



Commissioner of Taxation

Notice of a data matching program

The Australian Taxation Office (ATO) will acquire details of insurance policies for certain classes of assets, including marine vessels, enthusiast motor vehicles, thoroughbred horses, fine art and aircraft where the value exceeds nominated thresholds for the 2013-14 and 2014-15 financial years.

The data items that will be obtained are personal details of:

- Policy holder identification details (names, addresses, phone numbers, dates of birth, etc)
- Insurance policy details (policy number, start and end date, asset insured, physical location of the asset etc).

It is estimated that records of more than 100,000 insurance policies will be obtained.

A full list of the specialist and general insurers we will be obtaining data from is contained in the data matching program protocol (refer below for a link to this document).

These records will be electronically matched with ATO data holdings to identify non-compliance with registration, lodgment, reporting and payment obligations under taxation laws.

The objectives of this data matching program are to:

- Assist with profiling taxpayers, providing compliance staff with a holistic view of a taxpayer's wealth
- Identify possible compliance issues with income tax, capital gains tax, fringe benefits tax, GST and superannuation obligations
- Identify avenues available to assist in debt management activities
- Promote voluntary compliance and strengthen community confidence in the integrity of the taxation and superannuation systems
- Ensure compliance with registration, lodgment, correct reporting and payment of taxation and superannuation obligations.

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

www.ato.gov.au/dmprotocols

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

www.ato.gov.au/privacy