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Dividend and interest schedule 2024

Complete a Dividend and interest schedule 2024, to report dividends you pay to shareholders and any franking credits

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About the dividend and interest schedule

The dividend and interest schedule forms part of the company tax return. Companies reporting dividend and interest amounts they pay or credit need to lodge this schedule.

You can complete and attach the *Dividend and interest schedule 2024* to the *Company tax return 2024* or under a separate cover. Nil returns are not required.

Companies who are required to report the same information in an Annual investment income report (AIIR) for the 2023–24 year don't have to lodge this schedule.

Get the dividend and interest schedule

Go to the [Dividend interest schedule 2024](#)  on our Publications Ordering Service (POS) at iorder.com.au to get a copy.

Instructions to complete the dividend and interest schedule

For help preparing the schedule, see *Company tax return instructions 2024*.

Entity details

Provide your:

- company tax file number (TFN)
- company Australian business number (ABN)
- registered company name
- contact name
- phone number.

Investor details

Provide the:

- full names, addresses, dates of birth and TFNs or Australian ABNs, where quoted, of all shareholders (including employee shareholders in a consolidated or MEC group) to whom dividends, or deemed dividends, have been paid during 2023–24 (or approved substituted accounting period (SAP))
- amount of dividends paid to each shareholder, and any franking credits for that amount (you show unfranked dividends that are and are not declared to be conduit foreign income (CFI) at separate items)
- the names, addresses, dates of birth and TFNs or ABNs, where quoted, of all investors, other than those investors in the business of providing business or consumer finance, to whom interest of \$1 or more was paid or credited during 2023–24 (or approved SAP), and the amount of interest paid or credited to each person.

In the **type** box, print the letter for the investor type.

Where dividend or interest amounts are paid more than once during 2023–24 to the same investor, aggregate the amounts and report the investor's details once

Consolidated and MEC groups

Consolidated and MEC groups **don't include**:

- dividends paid under a demerger unless the head entity of the demerger group elected under **Subsection 44(2)** of the *Income Tax Assessment Act 1936* (ITAA 1936) to treat those dividends as assessable income

- dividends paid by one member to another within a consolidated or MEC group
- interest paid by one member to another within a consolidated or MEC group.

Consolidated and MEC groups **include** interest paid or credited by a subsidiary member of a consolidated or MEC group to an investor outside the group.

If a subsidiary member of a consolidated or MEC group must lodge a company tax return for any non-membership periods during the year of income, that company must also lodge a schedule showing the above details for dividends or interest paid during the non-membership periods.

Taxpayer's declaration

If you are lodging your schedule separately from your company tax return, complete the taxpayer's declaration section. You must sign and date the schedule.

Lodgment due date

You must lodge it by the due date for lodgment of the company tax return for companies whose income year ends on 30 June 2024.

Companies with an approved SAP must lodge their schedule by 31 October 2024 or the due date for lodgment of their company tax return, whichever is later.

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