Print whole section

Privacy and information gathering

How we gather and manage information, how we manage privacy and our data-matching protocols.

Privacy impact assessment register

The Privacy Code requires the ATO to carry out and maintain a register of certain privacy impact assessments (PIAs).

How we undertake data matching

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

QC 56885

Privacy impact assessment register

The Privacy Code requires the ATO to carry out and maintain a register of certain privacy impact assessments (PIAs).

Last updated 29 October 2026

The Privacy (Australian Government Agencies – Governance) APP Code 2017 (Privacy Code) requires us to undertake privacy impact assessments (PIAs).

We carry out PIAs where the project involves a new or changed way of handling personal information, that is likely to have a significant impact on the privacy of individuals.

The Privacy Code also requires us to maintain and publish a register (or a version of the register) of completed PIAs from 1 July 2018 on our website.

Table: Privacy impact assessment register

PIA title	Project name	Date of PIA
Centrelink Tax File Number (TFN) and Client Reference Number (CRN) Data Exchange	Centrelink Tax File Number (TFN) and Client Reference Number (CRN) Data Exchange	16/10/2026
IAI RSIND Deductions & Tax Agent Assurance PIA	RSIND Deductions & Tax Agent Assurance	18/09/2026
Individuals and Intermediaries (IAI) Risk and Strategy – Individuals (RSIND) – Income Team	Individuals and Intermediaries (IAI) Risk and Strategy – Individuals (RSIND) – Income Team project	18/09/2026
Data Strategy & Optimisation Privacy Impact Assessment	Data Strategy and Optimisation	18/09/2026
Periodic Employment Suitability	Periodic Employment Suitability	7/08/2026
Privacy Impact Assessment: Client-to-agent linking –	Corporate project 4940: Client-to-agent linking – Individuals and Sole traders	28/07/2026

Individuals and Sole traders		
Offsite External Collection Agency data exchange	Offsite External Collection Agency data exchange	6/07/2026
Real Property Transfers Reports – Privacy Impact Assessment	Real Property Transfers Reports	3/07/2026
IAI Rentals Risk PIA	IAI Rentals Risk	29/06/2026
Insider Risk Platform project	Insider Risk Platform project	18/06/2026
Windows Hello for Business Full PIA	Windows Hello for Business	2/06/2026
RPSS Privacy Impact Assessment	Recruitment & Personnel Security Solution (RPSS)	26/05/2026
ATO app and secure messaging	ATO app and secure messaging	10/04/2026
Intelligence Capture – InfoPath Remediation	Intelligence Capture – InfoPath Remediation	10/04/2026
VC DISR Data Privacy Impact Assessment	Storing DISR Venture Capital Programs Data in the Enterprise Data Warehouse Project	18/03/2026
AI Use Case Register	Artificial Intelligence SEI	5/03/2026
Agreement Between Inland Revenue and	Student loan borrower data	2/03/2026

the Australian Taxation Office – For the sample of exchange of information for New Zealand overseas-based student loan borrowers	arrangement between New Zealand Inland Revenue and Australian Taxation Office	
SDP CFP Identity Management	SDP CFP Identity Management	16/02/2026
Privacy Impact Assessment – Windows 11 – Windows Hello for Business	Windows 11 – Windows Hello for Business	23/01/2026
TPB Privacy Impact Assessment on Director Penalty Notices	DPN Analysis for TPB – TASA	16/01/2026
TPB Privacy Impact Assessment for Client Compromised Indicators	Client Compromised Indicators	16/01/2026
Phoenix Taskforce bulk data disclosure	Phoenix Taskforce bulk data disclosure to the Victorian Labour Hire Authority (VLHA)	8/01/2026
Tax Integrity Program features	Tax Integrity Program	25/11/2025
PIA – Commercial Tooling Project	Commercial Tooling Project	30/10/2025

