



## Dividends on the 2025/26 Self-Assessment Tax Return

For taxpayers required to submit a self assessment tax return, new boxes on the 2025/26 employment page form will require the following information for each directorship held by an individual:

- If the company was a close company;
- The company's name and registration number;
- Dividends the taxpayer received from the close company during the tax year; and

The highest percentage shareholding that the taxpayer held during the tax year.

A penalty of £60 may apply for failing to provide the required information. It is therefore important that you notify us of each directorship that you held during the year.

In light of HMRC's recent scrutiny of close company dividends, it will be wise to make sure that dividend procedures are tight, lawful and compliant.

### **Need support?**

*Please contact us*

