



## Commissioner of Taxation

### NOTICE OF A DATA MATCHING PROGRAM

The Australian Taxation Office (ATO) will acquire details of real property transactions for the period 20 September 1985 to 30 June 2017 from the following sources:

- > New South Wales Office of State Revenue
- > New South Wales Department of Finance & Services – Land & Property Information
- > New South Wales Office of Fair Trading – Rental Bond Board
- > Victorian State Revenue Office
- > Residential Tenancies Bond Authority – Consumer Affairs Victoria
- > Australian Capital Territory Environment & Planning Directorate
- > Australian Capital Territory Office of Regulatory Services (Land Titles Office)
- > (Northern) Territory Revenue Office
- > Northern Territory Department of Lands, Planning and the Environment
- > Queensland Office of State Revenue
- > Queensland Residential Tenancies Authority
- > Tasmanian Department of Primary Industries, Parks, Water & Environment
- > Tasmanian State Revenue Office
- > Tasmanian Department of Justice
- > Revenue SA
- > South Australian Department of Planning, Transport & Infrastructure – Land Services Group
- > Western Australian Office of State Revenue
- > Western Australian Land Information authority (Landgate)

The data items that will be obtained are:

#### Rental Bond Authorities

- > Rental bond number of identifier for rental bond
- > Unique identifier for the landlord
- > Full name of the landlord
- > Full address of the landlord
- > Date of birth of the landlord
- > Contact telephone numbers for the landlord
- > Unique identifier of the managing agent
- > Full name of the managing agent
- > Full address of the managing agent
- > Unique identifier of the rental property
- > Full address of the rental property
- > Period of lease
- > Commencement and expiration of the lease

The ATO complies with the Office of the Australian Information Commissioner's Guidelines on data matching in Australian government administration (2014) which includes standards for data matching to protect the privacy of individuals. A full copy of the ATO's privacy policy can be accessed at

[www.ato.gov.au/privacy](http://www.ato.gov.au/privacy)

- > 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

#### **Revenue and land title authorities**

- > Date of property transfer
- > Full street address of the property transferred
- > Municipality identifier of the property transferred
- > Property sale contract date
- > Property sale settlement date
- > Property land area
- > Property sub-division date
- > Total property transfer price
- > Land usage code
- > Transferor's full name
- > Transferor's full address
- > Transferor's share percentage and manner of holding
- > Transferor's date of birth
- > Transferor's Australian Company Number (ACN) or Australian Business Number (ABN)
- > Transferee's full name
- > Transferee's full address
- > Transferee's property share percentage and manner of holding
- > Transferee's date of birth
- > Transferee's ACN or ABN
- > Land tax and applicable exemption details
- > Purchase duty and applicable exemption details
- > Valuation details

It is estimated the total number of records that will be obtained is:

- > Rental bond authorities – approximately 1 million records for each year
- > Revenue and land title offices – approximately 30 million records for each year

Based on current data holdings it is estimated that records relating to 11.3 million individuals will be matched.

The purpose of this data matching program is to ensure that taxpayers are correctly meeting taxation and other program obligations administered by the ATO in relation to their dealings with real property. These obligations include registration, lodgment, reporting and payment responsibilities.

The objectives are to:

- > obtain intelligence about the acquisition and disposal of real property and identify risks and trends of non-compliance across the broader compliance program

- > identify a range of compliance activities appropriate to address risks with real property transactions by taxpayers
- > work with real property intermediaries to obtain an understanding of the risks and issues, as well as trends of non-compliance
- > gain support and input into compliance strategies to minimise future risk to revenue
- > promote voluntary compliance and strengthen community confidence in the integrity of the tax system by publicising the outcomes of the data matching program
- > ensure compliance with registration, lodgment, correct reporting and payment of taxation and superannuation obligations.

A document describing this program has been prepared in consultation with the Office of the Australian Information Commissioner. A copy of this document is available:

- > at [www.ato.gov.au/dmprotocols](http://www.ato.gov.au/dmprotocols)
- > by sending an email to [SpecialPurposeDataSteward@ato.gov.au](mailto:SpecialPurposeDataSteward@ato.gov.au) with reference to real property transactions data matching program

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