



# Notification of conversion to a multiple entry consolidated (MEC) group

A special conversion event occurs when an existing consolidated group becomes 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 company that became the provisional head company of the MEC group as a result of the special conversion event.

## 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 **X** in **all** applicable boxes.

Do not include companies which become eligible tier-1 companies of the group after the date of conversion. These members should be notified on *Notification of a new eligible tier-1 company of a multiple entry consolidated (MEC) group* (NAT 73442).

If a member of the MEC group has petroleum resource rent tax (PRRT) obligations (for onshore petroleum project interests), you can choose to consolidate for 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:

- visit [ato.gov.au/prrt](http://ato.gov.au/prrt) for petroleum resource rent tax.

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.

## Section A: Head company details

The head company of the existing consolidated group must become the provisional head company of the MEC group on conversion.

This form must be completed by the company that is the provisional head company on the date of conversion.

If the provisional head company has been replaced since the special conversion event, provide details of the original provisional head company here and ensure you have lodged both the:

- *Notification of continuation of a multiple entry consolidated (MEC) group with a new provisional head company* (NAT 7052) and
- *Notification of provisional head company no longer eligible* (NAT 7053).

### Legal name of the 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)

Date when the existing consolidated group became a MEC group

Day:   / Month:   / Year:

## Section B: Current subsidiary members

 Do not list eligible tier-1 companies and their subsidiaries who joined after the date of conversion. These members should be notified on *Notification of a new eligible tier-1 company of a multiple entry consolidated (MEC) group (NAT 73442)*.

List **all** entities that were subsidiary members of the group at the date of conversion or who have since joined. Only list them in this section if they are still members.

List at Section C subsidiary members who have left the group, including those that joined the group after the date of conversion.

■ 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 four 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)

Does the member have a TFN?  Yes  No

TFN          See the privacy note in the Declaration

Formation entity  Joining entity  If joining entity, give joining date (mark 1 only)


Is this an eligible tier-1 company? **No**  **Yes**

Day / Month / Year  
  /   /

2 Legal name

ABN         ARBN or ACN

Does the member have a TFN?  Yes  No

TFN          See the privacy note in the Declaration

Formation entity  Joining entity  If joining entity, give joining date (mark 1 only)


Is this an eligible tier-1 company? **No**  **Yes**

Day / Month / Year  
  /   /

3 Legal name

ABN         ARBN or ACN

Does the member have a TFN?  Yes  No

TFN          See the privacy note in the Declaration

Formation entity  Joining entity  If joining entity, give joining date (mark 1 only)


Is this an eligible tier-1 company? **No**  **Yes**

Day / Month / Year  
  /   /

4 Legal name

ABN         ARBN or ACN

Does the member have a TFN?  Yes  No

TFN          See the privacy note in the Declaration

Formation entity  Joining entity  If joining entity, give joining date (mark 1 only)

Is this an eligible tier-1 company? **No**  **Yes**

Day / Month / Year  
  /   /

## Section C: **Subsidiary members leaving**

**⊖** Do not list eligible tier-1 companies and their subsidiaries who joined after the date of conversion and have since left. These members should be notified on *Notification of a new eligible tier-1 company of a multiple entry consolidated (MEC) group* (NAT 73442).

List any entities, including eligible tier-1 companies, who were members of the group at conversion but have since left the group. Include any subsidiary members of the formation eligible tier-1 companies that have now left 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

Does the member have a TFN?  Yes  No

Formation entity  Joining entity  If joining entity, give joining date  /  /   
(mark 1 only)

TFN

**!** See the privacy note in the Declaration

Is this an eligible tier-1 company? **No**  **Yes**  Date left the group  /  /   
Day Month Year

**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 interest in the entity has 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

Does the member have a TFN?  Yes  No

Formation entity  Joining entity  If joining entity, give joining date  /  /   
(mark 1 only)

TFN

**!** See the privacy note in the Declaration

Is this an eligible tier-1 company? **No**  **Yes**  Date left the group  /  /   
Day Month Year

**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 interest in the entity has 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 D: Declaration

### Privacy statement

We are authorised to request TFNs by the *Taxation Administration Act 1953*. We use them to identify you in our records. It is not an offence not to provide TFNs. However, this may cause delays in processing your form.

Taxation law authorises us to collect information and disclose it to other government agencies. This includes personal information of the person authorised to complete the form and sign the declaration. See more about your privacy at [ato.gov.au/privacy](http://ato.gov.au/privacy).

### Before you sign this form

Make sure you have answered all the relevant questions correctly and read the privacy statement above 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 were current members of the consolidated group when the special conversion event took place
- all members listed meet the membership requirements, and
- all eligible tier-1 companies joining the group at the date of conversion have been listed at section B or section C.

Penalties may be imposed for giving false or misleading information.

### Place X at the appropriate statement:

- I certify that I am the public officer, agent or trustee of the provisional head company of this group; 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 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 provisional head company and I have received a declaration from the 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

## 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**