



# Data, information and privacy

We intend to be fair and professional and to maintain strict standards of confidentiality in accordance with the law.

## How we approach information and privacy



We focus on your rights, being accountable, and lawful information collection, analysis and sharing.

## Access to information



Access to information we hold makes our operations more transparent and leads to increased levels of trust and respect.

## Data matching



Data matching is an administrative and law enforcement tool we use for education and compliance activities.

## How we use data and analytics



How we use data and analytics to gain insights into our clients, and design and deliver effective services.

## Your privacy



To administer the tax laws, we collect information about you but

## **Requesting ATO data under the DATA Scheme**



Learn about the DATA Scheme and how to request ATO data under the scheme.

## **ATO AI transparency statement**



See our public transparency statement outlining how we approach artificial intelligence (AI) in the ATO.

## **Research and statistics**



Research helps us understand what you think about us. We statistically analyse the data provided to us on tax forms.

QC 57017

# **How we approach information and privacy**

We focus on your rights, being accountable, and lawful information collection, analysis and sharing.

**Last updated** 23 June 2023

In collecting, analysing and sharing information, the ATO adheres to the law, respects the right to privacy and aims to be fair and professional. More generally, we also facilitate public access to information about how we operate in accordance with freedom of information principles and our strategies to foster willing compliance.

To effectively administer the tax and superannuation systems, the ATO is required to collect, analyse and share information, in accordance with the law, on the financial affairs of taxpayers and other participants

in the Australian economy. In this our intention is to be fair and professional, and we adhere to strict standards of confidentiality to ensure your right to privacy is maintained in accordance with the law.

In being accountable we also facilitate public access to information about how we operate in accordance with freedom of information law and principles and our strategies to foster willing compliance with tax and super obligations. We aim for the greatest possible openness and transparency about how we operate to maintain the community's trust and confidence.

QC 72895

## Access to information

Access to information we hold makes our operations more transparent and leads to increased levels of trust and respect.

**Last updated** 8 March 2016

Access to information enhances transparency and increases trust and respect. We aim for greater openness and transparency about how we operate.

This commitment to openness and transparency has its roots in the *Freedom of Information Act 1982* (FOI Act). The FOI Act was created to give individuals and organisations the right to access documents we hold.

Our FOI disclosure log lists publicly available documents released under freedom of information (FOI) access requests.

Under the Information Publication Scheme (IPS), we publish a broad range of information on our website to help and promote prompt and easy public access to information. We also publish a plan that explains how we intend to implement and administer the IPS (an agency plan).

If you become aware of a situation where you suspect serious wrongdoing such as fraud or other misconduct, and you are a former or current public official, you can report your concerns under the Public Interest Disclosure Scheme (PID scheme.)

## Find out more

- [How the IPS works](#)
- [IPS – information we publish](#)
- [Taxpayers' charter – accessing information under the Freedom of Information Act](#)
- [Freedom of information disclosure log](#)
- email [FOI@ato.gov.au](mailto:FOI@ato.gov.au) or phone **13 28 69** and ask for the FOI unit
- [Public Information Disclosure \(PID\) scheme](#)

You can get copies of your tax records from us by downloading, printing and completing the form [Copies of tax documents request](#).

## See also

- [Advertising certifications](#)
- [Insolvency practitioners](#) or liquidators who are empowered to wind up a taxpayer's financial affairs can access the taxpayer's records
- [Subpoenaing the ATO](#)

### How the IPS works



The (Information Publishing Scheme) IPS underpins a pro-disclosure culture across government and transforms the freedom of information framework from one that reacts to individual requests to one that relies more heavily on agency-driven information publication.

### IPS – information we publish



We publish documents, such as our agency plan, annual plan, financial statements and organisational structure to our IPS entry. In addition to the information we are required to publish, we also publish our operational information – information that guides us in decision-making, routinely requested information and information we consider to be of value or interest to the public.

## How the IPS works

The (Information Publishing Scheme) IPS underpins a pro-disclosure culture across government and transforms the freedom of information framework from one that reacts to individual requests to one that relies more heavily on agency-driven information publication.

**Last updated** 8 March 2016

The Information Publication Scheme (IPS) underpins a pro-disclosure culture across government and transforms the freedom of information framework from one that is reactive to individual requests for documents, to one that relies more heavily on agency-driven publication of information. The IPS requirements also reflect the objective that information held by government is a national resource to be managed for public purposes.

Publication of government information can stimulate innovation and economic prosperity. It can also enhance participatory democracy by assisting the public to better understand how government makes decisions and administers programs. An informed community can participate more effectively in government processes and contribute to better policy and decisions. Transparency in government can also lessen the risk that people, through lack of knowledge or a misunderstanding of government processes, will be disadvantaged when they deal with government.

The IPS is intended to help and promote public access to information, promptly and at the lowest reasonable cost. The IPS requires us to:

- publish an agency plan
- publish specified categories of information
- consider proactively publishing other government information.

We refer to these three elements as our 'IPS entry' and each individual agency's IPS entries come together to form the wider Information Publication Scheme.

Our IPS agency plan shows:

- the information we propose to publish under the IPS (our IPS entry)
- how and to whom we propose to publish that information
- other ways we will take to comply with IPS requirements.

**See also:**

- [IPS – information we publish](#)
- [Information Publication Scheme](#) (in detail)
- [IPS agency plan](#)

QC 33432

## IPS – information we publish

We publish documents, such as our agency plan, annual plan, financial statements and organisational structure to our IPS entry. In addition to the information we are required to publish, we also publish our operational information - information that guides us in decision-making, routinely requested information and information we consider to be of value or interest to the public.

**Last updated** 5 September 2018

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[Our priorities](#)

[Our finances](#)

[Our lists](#)

Under the Information Publication Scheme (IPS), we publish certain documents – including our IPS agency plan – in the following categories:

- [Who we are](#)
- [What we do](#)
- [Operational information](#)
- [Reports and responses to parliament](#)
- [Requested information and disclosure log](#)
- [Consultation arrangements](#)
- [Our priorities](#)
- [Our finances](#)
- [Our lists](#)

## Who we are

- [Annual reports](#) - provides details about our performance with links to our current and previous annual reports.
- [Organisational structure](#) - describes who we are, our reporting structures, our sub-plans, management arrangements, organisational charts and details about our business and service lines.

