

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**

September 10, 2004

JAMES HARDIE INDUSTRIES N.V.

(Exact name of Registrant as specified in its charter)

4th Level, Atrium, unit 04-07
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

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Safe Harbor Statement

The exhibit attached to this Form 6-K contains forward-looking statements. 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, which are further discussed in our reports submitted to the Securities and Exchange Commission on Forms 20-F and 6-K and in our other filings, include but are not limited to: competition and product pricing in the markets in which we operate; general economic and market conditions; compliance with, and possible changes in, environmental and health and safety laws; dependence on cyclical construction markets; the supply and cost of raw materials; our reliance on a small number of product distributors; the consequences of product failures or defects; exposure to environmental or other legal proceedings; and risks of conducting business internationally. 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 contained in forward-looking statements. Forward-looking statements speak only as of the date they are made.

EXHIBIT INDEX

Exhibit No.	Description
99.1	Defers resolution to adopt accounts – Filed with the Australian Stock Exchange on September 10, 2004

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: September 10, 2004

By: /s/ W. (Pim) Vlot
W. (Pim) Vlot
Secretary

EXHIBIT INDEX

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99.1	Defers resolution to adopt accounts – Filed with the Australian Stock Exchange on September 10, 2004



company statement

For media enquiries please contact John Noble on
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investor/analyst enquiries please contact Steve Ashe on
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10 September 2004

James Hardie Defers Resolution to Adopt Accounts

James Hardie today announced that it will defer a resolution to adopt its annual accounts for the year ended 31 March 2004, prepared under Dutch accounting principles, at its upcoming Annual General Meeting, scheduled for Friday 17 September in Amsterdam.

The company is taking this action to provide the opportunity, if necessary, to accommodate any impact which the recent Special Commission of Inquiry into the Medical Research and Compensation Foundation (the Inquiry) might have on the Company's Financial Statements.

Chairman Meredith Hellicar said that, after taking independent expert advice, the Board and Audit Committee had decided to defer the resolution, in light of a number of issues, outlined below, which flow from the Inquiry, and the fact that the Commissioner is not expected to report to the NSW Governor before 21 September 2004.

The Company filed its accounts for the year ended 31 March 2004 with the Australian Stock Exchange on 13 May 2004. James Hardie is also required to prepare Dutch GAAP accounts, and these were proposed to be formally adopted at the AGM.

In the United States, as a New York Stock Exchange listed company, the Company's reporting obligations also include the filing of a set of accounts for this period, known as 20-F, with the Securities and Exchange Commission (SEC). These are due to be filed on 30 September 2004.

Given allegations raised in the Inquiry, and in order to assist in completion of the preparation of the 20-F, the Audit Committee of the Board has decided to commission an internal investigation, conducted by independent legal advisors, consistent with US securities regulations, to investigate allegations of illegal acts and any potential impacts on the financial statements. It is expected that this internal inquiry may not be completed until the Company has access to the Inquiry Report from Commissioner Jackson to the NSW Governor.

Depending upon the release date of Commissioner Jackson's report and the completion of internal reviews and actions, the 20-F filing may be delayed beyond the required date of 30 September 2004. If necessary, extensions of the filing date will be sought. Consistent with this, the Board does not consider it is appropriate to seek shareholder adoption of the Dutch GAAP accounts until these matters are resolved. Further notifications will be made in due course in relation to these filings and in relation to consideration of the Dutch GAAP accounts by shareholders at a future meeting.

The Company has previously announced a Special Committee of the Board to review submissions to, and outcomes from, the Inquiry and to make related recommendations to the Board on possible remedial and other action following the release of the Commissioner's report. The Company said it will await the outcome of the Inquiry before determining its response to aspects of the Inquiry.

In addition, Ms Hellicar advised that the Company was monitoring future contingency provisioning but the Company is not yet in a position to finalise such accounting.

End.

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Disclaimer

Company statements can contain forward-looking statements. 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, which are further discussed in our reports submitted to the Securities and Exchange Commission on Forms 20-F and 6-K and in our other filings, include but are not limited to: competition and product pricing in the markets in which we operate; general economic and market conditions; compliance with, and possible changes in, environmental and health and safety laws; dependence on cyclical construction markets; the supply and cost of raw materials; our reliance on a small number of product distributors; the consequences of product failures or defects; exposure to environmental or other legal proceedings; and risks of conducting business internationally. 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 contained in forward-looking statements. Forward-looking statements speak only as of the date they are made