5314 SDP Anet Migration Component Project	SDP Anet Migration Component Project	22/10/2025
Phoenix Taskforce bulk data disclosure	Phoenix Taskforce bulk data disclosure to the Building and Plumbing Commission (BPC) Victorian Building Authority (VBA)	22/10/2025
5245 ANet Migration Privacy Impact Assessment.docx	ANet Migration to Existing Technology	10/10/2025
5235 Privacy Impact Assessment	Data Services Modernisation H2	19/09/2025
Phoenix Taskforce bulk data disclosure	Phoenix Taskforce bulk data disclosure to the Building Commission of New South Wales (BC NSW)	26/08/2025
5028 Identity Management PIA	5028 Identity Management	15/08/2025
Siebel Upgrade Project Privacy Impact Assessment	Siebel Upgrade Project 5145	6/08/2025
Voice Biometrics Upgrade – 2026	4911 Voice Biometrics New Solution	5/08/2025
Shadow Economy Taskforce PIA	Shadow Economy Taskforce	22/07/2025

Department of Environment, Science and Innovation Queensland (DESI) Bulk Data Disclosure – Phoenix Taskforce	Phoenix Taskforce bulk data disclosure to the Department of Environment, Science and Innovation Queensland (DESI)	18/07/2025
Environment Protection Authority New South Wales Bulk Data Disclosure – Phoenix Taskforce	Phoenix Taskforce bulk data disclosure to the Environmental Protection Authority New South Wales (EPA NSW)	16/07/2025
Environment Protection Authority South Australia Bulk Data Disclosure – Phoenix Taskforce	Phoenix Taskforce bulk data disclosure to the Environmental Protection Authority, South Australia (EPA SA)	14/07/2025
FINAL RAM PUBLISHER NDIA PIA – 27 June 2025	14653 Relationship Authorisation Manager (RAM) Publisher Service and onboarding National Disability Insurance Agency (NDIA)	27/06/2025
Privacy Impact Assessment – 'Online Sellers' Industry Segment	SEP ENF Strat 1.3 LPF Online Sellers	25/06/2025
5005: Superannuation on Government-funded Parental Leave Pay (PLP)	Superannuation on Government-funded Parental Leave Pay (PLP)	20/06/2025

High-Risk Linking Model Enhancement	High-Risk Linking Model Enhancement	19/06/2025
Identity Crime Model (IDC) Model	Identity Crime Model (IDC) Model	10/06/2025
ASIC & ATO MoG PIA – Telephony Data	ATO Machinery of Government Change – Registry Transition	2/06/2025
STP ATO and Department of Home Affairs PIA 5093	5093 Migration Systems Reform	14/05/2025
ATO app and secure messaging	ATO app and secure messaging	12/05/2025
AFCX (Implementation)	Australian Financial Crimes Exchange (AFCX) Project SPC-9108	22/04/2025
Uber for Business	Uber for Business	14/04/2025
myID Driver Licence using Face Verification Service (FVS)	myID Driver Licence using Face Verification Service	09/04/2025
Transition to the Exchange (T2E) of RAM	Relationship Authorisation Manager Transition to the Exchange	14/03/2025
Corporate Recruitment System – eRecruit	eRecruit IT Security Uplift	11/02/2025
Revised Onboarding	Onboarding Procedure	30/01/2025

DEWR Workforce Australia Initial STP Data Share	SEO Employment Services Reform 5092	09/12/2024
AFCX, Sharing Barred Bank Accounts	Australian Financial Crimes Exchange (AFCX) Project SPC 9108	18/11/2024
ABRS Bulk Data Disclosure – Phoenix Analytical Model Outputs	ABRS – Director ID/Straw Directors	12/11/2024
Environmental Protection Authority Victoria Bulk Data Disclosure – Phoenix Taskforce	Phoenix Taskforce Bulk Data Disclosure to Environmental Protection Authority Victoria	18/10/2024
AFCX, Proof of Value (POV) PIA	Australian Financial Crimes Exchange (AFCX) Project SPC–9108	26/08/2024
CASBP–3213 PORO Magic – Privacy Impact Assessment	CASBP–3213 PORO Magic	12/08/2024
Segmentation – Client Debt Population Segments v3.0 (update)	Segmentation – Client Debt Population Segments	25/07/2024
Dept of Education and Dept of Employment and Workplace Relations historic debt – contact details exchange	Dept of Education and Dept of Employment and Workplace Relations historic debt – contact details exchange	19/07/2024

