



 [Print whole section](#)

Department of Home Affairs passenger movements – 2016–17 to 2025–26 data-matching program protocol

Passenger movement records 2016–17 to 2025–26 data-matching program protocol.

Last updated 14 July 2023

Passenger movements data-matching program

Find out about the purpose and objectives of this program.

Passenger movements data

About passenger movements data and what we do with the data we collect under the program.

Notifying the public of the passenger movements data-matching program

Find out how we notify the public about this program.

Our lawful role

Find out what our legislated functions are.

Why we undertake data matching [>](#)

Learn why we have data-matching protocols and the costs and benefits of data matching.

How we undertake data matching [>](#)

Find out about the systems and processes we use in data-matching activities.

Data quality [>](#)

Learn about our quality assurance processes and how we assure data is fit for use.

QC 65285

Passenger movements data-matching program

Find out about the purpose and objectives of this program.

Last updated 14 July 2023

Find out about the purpose and objectives of this program.

Program objectives

Our data-matching programs help us fulfil our responsibility to protect public revenue and maintain community confidence in the integrity of the tax and superannuation systems.

The objectives of the passenger movements data-matching program are to:

- promote voluntary compliance and increase community confidence in the integrity of the tax and superannuation systems
- improve knowledge of the overall level of identity and residency compliance risks including registration, lodgment, reporting and payment obligations
- gain insights from the data to help develop and implement administrative strategies to improve voluntary compliance, which may include educational or compliance activities
- identify ineligible claims for tax and superannuation entitlements
- refine existing risk detection models and treatment systems to identify and educate individuals and businesses who may be failing to meet their registration, lodgment and payment obligations and help them comply
- identify potentially new or emerging non-compliance and entities controlling or exploiting those methodologies.

Why we look at this data

The passenger movements data-matching program will allow us to identify and address a number of tax risks, as Australian income tax obligations for business entities and individuals are treated differently depending on residency status.

As an individual, you will fit into one of the following categories:

- **Australian resident for tax purposes**
- **foreign resident**
- **temporary resident.**

There are separate rules for working holiday makers and individuals who are tax residents of more than one country.

More information on residency categories is available at **Work out your tax residency.**

For business entities, there are different residency criteria for:

- **sole traders and ordinary partnerships**
- **companies**

- corporate limited partnerships
- trusts.

QC 65285

Passenger movements data

About passenger movements data and what we do with the data we collect under the program.

Last updated 31 October 2024

Passenger movements data overview

The Australian Taxation Office (ATO) has a responsibility to protect public revenue and maintain community confidence in the integrity of the tax system. Our passenger movements data-matching program will help us mitigate loss of government revenue.

The data in this program is not used directly to initiate automated compliance activity. Taxpayers selected for our compliance activities are identified through other methods.

Under this data-matching program, Home Affairs will provide current and historical passenger movement data for individuals being assessed where necessary.

The data collected under this program will be used:

- to verify identity and residency status for registration purposes
- in ATO risk detection models
- as an indicator of residency to help us profile, determine and assess candidates for residency status for Australian tax and superannuation.

It will also allow us to identify and address several taxation risks, including:

- incorrect reporting of income within income tax returns and activity statements

- failure to meet registration and lodgment obligations within the tax and superannuation system
- insights from the program inform treatment strategies to improve voluntary compliance through education on taxation obligations.

The data may also be used as part of the methodologies by which we select taxpayers for compliance activities.

It will prevent unnecessary contact with taxpayers, where the data supports client reported information.

In addition, the data will supplement our existing visa data-matching program by ensuring at the time of assessment the most current movement records are made available.

We do not use passenger movements data to initiate automated action or activities.

Previous related programs

The ATO has been conducting the passenger movements data-matching program since March 2020.

The most recent data-matching protocol for this program was published in April 2021 and covered data from the 2016–17 to 2022–23 financial years.

This protocol outlines our intention to continue collecting passenger movements data from the 2023–24 to 2025–26 financial years.

Previous data-matching programs have broadly achieved their stated goals in identifying candidates for review and audit, who may be failing to meet their registration and lodgment obligations, including assisting them to comply.

