Gazette notice: Commissioner of Taxation – Notice of a data-matching program

The Australian Taxation Office (ATO) will acquire data on Australian sales made through online selling platforms for 2018–19 through to 2022–23 financial years. The collected data may contain all or a selection of the fields listed below.

### Client identification details – individuals

* Given and surname(s) (if more than one name on the account)
* Date(s) of birth
* Account holders' addresses (residential, postal, other)
* Australian business number (if applicable)
* Email address
* Contact phone number(s)

### Client identification details – non-individuals

* Business name
* Addresses (business, postal, registered, other)
* Australian business number
* Contact name
* Email address
* Contact phone number(s)

### Account details

* Account name
* Account identification number
* Account registration date
* Account registration type
* Store type
* Seller status
* IP Address
* Seller's linked PayPal account
* Number of annual sales transactions
* Value of annual sales transactions
* Number of monthly sales transactions
* Value of monthly sales transactions

We estimate the total number of account records obtained to be between 20,000 and 30,000 each financial year. We expect 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 of the online selling data-matching program are to:

* promote voluntary compliance and increase community confidence in the integrity of the tax and superannuation systems
* gain insights from the data to help develop and implement engagement strategies to improve voluntary compliance, which may include educational or compliance activities
* identify and educate those individuals and businesses who may be failing to meet their registration or lodgment obligations and assist them to comply
* help ensure individuals and businesses are fulfilling their tax and superannuation obligations.

A document describing this program is available at [ato.gov.au/dmprotocols](https://www.ato.gov.au/general/gen/data-matching-protocols/).

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 data-matching as an administrative tool in a way that complies with the Australian Privacy Principles (APPs) and the Privacy Act 1988 (Privacy Act) and are consistent with good privacy practice.

A full copy of the ATO’s privacy policy can be accessed at [ato.gov.au/privacy](https://www.ato.gov.au/privacy).