



## Commissioner of Taxation

### Notice of a data matching program - Online selling 2015-16, 2016-17 and 2017-18

The Australian Taxation Office (ATO) will continue to acquire annually online selling data. Data will be acquired relating to registrants who sold goods and services to an annual value of \$12,000 or more during the 2015-16, 2016-17 and 2017-18 financial years.

Data providers are included in the program based on the following principles:

- The data owner or its subsidiary operates a business in Australia that is governed by Australian law.
- The data owner provides an online market place for businesses and individuals to buy and sell goods and services.
- The data owner tracks the activity of registered sellers.
- The data owner has clients whose annual trading activity amounts to \$12,000 or more.
- The data owner has trading activity for the periods in focus.
- Where the client base of a data owner does not present an omitted income risk or the administrative or financial cost of collecting the data exceeds the benefit the data may provide, the data owner may be excluded from the program.

In accordance with the principles listed above data will be sought from eBay Australia and New Zealand Pty Ltd, a subsidiary of eBay International AG which owns and operates [www.ebay.com.au](http://www.ebay.com.au)

The data items that will be obtained are:

- personal details of online selling account holders, such as name, address and contact information
- the value and quantity of transactions processed for each online selling account.

It is estimated that between 20,000 and 30,000 records will be obtained and that around half of the matched accounts will relate to individuals.

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 are to:

- Promote voluntary compliance with taxation obligations and increase awareness in the community of the ways we use data matching to address non-compliance, by publishing this program protocol.
- Assist in building intelligence about businesses including broader risk, trend and strategic analysis.

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

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

- Ensure compliance with registration, lodgment, correct reporting and payment of taxation obligations.

A document describing this program has been prepared in consultation with the Office of the Australian Information Commissioner. A copy of this document is available at [www.ato.gov.au/dmprotocols](http://www.ato.gov.au/dmprotocols)