Extending Tax Whistleblower Protections	4931 Extending Tax Whistleblower Protections	15/07/2024
Revenue NSW Bulk Data Disclosure – Phoenix Taskforce	RNSW Bulk Data Disclosure	10/07/2024
UDA – Privacy Impact Assessment Phase 2	Unstructured Data Analytics (UDA)	03/07/2024
TCN Manager Check–In Tool	TCN Manager Check–In Tool	18/06/2024
ATO ASIC MOG Project Registry Transition PIA	ASIC ATO MOG Project	23/05/2024
ABS STOP P2 Weekly Job Holder	ABS STP P2 Weekly Job Holder	20/05/2024
4577 Data Acquisition and Optimisation Phase 2 Privacy Impact Assessment	#4577 Data Acquisition and Optimisation Phase 2	12/04/2024
PIA Sharing Economy 4382	Sharing Economy	10/04/2024
Segmentation – Client Debt Population Segments	n/a	14/03/2024
4561 IODL Replacement PIA	4561 IODL Replacement Project	01/03/2024
Client to agent linking – Privacy Impact	4675 Client to agent linking	28/02/2024

Assessment		
Sharing Economy Reporting Regime (SERR) v1.1	Project 4012 Sharing Economy Reporting Regime	21/02/2024
4898 TT24 PIA	4898 Tax Time Capacity and Processing	14/02/2024
PIA Microsoft 365	Enable One Drive	13/12/2023
Terminated High–Risk Practitioners Privacy Impact Assessment	High–Risk Practitioners that have been terminated by the Board Conduct Committee	06/12/2023
Disclosure to professional associations	Disclosure to professional associations	04/12/2023
SDSD–65004	High–Risk practitioners that have been terminated by the Board Conduct Committee	04/12/2023
Health Delivery Modernisation Program – Phase Three PIA	Health Delivery Modernisation Phase 3	27/11/2023
Privacy Impact Assessment Sharing Economy	4109 Sharing Economy	21/11/2023
Health Delivery Modernisation Phase 3	Health Delivery Modernisation Phase 3	01/11/2023

Director ID Linking Solution Privacy Impact Assessment	4755 Director ID Interim Linkage Solution	09/10/2023
3352 new ato.gov.au Privacy Impact Assessment	3352 new ato.gov.au	21/08/2023
Foreign ownership of Australian Asset Register Privacy Impact Assessment	Foreign ownership of Australian Asset Register	21/08/2023
Operation Andes	Operation Andes	07/07/2023
Benestar Employee Assistance Program	Employee Assistance Program SPC – 2458	08/05/2023
PIA for the Standing Taskforce Within Shadow Economy Compliance Program	The Standing Taskforce Within 467 Shadow Economy Compliance Program	02/05/2023
TPB ECP Pipeline	TPB ECP Pipeline	04/04/2023
Accounts Payable and Receivable Dashboard	Accounts Payable and Receivable Dashboard	29/03/2023
ATO In–House Mental Health Specialist Service Privacy Impact Assessment	ATO In–House Mental Health Specialist Service	27/01/2023
Private Health Insurance data exchange with ABS	Private Health Insurance data exchange with ABS	01/12/2022

