

TECHNICAL

Direct Taxation

[Guidelines on Treatment of Single-Tier Dividend and Income from Investment in Deferred Annuity Scheme included in Actuarial Surplus from Life Fund that is transferred to Shareholders' Fund](#)

Inland Revenue Board of Malaysia (LHDNM) had issued the [Guidelines on Treatment of Single-Tier Dividend and Income from Investment in Deferred Annuity Scheme included in Actuarial Surplus from Life Fund that is transferred to Shareholders' Fund](#) ("Guidelines") on 5 May 2015 to clarify the treatment of the subject matter.

The Guidelines replace the [Guidelines on Treatment of Single-Tier Dividend included in Actuarial Surplus that is transferred to Shareholders' Fund](#) issued on 27 July 2012.

Members may view the Guidelines at the [Institute website](#) and the [LHDNM website](#).

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the [Guidelines](#) so that we may raise them to LHDNM.

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