



# Notification of provisional head company no longer eligible

A MEC group is a group of Australian entities that is wholly foreign-owned and does not have a common Australian resident head company.

## 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  in all applicable boxes.

For further information on completing this form, you can:

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

- Do not use this form to notify us:
  - if you are an income tax consolidated group. You must use *Notification of head company no longer eligible: income tax consolidated group ceases to exist* (NAT 6783)
  - of the formation of the original MEC group, use *Notification of formation of a multiple entry consolidated (MEC) group* (NAT 7024)
  - of eligible tier-1 companies who have joined the group after its formation. You must use *Notification of a new eligible tier-1 company of a multiple entry consolidated (MEC) group* (NAT 73442).

## Section A: Provisional head company details

### Legal name of the provisional head company which is no longer eligible

The entity's legal name is the name registered with the Australian Securities & Investments Commission.

Australian business number (ABN)

Tax file number (TFN)

Date when the provisional head company became ineligible   /   /

### Why did the provisional head company become ineligible?

Company has been deregistered  Company has become a non-resident  Part interest was sold

The provisional head company has become a subsidiary member of another consolidated group  Provide details below

Other  Specify

If the provisional head company has become a subsidiary member of another consolidated group, provide the legal name of one of the purchasing entities.

ABN of purchasing entity

## Section B: Continuation of the MEC group

Is the group to continue with a new provisional head company? No  Yes

### Legal name of the new provisional head company

The new provisional head company must complete *Notification of continuation of a multiple entry consolidated (MEC) group with a new provisional head company* (NAT 7052).

## Section C: Subsidiary members joining

List **only** those entities that joined since you last notified us and were members at the date the provisional head company was no longer eligible.

List at section D any entities that joined the group since you last notified us of changes to the group but have left by the date the provisional head company was no longer eligible.

- 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 new 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)        
Day Month Year

TFN    Date joined the group  /  /

### 2 Legal name

  


ABN     ARBN or ACN        
Day Month Year

TFN    Date joined the group  /  /

### 3 Legal name

  


ABN     ARBN or ACN        
Day Month Year

TFN    Date joined the group  /  /

### 4 Legal name

  


ABN     ARBN or ACN        
Day Month Year

TFN    Date joined the group  /  /

### 5 Legal name

  


ABN     ARBN or ACN        
Day Month Year

TFN    Date joined the group  /  /

## Section D: Subsidiary members leaving

List any entities, including eligible tier-1 companies, that left the group since you last notified us of changes to 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 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

TFN    If not previously notified, give date joined the group  /  /

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 interests in the entity have 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

TFN    If not previously notified, give date joined the group  /  /

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 interests in the entity have 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

### Before you sign this form

Make sure you have answered all the relevant questions correctly and read the privacy statement below before you sign and date this page. An incomplete form may delay processing. Check your records of any earlier forms submitted, and ensure that:

- the ATO has been fully notified of all entities which were current members of the MEC group when the provisional head company became no longer eligible
- all new members listed meet the membership requirements, and
- all subsidiary members of the MEC group who are leaving the group with the provisional head company have been listed.



Penalties may be imposed for giving false or misleading information.

Place  at the appropriate statement:

I certify that I am the public officer, agent or trustee of the former provisional head company reported in section A; 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 former 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 former provisional head company and I have received a declaration from the former 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

### Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

## Lodging this form

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

- send it as an attachment using the Business or Tax Agent Portals (you need to be registered to deal online – 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**