We also conduct the:

- Visa holder data-matching program – this has been operating for more than 10 years
- Higher Education Loan Program (HELP)
- Vocational Education and Training Student Loans (VSL)
- Australian Apprenticeship Support Loans (AASL) – previously known as Trade Support Loans (TSL).

Data providers

The passenger movements data is provided by Department of Home Affairs. We are the matching agency and, in most cases the sole user of the data obtained during this data-matching program.

Home Affairs legislation

The Movement Reconstruction (MR) database contains records of passenger movements into and out of Australia since June 1981. Under the *Migration Act 1958* (the Migration Act), the MR database is a notified database.

There are restrictions regarding access to and disclosure of information from the database. These are detailed in subsection 488(1) of the Migration Act. A penalty of imprisonment for 2 years applies, and access is audited.

Under the Migration Act, the ATO has direct access to the MR database. Only relevant ATO employees are authorised to access movement records for prescribed purposes.

This is in accordance with paragraph 488(2)(g) of the Migration Act and the Instrument made under sub-regulation 3.10A(2) of the *Migration Regulations 1994*, which specifies the prescribed employees, agencies, and purposes of the Migration Act.

Privacy Act

Data will only be used within the limits prescribed by Australian Privacy Principle 6 (APP6) contained in Schedule 1 of the Privacy Act and in particular:

- APP6.2(b) – the use of the information is required or authorised by an Australian law.
- APP6.2(e) – we reasonably believe that the use of the information is reasonably necessary for our enforcement-related activities.

Data elements we collect

Data will be collected from 2016–17 to 2025–26 financial years for selected individuals.

Client identification details – individuals

The following identification details of an individual will be collected:

- Full name.
- Date of birth.
- Arrival date.
- Departure date.
- Passport information (travel document ID, country code).
- Status types (visa status, residency, lawful, Australian citizen).

Number of records

We expect to collect data on approximately 115,000 individuals each financial year for this program.

Data quality

We anticipate that the data quality will be of a high standard, based on our prior passenger movements data-matching programs.

Data retention

We collect data under this program for all financial years from 2016–17 to 2025–26. The data collection is expected to occur daily using an automated system to system access process.

We destroy data that is no longer required, in accordance with the *Archives Act 1983*, and the records authorities issued by the National Archives of Australia, for both general and ATO-specific data.

We will retain each financial year's data for 5 years from receipt of the final instalment of verified data files. This is obtained from the data providers.

The data is required for this period for the protection of public revenue as:

- travel frequently covers periods longer than one financial year
- individuals identified as not meeting their tax or superannuation obligations, including being partly or wholly outside the tax and

superannuation systems, may have been operating that way for multiple years

- the data enhances our ability to identify taxpayers who may not be complying with their tax and superannuation obligations, which is integral to protecting the integrity of the tax and superannuation systems
- it supports our general compliance approach of reviewing an assessment within the standard period of review, which aligns with the requirements for taxpayers to keep their records
- the data is also used for multiple risk models, including models that establish retrospective profiles over multiple years aligned with the period of review.

While increased data-retention periods may increase the risk to privacy, we have a range of safeguards to appropriately manage and minimise this. Our systems and controls are designed to ensure the privacy and security of the data we manage.



QC 65285

Notifying the public of the passenger movements data-matching program

Find out how we notify the public about this program.

Last updated 14 July 2023

We notify the public of our intention to collect 2023–24 to 2025–26 passenger movements data by:

- publishing a notice in the [Federal Register of Legislation](#)  gazette in the week starting 10 July 2023
- publishing this data-matching program protocol on our website at ato.gov.au/dmprotocols
- Home Affairs [Privacy Policy](#)  on the Home Affairs website includes that personal information is disclosed to us for data-

matching purposes. Home Affairs may also notify international travellers of their participation in this program.

Gazette notice content

The following information about the data-matching program appears as a gazette notice in the Federal Register of Legislation.

Gazette notice: Commissioner of Taxation – Notice of a passenger movements data-matching program 14 July 2023.

The Australian Taxation Office (ATO) will acquire passenger movements data from the Department of Home Affairs for 2023–24 through to 2025–26.

