

Income tax consolidated group

Notification of provisional head company no longer eligible (MEC) group



Other consolidated groups notify this change on form NAT 6783.

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

This form should be completed by the public officer or agent of the provisional head company. The information requested in this notification is required under the *New Business Tax System (Consolidation) Act (No. 1) 2002* and the *Income Tax Assessment Act 1997*.

Mailing details for lodging this notification:
**Australian Taxation Office
Registry Division LMG Team
PO Box 9100
Chermside QLD 4032**

- Print clearly, using a black pen only
- Use **BLOCK LETTERS** and print one character per box
- Place an **X** in all relevant boxes
- For further information, please call 1300 130 902

part 1 Provisional head company details

Legal name of the provisional head company which is no longer eligible (see *ABN certificate*)

XX

XX

ABN

TFN

It is not an offence not to quote a tax file number (TFN), but not quoting it may delay processing.

Date when the provisional head company became ineligible. / /

Why did the head company become ineligible?

- It had been deregistered It had become a non-resident Part interest was sold
- The head company has become a subsidiary member of another consolidated group (*Please give details below*)
- Other (*please specify*)

If the provisional head company has become a subsidiary member of another consolidated group: legal name of one of the purchasing entity/ies.

XX

XX

ABN of purchasing entity

part 2 Continuation of the MEC group

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

If yes:

You must notify the Tax Office of:
any subsidiary member/s who joined and/or left the group since you last notified the Tax Office of any changes; and
any subsidiary member/s who are leaving the MEC group with you.

List these at **Parts 4 and 5** or, if notifying formation of group, use **Parts 3 and 4** of form NAT 7024.

The new provisional head company must complete the form *Notification of continuation of an MEC with new provisional head company*, NAT 7052.

If no:

Please list at **Parts 4 and 5** any subsidiary member/s who joined and/or left the group since you last notified the Tax Office of changes.

Please complete the Declaration at Part 3 on page 2

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part 3 Declaration

Before you sign this declaration, please check the attached sheets and your records of any earlier forms submitted, and ensure that:

- the Tax Office 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.

Please tick the appropriate statement:

- I certify that I am the public officer of the provisional head company of this group or the person who was its public officer 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 agent authorised by the provisional head company to give this document to the Commissioner. 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.

Signature Date / /

Name

Position held or tax agent number

We may need to contact you about this notification. *(Please give contact details.)*

Name

Business hours phone no.

Mobile phone no.

After hours phone no.

Notification of provisional head company no longer eligible (MEC) group

part 4 Member/s joining

List **only** those entities, including eligible tier-1 companies, that joined the group since the last date of notification and before the group ceased to exist.

List at part 5 any entities who joined since the last date of notification but have already left the group.

- Please give the legal name and at least one of the numbers requested for each member.
It is not an offence not to quote a TFN, but not quoting it may delay processing.
If no number is given, please attach a separate sheet giving other identification such as business address, trading names, etc.
- To apply for an ABN and/or TFN for any member/s, please attach completed application form/s.
The Commissioner of Taxation may issue a TFN whenever it is necessary to do so under a Commonwealth taxation law.

If there are more than 5 new members to be listed please copy this page before you fill it out.
If you are including extra copied pages, please number the pages at right

part 4
page No.

Legal name		<input type="text"/>	
<input type="text"/>		<input type="text"/>	
ABN	<input type="text"/>	ARBN or ACN	<input type="text"/>
TFN	<input type="text"/>	Date joined the group	<input type="text"/>
Is this an eligible tier-1 company (please mark X)		Yes <input type="checkbox"/>	No <input type="checkbox"/>
Legal name		<input type="text"/>	
<input type="text"/>		<input type="text"/>	
ABN	<input type="text"/>	ARBN or ACN	<input type="text"/>
TFN	<input type="text"/>	Date joined the group	<input type="text"/>
Is this an eligible tier-1 company (please mark X)		Yes <input type="checkbox"/>	No <input type="checkbox"/>
Legal name		<input type="text"/>	
<input type="text"/>		<input type="text"/>	
ABN	<input type="text"/>	ARBN or ACN	<input type="text"/>
TFN	<input type="text"/>	Date joined the group	<input type="text"/>
Is this an eligible tier-1 company (please mark X)		Yes <input type="checkbox"/>	No <input type="checkbox"/>
Legal name		<input type="text"/>	
<input type="text"/>		<input type="text"/>	
ABN	<input type="text"/>	ARBN or ACN	<input type="text"/>
TFN	<input type="text"/>	Date joined the group	<input type="text"/>
Is this an eligible tier-1 company (please mark X)		Yes <input type="checkbox"/>	No <input type="checkbox"/>
Legal name		<input type="text"/>	
<input type="text"/>		<input type="text"/>	
ABN	<input type="text"/>	ARBN or ACN	<input type="text"/>
TFN	<input type="text"/>	Date joined the group	<input type="text"/>
Is this an eligible tier-1 company (please mark X)		Yes <input type="checkbox"/>	No <input type="checkbox"/>

Notification of provisional head company no longer eligible (MEC) group

part 5 Member/s leaving

List any entities, including eligible tier-1 companies, who left the group since the last date of notification. Include any who joined since the last date of notification and have already left.

- Please give the legal name and at least one of the numbers requested for each member. It is not an offence not to quote a TFN, but not quoting it may delay processing. If no number is given, please attach a separate sheet giving other identification such as business address, trading name, etc.
- To apply for an ABN and/or TFN for any member/s, please attach completed application form/s. The Commissioner of Taxation may issue a TFN whenever it is necessary to do so under a Commonwealth taxation law.

If there are more than 2 leaving members to be listed please copy this page before you fill it out. If you are including extra copied pages, please number the pages at right

part 5
page No.

Legal name

ABN ARBN or ACN

TFN If not previously notified, give date joined the group

Date left group

Why did the member leave the group?

Provisional head company no longer eligible Member had become a non-resident

Member had been deregistered Part interest was sold

All the group's membership interests in the entity have been sold (please give details below)

Other (please specify)

If the group no longer beneficially owns any of the membership interest in the leaving member: legal name of one of the purchasing entity/ies

ABN of purchasing entity

Legal name of the provisional head company which is no longer eligible (see ABN certificate)

ABN ARBN or ACN

TFN If not previously notified, give date joined the group

Date left group

Why did the member leave the group?

Provisional head company no longer eligible Member had become a non-resident

Member had been deregistered Part interest was sold

All the group's membership interests in the entity have been sold (please give details below)

Other (please specify)

If the group no longer beneficially owns any of the membership interest in the leaving member: legal name of one of the purchasing entity/ies

ABN of purchasing entity