Eligibility

About this section

This section contains a series of flowcharts, reference material and examples that will help you determine whether your business structure contains one or more consolidatable groups.

It is designed to enable you to test each entity in your business structure to determine whether it qualifies as a head company, a subsidiary member or an entity that cannot be part of a consolidatable group.

Contents

Eligibility tests and rules	C1-1
Business structures and eligibility	C1-2

page 1