#### 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.