



Commissioner of Taxation

NOTICE OF A DATA MATCHING PROGRAM

The Australian Taxation Office (ATO) will acquire details of entities from State and Territory motor vehicle registries for the 2013-2014, 2014-2015 and 2015-2016 financial years from the following sources:

State/Territory	Motor Vehicle Registration Authority
▪ Australian Capital Territory	Office of Regulatory Services Justice and Community Safety Directorate
▪ New South Wales	Roads and Maritime Services
▪ Northern Territory	Department of Lands and Planning
▪ Queensland	Department of Transport and Main Roads
▪ South Australia	Department of Planning, Transport and Infrastructure
▪ Tasmania	Department of State Growth Resources – Registration and Licencing Branch
▪ Victoria	VicRoads Licencing and Registrations Operations
▪ Western Australia	Department of Transport

It is estimated that records of 2 million transactions will be obtained, enabling the identification of approximately 2.8 million individuals.

The ATO will obtain the following data items from the source agencies for the each of the financial years where motor vehicles were sold/transferred or newly registered and the transfer and/or market value is \$10,000 or greater:

- Details of the purchaser(s), seller(s), licenced dealer, fleet manager, leasing company (or representative of any of these) and the registering person for an unincorporated body, including:
  - Name – individual
  - Name – business (legal and trading)
  - Address (including postcode) – residential, business (for legal notices), postal (for renewals)
  - Date of birth – individual
  - Contact phone number

- Australian business number (if applicable)
- Australian company number (if applicable)
- Transaction details will include:
  - Date of transaction
  - Type of transaction (eg. new registration, transfer)
  - Sale price of the vehicle
  - Market value of the vehicle
  - Vehicle's garage address
  - Type of intended vehicle use (eg. private, business)
  - Vehicle make
  - Vehicle model
  - Vehicle body type
  - Year of manufacture
  - Engine capacity or number of cylinders
  - Tare weight (unladen weight)
  - Gross weight (gross vehicle mass and/or gross combination mass)
  - Vehicle identification number (chassis number)
  - Registration number
  - Transaction receipt number
  - State stamp duty exemption (yes or no)
  - Reason for state duty exemption
  - Dealers licence number.

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

This program is called the Motor Vehicle Registries data matching program and its purpose is to identify and address non-compliance with taxation obligations. Its objectives are to:

- Obtain intelligence about taxpayers that buy and sell motor vehicles to identify risks and trends of non-compliance with taxation and superannuation obligations
- Identify and address taxpayers buying and selling motor vehicles who may not be meeting their obligations to register and lodge returns (including activity statements) and ensure the correct reporting of income and entitlement to deductions and input tax credits
- Use the motor vehicle purchaser's data as an indicator of risk, along with other data holdings, to identify taxpayers that have purchased vehicles with values that are not commensurate with the income they have reported
- Identify cases for investigation of taxpayers of interest, such as seller(s), licenced dealers, fleet managers, leasing companies or representatives of these taxpayers to determine if the use of interposed proxy ownership is used to conceal the real accumulation of wealth, therefore representing a material threat to public revenue
- To promote voluntary compliance and strengthen community confidence in the integrity of the taxation system by publicising the conduct of this data matching program
- Identify and deal with those taxpayers who may not have met their obligations with regards to GST, fringe benefits tax, luxury car tax, fuel schemes and income tax
- Generally 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](http://www.ato.gov.au/dmprotocols)
- by sending an email to [SpecialPurposeDataSteward@ato.gov.au](mailto:SpecialPurposeDataSteward@ato.gov.au) with a reference to Motor Vehicle Registries data matching program.

The ATO complies with the Office of the Australian Information Commissioner's *The use of data matching in Commonwealth administration – guidelines* (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)