## What we do

- [Corporate plan](#) - contains the next steps on the journey to achieving our 2024 aspirations. Our aim is to build trust and confidence in the tax and superannuation systems and to create a streamlined, integrated and data-driven future.
- [Taxpayers' charter - what you need to know](#) - sets out your rights and obligations, what you can expect when you deal with us and

what you can do if you are not satisfied.

- **Laws conferring powers on the Commissioner of Taxation** – Lists the main tax and super laws, conferring powers or functions on the Commissioner of Taxation.

## Operational information

- [Operational information](#) - information that helps us perform our functions or exercise our powers.
- [Fraud and evasion guidelines](#)
- Fraud or evasion guideline (period of review)

## Reports and responses to parliament

- [Senate Procedural Orders of Continuing Effect No. 10](#) - file lists tabled before parliament which make government operations transparent to the Australian public.
- Appendix 8: Advertising, direct mail, media placement and market research - contracts for advertising, direct mail, media placement and market research.

## Requested information and disclosure log

- [FOI disclosure log](#) - documents released under freedom of information (FOI) access requests and which are publicly available.

## Consultation arrangements

- [ATO consultative forums](#) - access to detailed information about our consultative forums, including forums for taxpayers, business and professional associations.

## Our priorities


- [Corporate plan](#) - Each year, we present the ATO Corporate plan that outlines our focus areas and priorities for the financial year ahead.
- [Our research](#) - details results of recent research from surveys, product testing and user research.



## Our finances

- [Tenders and procurement](#) - tenders, contracts and other procurement related matters.
- Financial statements - audited financial statements.

## Our lists

- [Discretionary grants and sponsorship](#) - grants we issued according to the Commonwealth Grant Guidelines.
- [Media centre](#) - media releases, speeches, Commissioner's online updates and letters to the editor.
- [data.gov.au](https://data.gov.au)  - datasets on data.gov.au

### See also:

- [How the IPS works](#)
- [Information Publication Scheme](#) (in detail)
- [IPS agency plan](#)

QC 33436

## Data matching

Data matching is an administrative and law enforcement tool we use for education and compliance activities.

**Last updated** 12 May 2023

Data matching is a powerful administrative and law enforcement tool. Information from a variety of third-party sources is compiled electronically, validated, analysed and used for a range of education and compliance activities.

Data matching allows us to:

- pre-fill tax returns, making it easier for everyone to lodge their tax

- reassure the community that we protect honest people and businesses from unfair competition
- ensure people and businesses
  - lodge tax returns and activity statements when required to do so
  - correctly declare their income and claim offsets and other benefits
  - comply with their obligations.
- detect people and businesses operating outside the tax system
- detect fraud against the Commonwealth
- recover debt.

We run our data matching programs throughout the year, specifically when you lodge your tax return as well as after you receive your tax assessment.

**See also**

- [Legislated data collection](#)
- [Sources of third-party information](#)
- [Validating the data we receive](#)
- [Your privacy](#)
- [Data-matching programs](#)
- [Exchanging data with other Australian Government agencies](#)
- [How we use data and analytics](#)

QC 42897

## How we use data and analytics

How we use data and analytics to gain insights into our clients, and design and deliver effective services.

**Last updated** 13 August 2024

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## Overview

Data, analytics and the insights they provide underpin our culture of service, our early intervention activities and our goal of prevention rather than correction. By using data and analytics we are making it easier for taxpayers to comply and harder not to.

We use data and analytics to:

- understand our clients and improve their interactions with us
- make better, faster and smarter decisions
- deliver outcomes with agility
- advise government and shape what we do for the community.

We receive, match and pre-fill large volumes of data from an increasing variety of third-party providers. This lets us share information we have about an individual's tax affairs, with them or their agent, before they lodge a tax return.

To provide a faster, more complete service, we are working with data providers to:

- extend our data sources
- expand the range of information we make available via pre-fill
- obtain data more quickly at the end of the income year.

We continue to build a strong data culture, with our commitment demonstrated in our [Corporate plan 2024–25](#). The ethical use of data and insights is embedded in our corporate culture and values.

## Providing a tailored client experience

We seek to understand your circumstances holistically and tailor our support to your needs.

Data and analytics provide us with a real-time view of your:

- tax and super position

- current circumstances
- previous history with us.

As a result, the service you receive is tailored to your circumstances.

## **Firm but fair**

Data and analytics allows us to identify and address issues quickly before they escalate. It also helps us to identify taxpayers who are not doing the right thing.

We want people to get it right. We also want people to get what they are entitled to – no more, no less.

Data-matching is a powerful administrative and law enforcement tool. We work with partner agencies to:

- deliver services
- share data, intelligence and expertise
- participate in multi-agency task forces.

## **Delivering greater automation and digital services**

Data and analytics help us build streamlined and easy-to-use digital services that reduce the time you spend on your tax and super affairs. Below are some examples.

### **We help you get it right from the start**

Data provided to us by third parties such as banks, health funds and government agencies is used to pre-fill an individual's annual tax return.

In 2020, we pre-filled over 85 million pieces of data with the use of our data and analytics technology.

### **Helping you make better choices**

We use real-time analytics to prompt taxpayers as they complete their tax return in myTax.

Nearest neighbour methods are used to compare amounts being entered into myTax, with those of other people in similar circumstances, along with other checks. If a claim is significantly different to what is expected, a message appears, prompting them to check their figures.

During tax time in 2020, nearly 340,000 taxpayers (around 7.5% of myTax users), received a pop-up message through myTax suggesting they review a specific label. These prompts caused taxpayers to make adjustments estimated to have a revenue impact of around \$37 million.

## **Minimising the burden**

In 2020 we provided automated assessments to more people entitled to a refund of franking credits. We automated 93,000 refunds to individual self-preparers over the age of 60 (a 36% increase on the prior year), eliminating their need to lodge a request for a refund, and saving them time. Refunds in excess of \$42 million were issued.

## **Automated intelligence**

Inbound calls to our call centre are transcribed, in bulk, every few hours using speech recognition. These transcripts are used for quality assurance and to detect patterns and trends in the topics raised by callers.

When we notice an increase in calls on a particular topic, we can ensure our staff have the latest information to provide to callers. We also use the information to improve our published advice and guidance.

