



Notification of a new eligible tier-1 company 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.

WHO SHOULD COMPLETE THIS FORM

This form should be completed by the public officer, agent, trustee or registered tax agent of the head company of the MEC group.

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.

! If a member of the MEC group has minerals resource rent tax (MRRT) obligations and/or petroleum resource rent tax (PRRT) obligations (for onshore petroleum project interests), you can choose to consolidate for MRRT and/or PRRT purposes, if the group is not already consolidated for those purposes.

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

- ato.gov.au/mrrt for minerals resource rent tax
- ato.gov.au/prrt for petroleum resource rent tax.

> For further information on completing this form, you can:

- visit ato.gov.au/consolidation
- phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

Section A: Head company 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)

Section B: New members

List eligible tier-1 companies and any of their subsidiaries whose joining has not previously been notified to the ATO. However, if they have already left the group list them at section C.

- 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 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 / /
Day Month Year

Is this an eligible tier-1 company? No Yes Date became eligible
tier-1 company / /
Day Month Year

2 Legal name

ABN ARBN
or
ACN
Day Month Year

TFN Date joined the group / /
Day Month Year

Is this an eligible tier-1 company? No Yes Date became eligible
tier-1 company / /
Day Month Year

3 Legal name

ABN ARBN
or
ACN
Day Month Year

TFN Date joined the group / /
Day Month Year

Is this an eligible tier-1 company? No Yes Date became eligible
tier-1 company / /
Day Month Year

4 Legal name

ABN ARBN
or
ACN
Day Month Year

TFN Date joined the group / /
Day Month Year

Is this an eligible tier-1 company? No Yes Date became eligible
tier-1 company / /
Day Month Year

Section D: 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.

You should ensure that:

- the ATO has been fully notified of all entities which are current members or former members of the MEC group (whether on this form or otherwise), and
- all members listed meet the membership requirements.

 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 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 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

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

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)
- 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