



Commissioner of Taxation

Notice of a data matching program – Share transactions - 2016-17 and 2017-18

The Australian Taxation Office (ATO) will continue to acquire details of share transactions. Data will be acquired for the period 20 September 1985 to 30 June 2018 from the following sources:

- Link Market Services Limited
- Computershare Limited
- Australian Securities Exchange Limited
- Boardroom Pty Ltd
- Advanced Share Registry Services Pty Ltd
- Security Transfer Registrars Pty Ltd
- Automic Registry Services (Automic Pty Ltd).

The data items that will be obtained are:

- full name
- full address
- holder identity number
- shareholder registry number
- entity name
- entity ASX code
- purchase date
- purchase price
- sale date
- sale price
- quantities of shares acquired or disposed of
- corporate actions affecting shareholders (e.g. corporate reconstructions)
- broker identity
- transaction codes
- entity type
- direction indicator (buy or sell).

The ATO complies with the Office of the Australian Information Commissioner's Guidelines on data matching in Australian government administration (2014) which includes standards for data matching to protect the privacy of individuals. A full copy of the ATO's privacy policy can be accessed at

www.ato.gov.au/privacy

It is estimated the total number of transactions that will be obtained is more than 61 million. Based on prior programs it is estimated that records relating to 3.3 million individuals will be matched.

The objective of this data matching program is to ensure that taxpayers are correctly meeting their taxation obligations in relation to share transactions. These obligations include registration, lodgment, reporting and payment responsibilities.

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