We can also measure caller sentiment and use that feedback to make further improvements.

## **Managing call centre volumes**

We are improving our ability to forecast call centre volumes on any given day, particularly during busy periods like tax time. We do this by using machine learning algorithms to complement traditional forecasting methods, looking at long-term trends.

## **Accelerated decision-making**

We use a common form of artificial intelligence known as machine learning. Machine learning algorithms can consume large amounts of

data and provide timely analysis and assessment. Machine learning means that a process which could take months, if done manually, can be done in days, saving time and resources.

Machines are trained to use historical data to make improvements and are faster than ever at consuming vast quantities of information. This has led to better allocation of workloads and resources, which leads to better services for taxpayers.

## **How we protect your data and privacy**

Protecting your personal details and data is integral to the way we collect, manage, share and use data, and keeping pace with technology to protect it is our priority.

We have strict protocols governing:

- how we collect and store data
- what the data is used for
- who the data is shared with.

We only collect personal information if it is reasonably necessary for, or directly related to, our functions and activities. These activities include:

- administering tax and superannuation laws
- administering the Australian Business Register
- the Commissioner of Taxation's functions and activities as an employer.

There are a number of ways we ensure the integrity and security of our data holdings.

## **ATO data ethics principles**

We hold ourselves accountable to 6 ethical standards to ensure you have confidence in how we collect, manage, share and use your data.

### **1. Act in the public interest, be mindful of the individual**

We administer and ensure the integrity of the tax, superannuation and business registry systems for the Australian community. We recognise our actions impact on the community and individuals, so

we will be clear about our intent when we collect, manage, share and use data.

## **2. Uphold privacy, security and legality**

We respect privacy. We ensure that the individual and community information we hold is kept safe, protected and shared securely as authorised by law.

## **3. Explain clearly and be transparent**

We are open and will communicate our activities involving data in a way that is accessible and easy to understand.

## **4. Engage in purposeful data activities**

We only collect, manage, share and use data where necessary to perform our functions and to deliver and enhance our services.

## **5. Exercise human supervision**

We oversee and are accountable for our activities involving data and the decisions we make.

## **6. Maintain data stewardship**


As data stewards we protect the data in our care and respect the stewardship requirements of other agencies. When we acquire or share data, we will agree on how the data will be used and kept securely.

# **Laws to protect your privacy**

When we collect, manage, share and use data, we are required to comply with strict laws.

- The *Privacy Act 1988* (Privacy Act) regulates how personal information is handled by certain entities, such as companies and government agencies.

Schedule 1 of the Privacy Act lists the 13 Australian Privacy Principles (APPs). The principles cover the collection, use, disclosure, storage and management of personal information.

- The [Australian Government Agencies Privacy Code](#)  embeds privacy in all government agency processes and procedures. It ensures that privacy compliance is a priority in the design of our systems, practices and culture.

We train our staff and apply the [ATO privacy policy](#) to keep your information safe, and all our systems and offices are protected and secure.



## Privacy through data matching

We collect information about you in our role as administrators of the tax and super systems.

We may get this information through [data matching](#) programs when you lodge returns or from other parties, such as other government agencies.

We prepare and publish a data-matching protocol for each of our programs obtaining information on 5,000 individuals or more. This complies with the Privacy Commissioner's [Guidelines on Data Matching in Australian Government Administration](#) [↗](#).

## Digital service provider (DSP) operational security framework (OSF)

To ensure the integrity and security of client data, we have established a security framework with controls that all DSPs must comply with when accessing our services in software such as Single Touch Payroll and Activity Statements.

These requirements include, but are not limited to:

- multi-factor authentication for users that can access tax or superannuation-related information
- data encryption to protect the confidentiality and integrity of client data
- onshore data hosting by default, to limit the risk of non-authorised access to client data.

We are committed to protecting your data and further information can be found via our [DSP Operational Security Framework](#) [↗](#).

## Cyber security

We have a robust security framework, to ensure the confidentiality and reliability of our digital services. We continue to adapt and improve our technology to address emerging cyber risks.

We regularly assess our systems against industry and government standards so they remain effective.

## Your right to make a privacy complaint

We accept complaints or concerns about your privacy through a number of channels.

For more information on making a complaint, visit [Complaints, compliments and suggestions](#).

## ATO Longitudinal Information Files project


The ATO Longitudinal Information Files (ALife) project is a de-identified longitudinal dataset that we maintain and make available for approved research in Australian universities and federal government agencies.

The dataset is a sample of individual taxpayer information from:

- tax returns
- superannuation member contribution statements
- self-managed super fund annual returns.

We started the ALife project to enable use of the valuable data we hold so that it can help inform improvements in tax and super policy, using Australian data.

Several Australian universities currently take part in the project. We require that they:




- demonstrate their proposed research is in the public interest
- obtain [Human Research Ethics Committee](#)  approval from their institution
- complete ALife training.

We ensure taxpayer information always remains confidential and private. Approved researchers can view the data in our secure environment. No data or results can enter or leave without our review and approval.

The project complies with our obligation under the *Taxation Administration Act 1953* and the *Privacy Act 1988*. It has also been subject to an Independent Privacy Impact Assessment to assure that privacy controls are appropriate and meet community expectations.

Since the project began in 2014 there have been several research papers published, including:

- Australian National University

- [Report 1: The economic incidence of superannuation](#)  - available on the Treasury website
- Melbourne University
  - [Rising top-income persistence in Australia: evidence from income tax data](#) 
  - [Age penalties and take-up of private health insurance](#) 

QC 57207




## Your privacy

To administer the tax laws, we collect information about you but keep it confidential.

**Last updated** 3 July 2018





To administer the tax laws, we collect information about you. We may get this information from you, or from other parties such as your authorised representative, another government agency, or your bank who might provide information to help pre-fill your tax return. We also record when you visit our website, but only use the information for statistical purposes to help us improve the website.

We respect your privacy and keep your information confidential by complying with the following:

- the [Privacy Act 1988](#) , which contains provisions designed to safeguard personal information about living individuals. The Privacy Act requires us to comply with the [Australian Privacy Principles](#)  (APP) set out in that Act
- the [Australian Government Agencies Privacy Code](#) , which requires us to put in place practices, procedures and systems to ensure agencies comply with the APPs and the *Privacy Act 1988*
- taxpayer confidentiality provisions in tax law, which protect information about all taxpayers, whether they are individuals or other kinds of taxpayers such as companies.

