



Gazette notice: Commissioner of Taxation – Notice of an online selling data-matching program 8 July 2024

The Australian Taxation Office (ATO) will acquire Australian sales data from online selling platforms for 2023–24 through to 2025–26.

The data items include:

- client identification details – individuals (given and surname, date of birth, account holder's addresses, Australian business number, email address, contact phone number)
- client identification details – non-individuals (business name, address, Australian business number, contact name, email address, contact phone number)
- account details (account name, account identification number, account registration date, account registration type, store type, seller status, IP address, number of annual sales transactions, value of annual sales transactions, number of monthly sales transactions, value of monthly sales transactions).

We estimate the total number of account records obtained to be between 20,000 and 30,000 each financial year. We expect approximately 10,000 to 20,000 matched records will relate to individuals.

The objectives of this program are to:

- promote voluntary compliance and increase community confidence in the integrity of the tax and superannuation systems
- gain insights from the data to help develop and implement engagement strategies, which may include educational or compliance activities
- identify and educate individuals and businesses who may be failing to meet their registration or lodgment obligations and assist them to comply
- help ensure individuals and businesses are fulfilling their tax and superannuation obligations.

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