Gazette notice: Commissioner of Taxation – Notice of a motor vehicle registries data-matching program 18 July 2023

The Australian Taxation Office (ATO) will acquire motor vehicle registry data from state and territory motor vehicle registry authorities for 2022–23 through to 2024–25.

The data items include:

* identification details (names; addresses; phone numbers; date of birth for individuals; Australian business number; Australian company number for purchasers, sellers, licenced dealer, fleet manager, leasing company (or representative of any of these) and the registering person for an unincorporated body).
* transaction details (date of transaction; type of transaction; sale price of the vehicle; market value of the vehicle; vehicle's garage address; type of intended vehicle use; vehicle make; vehicle model; vehicle body type; year of manufacture; engine capacity or number of cylinders; tare weight; gross weight; vehicle identification number; registration number; transaction receipt number; state stamp duty exemption; reason for stamp duty exemption; dealer's licence number).

We estimate that records relating to approximately 1.5 million individuals will be obtained each financial year.

The data will be acquired and matched to our internal data holdings to identify relevant cases for administrative action, determine a tax compliance risk profile of taxpayers buying, selling or acquiring motor vehicles and provide us with information to:

* deliver products and tailored education strategies to support taxpayers in managing their tax obligations, and
* identify taxpayers at risk of not complying with their tax or superannuation obligations for referral to relevant areas for appropriate treatment.

The objectives of this program are to:

* help ensure that individuals and businesses are fulfilling their tax and superannuation reporting obligations
* identify and educate those individuals and businesses who may be failing to meet their registration or lodgment obligations (or both) and assist them to comply
* obtain intelligence about taxpayers that buy and sell motor vehicles to identify risks and trends of non-compliance with tax and superannuation obligations
* identify and address taxpayers buying and selling motor vehicles who may not be meeting their obligations to register and lodge returns (including activity statements) and ensure the correct reporting of income and entitlement to both deductions and input tax credits
* use the motor vehicle purchaser’s data as an indicator of risk, along with other data holdings, to identify taxpayers that have purchased vehicles with values that are not commensurate with the income they have reported
* identify cases for investigation of taxpayers of interest, such as sellers, licenced dealers, fleet managers, leasing companies or representatives of these taxpayers to determine if the use of interposed proxy ownership is used to conceal the real accumulation of wealth, therefore representing a material threat to public revenue
* identify and deal with those taxpayers who may not have met their obligations primarily with regards to GST, fringe benefits tax, luxury car tax, fuel schemes and income tax
* promote voluntary compliance and strengthen community confidence in the integrity of the tax and superannuation systems by publicising the running of this data matching program.

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/About-ATO/Commitments-and-reporting/Information-and-privacy/Your-privacy/).