Our privacy policy provides more detail on the collection, storage, use and disclosure of the personal information we hold about you and how you can access or seek to amend that information. It also contains information about what you can do if you are not satisfied with how your information has been treated.

#### See also

- [ATO privacy policy](#)
- [Australian Privacy Principles](#) 
- [Privacy Act 1988](#) 
- [Australian Government Agencies Privacy Code \(the Privacy Code\)](#) 
- [Office of the Australian Information Commissioner – Privacy Commissioner](#) 

### Secure and private information

We create and maintain a secure environment for the protection of your personal information and records. Information collected from you is kept safe and secure. We use security safeguards to protect information from loss, unauthorised access, use or disclosure.

### Privacy notices for individuals

Find out about our privacy notices for individuals and why we collect your personal information.

### Privacy notices for business

Find out about our privacy notices for business and why we collect your personal information.

### Privacy notices for non-profits

Our privacy notices explain how personal information collected on these forms is managed.

### **Privacy notices about superannuation**



We collect information from you about super either directly from you or through a third party.

### **Privacy notices for tax professionals**



Privacy notices for tax practitioners, to inform you and your clients about how we manage your clients' personal information that we collect on our forms.

### **Privacy notices for letters**



Occasionally, we may write to you to request further personal information about you. You are required to provide the information we ask for in our correspondence.

### **Privacy notices for online services**



An overview of the types of online services we use and more detailed privacy notice links for those services.

### **When we collect information from others**



When collect information about individuals from third parties we provide information about who we collect this information from.

QC 39476

## **Secure and private information**

We create and maintain a secure environment for the protection of your personal information and records.

Information collected from you is kept safe and secure. We use security safeguards to protect information from loss, unauthorised access, use or disclosure.

**Last updated** 9 July 2018

In order to administer tax and superannuation laws, we collect information about you. We may get this information from you or from other parties, such as:

- your representative
- other government agencies
- banks.

We respect your privacy and keep your information confidential. In some circumstances, the law allows us to disclose your information to others for specific purposes. For example, we have data-matching programs that comply with all government data-matching guidelines.


If you think that your privacy or the confidentiality of your tax information has been breached because of our actions, you should talk to us as soon as possible. If you have already been dealing with a tax officer, your first step should be to try to resolve the issue with them. If you are not satisfied, talk to the tax officer's manager.

If you are not satisfied with the way we have handled your complaint, the Privacy Commissioner may be able to help you.

**Find out about:**

- [Procedures for disclosing protected information](#)
- [Your privacy on our website](#)

**See also:**

- [Office of the Australian Information Commissioner – Privacy Commissioner](#) 
- For information on how to provide your feedback, including how we deal with this information, see [Complaints, compliments and suggestions](#)
- [Privacy notices for our products](#)

## Your privacy on our website

When you visit our website we log a record of your visit. This information is used to help us improve the website. We make no attempt to identify users or their browsing activities unless a law enforcement agency exercises a warrant to inspect our web server logs.

## Procedures for disclosing protected information

The process to be followed before protected information can be disclosed by a tax officer to a minister. This document is a public version of instructions contained in CMPI 2004/07/01.

QC 39473

## Your privacy on our website

When you visit our website we log a record of your visit. This information is used to help us improve the website. We make no attempt to identify users or their browsing activities unless a law enforcement agency exercises a warrant to inspect our web server logs.

**Last updated** 8 March 2016

We use both Australian Government and commercial web hosting facilities to operate our website. When you visit [ato.gov.au](http://ato.gov.au), a record of your visit is logged. We use the following information, which is supplied by your browser and recorded for statistical purposes, to help us improve the site:

- user's server address
- user's operating system (for example Windows, Mac)
- user's top level domain name (for example .com, .gov, .au, .uk)
- date and time of the visit to the site

- pages accessed and the documents downloaded
- previous site visited
- type of browser used.

No attempt will be made to identify users or their browsing activities except in the unlikely event of an investigation, where a law enforcement agency may exercise a warrant to inspect the Internet web server logs.

## **Cookies**

Cookies are pieces of information that a website can transfer to an individual's computer hard drive for record keeping. Cookies can make websites easier to use by storing information about your preferences on a particular website. The information remains on your computer after the Internet session finishes. ato.gov.au uses cookies in two very limited ways.

The first time you visit ato.gov.au one cookie will be stored on your computer. On each visit to ato.gov.au the system checks whether there is an ato.gov.au cookie on your computer. If so, it simply notes its presence and records your visit to ato.gov.au as a 'previous user'. If not, it will store one and record your visit as a 'first time visitor'. This cookie will be stored permanently unless you choose to delete it. We use this information to help improve ato.gov.au as it shows us how it is used. There is no attempt made to identify individual users in any way.

On each use a 'session cookie' is temporarily placed on your computer, which is used to maintain navigation information during your site visit. These session cookies are deleted from your computer at the end of each internet session.

The legal database saves cookies to your hard drive so that they are available next time you use it. These cookies record details of search results and viewed documents to make your navigation easier on subsequent visits to the legal database. We do not record this information.

Most internet browsers are pre-set to accept cookies. If you prefer not to receive cookies, you can adjust your internet browser to refuse cookies or to warn you when cookies are being used.



# Procedures for disclosing protected information

The process to be followed before protected information can be disclosed by a tax officer to a minister. This document is a public version of instructions contained in CMPI 2004/07/01.

**Last updated** 2 March 2021

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[Before protected information can be disclosed by us to a Minister](#)

[Before protected information can be disclosed by us for other government purposes](#)

[Before protected information can be disclosed by us for law enforcement and related purposes](#)

## Procedures for disclosing protected information under Schedule 1 to the Taxation Administration Act 1953

### Overview

1. The procedures and instructions set out in this document have been developed to satisfy the Commissioner's obligations under section 355–335 of Schedule 1 to the *Taxation Administration Act 1953* (TAA).

