# Commissioner of Taxation

## Notice of a data matching program – Specialised Payment Systems 2014-17

The Australian Taxation Office (ATO) will acquire data relating to electronic payments made to merchants through specialised payment systems for the 2014-15, 2015-16 and 2016-17 financial years. The data items that will be obtained are personal details of:

* Merchants using the services of a specialised payment system to take electronic payments
* The amount and quantity of the transactions processed.

It is estimated that records for 300,000 entities will be obtained, including around 50,000 for 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:

* Ensure compliance with registration, lodgment, correct reporting and payment of taxation obligations.
* Promote voluntary compliance with taxation obligations and increase awareness in the community of the ways the ATO uses data matching to address non-compliance, by publishing this program protocol.
* Assist the ATO in building intelligence about businesses including broader risk, trend and strategic analysis.

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)