Corporate Project Privacy Impact Assessment	Superannuation Guarantee Assurance Project	28/11/2022
ATO UI Framework Phase 1 PIA	ATO UI Framework Upgrade Phase 1	07/11/2022
Operation Protego	Operation Protego	19/08/2022
Privacy Impact Assessment IC/SFCT	Operation Bowmore bulk data disclosure	14/07/2022
PIA 4478 Military Super – Part 2	4478 – Superannuation – Protecting Veterans Interests (Military Super)	13/07/2022
Disclosure of Business Tax debt	Disclosure of Business Tax Debt	4/07/2022
Teradata Back–up Replacement Project	Teradata Back–up Replacement	30/06/2022
New Data Pattern (NDP)	New Data Pattern (NDP) Privacy Impact Assessment	24/06/2022
EDH Migration Privacy Impact Assessment	EDH Migration	24/06/2022
Final Privacy Impact Assessment of inclusion of a Family Links File as an ALife dataset	ALife – Family Links File	15/06/2022
Registry Transition Privacy Impact	Modernising Business Registers (MBR) Program	19/05/2022

Assessment		
DIS Fraud analytics PIA	Digital Identity 4061 – Fraud analytics	19/05/2022
CRS – ability to use ATO data to inform financial capacity assessment	CRS Review	7/04/2022
Director ID PIA. Version 2 – Public beta	MBR Program	17/03/2022
FWB Data Importation from ATO Holdings	FWB Data Importation from ATO Holdings	28/02/2022
SE TDP PIA	Senior Executive Talent Development Program	25/02/2022
People Connect	People Connect	17/12/2021
Benestar Employee Assistance Program	Employee Assistance Program SPC–2458	8/12/2021
Privacy Impact Assessment TAT DA Client Grouping ANGIE	TAT D&A Project 4072: Client Grouping Optimisation – Automated Network & Grouping Identification Engine (ANGIE)	6/12/2021
4053 Unstructured Data Capability Privacy Impact Assessment	4053 Unstructured Data Capability	4/11/2021

3838 PIA Visibility of Super to parties in a family law proceeding	Visibility of Super to parties in a family law proceeding	14/10/2021
Privacy Impact Assessment – 2816	Single Touch Payroll Phase 2	2/09/2021
4164 ADMS Privacy Impact Assessment	Apprenticeships Data Management System (ADMS)	27/08/2021
myGovID IP3 PIA	Digital Identity 4061	27/08/2021
FOAAR Privacy Impact Assessment	Foreign Ownership of Australian Assets Register (FOAAR)	23/08/2021
Preliminary Privacy Impact Assessment of inclusion of a Family Links File as an ALife dataset	ALife – Family Links File	15/06/2021
Privacy Impact Assessment_4262	Evolution of the Client Register	11/06/2021
Data Backbone (DB) Privacy Impact Assessment	Data Backbone (DB)	10/05/2021
ELP Review – 2021 PIA	ELP – Indigenous programs review	7/05/2021
Privacy Impact Assessment (PIA) YFYS	Your Future, Your Super – 4158	2/05/2021
3555 Black Economy Standing Taskforce PITA	3555 Black Economy Standing Taskforce	27/04/2021

2078 Serraview Spatial Management	2078 Serraview Spatial Management	9/04/2021
4079 Country by Country Interact PITA	Unstructured Data Pipelines – Country by Country Interact	26/03/2021
Privacy Impact Assessment – Director Identification Number	Modernising Business Registers Program	19/03/2021
Data Catalogue and Lineage (IT Component)	Data Catalogue and Lineage	4/03/2021
JobMaker Hiring Credit Privacy Impact Assessment	JobMaker Hiring Credit	18/01/2021
DAO Privacy Impact Assessment	Data Acquisition and Optimisation (3929)	8/12/2020
ATO Protecting Client Accounts Privacy Impact Assessment	ATO and Services Australia compromised entity data disclosure	4/11/2020
New policy – Child care sector changes to JobKeeper eligibility	New policy – Child care sector changes to JobKeeper eligibility and introduction of Department of Education, Skills and Employment (DESE) Child care Transition Payment	16/09/2020
Payment Thinking Project 3812	ATO Online Scheduling and	21/08/2020

