



# Non-individual PAYG payment summary schedule and instructions

Non-individual PAYG payment summary schedule, who needs to complete, and instructions to prepare and lodge the schedule.

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## Get the Non-individual PAYG payment summary schedule

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## When PAYG withholding applies

PAYG withholding applies to several payments, including:

- payments for a supply where no ABN is quoted and no exemptions for quoting applied to the supplier
- payments arising from investments where no TFN or ABN is quoted
- certain payments to foreign residents prescribed in the
  - [Taxation Administration Regulations 2017](#) [↗](#) (sections 31–33 have foreign resident withholding provisions)
  - former, *Taxation Administration Regulations 1976* (regulations 44A–44D have foreign resident withholding provisions).

If the payer withheld an amount from a payment to the entity because the entity didn't quote an ABN, the payer should have sent a **PAYG payment summary – withholding where ABN not quoted** to the entity.

If the payer withheld an amount from a payment to the entity because of the operation of foreign resident withholding, the payer should have sent a **PAYG payment summary – foreign employment** to the entity.

A payer may issue a receipt, remittance advice or similar document in place of the:

- *PAYG payment summary – withholding where ABN not quoted*
- *PAYG payment summary – payments to foreign residents.*

If the entity didn't receive or has lost its copy of a payment summary, contact the payer responsible and request a signed photocopy of the payer's copy.

Where income subject to foreign resident withholding was included in a distribution you receive from other trusts or partnerships, a *Non-individual PAYG payment summary schedule* isn't required for these distributions because they don't have an associated payment summary.

## **Who should complete the Non-individual PAYG payment summary schedule?**

Complete a non-individual PAYG payment summary schedule where you're one of the following entity types and show amounts at the following labels.

## Trusts

Trust and you show amounts at:

- item **5** – label **B** Gross payments subject to foreign resident withholding (excluding capital gains)
- item **5** – label **C** Primary production: gross payments where ABN not quoted
- item **5** – label **D** Non-primary production: gross payments where ABN not quoted
- item **6** – label **T** Tax withheld where ABN not quoted
- item **6** – label **U** Credit for tax withheld - foreign resident withholding (excluding capital gains).

Don't include income subject to foreign resident withholding that you include in a distribution you receive from other trusts or partnerships. These distributions don't have a payment summary, so you don't include them. Show this income at item **8 Partnerships and trusts**.

For more information on reporting at these items, see [Trust tax return and instructions 2025](#).

For Attribution managed investment trusts, see [AMIT tax return instructions 2025](#).

For Attribution corporate collective investment vehicle sub-fund, see [Attribution CCIV sub-fund tax return instructions 2025](#).

## Partnerships

Partnership and you show amounts at:

- item **5** Income amounts at label **C**, **D** or **B**
- item **6** Tax withheld amounts at label **T** or **U**.

Don't include income subject to foreign resident withholding that you include in a distribution you receive from other trusts or partnerships. These distributions don't have a payment summary, so you don't include them. Show this income at item **8 Partnerships and trusts**.

For more information on reporting at these items, see [Partnership tax return and instructions 2025](#).

## Companies

Company and you show amounts at:

- item **6** Income – label **A** Gross payments where ABN not quoted.
- item **6** Income – label **B** Gross payments subject to foreign resident withholding (except where the amount is from partnership or trust distributions).
- **Calculation statement** – label **H2** Credit for tax withheld – foreign resident withholding.
- **Calculation statement** – label **H3** Credit for tax withheld where ABN is not quoted.

Don't include income subject to foreign resident withholding that you include in a distribution you receive from other trusts or partnerships. These distributions don't have a payment summary, so you don't include them. Show this income at either:

- item **6** Income – label **D** Gross distribution from partnerships
- item **6** Income – label **E** Gross distribution from trusts.

## Consolidated or MEC groups

Where the entity is a member of a **consolidated group or MEC group** for the whole income year and amounts have been withheld from payments or distributions, the responsibility for preparing the schedule will rest on the head company of the group.

Where you need to lodge a tax return because you had a period when you weren't a member of a consolidated group or MEC group (a non-membership period), complete a *Non-individual PAYG payment summary schedule*. Include where amounts have been withheld from payments or distributions during the non-membership period.

For more information on reporting at these items, see **Company tax return and instructions 2025**.

## Funds

Fund and you show amounts at:

- item **10** Income – label **H** Gross payments where ABN not quoted
- item **12** Calculation statement – label **H3** Credit for tax withheld – where ABN or TFN not quoted (non-individual)

- item **12** – label **H2** Credit for tax withheld – foreign resident withholding (excluding capital gains) – except where the amount is from a partnership distribution or included in a share of net income from a trust.

For more information on reporting at these items, see *Fund income tax return and instructions 2025*.

## Completing the Non-individuals PAYG payment summary schedule

Write the relevant income year in the boxes – for example, 2025.

Show the entities TFN and name in the appropriate boxes at the top of the schedule.

From each *PAYG payment summary – withholding where ABN not quoted* form and *PAYG payment summary – foreign employment*, record on the schedule:

- the appropriate letter for your type of withholding
  - **F** for foreign resident withholding
  - **N** for withholding where an ABN is not quoted
- payer's ABN (or withholding payer number)
- total tax withheld
- gross payment
- payer's name.

## Lodging the Non-individual PAYG payment summary schedule

Once you enter the details of all the payment summaries on the schedule, attach the schedule to your tax return.

Don't attach copies of any payment summary to the tax return. Keep them with the entities copy of the tax return. Also keep a copy of the schedule.

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