# Commissioner of Taxation

## Notice of a data matching program - Contractor Payments - 2016-19

The Australian Taxation Office (ATO) will acquire data from businesses that we visit as part of our employer obligations compliance program during the 2016-17; 2017-18 and 2018-19 financial years.

The following information will be obtained from the data providers:

* Australian Business Number (ABN) of the payer business.
* ABN of the payee business (contractor).
* Name of the contractor.
* Address of the contractor.
* Telephone details of the contractor.
* Dates of payments to the contractor.
* Amounts paid to the contractor (including details of whether the payment included GST).

It is estimated that records for 25,000 of entities will be obtained, including the records of 12,500 individuals.

These records will be electronically matched with ATO data holdings to identify non-compliance with registration, lodgment, reporting and payment obligations under taxation laws.

The objectives of this data matching program are to:

* Better tailor educational products and services to address identified areas of concern and give more certainty to taxpayers in managing their obligations
* Promote voluntary compliance and strengthen community confidence in the integrity of the tax system by detecting and dealing with instances of non-compliance
* Assess the integrity of the information held on the Australian Business Register to assist the Registrar develop educational and compliance strategies
* Obtain intelligence to identify risks and trends about contractors that may not be complying with their taxation obligations
* Ensure compliance with registration, lodgment, correct reporting and payment of taxation and superannuation obligations.

A document describing this program has been prepared in consultation with the Office of the Australian Information Commissioner. A copy of this document is available at [www.ato.gov.au/dmprotocols](http://www.ato.gov.au/dmprotocols)