	Payment Plan Services	
PIA for credit card storage	3812 Payment Thinking – ATO Online Scheduling and Payment Plan Services	21/08/2020
OTE Privacy Impact Assessment	Offshore Tax Evasion Pilot Project	7/07/2020
ATO ASIC Data Fusion Program	MYEFO Combatting Illegal Phoenix Behaviour (ASIC Data Fusion)	26/06/2020
Disclosure of Business Tax Debt PIA	Disclosure of Business Tax Debt	25/06/2020
Privacy Impact Assessment for Bulk Data Disclosure Project	SFCT COVID–19 Bulk Data Disclosure project	22/06/2020
Privacy Impact Assessment – ATO/AIC research	Research Proposal with the Australian Institute of Criminology (AIC) concerning safety for frontline staff.	05/06/2020
PIA for Analytics Execution Platform (AIP) and associated model development lifecycle platforms	3884 – Advanced Analytics Governance Review (AAGR) project and the system it implements (Advanced Analytics, AA)	25/05/2020
JobKeeper Payment Program PIA	JobKeeper Payment Program	13/05/2020

Corporate Project Privacy Impact Assessment	SuperStream rollovers version 3 (including SMSFs)	13/03/2020
eInvoicing Privacy Impact Assessment	eInvoicing onboarding the ATO	13/02/2020
Privacy Impact Assessment – Data Window	3851 Data Window	19/12/2019
Smartphone–based duress application – SafeZone	Smartphone–based duress application – SafeZone	17/12/2019
Tax Integrity Centre (TIC)	PID 3362 Tax Evasion Referral Centre Rebuild	3/12/2019
Activity Statement Financial Processing (ASFP) Privacy Impact Assessment	Activity Statement Financial Processing (ASFP)	3/07/2019
Privacy Impact Assessment Automation and Artificial Intelligence	Automation and Artificial Intelligence	21/05/2019
Enterprise Insights Portfolio (EIP) Privacy Impact Assessment	Enterprise Insights Portfolio (EIP)	29/05/2019
Privacy Impact Assessment – 3241	Superannuation Guarantee Integrity Measures	14/02/2019
IAL External Collection Agency Lodgment Work	External Collection Agency Lodgment Work	7/02/2019

Privacy Impact Assessment – 2929	SuperStream rollovers version 3 (including SMSFs)	18/01/2019
Privacy Impact Assessment for PGI Capability Appraisal 2018	PG&I Capability Appraisal 2018	15/01/2019
IODL Upgrade Project Privacy Impact Assessment	IODL Upgrade	11/01/2019
Independent PIA myGovID 2018	myGovID Corporate Project 3234	3/09/2018
Privacy Impact Assessment on the ATO longitudinal Information File for the Australian Taxation Office	ATO Longitudinal Information Files (ALife)	22/08/2017
DCL Privacy Impact Assessment	Digital Capability Locator	20/07/2017
Independent PIA RAM 2017	Project 1743 – Relationship and Authorisation Manager (RAM)	31/03/2017
Relationship and Authorisation Manager – Release One	Relationship Authorisation Manager (RAM)	1/03/2017
Introduction of Streamlined Individual Income Tax Returns	Streamlined Individual Income Tax Returns	16/06/2014

QC 57895

How we undertake data matching

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

Last updated 21 September 2026

About data matching

Matching external data with our own helps us to ensure that people and businesses comply with their tax and super obligations. It also helps us to detect fraud against the Commonwealth.

We are required to comply with strict laws to protect your privacy when we collect data from other agencies and organisations for our data-matching programs. These laws include the *Privacy Act 1988*, the secrecy provisions of the *Income Tax Assessment Act 1936*, the *Taxation Administration Act 1953* and other tax laws.

We also adhere to the Privacy Commissioner's Guidelines on Data Matching in Australian Government Administration by preparing and publishing a protocol for each of our data-matching programs.

In broad terms, each protocol explains:

- the purpose of the program
- what data is collected
- which agencies or organisations will be providing the data
- how the data will be used.