2. Section 355-335 of Schedule 1 to the TAA requires the Commissioner to issue and publish instructions about the procedures to be followed by taxation officers when disclosing protected information under:
  - section 355-55 (disclosures to Ministers)
  - section 355-65 (disclosures for other government purposes)
  - section 355-70 (disclosures for law enforcement and related purposes).
3. All references to legislation in this document are to Schedule 1 to the TAA, unless otherwise indicated.

## **Background**

4. The tax law secrecy provisions in Division 355 of Schedule 1 to the TAA apply to protected information. Protected information is defined to mean information that was disclosed or obtained under or for the purposes of a taxation law (other than the *Tax Agent Services Act 2009*), which relates to the affairs of an entity (including but not limited to the entity's tax affairs), and which identifies, or is reasonably capable of being used to identify, that entity.
5. To be protected information, the information need not relate to a living individual, but can relate to any entity as defined in section 960-100 of the *Income Tax Assessment Act 1997*, that is:
  - an individual
  - a body corporate
  - a body politic
  - a partnership
  - any other unincorporated association or body of persons
  - a trust
  - a superannuation fund
  - an approved deposit fund.

6. Protected information may be contained in written documents, conversations, electronic recordings, transcripts or any other form in which information can be recorded. It includes information obtained directly from a taxpayer or information generated by us (for instance, through collating or cross-referencing information from a variety of sources).
7. It is an offence under section 355–25 for a tax officer to disclose protected information to another entity, other than to the entity who the information is about, or that entity's covered entity (as defined in subsection 355-25(2)), unless the disclosure is permitted under one of the exceptions in Division 355.
8. A tax officer who proposes to disclose protected information under one of the exceptions in Division 355 must always ensure that their disclosure will fit the requirements stipulated in the exception they propose to apply.
9. The table items in sections 355–55, 355–65 and 355–70 are exhaustive lists of circumstances in which disclosures of protected information may be made under each section and tax officers must observe the defined terms in each section. Any proposed disclosure under these sections must fit one of the table items in the relevant section for a tax officer to make a proposed disclosure.
10. For disclosures under the exceptions in sections 355–55, 355–65 or 355–70, a tax officer must follow the instructions in this document.

## **Before protected information can be disclosed by us to a Minister**

### **Introduction**

10. Division 355 permits a tax officer to disclose protected information to Ministers in the circumstances and for the purposes set out in the table in subsection 355–55(1). These are:
  - to enable any Minister to exercise a power or perform a function under a taxation law (table item 1)
  - to enable the Minister to respond directly to the entity the information is about in relation to a representation made by that entity to either the Minister or another member of Parliament (table item 2)

- to the Minister for the purpose of informing decisions made under the Compensation for Detriment Caused by Defective Administration Scheme (table item 3)
- to the Finance Minister, for the purpose of the making, or possible making, of an act of grace payment connected to the administration of a taxation law, or the waiver or possible waiver of a tax debt (table item 4)
- to any Minister for the purpose of determining whether to make an ex-gratia payment, or administering such a payment (table item 5)
- to specified Ministers for the purpose of enabling them to discharge specified responsibilities, but only where the disclosure is of information contained in the Register of Foreign Ownership of Agricultural Land or the Register of Foreign Ownership of Water Entitlements (table item 6).

## Process

11. The following paragraphs in this section list the process that tax officers must follow before disclosing protected information to a Minister under section 355–55.
12. Ensure that you are authorised to make the disclosure.
  - Section 355–55 permits any tax officer to lawfully disclose protected information under section 355–55.
  - Tax officers must also comply with any policies determined by their business line regarding minimum classification levels for making disclosures to recipients of a kind listed in subsection 355–55(1). The Taxation Authorisation Guidelines are available to tax officers on our intranet.
13. Consult with Parliamentary Services in Corporate Relations, or a Parliamentary business line coordinator.
  - A tax officer who proposes to disclose protected information to a Minister must consult Parliamentary Services in Corporate Relations, or a Parliamentary business line coordinator. A list of Parliamentary business line coordinators is available to tax officers on our intranet.

- Further information is available to tax officers on our intranet, in the Providing Services to Treasury Portfolio Ministers and Parliament Chief Executive Instruction.

14. Determine whether one of the table items in section 355–55 will apply to the proposed disclosure.

- Ensure that the proposed recipient of the protected information is an entity described in column 2 of the table item that will be relied on.
- Ensure that the purpose for which the information would be disclosed fits the lawful purpose for disclosure set out in column 3 of the table item that will be relied on.
- The table items are an exhaustive list of circumstances in which disclosures of protected information may be made under section 355–55. They are not examples. The proposed disclosure must fit one of the table items in order to be permitted under section 355–55.
- Any defined terms in section 355–55 must be carefully observed in assessing the application of the table items in that section.
- Note there are some other very limited circumstances in which protected information may be disclosed to a Minister apart from under section 355–55. The processes set out in this CMPI apply only to those disclosures of protected information to Ministers that are made under section 355–55. An example is that protected information about a Minister's own affairs as a taxpayer may be provided to that Minister, consistent with section 355–25.
- Details of all circumstances in which protected information may be disclosed to a Minister, both under section 355–55 and apart from under section 355–55, are set out in Law Administration Practice Statement PS LA 2004/9 Disclosing information about the affairs of a taxpayer to Ministers.

15. Obtain senior officer agreement.

- If a tax officer who proposes to disclose protected information under section 355–55 is not the Commissioner, a Second Commissioner, an SES employee or acting SES employee of the

ATO, they must obtain agreement that the disclosure of protected information is covered by the table item in section 355–55 they propose to apply, from

- the Commissioner
  - a Second Commissioner
  - an SES employee or acting SES employee of the ATO, who is not the disclosing tax officer's direct supervisor.
- 
- The Parliamentary coordinator who is managing the relevant work item seeks senior officer agreement by submitting to them an approvals and agreement template which specifies the table item in section 355–55 under which protected information will be disclosed.
  - The senior officer from whom agreement is sought checks that the statutory criteria for the particular table item identified on the template has been satisfied.
  - The senior officer indicates on the template that they agree that the proposed disclosure is covered by the nominated table item and notifies the Parliamentary coordinator that agreement has been given.

#### 16. Record senior officer agreement.

- The document recording the senior officer agreement should be attached to the relevant work item in the Parliamentary Workflow System, prior to returning the work item to Parliamentary Services for disclosure to the Minister.

