



Gazette notice: Commissioner of Taxation – Notice of a rental bond data-matching program – 6 January 2025

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 - landlord and tenant (names, addresses, email addresses, phone numbers, unique identifier for the landlord, bank account for landlord)
- 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
 - bond number
 - bond lodgment date
 - bond status
 - bond refunded date
 - amount of bond refunded
 - amount of bond refunded to tenant and, or landlord

- unclaimed bond.

We expect to collect data on approximately 2.2 million individuals 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.

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.