Current data-matching protocols

- AUSTRAC transaction report information 17 June 2021 to 30 June 2027 financial year
- Australian Financial Crimes Exchange (AFCX) data matching protocol

- Child support lodgment enforcement program data-matching protocol
- COVID-19 economic response support 2019–20 to 2021–22 financial years
- Commonwealth electoral roll
- Crypto assets data-matching program protocol to 2025–26
- Department of Home Affairs passenger movements
- Department of Home Affairs visa – data-matching program protocol
- Government payments program data-matching program protocol
- Higher Education Loan Program, Vocational Education and Training Student Loan and Trade Support Loans 2019–20, 2020–21 and 2021–22 financial years
- Income protection insurance 2021–22 to 2025–26 data-matching program protocol
- Landlord insurance 2021–22 to 2025–26 data-matching program protocol
- Lifestyle assets data-matching program protocol
- Medicare entitlement statement data-matching protocol
- Military super 2010–11 to 2021–22 financial years
- Motor vehicle registries data-matching program protocol
- Novated leases 2018-19 to 2025-26 data-matching program protocol
- Officeholder data-matching program protocol
- Offshore Merchant 2024–25 to 2026–27 financial years
- Online selling matching program protocol
- Paid parental leave superannuation contribution program
- Private health insurance statement – 2014-15 to 2027-28 financial years
- Property management data-matching program protocol
- Real property transactions data-matching program protocol

- Rental bond data-matching program
- Residential investment property loan 2021–22 to 2025–26 data-matching program protocol
- Ride sourcing 2015–16 to 2022–23 financial years data-matching program protocol
- Share transactions data-matching program protocol
- Sharing economy accommodation data-matching program protocol

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 super 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 super 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. More details are on the OAIC website at oaic.gov.au/privacy/making-a-privacy-complaint.

For more information, see how we protect your privacy.

QC 55323

Real property transactions data-matching program protocol

Information on our real property transactions data matching program for the period of 20 September 1985 to 30 June 2017.

Last updated 24 August 2026

Real property transactions data-matching program overview

Objectives and purposes of our real property transactions data-matching program.

Real property transactions data

Data we collect under our real property transactions data-matching program.

Notifying the public of the data-matching program

How we notify the public about our real property transactions data-matching program.

Our lawful role

Our legislative functions and the policies and procedures we follow for a data-matching program.

Why we undertake date matching

Why we conduct data-matching programs and the costs and benefits of data matching.

How we undertake data matching

Systems and processes we use in data-matching activities.

Data quality

How we assure data is fit for use and quality processes we undertake.

Real property transactions data-matching program overview

Objectives and purposes of our real property transactions data-matching program.

Published 24 August 2026

Program overview

This protocol has been prepared to meet the requirements of the *Guidelines on Data Matching in Australian Government Administration 2014* (Guidelines) published by the Office of the Australian Information Commissioner (OAIC).

The real property transactions data-matching program has been conducted since 2005 to ensure compliance with taxation obligations on the disposal of real property, especially in relation to capital gains tax (CGT).

The disposal of a property may trigger a CGT event, and this can occur after an asset has been held for many years. Real property transaction history dating back to 20 September 1985 (the introduction of the CGT regime) is required to enable cost base and capital proceeds calculations that are used to determine a CGT liability.

In the 2013–14 Federal Budget, the government announced it would legislate to make the reporting of property transfers to the ATO mandatory. The *Tax and Superannuation Laws Amendment (2015 Measures No. 5) Bill 2015* was enacted, and the reporting regime commenced from 1 July 2017. Property transfers that occur after this date are reported under the legislative regime.

The legislative reporting regime gathers real property transaction data and has done so since its commencement. The regime doesn't gather data retrospectively.

Data acquired under this data-matching program will continue to be required until all properties have been transferred within the legislative reporting regime.

This data-matching protocol has been amended from the original version published in December 2017 to align with existing data-

matching practices:

- General Disposal Authority 24 (GDA 24) has been revoked, and an exemption is no longer required to retain the data beyond the retention period
- Adopted the updated data-matching protocol template.

