



# Dividend and interest schedule 2025

Complete a Dividend and interest schedule 2025, 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 for the income year or substituted accounting period need to lodge this schedule.

You can complete and attach the *Dividend and interest schedule 2025* to the *Company tax return 2025* or under a separate cover. Nil returns are not required.

Companies who must report the same information in an **Annual investment income report (AIIR)** for the 2024–25 year don't have to lodge this schedule.

# Get the dividend and interest schedule

Go to [Dividend interest schedule 2025](#)  on our Publications Ordering Service (POS) at [iorder.com.au](http://iorder.com.au) to get a copy.

## Instructions to complete the dividend and interest schedule

### Instructions for how to complete the Dividend and interest schedule to lodge with your company tax return. 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 of all shareholders (including employee shareholders in a consolidated or MEC group) to whom dividends, or deemed dividends, have been paid during 2024–25 (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 2024–25 (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 2024–25 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're 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

Lodge your dividend and interest schedule by the lodgment due date for your company tax return where your income year ends on 30 June 2025.

You can lodge the schedule with the company tax return or under separate cover. If you're lodging your schedule separately from your company tax return, complete the Taxpayer's declaration section.

Companies with an approved SAP must lodge their schedule by 31 October 2025 or the lodgment due date for their company tax return, whichever is later.

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If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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