

COMPOSITE COMPANY DISTRIBUTION VOUCHER AND/OR CERTIFICATE OF ATTRIBUTED PROFIT

Company Name

Tax reference number

Registered Office

Shareholder's Full Name

Manx Tax Reference Number (if known)

Shareholder's Address

Accounting period

Type of Payment	Amount	Credit Value	Rate	Date of Payment	Accounting Period paid from (if different to above)
	Amount	Date of Attribution	Tax Year Attributed Income to be Assessed		
Attributed Income					

Signature of Company Representative

Date

Full Name and Office Held

PLEASE COMPLETE 3 COPIES OF THIS VOUCHER - SEND ONE COPY TO THE RECIPIENT, ONE COPY TO THE INCOME TAX DIVISION, AND RETAIN A COPY FOR COMPANY RECORDS.

The Information to be recorded on this composite voucher and certificate depends on the nature of the payments being made:

1. Dividend with DPC credit

Include the gross amount of the distribution, the amount of DPC credit and the rate used in the DPC calculation ($P \times R \times A$), the date paid and the accounting period the distribution is from. (P = The portion of profits that are subject to the DPC, R = The rate of the DPC to be charged, the rate has been set at 18% in all cases and A = The gross amount of the distribution.)

This information is required by tax statute in order for the credit to be claimed.

2. Dividend with Tax Credit

Include the gross amount of the distribution, the rate of tax charged on the profits, the amount of tax credit ($G \times R$), the date paid and the accounting period the distribution is from. (G = Gross amount of distribution, R = Rate of Tax charged on the profit)

This information is required by tax statute in order for the credit to be claimed.

3. Gross Dividend

Include the gross amount of the distribution, the date paid and the accounting period the distribution is from. Each dividend payment should be recorded separately. Any distributions from reserves taxed at 0% (i.e. the company was not subject to DPC or ARI) should be included under this heading.

4. Distributions from Reserves

Include any distributions from profits assessed prior to 2006/2007 (See GN38 Glossary for definition) and any distribution from previously attributed profits. Include the gross amount of the distribution, the date of payment and the accounting period the distribution is from.

5. Attributed Income

The amount of attribution, the date of attribution and the tax year that the attributed income will be assessed (e.g. Date of attribution of 30/06/2009 will be assessed in 2009/2010). Attributed Income calculation $A/B = F$ and then $C/D \times E \times F$ (A = Distributable profit for the period, B = Number of shares comprising the share capital, F = Amount of Distributable profit per share, C = Number of days the shareholder held the shares in the accounting period, D = Number of days in the accounting period, E = Number of shares held by the share holder)

This information is required by tax statute and the company may be prosecuted if it is not provided.

For further information and examples on the calculations for any of the above please see the following guidance notes:-

GN 36	Distributable Profits Charge	-	For DPC credit examples
GN 38	The Pay & File Income Tax System for Companies	-	For tax credit examples
GN 41	Attribution Regime for Individuals	-	For attributed income examples

Please complete three copies of this voucher – Send one copy to the recipient, one copy to the Income Tax division and retain a copy for company records