



Notification of 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. The head company of the MEC group is required to complete this notification. The head company of the MEC group is the company which is the provisional head company of the group at the end of the group's income year.



Do not use this form to notify us:

- if you are forming an income tax consolidated group. You must use *Notification of formation of an income tax consolidated group* (NAT 6781)
- of the conversion of a consolidated group to a MEC group. You must use *Notification of conversion to a multiple entry consolidated (MEC) group* (NAT 7026)
- of any eligible tier-1 company who joined the MEC group after the date of consolidation. You must use *Notification of a new eligible tier-1 company of a multiple entry consolidated (MEC) group* (NAT 73442) and send it with this form.



This form is not sufficient to satisfy the requirement to make a 'choice in writing' forming the group.



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.

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 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: Provisional head company details

Provide details for the provisional head company appointed in the choice made by the eligible tier-1 companies to consolidate.

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)

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: Head company details

If the head company completing this notification is the same as the provisional head company above simply write 'As above'. Otherwise see the instructions for this notice at ato.gov.au/consolidation for further information.

Legal name of head company

ABN

TFN

Section C: Current subsidiary members

List:

- all entities who were members at the date of consolidation you provided in section A – these are known as ‘Formation’ entities
- subsidiary members of the formation eligible tier-1 companies who joined after the date of consolidation you provided in section A – these are known as ‘Joining’ entities.

Do not include:

- eligible tier-1 companies and their subsidiary member/s who joined the group after the date of consolidation. You must use *Notification of a new eligible tier-1 company of a multiple entry consolidated (MEC) group* (NAT 73442)
- any subsidiary members that have already left the group. These are to be listed at section D.
- 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 current 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	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>
Australian Registered Business Number (ABN) or Australian Company Number (ACN)			
Does the member have a TFN?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
TFN	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>
Is this an eligible tier-1 company?	No <input type="checkbox"/>	Yes <input type="checkbox"/>	

2 Legal name

ABN	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>
ARBN or ACN			
Does the member have a TFN?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
TFN	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>
Is this an eligible tier-1 company?	No <input type="checkbox"/>	Yes <input type="checkbox"/>	

3 Legal name

ABN	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>
ARBN or ACN			
Does the member have a TFN?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
TFN	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>
Is this an eligible tier-1 company?	No <input type="checkbox"/>	Yes <input type="checkbox"/>	

4 Legal name

ABN	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>
ARBN or ACN			
Does the member have a TFN?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
TFN	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>
Is this an eligible tier-1 company?	No <input type="checkbox"/>	Yes <input type="checkbox"/>	

Section D: **Subsidiary members leaving**

- If the original provisional head company has already become ineligible, see the instructions for this notice at ato.gov.au/consolidation for further information. If you are notifying the joining of an eligible tier-1 company who joined the MEC group after the date of consolidation you must use *Notification of a new eligible tier-1 company of a multiple entry consolidated (MEC) group* (NAT 73442) and send it with this form.

List any entity that:

- was a subsidiary member of the group at the date of formation but has since left the group
 - was a subsidiary member of one of the formation eligible tier-1 companies where the subsidiary member joined the group after the date of formation but has subsequently left.
- 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

TFN

Formation entity ☐ Joining entity ☐ If joining entity, give joining date

(mark 1 only)

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

TFN

Formation entity ☐ Joining entity ☐ If joining entity, give joining date

(mark 1 only)

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 E: 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.

 Penalties may be imposed for giving false or misleading information.

 This section should be completed by a representative of the company that is the head company of the group at the end of the financial year that contains the date of consolidation. This may be a different company from the provisional head company at the date of consolidation.

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				

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