

THIS SAMPLE IS JUST A GUIDE

XYZ SDN. BHD.

(Incorporated in Malaysia under Company No. 268007-M)

MALAYSIAN DIVIDEND VOUCHER

WARRANT NO.	DIVIDEND NO.	TYPE OF DIVIDEND	FOR YEAR ENDED	FOR SHARES REGISTERED ON	SHAREHOLDING	DATE OF PAYMENT
117	48	FIRST & FINAL	30 JUN 2009	30 APRIL 2008	1000	10 APRIL 2009

CATEGORY OF DIVIDEND	DIVIDEND RATE	GROSS DIVIDEND	INCOME TAX (25%)	NET DIVIDEND
FRANKED DIVIDEND	20%	RM200.00	RM50.00	RM150.00
EXEMPT DIVIDEND	5%	RM50.00	TAX EXEMPT	RM50.00
SINGLE TIER DIVIDEND	10%	RM100.00	—	RM100.00

Ahmad Bin Ahmadi CDS A/C No. : 1765248
227, Lorong Kampung Ahmad
75990 Alor Gajah
Melaka

FOR XYZ SDN BHD
BETTY PANG
Secretary

1. We hereby certify that the Income Tax deducted as above has been or will be accounted for by us to the Director General of Inland Revenue, Malaysia. This voucher constitutes the certificate required under section 44 of the Finance Act 2007 (Act 683) and should be furnished upon request to the Director General of Inland Revenue, Malaysia in connection with any claim for allowance or relief from Malaysian Income Tax.
2. We hereby certify that the exempt dividend is paid out of dividend income in respect of which Income Tax has been exempted under section 22 of the Promotion of Investments Act, 1986 and credited to an exempt account in accordance with subsection 23(1) of the said Act and is exempt from Income Tax in the hands of the shareholders pursuant to subsection 23(6) of the said Act.
3. We hereby certify that no tax is deductible from the single tier dividend under section 108 of the Income Tax Act 1967. The single tier dividend is not taxable in the hands of the shareholders pursuant to paragraph 12B of Schedule 6 of the said Act.

- NOTE: (i) A company is required to utilize all or disregard the balance in the section 108 account before declaring single tier dividend to its ordinary shareholders.**
- (ii) Where the date of payment for each category of dividend is different, separate dividend vouchers should be prepared.**
- (iii) The above example is just for illustration and only the relevant category / categories of dividend paid should be shown in the actual dividend voucher.**
- (iv) Paragraph 2 above is just an example of exempt dividend, and the legal provisions relevant to the type of exempt income from which the exempt dividend is paid should be correctly stated.**