



# Notification of members joining and/or leaving 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.

This form should be used to advise the ATO of members who have joined and/or left the MEC group since the last membership notice was given to the ATO.

## WHO SHOULD COMPLETE THIS FORM

This form should be completed by the public officer, agent, trustee or registered tax agent of the provisional head company.

## 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.

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

- visit [ato.gov.au/consolidation](https://ato.gov.au/consolidation)
- phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

- ⊖ Do not use this form to notify us:
- of changes to an income tax consolidated group. You must use *Notification of members joining and/or leaving an income tax consolidated group* (NAT 6782)
  - if the provisional head company has become ineligible. You must use *Notification of provisional head company no longer eligible* (NAT 7053)
  - of a company becoming an eligible tier-1 company of a MEC group. You must use *Notification of a new eligible tier-1 company of a multiple entry consolidated (MEC) group* (NAT 73442).

ⓘ 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 resource rent tax obligations, you can visit our website at:

- [ato.gov.au/prrt](https://ato.gov.au/prrt) for petroleum resource rent tax.

## Section A: Provisional head company details

### Legal name of the provisional 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: **Subsidiary members**

 Do not include eligible tier-1 companies and their subsidiaries. You must use *Notification of a new eligible tier-1 company of a multiple entry consolidated (MEC) group* (NAT 73442).

- 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](http://abr.gov.au)  
The ATO may issue a TFN whenever it is necessary to do so under Commonwealth taxation law.

List at section C any entities that have already left the group.

*If there are more than five members to be listed, copy this page before you complete it. If you are including extra copied pages, number the pages.*

## 1 Legal name

  


ABN     Australian Registered Body Number (ARBN) or Australian Company Number (ACN)     
 Does the member have a TFN?  Yes  No Date joined the group  /  /   
 TFN     See the privacy note in the Declaration

## 2 Legal name

  


ABN     ARBN or ACN     
 Does the member have a TFN?  Yes  No Date joined the group  /  /   
 TFN     See the privacy note in the Declaration

## 3 Legal name

  


ABN     ARBN or ACN     
 Does the member have a TFN?  Yes  No Date joined the group  /  /   
 TFN     See the privacy note in the Declaration

## 4 Legal name

  


ABN     ARBN or ACN     
 Does the member have a TFN?  Yes  No Date joined the group  /  /   
 TFN     See the privacy note in the Declaration

## 5 Legal name

  


ABN     ARBN or ACN     
 Does the member have a TFN?  Yes  No Date joined the group  /  /   
 TFN     See the privacy note in the Declaration

## Section C: Subsidiary members leaving

**⚠** Do not include any company that has become an eligible tier-1 company or its subsidiaries who have joined and left that have not been notified to the ATO. You must use *Notification of a new eligible tier-1 company of a multiple entry consolidated (MEC) group* (NAT 73442).

List any members that joined and subsequently left the group since you last notified us. Include any eligible tier-1 companies that have left the group and were members when you last notified us of changes to the MEC group.

- 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](http://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.*

### 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

**⚠** See the privacy note in the Declaration

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

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

**⚠** See the privacy note in the Declaration

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

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](http://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.

 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 provisional 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 is true and correct; and that I consent to the collection of this information.

I am the registered tax agent authorised by the provisional head company to give this document to the Commissioner of Taxation. This document has been prepared in accordance with the information supplied by the provisional head company and I have received a declaration from the provisional 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  
□□ / □□ / □□□□

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

Make a copy of this form (and any attachments) for your own records before you:

- send via the **Business Portal** (the completed form attached as a Mail item) or **Online services for agents** (the completed form attached as a Practice Mail item) using the *Registrations* topic and *Consolidation registration enquiry* subject. You need to be registered to access our online services – find out more at [ato.gov.au/onlineservices](http://ato.gov.au/onlineservices)
- 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