

**(COMPANY NAME)**

(Incorporated in Malaysia under Company No. xxxxxxxx)

**MALAYSIAN DIVIDEND VOUCHER**

WARRANT NO.	DIVIDEND NO.	TYPE OF DIVIDEND	FOR YEAR ENDED	FOR SHARES REGISTERED ON	SHAREHOLDING	DATE OF PAYMENT

CATEGORY OF DIVIDEND	DIVIDEND RATE	GROSS DIVIDEND (RM)

<b>(Name)</b> (Address)	<b>CDS A/C No.:</b>
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FOR (CO. NAME)  
**(Name)**  
(Designation)

1. We hereby certify that the exempt dividend is paid out of dividend income in respect of which Income Tax has been exempted under **(please provide the relevant legal provisions for the category of exempt income from which the exempt dividend is paid)**.
2. We hereby certify that no tax is deductible from the single tier dividend under subsection 108(1) of the Income Tax Act 1967. The single tier dividend is not taxable in the hands of the shareholders **other than an individual** pursuant to paragraph 12B of Schedule 6 of Income Tax Act 1967.

**Note:** For an individual who receives one or more dividend vouchers, where the total gross dividend, other than dividend which is exempt in the hands of the shareholder, exceeds RM100,000.00, the individual must declare the dividend income as part of their aggregate income pursuant to paragraph 6(1)(r) of the said Act.

- NOTE:**
- (i) Where the date of payment for each category of dividend is different, separate dividend vouchers should be prepared.
  - (ii) Where the dividend consists of property other than money, the gross dividend shall include the amount of the market value of that property at the time of the distribution of the dividend.
  - (iii) The date of payment refers to the date on which the dividend is paid, distributed or credited by the company to the shareholders.
  - (iv) The above example is just for illustration and only the relevant category/categories of dividend paid should be shown in the actual dividend voucher.
  - (v) The legal provisions relevant to the category of exempt income from which the exempt dividend is paid should be stated accurately in Paragraph 1 above whenever applicable.