

Making a choice in writing – and notifying

About this section

To consolidate, a head company of a consolidatable group must make a choice in writing that it is forming a consolidated group from a certain date. The head company must also notify the ATO of its choice to form a consolidated group.

The ATO must also be notified when members join or leave the group or the group ceases to exist.

This section provides information on how to make a choice in writing and the notification requirements.

Multiple entry consolidated (MEC) groups use different notification forms.
→ 'MEC groups – notices to be given to the Commissioner', C10-1-110

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Notification forms for consolidated groups

The notification forms with instructions for their completion can be found at ato.gov.au/consolidation