Data items include:

- full name
- date of birth
- arrival date
- departure date
- passport Information
- status types (visa status, residency, lawful, Australian citizen).

We estimate that records relating to approximately 115,000 individuals will be obtained each financial year.

The data accessed will be electronically matched with certain sections of ATO data holdings to identify taxpayers that can be provided with tailored information to help them meet their tax and superannuation obligations, or to ensure compliance with taxation and superannuation laws. The objectives of this program are to:

- identify potentially new or emerging non-compliance and entities controlling or exploiting those methodologies
- identify ineligible tax and superannuation claims

- gain insights from the data to help develop and implement administrative strategies to improve voluntary compliance, which may include educational or compliance activities
- refine existing risk detection models and treatment systems to identify and educate individuals and businesses who may be failing to meet their registration, lodgment and payment obligations and help them comply
- improve knowledge of the overall level of identity and residency compliance risks including registration, lodgment, reporting and payment obligations
- promote voluntary compliance and increase community confidence in the integrity of the tax and superannuation 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 our privacy policy can be accessed at ato.gov.au/privacy.

QC 65285

Our lawful role

Find out what our legislated functions are.

Last updated 14 July 2023

Find out what our legislative functions are.

Our powers of administration

The ATO is the Australian Government's principal revenue collection agency. The Commissioner of Taxation has responsibility for ensuring taxpayers meet their tax and superannuation obligations.

We follow the Office of the Australian Information Commissioner's (OAIC) [Guidelines on data matching in Australian Government administration](#) (2014) in our data-matching activities.

Our data-matching programs help to ensure that Australians are fulfilling their tax and superannuation obligations.

This information forms part of all data-matching program protocols.

We take our obligations seriously. Failure to address non-compliant behaviour has the potential to undermine community confidence in the integrity of the tax and superannuation systems and our capability to administer those systems.

We carry out our legislated functions through general powers of administration contained in but not limited to:

- section 3A of the *Taxation Administration Act 1953*
- section 8 of the *Income Tax Assessment Act 1936*
- section 1-7 of the *Income Tax Assessment Act 1997*
- section 43 of the *Superannuation Guarantee (Administration) Act 1992*
- section 356-5 in Schedule 1 of the *Taxation Administration Act 1953*.

Data matching is one of the strategies used to identify and deal with non-compliant behaviour. It helps provide assurance that taxpayers are meeting their obligations.

Data-matching guidelines we follow

Our data-matching programs follow the OAIC [Guidelines on data matching in Australian Government administration](#) [↗](#) (2014).

These guidelines help us and other government agencies use data matching as an administrative tool in a way that:

- complies with the [Australian Privacy Principles](#) [↗](#) (APPs)

- complies with the [Privacy Act 1988](#) (Privacy Act)
- is consistent with good privacy practice.

The Privacy Act

The [Privacy Act 1988](#) (Privacy Act) regulates how personal information is handled by certain entities, such as companies and government agencies.

Schedule 1 of the Privacy Act lists the 13 Australian Privacy Principles (APPs). The principles cover the collection, use, disclosure, storage and management of personal information.

Data will only be used within the limits prescribed by the APPs and the Privacy Act.

The [Australian Government Agencies Privacy Code](#), embeds privacy in all government agency processes and procedures. It ensures that privacy compliance is a priority in the design of our systems, practices and culture.

We comply with the code's requirements, and we are transparent and open about what information we collect, hold and disclose. We train our staff to keep personal information safe and all our systems and offices are protected and secure.

Our data stewardship model upholds our data governance practices and embeds 6 ethical standards that guide how we collect, manage, share and use your data:

1. Act in the public interest, be mindful of the individual.
2. Uphold privacy, security and legality.
3. Explain clearly and be transparent.
4. Engage in purposeful data activities.
5. Exercise human supervision.
6. Maintain data stewardship.



Find out more about how we protect your privacy.

How we protect your personal information

Our staff are subject to the strict confidentiality and disclosure provisions contained in Division 355 of Schedule 1 to the *Taxation Administration Act 1953*. Penalties include terms of imprisonment in cases of serious contravention of these provisions.

