



Gazette notice: Commissioner of Taxation – Notice of a landlord insurance data-matching program 9 June 2023

The Australian Taxation Office (ATO) will acquire landlord insurance data from insurers for 2021–22 to 2025–26.

The data items include:

- client identification details (names, addresses, phone numbers, date of birth, etc.)
- insurance policy details (policy numbers, policy details, insured property details, insurance premiums paid, claims information including payouts received, etc.)

We estimate that records relating to approximately 1.6 million individuals will be obtained each financial year.

The data will be acquired and matched against ATO records to support the identification, assessment, and treatment of rental property income, expenses, and capital gains tax risks. The data may be used to:

- promote voluntary compliance and increase community confidence in the tax and superannuation systems
- help ensure that individuals and businesses are fulfilling their tax and super reporting obligations
- identify and educate individuals and businesses who may be failing to meet their reporting obligations and help them
 - lodge their income returns
 - correctly report income and expenses
 - meet their capital gains tax obligations for properties used to derive income
- gain insights to help develop and implement treatment strategies to improve voluntary compliance. This may include targeted educational, behavioural or compliance activities for individuals and businesses that lease or let real property.

A document describing this program is available at ato.gov.au/dmprotocols.

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 of data matching as an administrative tool in a way that:

- complies with the Australian Privacy Principles (APPs) and the *Privacy Act 1988* (Privacy Act)
- is consistent with good privacy practice.

A full copy of the ATO's privacy policy can be accessed at ato.gov.au/privacy.