## **Before protected information can be disclosed by us for other government purposes**

### **Introduction**

17. Division 355 permits a tax officer to disclose protected information for other government purposes set out in tables 1 to 7 in section 355–65. These are:

- Table 1: Records or disclosures relating to social welfare, health and safety
- Table 2: Records or disclosures relating to superannuation or finance
- Table 3: Records or disclosures relating to corporate regulation, business, research or policy
- Table 4: Records or disclosures relating to other taxation matters
- Table 5: Records or disclosures relating to rehabilitation or compensation
- Table 6: Records or disclosures relating to the environment
- Table 7: Records or disclosures relating to miscellaneous matters.

## **Process**

18. The following paragraphs in this section list the process that tax officers must follow before disclosing protected information for other government purposes under section 355–65.
19. Ensure that you are authorised to make the disclosure.
  - Section 355–65 permits any tax officer to lawfully disclose protected information under section 355–65.
  - However, tax officers must comply with any policies determined by their business line regarding minimum classification levels for making disclosures to recipients of a kind listed in section 355–65. The Taxation Authorisation Guidelines are available to tax officers on our intranet.
20. Determine whether one of the table items in section 355–65 will apply to the proposed disclosure.
  - Ensure that the proposed recipient of the protected information is an entity described in column 2 of the table item that will be relied on.
  - Ensure that the purpose for which the information would be disclosed fits the lawful purpose for disclosure set out in column 3 of the table item that will be relied on.

- The table items are an exhaustive list of circumstances in which disclosures of protected information may be made under section 355–65. They are not examples. The proposed disclosure must fit one of these table items in order to make a disclosure under section 355–65.
- Any defined terms in section 355–65 must be carefully observed in assessing the application of the table items in that section.

21. Comply with any Memorandum of Understanding (MOU) that applies to the proposed disclosure.

- Identify and comply with any MOU that applies to a proposed disclosure of protected information to a particular recipient. A MOU cannot authorise any disclosure of protected information that is not consistent with the secrecy provisions in taxation law. But it may stipulate agreed conditions for information disclosure, such as timeframes for responding to requests, or agency contacts through which requests and disclosures are to be directed.
- Refer to the table of MOUs maintained by Corporate Relations, available to tax officers on our intranet.
- Direct any questions about compliance with a particular MOU to the MOU manager listed in the Corporate Relations MOU table available to tax officers on our intranet or identified in the MOU itself.

## **Before protected information can be disclosed by us for law enforcement and related purposes**

### **Introduction**

22. Division 355 permits a tax officer to disclose protected information to the entities and for the purposes set out in the table in section 355–70. These are:

- to an authorised law enforcement agency officer, or a court or a tribunal, for the purpose of investigating a serious offence, or



enforcing a law, the contravention of which is a serious offence, or the making, or proposed or possible making, of a proceeds of crime order, or supporting or enforcing a proceeds of crime order (table item 1)

- to an authorised ASIO officer, for the purpose of performing ASIO's functions under subsection 17(1) of the *Australian Security Intelligence Organisation Act 1979* (table item 2)
- to a Project Wickenby officer, or a court or tribunal, for or in connection with a purpose of the Project Wickenby taskforce (made before 1 July 2015, or a later prescribed day) (table item 3)
- to a taskforce officer of a prescribed taskforce, or a court or tribunal, for or in connection with a purpose of the prescribed taskforce (made within the time limit, if any, prescribed by the regulations) (table item 4)
- to a Royal Commission in respect of which Letters Patent issued by the Governor-General declare that the Royal Commission is a Royal Commission to which this table item applies, or a member of such a Royal Commission, for the purpose of the Royal Commission conducting its inquiry (table item 5)
- to a Royal Commission of a State or a Territory prescribed by the regulations for the purposes of this table item, a commission of inquiry of a State or a Territory prescribed by the regulations for the purposes of this table item, or a board of enquiry of a State or a Territory prescribed by the regulations for the purposes of this table item, for the purpose of investigating a serious offence, or enforcing a law the contravention of which is a serious offence, or the making, or proposed or possible making, of a proceeds of crime order, or supporting or enforcing a proceeds of crime order (table item 6).

## Process

23. The following paragraphs in this section list the process that tax officers must follow before disclosing protected information for law enforcement and related purposes under section 355–70.
24. Consult the Information Disclosure Team in the Integrated Compliance business line.

- A tax officer who proposes to disclose protected information under section 355–70 must consult with the Information Disclosure Team in Integrated Compliance.
- Disclosure templates provided by the Information Disclosure Team must be completed.
- The disclosure must be approved by the Information Disclosure Team.
- The Information Disclosure Team will arrange all necessary authorisations and agreements without which disclosures under section 355–70 cannot be made. They also ensure that statutory reporting requirements in relation to section 355–70 are met.

25. Ensure that you are authorised to make the disclosure.

- A tax officer other than the Commissioner or Second Commissioner can only disclose protected information under section 355–70 if they have been delegated to do so by the Commissioner, or if they have been authorised to do so by the Commissioner or one of the Commissioner's delegates. Only certain SES officers have a delegation from the Commissioner to disclose protected information and to authorise other tax officers to disclose protected information under section 355–70. This is an additional requirement that applies to this exception only. Note this is a separate requirement to the senior officer agreement set out in paragraph 28.
- A tax officer who has not been authorised to do so by the Commissioner or Commissioner's delegate must not disclose any protected information under section 355–70.
- All inquiries about authorisations for the purposes of section 355–70 must be directed to the Information Disclosure Team in Integrated Compliance.

26. Determine whether one of the table items in section 355–70 will apply to the proposed disclosure.

- Ensure that the proposed recipient of the protected information is an entity described in column 2 of the table item that will be relied on.

- Ensure that the purpose for which the information would be disclosed fits the lawful purpose for disclosure set out in column 3 of the table item that will be relied on.
- The table items are an exhaustive list of circumstances in which disclosures of protected information may be made under section 355–70. They are not examples. The proposed disclosure must fit one of the table items to be permitted to make a disclosure under section 355–70.
- The defined terms in section 355–70 must be carefully observed in assessing the application of the table items in that section.

