



# Notification of formation of an income tax consolidated group

**–** Do not use this notification if you want to notify the formation 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. You must use *Notification of formation of a multiple entry consolidated (MEC) group* (NAT 7024).

**!** If a member of the consolidated group has petroleum resource rent tax (PRRT) obligations (for onshore petroleum project interests), you can also choose to consolidate for PRRT purposes.

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

[ato.gov.au/prrt](http://ato.gov.au/prrt)

## Who completes this form

The public officer, agent, trustee or registered tax agent of the head company 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](http://ato.gov.au/consolidation)
- phone **13 28 66** between 8:00 am and 6:00 pm, Monday to Friday.

## Section A: Consolidation 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)

### Date of consolidation

This is the date from which the group will be treated as a single entity for income tax purposes.

Day  Month  Year

## Section B: Current subsidiary members

List **only** those entities that are members at the date of this notification. List at section C any entities that have already left the 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 five 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](http://ato.gov.au/ITC-MECgroup-spreadsheet)). The excel spreadsheet can only be submitted by the ATO portal.*

**1** Legal name

ABN

Australian Registered Body  
Number (ARBN) or Australian  
Company Number (ACN)

Does the member have a TFN?  Yes  No

If joined after date of consolidation,  
give date joined the group  /  /       Day Month Year

TFN

**2** Legal name

ABN

ARBN or ACN

Does the member have a TFN?  Yes  No

If joined after date of consolidation,  
give date joined the group  /  /      Day Month Year

TFN

**3** Legal name

ABN

ARBN or ACN

Does the member have a TFN?  Yes  No

If joined after date of consolidation,  
give date joined the group  /  /     Day Month Year

TFN

**4** Legal name

ABN

ARBN or ACN

Does the member have a TFN?  Yes  No

If joined after date of consolidation,  
give date joined the group  /  /     Day Month Year

TFN

**5** Legal name

ABN

ARBN or ACN

Does the member have a TFN?  Yes  No

If joined after date of consolidation,  
give date joined the group  /  /     Day Month Year

TFN

## Section C: Subsidiary members leaving

List any subsidiary members who have already left the group including any who joined after the date of consolidation.

- If the head company has already become ineligible, complete the form *Notification of head company no longer eligible: income tax consolidated group ceases to exist* (NAT 6783) and send it with this form.
- 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. Alternatively, you can attach an excel spreadsheet (see example at [ato.gov.au/ITC-MECgroup-spreadsheet](http://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 joined after date of consolidation,  
give date joined the group  
Day  / Month  / Year

TFN

Date left the group Day  / Month  / Year

**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 joined after date of consolidation,  
give date joined the group  
Day  / Month  / Year

TFN

Date left the group Day  / Month  / Year

**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 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



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

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/onlineservices](http://ato.gov.au/onlineservices). 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