

Multiple entry consolidated (MEC) groups

About this section

Section C10 provides information on the formation, composition, operating processes and cessation of MEC groups. It comprises:

- explanations of MEC groups and how they differ from consolidated groups
- detailed worked examples describing a range of events, rules and processes that may apply during a MEC group's formation, operations and cessation, and
- sample forms used to notify the Tax Office of various events.

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