**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](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).