Keeping data safe

Data-matching programs are conducted on our secure systems that comply with the requirements of the:


- [Australian Government Information Security Manual](#)  produced by the Australian Cyber Security Centre, which governs the security of government information and communication technology (ICT) systems
- [Australian Government Protective Security Policy Framework](#) , which provides guidance on security governance, personnel security, physical security and information security.

All our computer systems are strictly controlled according to Australian Government security standards for government ICT systems, with features including:

- system access controls and security groupings
- login identification codes and password protection
- full audit trails of data files and system accesses.

For more information see [Online security](#).

Data retention and destruction

All information and records are managed in accordance with the provisions of the [Archives Act 1983](#) .

The requirement to retain data is reviewed on an ongoing basis in accordance with the timeframes and requirements of the OAIC guidelines. We destroy data that is no longer required, in accordance with the *Archives Act 1983* and the records authorities issued by the National Archives of Australia, both general and ATO-specific.

Under section 24 of the Act, records can be disposed of where it is approved by the National Archives; required by another law, or a normal administrative practice that the Archives approves of.

Approval from National Archives is normally provided through records authorities, which are used in the process of sentencing to make decisions about keeping, destroying or transferring particular information and records.

General or ATO-specific records authorities issued by National Archives apply to our processes of verifying and assuring taxpayer compliance with tax, superannuation and other laws administered by us.

Our record management practices allow us to satisfy the OAIC guidelines and Australian Privacy Principle 11 (APP 11) contained in Schedule 1 of the *Privacy Act 1988* and in particular:

- APP11.1 – An APP entity must take reasonable steps to protect information from
 - misuse, interference and loss
 - unauthorised access, modification or disclosure
- APP11.2 – APP entity must take reasonable steps to destroy or de-identify information it no longer needs.

Our on-disclosure provisions

In very limited and specific circumstances, we may be permitted by law to disclose individual records to other government agencies.

Division 355 of Schedule 1 to the *Taxation Administration Act 1953* sets out the government agencies we can disclose taxpayer information to, and the circumstances in which we are permitted to make those disclosures.

These include agencies responsible for:

- state and territory revenue laws
- payments of social welfare and health and safety programs for determining eligibility for certain types of benefits and rebates
- overseeing super funds, corporations and financial market operators to ensure compliance with prudential regulations
- determining entitlement to rehabilitation and compensation payments

- law enforcement activities to assist with specific types of investigations
- domestic and international partners under tax disclosure and tax treaty arrangements
- policy analysis, costing and effectiveness measurement.

Each request for information by other agencies will be assessed on its merits and must be for an admissible purpose allowed for by taxation laws. In specific permissible circumstances, on-disclosures may include de-identified datasets for statistical analysis.

QC 65285


Why we undertake data matching


Learn why we have data-matching protocols and the costs and benefits of data matching.

Last updated 14 July 2023

Meeting our accountability

To effectively administer the tax and superannuation systems, we are required in accordance with the law to collect and analyse information concerning the financial affairs of taxpayers and other participants in the Australian economy.

In addition to our administrator responsibilities, the [Public Service Act 1999](#)  (PS Act) requires each agency head to ensure their agency complies with legislative and whole-of-government requirements.

Agency heads are required to ensure proper use and management of public resources as per the [Public Governance, Performance and Accountability Act 2013](#)  (PGPA Act).

We consider and undertake a range of alternatives to data matching to ensure entities are complying with their tax and superannuation obligations. Relying only on data that we already hold is of limited value for the following reasons:

- The tax system operates on willing participation, so our data is derived from taxpayers that are correctly registered and meeting their lodgment obligations.
- The only other way of ensuring that taxpayers are reporting their obligations correctly would be to contact every taxpayer directly.

Uses of data matching

Data matching allows us to cross-reference suitable external data to identify taxpayers who may not be in full compliance with their obligations, as well as those that may be operating outside the tax and superannuation systems. It also reduces the likelihood of unnecessarily contacting taxpayers who are complying with their tax obligations.

Data matching is an effective method of examining the records of thousands of taxpayers. We do this to ensure compliance with lodgment and reporting obligations. This would otherwise be a resource-intensive exercise.

Data matching also assists us to effectively promote voluntary compliance by notifying the public of risk areas and activities under scrutiny.

