Gazette notice: Commissioner of Taxation – Notice of a data-matching program

The Australian Taxation Office (ATO) will acquire rental bond data from state and territory rental bond regulators bi-annually through to 30 June 2023.

The data items include:

* landlord and Managing agent identification details (names, addresses, email addresses, phone numbers, etc)
* rental bond transaction details including:
  + rental property address
  + period of lease
  + commencement of lease
  + expiration of lease
  + amount of rental bond held
  + number of weeks the rental bond is for
  + amount of rent payable for each period
  + period of rental payments (weekly, fortnightly, monthly)
  + type of dwelling
  + number of bedrooms
  + unique identifier of the rental property.

We estimate records relating to approximately 350,000 individuals will be obtained each financial year.

The data will be acquired and matched against ATO records to identify and address taxation risks including:

* income tax - taxpayers owning income producing property have obligations to report the income generated in their tax returns
* capital gains tax (CGT) - taxpayers disposing of a property may trigger a CGT event. When the property has been used to produce income, this can affect how the CGT event is treated.

Taxation obligations we look at also include registration, lodgment, reporting and payment responsibilities.

The objectives of this program are to:

* promote voluntary compliance by communicating how we use external data with our own to help ensure taxpayers comply with their tax and superannuation obligations
* increase community confidence in the integrity of the tax and superannuation systems and other programs administered by the ATO
* identify property producing income and detect compliance risks and trends
* work with real property intermediaries to obtain an understanding of risks and issues as well as trends of non-compliance
* identify those individuals who may be failing to meet their lodgment, correct reporting and/or payment obligations then educate and assist them to comply
* support compliance strategies to minimise future risks to revenue
* help ensure that taxpayers are fulfilling their tax and superannuation reporting obligations.

A document describing this program is available at [ato.gov.au/dmprotocols](https://www.ato.gov.au/general/gen/data-matching-protocols/).

This program follows the Office of the Australian Information Commissioner’s Guidelines on data matching in Australian Government administration (2014) (the guidelines).

The guidelines include standards for the use data-matching as an administrative tool in a way that complies with the Australian Privacy Principles (APPs) and the Privacy Act 1988 (Privacy Act) and are consistent with good privacy practice.

A full copy of the ATO’s privacy policy can be accessed at [ato.gov.au/privacy](https://www.ato.gov.au/privacy)