



# Notify us when a provisional head company is no longer eligible (MEC group)

How to notify us of a provisional head company that's no longer eligible (MEC) group (NAT 7053).

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## Provisional head company

A MEC group is a group of Australian entities that is wholly foreign-owned and doesn't have a common Australian resident head company.

When the provisional head company (PHC) of a multiple entry consolidated (MEC) group is no longer eligible to be the PHC of the group, it must notify us within 28 days of ceasing to be the PHC of the group.

If the former PHC ceased to be the PHC before we are notified that the MEC group has been formed, this notice must be lodged by no later than the day the income tax return is lodged for the income year in which this event occurs.

## How to notify us

The public officer of the former provisional head company, as listed in the Australian Business Register (ABR), or its registered tax agent must notify us that it's no longer eligible by completing a [Notification of provisional head company no longer eligible \(NAT 7053, PDF 328KB\)](#) 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.

For details about the personal information we collect from you see [Privacy notice – Provisional head company no longer eligible](#).

## Lodging your application

Keep a copy of your completed form (and supplementary spreadsheet 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 form, it's 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 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. Go to the **Topic** list and select **Registrations**
7. Go to the **Subject** list and select **Consolidation registration enquiry**
8. Attach the 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 form.

## 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. Go to the **Topic** list and select **Registrations**
4. Go to the **Subject** list and select **Consolidation registration enquiry**
5. From **Enquiry** type select **I am enquiring on behalf of client**
6. Search for and select your client
7. Attach the 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.

For more information, see:

- other Notification forms and instructions
- Consolidation home page.

QC 27168

## 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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