

# Dividend Waivers

Accountants can't do them so here are the options if needed

Dividends otherwise need to be issued in the proportion they are held.



**1**

Involve a lawyer to certify the waiver

**2**

Remove additional shareholders (tax free dividend allowance has decreased to £1,000 and is decreasing to £500 instead of £2,000 before) - preferred option if shareholder paid to tax free allowance.

**3**

Reclassify the shares to a different share class eg A, B or C share

**4**

Consider holding company and evaluate % of shareholding held

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Lesser & co