27. Comply with any Memorandum of Understanding (MOU) that applies to the proposed disclosure.

- Identify and comply with any MOU that applies to a proposed disclosure of protected information to a particular recipient. A MOU cannot authorise any disclosure of protected information that is not consistent with the secrecy provisions in taxation law. But it may stipulate agreed conditions for information disclosure, such as timeframes for responding to requests, or agency contacts through which requests and disclosures are to be directed.
- Refer to the table of MOUs maintained by Corporate Relations, available to tax officers on our intranet.
- Direct any questions about compliance with a particular MOU to the MOU manager listed in the MOUs Corporate Relations table available to tax officers on our intranet or identified in the MOU itself.

28. Obtain senior officer agreement.

- If a tax officer who proposes to disclose protected information under section 355–70 is not the Commissioner, a Second Commissioner, an SES employee or acting SES employee of the ATO, they must obtain agreement that the disclosure of protected information is covered by the table item in section 355-70 they propose to apply, from:
  - the Commissioner

- a Second Commissioner
  - an SES Employee or acting SES employee of the ATO.
- 
- Senior officer agreement is sought by the Information Disclosure Team, by submitting a disclosure checklist on which the statutory criteria for the relevant table item are listed and checked off by a member of the Information Disclosure Team.
  - The senior officer from whom agreement is sought checks that the statutory criteria for the particular table item have been satisfied.

The senior officer electronically signs the checklist to indicate that they agree that the proposed disclosure is covered by the table item indicated in the disclosure checklist and notifies the Information Disclosure Team that agreement has been given.

QC 24421

## Privacy notices for individuals

Find out about our privacy notices for individuals and why we collect your personal information.

**Last updated** 27 November 2024

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## Individual tax returns and schedules

Privacy notices about our collection of personal information for individual tax returns and schedules, non lodgment and application for a refund of franking credits.

- [Application for refund of franking credits for individuals](#)
- [Non lodgment advice](#)
- [Individual tax return and schedules](#)

## Medicare

Privacy notice about our collection of personal information for Medicare.

- [Medicare levy variation declaration](#)

## Notification of change of personal details

Privacy notices about our collection of personal information for change of personal details notifications for individuals and their representatives.

- [Change of details for individuals](#)
- [Nomination of a legal representative to act on behalf of an individual](#)
- [Nomination of a representative](#)
- [Notification of a deceased person](#)
- [Trustee Day 1 notification](#)
- [Update date of birth](#)

## Objections

Privacy notice about our collection of personal information for objections from taxpayers.

- [Objection form for taxpayers](#)

## Study and training support loans

Privacy notice about our collection of personal information for study and training support loans.

- [Defer or amend your compulsory repayment or overseas levy](#)

## TFN applications and tax system registration for individuals

Privacy notices about our collection of personal for TFN applications and tax system registrations by an individual.

- [Individual auto-registration \(online TFN application\)](#)
- [Tax file number – application for a deceased estate](#)
- [Tax file number – application or enquiry for individuals living outside Australia](#)
- [Tax file number – application or enquiry for Aboriginals or Torres Strait Islanders](#)
- [Tax file number – application or enquiry for individuals](#)
- [Tax file number – application or enquiry for permanent migrants or temporary visitors to Australia](#)
- [Tax file number declaration](#)

## Tax documents and disclosures

Privacy notices about our collection of personal information when you request copies of tax documents, correct errors and provide a statutory declaration.

- [Copies of tax documents request](#)
- [Correcting tax errors and explaining your circumstances form](#)
- [Statutory declaration](#)

# Privacy notices for business

Find out about our privacy notices for business and why we collect your personal information.

**Last updated** 20 December 2024

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## Why we have privacy notices

Through our business forms we collect business details and information of a personal nature. The information collected of a personal nature may include details that identify an individual. The types of these collections include information from the individual in their capacity as:

- an authorised person such as a director
- a public officer
- a sole trader.

## Forms A

[Add a new business account](#) (NAT2954)

[Advise refund of excess concessional contributions release authority statement](#) (NAT71886-330556)

[Advise refund of excess concessional contributions return of payment](#) (NAT71886-331538)

[Amending excise return form](#) (NAT4286)

[Ancillary fund return](#) (NAT73640)

[Annual tax file number withholding report](#) (NAT 73693)

[Application for certificate of payment](#) (NAT 6408)

[Application for a continuing movement permission \(non-export\)](#) (NAT73710)

[Application for a licence – brew on premises](#) (NAT5904)

[Application for a licence to produce tobacco](#) (NAT 5901)

[Application for a licence to manufacture excisable products – fuel and petroleum products](#) (NAT5903)

[Application for a licence to store excisable goods with permission to sell duty free](#) (NAT7231)

[Application for a licence to store excisable products – alcohol](#) (NAT7176)

[Application for a licence to store tobacco](#) (NAT7177)

[Application for a luxury car tax refund – entities not registered for GST](#) (NAT73043)

[Application for a substituted accounting period \(SAP\)](#) (NAT5087)

[Application for an excise licence to store excisable products – fuel and petroleum products](#) (NAT7178)

[Application for approval as a New Zealand participant for wine equalisation tax \(WET\) rebate](#) (NAT15344)

[Application for luxury car tax – primary producers and tourism operators](#) (NAT72601)

[Application for a substituted accounting period \(SAP\)](#) (NAT5087)



[Application for payment of wine equalisation tax \(WET\) rebate by an approved New Zealand participant](#) (NAT14199)

[Application for permission – still](#) (NAT71905)

[Application for permission to periodically report and pay duty – excise and EEGs](#) (NAT73712)

[Application for refund of franking credit](#) (NAT4131)

[Application for refund under Indirect Tax Concession Scheme \(ITCS\) – fuel claim](#) (NAT3152)

[Application for refund under Indirect Tax Concession Scheme \(ITCS\) – general claim](#) (NAT3154)

[Application for refund under Indirect Tax Concession Scheme \(ITCS\) – motor vehicle claim](#) (NAT3155)

[Application for remission of customs duty form](#) (NAT73748)

[Application to cancel a GST or PAYG withholding branch](#) (NAT15299)

[Application to defer GST on imported goods](#) (NAT 75136)

[Application to form, cancel or change details for a GST religious group](#) (NAT3412)

[Application to move excisable goods – continuing movement permission \(export\)](#) (NAT12043)

[Application to move tobacco seed, plant and/or leaf single movement permission \(export\)](#) (NAT12079)