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 real property transactions data-matching program are to:

- promote voluntary compliance and strengthen community confidence in the integrity of the taxation and superannuation systems and other programs administered by the ATO
- 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 to address risks with real property transactions by taxpayers and others that are required to notify the ATO of dealings in real property
- work with real property intermediaries to obtain an understanding of risks and issues as well as trends of non-compliance
- support compliance strategies to minimise future risks to revenue
- ensure compliance with registration, lodgment, correct reporting and payment of taxation, superannuation and other obligations.

Why we look at real property transactions data

Our real property transactions data-matching program allows us to identify and address a number of tax risks, including:

- non-compliance with taxation obligations related to the transfer of real property assets –this may include registration, reporting, lodgment or payment obligations.

- lack of taxpayer knowledge of tax obligations as part of information and education campaigns
- loss of public revenue.

For more information see:

- Capital gains tax
- Capital gains tax property exemption tool
- Capital gains tax and property
- GST and property
- Assets and property
- Property and land
- Tax consequences on sales of property
- Property and land
- Property used in running a business
- Are you in the business of renovating properties?
- Rental properties guide 2025
- Property and capital gains tax
- Foreign investment in Australia

QC 107922

Real property transactions data

Data we collect under our real property transactions data-matching program.

Published 24 August 2026

How we use real property transactions data

The data collected under this program will be compared with information in our system. We will match this data against our records and other data we hold to identify taxpayers that may not be meeting their registration, reporting, lodgment or payment obligations.

The data will also support client engagement and voluntary compliance through initiatives such as education and pre-filling information in tax returns.

Previous related programs

This program was active from 2005 until legislative amendments shifted responsibility for reporting property transfers to state and territory revenue collection agencies and titles offices. Transfers occurring after 1 July 2017 are now reported under this legislative regime.

During the 2016–17 financial year, we identified over 5,431 cases where real property dealings were not treated correctly, raising an additional $65 million in revenue. This demonstrates the effectiveness of this program in protecting public revenue.

Data providers

We are the matching agency and, in most cases the sole user of the data obtained during this data-matching program.

Data was obtained from the following data providers:

- New South Wales Office of State Revenue
- New South Wales Department of Finance & Services – Land & Property Information
- Victorian State Revenue Office
- 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

- Tasmanian Department of Primary Industries, Parks, Water & Environment
- Tasmanian State Revenue Office
- Revenue SA
- South Australian Department of Planning, Transport & Infrastructure – Land Services Group
- Western Australian Office of State Revenue
- Western Australian Land Information authority (Landgate).

Our formal information gathering powers

To ensure statutory requirements are met, we obtained data under our formal information gathering powers. These are contained in section 264 of the *Income Tax Assessment Act 1936* and section 353 10 of Schedule 1 to the *Taxation Administration Act 1953*.

This is a coercive power, and data providers are obligated to provide the information requested.

We use the data for tax and superannuation compliance purposes.

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) – the ATO reasonably believes that the use of the information is reasonably necessary for our enforcement-related activities.

Data elements we collected

We collected data from the state and territory revenue collection agencies and titles offices for the period of 20 September 1985 to 30 June 2017. The data quality is of a high standard as there is a

requirement for government entities to account for and report on property transactions data.

The collected data may contain all or a selection of the fields listed below:

- 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
- Transfer property ownership 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 ownership percentage and manner of holding
- Transferee's date of birth
- Transferee's property ownership percentage and manner of holding
- Transferee's ACN or ABN
- Land tax and applicable exemption details
- Purchase duty and applicable exemption details
- Valuation details

Number of records

During the relevant period, we collected data and matched records for over 2 million individuals each financial year for this program.

Data retention

We collected data under this program for the period 20 September 1985 to 30 June 2017 on a quarterly basis, with the final data obtained in September 2017.

We were granted exemption by the OAIC to retain the data beyond the retention period, initially in 2005, with successive extensions granted, including a final 7-year extension in 2017. The exemption requests were required to satisfy the National Archives of Australia's General Disposal Authority 24 (GDA 24) – *Records relating to data matching exercises*.

