



Notification of a new eligible tier-1 company of a multiple entry consolidated (MEC) group

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

- ! If a member of the MEC group has petroleum resource rent tax (PRRT) obligations (for onshore petroleum project interests), you can choose to consolidate for PRRT purposes, if the group is not already consolidated for those purposes.

For more information on consolidated groups and petroleum resource rent tax obligations, you can visit our website at:

■ ato.gov.au/prrt

Who completes this form

The public officer, agent, trustee or registered tax agent of the head company of the MEC group completes this form.

How to complete this form

This form can be completed on screen. When complete, print, sign and date the declaration at the end of the form.

If completing by hand:

- print clearly in BLOCK LETTERS using a black or dark blue pen
- place **X** in **all** applicable boxes.

We recommend you lodge this form 28 days before you lodge your income tax return.

> For further information on completing this form, you can:

- visit ato.gov.au/consolidation
- phone **13 28 66** between 8:00 am and 6:00 pm, Monday to Friday.

Section A: Head company details

Legal name of head company

The entity's legal name is the name registered with the Australian Securities & Investments Commission.

Australian business number (ABN)

Tax file number (TFN)

Section B: New members

List eligible tier-1 companies and any of their subsidiaries whose joining has not previously been notified to the ATO. However, if they have already left the group list them at section C.

- Give the legal name and at least one of the identification numbers requested for each member.
- The member can apply for an ABN and/or TFN online at abr.gov.au
The ATO may issue a TFN whenever it is necessary to do so under Commonwealth taxation law.

If there are more than four new members to be listed, copy this page before you complete it.

If you are including extra copied pages, number the pages. Alternatively, you can attach an excel spreadsheet (see example at ato.gov.au/ITC-MECgroup-spreadsheet). The excel spreadsheet can only be submitted by the ATO portal.

1 Legal name

ABN	<input type="text"/>	<input type="text"/>	<input type="text"/>
Does the member have a TFN? <input type="checkbox"/> Yes <input type="checkbox"/> No			
TFN	<input type="text"/>	<input type="text"/>	<input type="text"/>
Is this an eligible tier-1 company? No <input type="checkbox"/> Yes <input type="checkbox"/>			
Date became eligible tier-1 company			
Day <input type="text"/> / Month <input type="text"/> / Year <input type="text"/>			

2 Legal name

ABN	<input type="text"/>	<input type="text"/>	<input type="text"/>
Does the member have a TFN? <input type="checkbox"/> Yes <input type="checkbox"/> No			
TFN	<input type="text"/>	<input type="text"/>	<input type="text"/>
Is this an eligible tier-1 company? No <input type="checkbox"/> Yes <input type="checkbox"/>			
Date became eligible tier-1 company			
Day <input type="text"/> / Month <input type="text"/> / Year <input type="text"/>			

3 Legal name

ABN	<input type="text"/>	<input type="text"/>	<input type="text"/>
Does the member have a TFN? <input type="checkbox"/> Yes <input type="checkbox"/> No			
TFN	<input type="text"/>	<input type="text"/>	<input type="text"/>
Is this an eligible tier-1 company? No <input type="checkbox"/> Yes <input type="checkbox"/>			
Date became eligible tier-1 company			
Day <input type="text"/> / Month <input type="text"/> / Year <input type="text"/>			

4 Legal name

ABN	<input type="text"/>	<input type="text"/>	<input type="text"/>
Does the member have a TFN? <input type="checkbox"/> Yes <input type="checkbox"/> No			
TFN	<input type="text"/>	<input type="text"/>	<input type="text"/>
Is this an eligible tier-1 company? No <input type="checkbox"/> Yes <input type="checkbox"/>			
Date became eligible tier-1 company			
Day <input type="text"/> / Month <input type="text"/> / Year <input type="text"/>			

Section C: **Subsidiary members leaving**

Only list:

- companies that have become eligible tier-1 companies of the MEC group whose joining has not previously been notified to the ATO and have already left the group, and
- subsidiaries of any new eligible tier-1 company being notified on this form where the subsidiary has left the group.

