



## Gazette notice: Commissioner of Taxation – Notice of a Property management data-matching program 26 August 2024

The Australian Taxation Office (ATO) will acquire property management data from property management software companies for 2018–19 through to 2025–26.

The data items include:

- property owner identification details (names, addresses, phone numbers, dates of birth, email addresses, business name and ABNs, if applicable)
- property details (property address, date property first available for rent, property manager name and contact details, property manager ABN, property manager licence number, property owner or landlord bank details)
- property transaction details (period start and end dates, transaction type, description and amounts, ingoings and outgoings, and rental property account balance).

We estimate that records relating to approximately 2.3 million individuals will be obtained each financial year.

The objectives of this program are to:

- identify and educate individuals and businesses who may be failing to meet their registration or lodgment obligations and help them:
  - lodge their income tax returns
  - correctly report assessable income from a rental property in their individual income tax return
  - correctly report associated rental deductions in their individual income tax return
  - comply with capital gains tax obligations for properties used to derive rental income
- gain insights to help develop and implement strategies, which may include educational or compliance activities for individuals and businesses who lease or let real property
- promote voluntary compliance and increase community confidence in the integrity of the tax and super systems.

A document describing this program is available at [ato.gov.au/dmprotocols](https://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 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://ato.gov.au/privacy).