GDA 24 has now been revoked and an exemption from the OAIC is no longer required to retain the data beyond the retention period. We conduct a regular internal assurance process to ensure that a business need remains and that only records required to be retained are kept in accordance with current data governance practices.

The data is required for the protection of public revenue:

- Retaining real property transactions data supports our broader compliance approach to CGT, GST, income tax and other risks.
- The data enhances our ability to identify taxpayers who may not be complying with their tax and super obligations, which is integral to protecting the integrity of the tax and superannuation systems.
- The disposal of a property may trigger a CGT event, and this can occur after an asset has been held for many years.
- Real property transaction history dating back to 20 September 1985 (the introduction of the CGT regime) is required to enable cost base and capital proceeds calculations that are used to accurately determine a CGT liability.
- The data is also used in multiple risk models, including models that establish retrospective profiles over multiple years aligned with period of review.

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

QC 107923

Notifying the public of the data-matching program

How we notify the public about our real property transactions data-matching program.

Published 24 August 2026

How we notify the public

We notify the public of our real property transactions data-matching program data collection for the period of 20 September 1985 to 30 June 2017 by:

- publishing a notice in the Federal Register of Legislation gazette in the week starting 24 August 2026.
- publishing this data-matching program protocol on our website at Data-matching protocols.

Gazette notice

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 real property transactions data-matching program 24 August 2026

This data-matching protocol has been amended from the version published in 2017 to align with existing business practices, including the impact the revocation of GDA 24 has on our ability to retain this

data beyond the stated retention periods, where a business need exists.

We are not continuing to acquire details of real property transactions under this program. Data was acquired for the period 20 September 1985 to 30 June 2017 from state and territory revenue and land title agencies.

The data items included:

- client identification details (names, addresses, date of birth)
- property details (land parcel information, address)
- transaction details (transaction date and amount).

During the relevant period, we collected data on approximately 2 million individuals each financial year for this program.

The objective of this data matching program is to ensure that taxpayers are correctly meeting their taxation obligations in relation to property transactions. These obligations include registration, lodgment, reporting and payment responsibilities.

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 Data matching protocols.

QC 107924

Our lawful role

Our legislative functions and the policies and procedures we follow for a data-matching program.

Published 24 August 2026

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 super obligations.

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

Our data-matching programs help to ensure that Australians are fulfilling their tax and super 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 provide assurance that taxpayers are meeting their obligations. It helps us to identify and deal with non-compliant behaviour.

Data-matching guidelines we follow

Our data-matching programs follow the Office of the Australian Information Commissioner's (OAIC) (2014) Guidelines on data matching in Australian Government administration (the guidelines).

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* and 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 ATO 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 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, super and other laws administered by the ATO.

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 tax laws. In specific permissible circumstances, on-disclosures may include de-identified datasets for statistical analysis.

QC 107925

Why we undertake date matching

Why we conduct data-matching programs and the costs and benefits of data matching.

Published 24 August 2026

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 program to ensure entities are complying with their taxation and superannuation obligations. Relying only on data already held by the ATO is of limited value for the following reasons:

- the taxation system operates on willing participation so our data is derived from taxpayers that are correctly registered and meeting their lodgment obligations
- we have no other data to cross-reference to ensure taxpayers are reporting their obligations correctly other than by directly contacting every taxpayer.

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.

Costs

There are some incidental costs to us in the conduct of this data matching program, but these will be 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.

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 don't exist.

QC 107926

How we undertake data matching

Systems and processes we use in data-matching activities.

Published 24 August 2026

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 don't 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 ATO 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 super 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 107927

Data quality

How we assure data is fit for use and quality processes we undertake.

Published 24 August 2026

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 outlines 6 core 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
- transforming data into a standardised format and validating to ensure that it contains the required data elements prior to loading to our computer systems; our data quality practices may also be applied during this transformation process
- undertaking program evaluations to measure effectiveness before determining whether to continue to collect future years of the data or to discontinue the program.

QC 107928

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.

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