Costs and benefits analysis

The [costs](#) of our data matching activities are more than offset by the [benefits](#).

Benefits

The use of data is increasingly common across government agencies and the private sector. Data, data usage, computer power and storage continue to grow, which increases the benefits from data matching.

Data matching and the insights it provides help us:

- deliver tailored products and services, which underpins our culture of service
- make it easier for taxpayers and agents by providing tailored messages in our online services
- enable early intervention activities, as our goal is prevention rather than correction

- maintain community confidence in our ability to administer the tax and superannuation systems because we can:
 - make better, faster and holistically smarter decisions with measurable results to deliver a level playing field for all
 - solve problems and shape what we do for the community
 - advise government and deliver outcomes with agility

- maintain the integrity of the tax and superannuation systems by
 - providing education to assist taxpayers to do the right thing
 - deterring behaviours so taxpayers adhere to their obligations
 - detecting taxpayers who are not complying with their obligations, targeting those that continue to deliberately abuse the tax and superannuation systems
 - enabling enforcement activity and recovery of tax revenue
 - directing compliance activities to assure that wider risks to revenue do not exist.

Costs

There are some incidental costs to us in the conduct of data-matching programs, but these are more than offset by the total revenue protected. These costs include:

- data analyst resources to identify potential instances of non-compliance
- compliance resources to manage casework and educational activities
- governance resources to ensure compliance with the guidelines and Privacy Act
- quality assurance processes to ensure the rigour of the work undertaken by analysts and compliance staff
- storage of the data.

QC 65285


How we undertake data matching

Find out about the systems and processes we use in data-matching activities.

Last updated 14 July 2023

Find out about the systems and processes we use in data-matching activities.

Data-matching process

When required, our data-matching process uses both mainframe-based and mid-range applications that comply with an ATO-designed software solution (technical standard). The technical standard supports all our data-matching programs and aligns with [OAIC guideline 4.7](#) .

We use over 60 sophisticated identity-matching techniques to ensure we identify the correct taxpayer when we obtain data from third parties. These techniques use multiple identifiers to obtain an identity match. The identity-matching process appends matching information to the original reported transaction to include an ATO identifier number and a 3-character outcome code that indicates to the user the level of matching confidence for the transaction. For example, where a name, address and date of birth are available, all items are used in the identity-matching process. Very high confidence matches will occur where all fields are matched.

Additional manual processes may be undertaken where high confidence identity matches do not occur, or a decision taken to destroy data no longer required. Our manual identity-matching process involves an ATO officer reviewing and comparing third-party data identity elements against ATO information on a one-on-one basis, seeking enough common indicators to allow confirmation (or not) of an individual's identity. We commonly call this process manual uplifting.

Data analysts use various models and techniques to detect potential discrepancies, such as under-reported income or over-reported deductions. Higher risk discrepancy matches will be loaded to our

case management system and allocated to compliance staff for actioning. Lower risk discrepancy matches will be further analysed, and a decision made to take some form of compliance or educational activity, or to destroy the data.

To maintain integrity of the administration of the tax and superannuation systems, only staff with a direct and genuine 'need to know' can access the technical standards for our identity and discrepancy matching solutions.

Where administrative action is proposed, additional checks will take place to ensure the correct taxpayer has been identified. The taxpayers will be provided with the opportunity to verify the accuracy of the information before any administrative action is taken.

How we amend a return

We may use data to provide tailored messages for individual taxpayers in our online services. This will prompt taxpayers to check they are correctly meeting their reporting obligations.

In limited circumstances where we identify inadvertent mistakes, we may amend a tax return with the correct data that is available to us.

If you disagree with the decision we made about your information, you can **request a review by lodging an objection**.

After a return is lodged, where we identify a discrepancy that requires verification, we will contact the taxpayer usually by phone, letter or email. Taxpayers will have up to 28 days to verify the accuracy of the information and respond before we take administrative action.

For example, where discrepancy matching identifies that a taxpayer may not be reporting all their income, but it appears they're reporting the income in another taxpayer's return, they will be given the opportunity to clarify the situation.

