Gazette notice: Commissioner of Taxation – Notice of a ride sourcing data-matching program 21 April 2023

The Australian Taxation Office (ATO) will acquire ride sourcing data to identify individuals that may be engaged in providing ride sourcing services during the 2022–23 financial year.

The data items include:

* identification details (driver identifier; ABN, driver name; birth date; mobile phone number; email address; address)
* transaction details (bank account details, aggregated payment details, gross fares, net amount paid to driver, and all other income to which GST may or may not apply to) of all payments received in the relevant period.

We estimate that records relating to approximately 200,000 individuals will be obtained each financial year.

The data in this program will be used to identify and inform ride sourcing providers (drivers) of their tax obligations as part of information and education campaigns.

The data may also be used as part of the methodologies by which we select taxpayers for compliance activities.

The ATO does not use data from ride sourcing facilitators to initiate automated action or activities.

The objectives of the ride sourcing data-matching program are to:

* promote voluntary compliance and increase community confidence in the integrity of the tax and superannuation systems
* assist with profiling to provide compliance staff with a holistic view of a taxpayer's income
* identify and educate individuals who may be failing to meet their registration or lodgment obligations and assist them to comply
* gain insights from the data that may help us to develop and implement engagement strategies to improve voluntary compliance and may include educational or compliance activities as appropriate
* obtain intelligence to increase the ATO’s understanding of the behaviours and compliance profiles of individuals and businesses that provide ride sourcing services
* ensure compliance with registration, lodgment, correct reporting and payment of tax and superannuation 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 of data matching as an administrative tool in a way that:

* complies with the Australian Privacy Principles (APPs) and the Privacy Act 1988 (Privacy Act)
* is 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)