
- *expectations about payments to a special purpose fund for the compensation of proven asbestos-related personal injury and death claims.*

*Words such as "believe," "anticipate," "plan," "expect," "intend," "target," "estimate," "project," "predict," "forecast," "guideline," "should," "aim" and similar expressions are intended to identify forward-looking statements but are not the exclusive means of identifying such statements.*

*Forward-looking statements involve inherent risks and uncertainties. We caution you that a number of important factors could cause actual results to differ materially from the plans, objectives, expectations, estimates and intentions expressed in such forward-looking statements. These factors, some of which are discussed under "Risk Factors" in our Form 20-F, include but are not limited to: all matters relating to or arising out of the prior manufacture of products that contained asbestos by current and former James Hardie Group subsidiaries; compliance with and changes in tax laws and treatments; competition and product pricing in the markets in which we operate; the consequences of product failures or defects; exposure to environmental, asbestos or other legal proceedings; general economic and market conditions; the supply and cost of raw materials; the success of our research and development efforts; our reliance on a small number of product distributors; compliance with and changes in environmental and health and safety laws; risks of conducting business internationally; compliance with and changes in laws and regulations; foreign exchange risks; the successful implementation of new software systems; and the successful transition of our new senior management. We caution you that the foregoing list of factors is not exclusive and that other risks and uncertainties may cause actual results to differ materially from those in forward-looking statements. Forward-looking statements speak only as of the date they are made.*





19 December 2005

For media enquiries please contact James Rickards on  
Tel: 61 2 8274 5304 or Mob: 0419 731 371. For analyst  
enquiries please contact Peter Baker on  
Tel: 61 2 8274 5318 or Mob: 0417 443 482.

## **James Hardie R&D Management Change**

Don Merkley has resigned from his role as Executive Vice President Research & Development and has left James Hardie.

Mark Fisher, currently Vice President of Specialty Products, has replaced Mr Merkley in the R&D role. He will also be responsible for Artisan Roofing and Hardie Pipe.

Mark joined James Hardie in 1993 as a Production Engineer in Fontana. Since then he has held various positions including: Hardibacker Product Manager, Interiors Sales & Marketing Manager and Europe General Manager.

Announcing the changes, James Hardie CEO, Louis Gries described Don Merkley's contributions to, and impact on, the James Hardie businesses over the last 12 years as very significant.

The other members of the GMT remain unchanged. They are Louis Gries, Chief Executive Officer; Russell Chenu, Chief Financial Officer; Ben Butterfield, General Counsel; James Chilcoff, Vice President — International Business; Dave Merkley, Executive Vice President — Engineering and Process Development; Nigel Rigby, Vice President — Emerging Markets; Robert Russell, Vice President - - Established Markets; and Cathy Wallace, Vice President Human Resources.

END

### **Media Enquiries:**

James Rickards  
Telephone: 61 2 8274 5304  
Mobile: 0419 731 371  
Email: [media@jameshardie.com.au](mailto:media@jameshardie.com.au)  
Facsimile: 61 2 8274 5218

### **Analyst Enquiries:**

Peter Baker  
Executive Vice President, Australia  
Telephone: 61 2 8274 5318  
Mobile: 0417 443 482  
Email: [peter.baker@jameshardie.com.au](mailto:peter.baker@jameshardie.com.au)  
Facsimile: 61 2 8274 5218  
[www.jameshardie.com](http://www.jameshardie.com)

---

## **Disclaimer**

*This Company Statement contains forward-looking statements. We may from time to time make forward-looking statements in our periodic reports filed with or furnished to the United States Securities and Exchange Commission on Forms 20-F and 6-K, in our annual reports to shareholders, in offering circulars and prospectuses, in media releases and other written materials and in oral statements made by our officers, directors or employees to analysts, institutional investors, representatives of the media and others. Examples of such forward-looking statements include:*

- *projections of our operating results or financial condition;*
- *statements regarding our plans, objectives or goals, including those relating to competition, acquisitions, dispositions and our products;*
- *statements about our future economic performance;*
- *statements about product or environmental liabilities; and*
- *expectations about payments to a special purpose fund for the compensation of proven asbestos-related personal injury and death claims.*

*Words such as “believe,” “anticipate,” “plan,” “expect,” “intend,” “target,” “estimate,” “project,” “predict,” “forecast,” “guideline,” “should,” “aim” and similar expressions are intended to identify forward-looking statements but are not the exclusive means of identifying such statements.*

*Forward-looking statements involve inherent risks and uncertainties. We caution you that a number of important factors could cause actual results to differ materially from the plans, objectives, expectations, estimates and intentions expressed in such forward-looking statements. These factors, some of which are discussed under “Risk Factors” in our Form 20-F, include but are not limited to: all matters relating to or arising out of the prior manufacture of products that contained asbestos by current and former James Hardie Group subsidiaries; compliance with and changes in tax laws and treatments; competition and product pricing in the markets in which we operate; the consequences of product failures or defects; exposure to environmental, asbestos or other legal proceedings; general economic and market conditions; the supply and cost of raw materials; the success of our research and development efforts; our reliance on a small number of product distributors; compliance with and changes in environmental and health and safety laws; risks of conducting business internationally; compliance with and changes in laws and regulations; foreign exchange risks; the successful implementation of new software systems; and the successful transition of our new senior management. We caution you that the foregoing list of factors is not exclusive and that other risks and uncertainties may cause actual results to differ materially from those in forward-looking statements. Forward-looking statements speak only as of the date they are made.*