



Commissioner of Taxation - Notice of a data matching program

The Australian Taxation Office (ATO) acquires overseas movement data from the Department of Home Affairs (DHA) for individuals with an existing HELP, VSL or TSL debt. The data matching program will be conducted for the 2019-20, 2020-21 and 2021-22 financial years.

When living and working overseas with a Higher Education Loan Program (HELP), Vocational Education and Training Student Loan (VSL) and/or Trade Support Loans (TSL) you are required to:

- update your contact details and submit an overseas travel notification if you have an intention to, or already reside overseas, for 183 days or more in any 12 months
- lodge your worldwide income or a non-lodgment advice.

The program will identify HELP, VSL and TSL debtors to whom the [HELP, VSL and TSL overseas obligations](#) apply. We will assess their status against ATO records and other data we hold to identify debtors that may not be meeting their registration, lodgment and/or payment obligations.

The data items that will be obtained are:

- Identifying particulars for the HELP, VSL and TSL debtor population (name, date of birth, ATO/DHA identifiers)
- DHA overseas movement details (Passport number, passport country of issue, offshore status, departure and return dates) held on DHA system

The HELP, VSL and TSL debtor population affected by this data collection is expected to involve approximately 3 million individuals each financial year.

The objectives of this data matching program are to:

- ensure participants with a HELP, VSL or TSL debt impacted by the law changes are receiving guidance materials, self-help information and support
- ensure participants with a HELP, VSL or TSL debt impacted by the law changes are aware of their registration, lodgment and payment obligations
- use insight gained to further develop educational strategies intended to promote voluntary compliance and strengthen community confidence in the integrity of the tax system
- provide possible opportunities to satisfy the ATO's wider compliance activities of registration, lodgement, 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/general/gen/data-matching-protocols/

The ATO applies 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