

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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Proposed changes to consolidation

Proposed changes to consolidation announced by the Government are not incorporated into the *Consolidation reference manual* until they become law. In the interim, information about such changes can be viewed at:

- <http://assistant.treasurer.gov.au> (Assistant Treasurer's press releases)
- www.treasury.gov.au (Treasury papers on refinements to the consolidation regime).