



# Notify us when forming a multiple entry consolidated group


Use this form to notify us of the formation of a multiple entry consolidated (MEC) group (NAT 7024).

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## MEC groups

A MEC group is a group of Australian entities that is wholly foreign-owned and does not have a common Australian resident head company. A MEC group is formed when all of the eligible tier-1 companies of a potential MEC group make a written choice to form a MEC group from a particular date; that is, the date of consolidation. The head company of the MEC group must also notify us about the formation of the group using the appropriate form.

## How to notify us

Either the head company's public officer, as listed in the Australian Business Register (ABR), or its registered tax agent can notify us about the group's formation by completing a [Notification of formation of a multiple entry consolidated \(MEC\) group \(NAT 7024, PDF 359KB\)](#)  form.

If you need more room to add or remove additional members, also download the [Income tax consolidated \(ITC\) or multiple entry consolidated \(MEC\) group add or remove additional members \(NAT 75754\) spreadsheet](#).

Use this spreadsheet as a supplementary form to notify us of additional members where you run out of fillable space on the notification form. You can include up to 1,000 entities.

Do not use this form for **consolidated groups**.

This formation notification is not sufficient to meet the requirement to make a choice in writing to form a MEC group.

Notifying us is not the same as making written choice to form a MEC group. The requirement to make a written choice is in addition to the requirement to notify us of the formation.

The head company must notify us about the group's formation by one of the following dates:

- the date it lodges its income tax return for the income year in which the chosen date of consolidation occurs
- if a return is not required, by the date it would otherwise be due.

We recommend the head company submits the notification 28 days before lodging their income tax return. This will allow us to update our records for the group and ensure the return is processed correctly.

Remember, once the choice to consolidate is made, that choice cannot be revoked and the date of consolidation cannot be changed.

For details about the personal information we collect from you see [Privacy notice – Formation of a multiple entry consolidated group](#).

## **Lodging your application**

Keep a copy of your completed application (and supplementary form if used) for your records. Lodge the original including any attachments using either:

- secure mail in [Online services for business](#)
- practice mail in [Online services for agents](#)

### **Lodge through Online services for business**

If you use Online services for business to lodge your application, it is more secure and will be processed faster than if you lodge by mail.

Follow these steps to lodge through secure mail in Online services for business:

1. Fill in the application form
2. Save the completed form as a PDF to your computer

3. Log in to Online services for business
4. Select **Communication**, then **Secure mail**
5. Create a **New** message
6. Select **Registrations** from the **Topic** list
7. Select **Consolidation registration enquiry** from the **Subject** list
8. Attach the application form and any attachments
9. Provide your contact details and complete the declaration
10. Select **Send**.

You will receive a receipt number once you've lodged your application.

### **Tracking your application progress**

You can track the progress of your application in Online services for business, by selecting **Your dealings** from the **Communication** menu.

### **Lodge through Online services for agents**

Follow these steps to lodge through practice mail in Online services for agents:

1. Select **Communication**, then **Practice mail**
2. Create a **New** message
3. Select **Registrations** from the **Topic** list
4. Select **Consolidation registration enquiry** from the **Subject** list
5. Select **I am enquiring on behalf of client** from **Enquiry** type
6. Search for and select your client
7. Attach the application form and any attachments
8. Provide your contact details and complete the declaration
9. Select **Send**.

You will receive a receipt number once the message has successfully been sent.

## **Our commitment to you**

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

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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