! A subsidiary of an eligible tier-1 company not being notified on this form who has left the group is to be notified on *Notification of members joining and/or leaving a multiple entry consolidated (MEC) group* (NAT 7025).

- Give the legal name and at least one of the identification numbers requested for each member.

- The member can apply for an ABN and/or TFN online at abr.gov.au

The ATO may issue a TFN whenever it is necessary to do so under Commonwealth taxation law.

If there are more than two leaving members to be listed, copy this page before you complete it.

If you are including extra copied pages, number the pages. Alternatively, you can attach an excel spreadsheet

(see example at ato.gov.au/ITC-MECgroup-spreadsheet). The excel spreadsheet can only be submitted by the ATO portal.

1 Legal name

ABN

ARBN or ACN

Does the member have a TFN? ☐ Yes ☐ No

If not previously notified, give date joined the group / /

TFN

Is this an eligible tier-1 company? **No** ☐

Yes ☐ Date became eligible tier-1 company

 / /

Date left the group / /

Why did the member leave the group?

Member has been deregistered ☐

Member has become a non-resident ☐

Part interest was sold ☐ All the group's membership interest in the entity has been sold ☐ Provide details below

Other ☐ Specify

If another entity now holds 100% beneficial ownership of the leaving member, provide the legal name of one of the purchasing entities.

ABN of purchasing entity

2 Legal name

ABN

ARBN or ACN

Does the member have a TFN? ☐ Yes ☐ No

If not previously notified, give date joined the group / /

TFN

Is this an eligible tier-1 company? **No** ☐

Yes ☐ Date became eligible tier-1 company

 / /

Date left the group / /

Why did the member leave the group?

Member has been deregistered ☐

Member has become a non-resident ☐

Part interest was sold ☐ All the group's membership interest in the entity has been sold ☐ Provide details below

Other ☐ Specify

If another entity now holds 100% beneficial ownership of the leaving member, provide the legal name of one of the purchasing entities.

ABN of purchasing entity

Section D: Declaration

Privacy statement

We are authorised to request TFNs by the *Taxation Administration Act 1953*. We use them to identify you in our records. It is not an offence not to provide TFNs. However, this may cause delays in processing your form.

Taxation law authorises us to collect information and disclose it to other government agencies. This includes personal information of the person authorised to complete the form and sign the declaration. See more about your privacy at ato.gov.au/privacy.

Before you sign this form

Make sure you have answered all the relevant questions correctly and read the privacy statement above before you sign and date this page. An incomplete form may delay processing.

You should ensure that:

- the ATO has been fully notified of all entities which are current members or former members of the MEC group (whether on this form or otherwise), and
- all members listed meet the membership requirements.



Penalties may be imposed for giving false or misleading information.

Place **X** at the appropriate statement:

☐

I certify that I am the public officer, agent or trustee of the head company of this group or the person who was its public officer, agent or trustee before the group ceased to exist; all membership requirements have been met; the information given on this notification and on any applicable supplementary documents is true and correct; and that I consent to the collection of this information.

☐

I am the registered tax agent authorised by the head company to give this document to the Commissioner of Taxation. This document has been prepared in accordance with the information supplied by the head company and I have received a declaration from the head company stating that the information provided to me is true and correct.

Name of signatory

Position held or registered tax agent's number

Signature

You MUST SIGN here

Date

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

We may need to contact you about this notification. Provide details of a person who is recorded with us as an authorised contact. For more information, refer to [Primary contacts and authorised contacts](#).

Contact person's name

Business hours phone number

Mobile phone number

Email address

Lodging this form

We recommend you lodge this form 28 days before you lodge your income tax return.

Make a copy of this form and attachments for your own records. Then either:

- send it as an attachment using Online services for business or tax agents. Follow the instructions at ato.gov.au/oneservices. To access online services you will need to sign in using myID.
For business, select > Communication > Secure mail > Topic: Registrations > Subject: Consolidation registration enquiry
For tax agents, select > Communication > Topic: Registrations > Subject: Consolidation registration enquiry
- fax it, with any attachments, to **1300 130 905** (do not include a header or cover sheet as this will delay processing)
- mail it to

Australian Taxation Office
PO Box 3373
PENRITH NSW 2740