



**Gazette notice: Commissioner of Taxation – Notice of a rental bond data-matching program
- 23 February 2024**

The Australian Taxation Office (ATO) will acquire rental bond data from state and territory rental bond regulators bi-annually for the 2023-24 through to the 2025-26 financial years.

The data items include:

- Individual client details (names, addresses, email addresses, phone numbers, unique identifier for the landlord).
- Landlord and Managing agent identification details (business names, addresses, contact names, email addresses, phone numbers, unique identifier of the managing agent).
- 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 that records relating to approximately 900,000 properties will be obtained each financial year.

The objectives of this program are to:

- promote voluntary compliance by communicating how we combine and use external and internal data to help taxpayers comply with their tax and superannuation obligations
- increase community confidence in the integrity of the tax and superannuation systems and programs we administer
- identify properties producing income and individuals who may be failing to meet their lodgment, correct reporting and/or payment obligations and take appropriate action (compliance and/or education and assistance)
- improve detection of risks and understand and assess compliance trends
- work with real property intermediaries to address risks and improve voluntary compliance

- support strategies to address risks to revenue and compliance with foreign investment laws.

A document describing this program is available at ato.gov.au/dmprotocols.

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.