The data may also be used to ensure taxpayers are complying with their other tax and superannuation obligations, including registration requirements, lodgment obligations and payment responsibilities.

In cases where taxpayers fail to comply with these obligations, after being reminded of them, we may instigate prosecution action in appropriate circumstances.


Where a taxpayer has correctly met their obligations, the use of the data will reduce the likelihood of contact from us.

In limited circumstances we may use data from a data-matching program to correct mistakes without notifying individuals in advance. When we do so, we will seek an exemption from the Australian Information Commissioner.

Making a privacy complaint

Our privacy policy outlines how we collect, hold and disclose data and explains what you can do if you're not satisfied with the way your information has been treated.

If you're not satisfied with how we have collected, held, used or disclosed your personal information, you can make a formal complaint.

If you're not satisfied with the outcome of the privacy complaint, you can contact the [Office of the Australian Information Commissioner](#) .

For more information, see how we protect your privacy.

QC 65285

Data quality

Learn about our quality assurance processes and how we assure data is fit for use.

Last updated 14 July 2023


Learn about our quality assurance processes and how we assure data is fit for use.

Quality assurance processes

Quality assurance is integrated into our processes and computer systems and applied throughout the data-matching cycle.

These assurance processes include:

- registering the intention to undertake a data-matching program on an internal register
- risk assessment and approval from the data steward and relevant senior executive service (SES) officers prior to any data-matching program being undertaken
- conducting program pilots or obtaining sample data to ensure the data-matching program will achieve its objectives prior to full datasets being obtained
- notifying the OAIC of our intention to undertake the data-matching program and seek permission to vary from the data-matching guidelines (where applicable)
- restricting access to the data to approved users and access management logs record details of who has accessed the data
- quality assurance processes embedded into compliance activities, including
 - review of risk assessments, taxpayer profiles and case plans by senior officers prior to client contact
 - ongoing reviews of cases by subject matter technical experts at key points during the life cycle of a case
 - regular independent panel reviews of samples of case work to ensure our case work is accurate and consistent.

These processes ensure data is collected and used in accordance with our data-management policies and principles and complies with the OAIC's [Guidelines on data matching in Australian Government administration](#) .

How we ensure data quality

Data quality is a measure to determine how fit-for-purpose data is for its intended use. It is valuable because it helps us to understand the data asset and what it can be used for.

Data quality management allows us to use data with greater confidence and assists in meeting data governance requirements and ensures a greater understanding of the data we hold.

The ATO Enterprise Data Quality (DQ) framework provides clarity and structure to our management of data quality and may be applied in determining how business areas can make effective and sound use of data.

This framework champions 6 primary DQ dimensions:

- Accuracy – the degree to which the data correctly represents the actual value.
- Completeness – if all expected data in a data set is present.
- Consistency – whether data values in a data set are consistent with values elsewhere within the data set or in another data set.
- Validity – data values are presented in the correct format and fall within a predefined set of values.
- Uniqueness – if duplicated files or records are in the data set.
- Timeliness – how quickly the data is available for use from the time of collection.

To assure specific data is fit for consumption and the intended use throughout our data-matching programs, the following data quality elements may also be applied.

- Currency – how recent the time period is that the data set covers.
- Precision – the level of detail of a data element.
- Privacy – access control and usage monitoring.
- Reasonableness – reasonable data is within the bounds of common sense or specific operational context.
- Referential integrity – when all intended references within a data set or with other data sets, are valid.

Data is sourced from providers' systems and may not be available in a format that can be readily processed by our own systems. We apply additional levels of scrutiny and analytics to verify the quality of these datasets.

This includes but is not limited to:

- meeting with data providers to understand their data holdings, including their data use, data currency, formats, compatibility and natural systems

- sampling data to ensure it is fit for purpose before fully engaging providers on task
- verification practices at receipt of data to check against confirming documentation; we then use algorithms and other analytical methods to refine the data
- Data is transformed into a standardised format and validated to ensure that it contains the required data elements prior to loading to our computer systems. We undertake program evaluations to measure effectiveness before determining whether to continue to collect future years of the data or to discontinue the program.

Our data quality practices may also be applied during this transformation process.

QC 65285

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth

endorses you or any of your services or products).