[Application to move tobacco seed, plant and/or leaf Continuing movement permission \(export\)](#) (NAT12080)

[Application to move tobacco seed, plant and/or leaf single continuing movement permission \(non-export\)](#) (NAT8517)

[Application to register a GST or PAYG withholding branch](#) (NAT14834)

[Application to register a PAYG withholding account](#) (NAT3377)

[Application to register for fringe benefits tax](#) (NAT1055)

[Application for Petroleum Resource Rent Tax](#) (PRRT)(NAT9847)

[Application/renewal for a permit to receive concessional spirits](#) (NAT3248)

[Customs warehouse licence – application to relocate or change your warehouse](#) (NAT 74156)

## **Forms B–C**

[Application for a licence to manufacture excisable products – alcohol](#) (NAT5906)

[Build to rent development – notice of events form](#) (NAT 75663)

[Business Activity Statement A – quarterly BAS statement](#) (NAT 4189)

[Business Activity Statement B – quarterly BAS statement](#) (NAT 4192)

[Business Activity Statement C – quarterly BAS statement](#) (NAT 4195)

[Business Activity Statement D – quarterly BAS statement](#) (NAT 4191)

[Business Activity Statement F – quarterly BAS statement](#) (NAT 4190)

[Business Activity Statement G – monthly BAS statement](#) (NAT 4235)

[Business Activity Statement P – annual GST return](#) (NAT 4646)

[Business Activity Statement Q – annual GST report](#) (NAT 4647)

[Business Activity Statement R – quarterly PAYG instalment notice](#) (NAT 4753)

[Business Activity Statement S – quarterly GST instalment notice](#) (NAT 8056)

[Business Activity Statement T – quarterly GST & PAYG instalment notice](#) (NAT 8057)

[Business Activity Statement U – quarterly BAS](#) (NAT 14167)

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[Business Activity Statement X – quarterly BAS](#) (NAT 14170)

[Business Activity Statement Y – monthly BAS](#) (NAT 14171)

[Business Activity Statement Z – annual GST return](#) (NAT 14172)

[Calculation sheet for calculating wine equalisation producer rebate for New Zealand wine producers](#) (NAT15345)

[Capital gains tax \(CGT\) schedule - company](#) (NAT3423)


[Capital gains tax \(CGT\) schedule - trust](#) (NAT3423)

[Change of details for individuals](#) (NAT 2817)

[Cleaner fuels grant scheme application for registration](#) (NAT9915)

[Closely held trusts – adding or cancelling a pay as you go \(PAYG\) withholding business account](#) (NAT73798)

[Company tax return](#) (NAT0656)

[Completing your consent to obtain information – individual](#)  (NAT7112)

[Completing your superannuation guarantee late payment offset election](#) (NAT1489)

[Consent to criminal history record check](#) (NAT16358)

[Consolidated groups losses schedule](#) (NAT7888)

[Consolidation of GST returns – notification by GST joint venture operator](#) (NAT3392)

[Correcting tax errors – explaining your circumstances](#)

[Cross entity authorisation nomination form](#) (NAT73957)

[Customs warehouse licence – application to relocate or change your warehouse](#) (NAT74156)

## Forms D–E

[Application for a continuing movement permission \(non-export\)](#) (NAT73710)

[Application for a licence to deal in tobacco](#) (NAT7113)

[Departing Australia superannuation payments \(DASP\)](#) (NAT15478)

[Dividend and interest schedule](#) (NAT8030)

[Duty free operator return form](#) (NAT10405)

[Elections under the PRRT Regulations](#)

[Electronic storage media information – departing Australia superannuation payments \(DASP\) annual reports](#) (NAT8246)

[Employers and other withholding payers](#)

[Employment termination schedule](#) (NAT71744)

[End benefit notice – superannuation provider Division 293 tax](#) (NAT74728)

[Excise drawback](#) (NAT4287)

[Excise refund](#) (NAT4288)

[Excise remission application form](#) (NAT4289)

[Excise return](#) (NAT4285)

## Forms F–M

[Application for a licence to manufacture tobacco](#) (NAT5902)

[Application to move excisable goods – Single movement permission \(export\)](#) (NAT 12042)

[Application to move tobacco seed, plant and/or leaf Single movement permission \(non-export\)](#) (NAT12555)

[Application for a single movement permission \(non-export\)](#) (NAT73711)

[Fairer taxation of excess concessional contributions election](#) (NAT71886-365250)

[Fairer Taxation of Excess Concessional Contributions – Release Authority](#) (NAT71885.36566)

[Family trust election, revocation or variation](#) (NAT2787)

[Financial institutions and share registries](#)

[Franking account tax return and instructions](#) (NAT1382)

[Fringe benefit tax \(FBT\) return](#) (NAT1067)

[Fringe benefit tax \(FBT\) return – notice of non lodgment advice](#) (NAT3094)

[Fuel tax credit registration – non BAS claimants](#) (NAT15019)

[GST group – notification of forming, changing or cancelling](#) (NAT2952)

[GST joint venture – notification of forming, changing or cancelling](#) (NAT2953)

[HECS-HELP benefit application for maths, science, education and nursing \(including midwifery\) graduates](#) (NAT 73404)

[High wealth company tax return](#) (NAT73004)

[High wealth partnership tax return](#) (NAT73006)

[Individual auto registration \(online TFN application\)](#) (NAT9600)

[Individual PAYG payment summary schedule](#) (NAT3647)

[Information required for a product ruling application – Agribusiness \(except Division 394 forestry managed investment schemes\)](#) (NAT 74658)

[Information required for a product ruling application – financial products checklist](#) (NAT 74659)

[Information required for a product ruling application – forestry managed investment scheme division 394](#) (NAT 74639)

[Instalment Activity Statement B – IAS B](#) (NAT 4192)

[Instalment Activity Statement I – PAYG tax withheld](#) (NAT 4193)

[Instalment Activity Statement J – quarterly IAS](#) (NAT 4197)

[Instalment Activity Statement N - Annual IAS](#) (NAT 4648)

[International dealings schedule](#) (NAT73345)

[Interposed entity election, revocation or variation](#) (NAT2788)

[JobKeeper](#)

[Life insurance companies taxation schedule](#) (NAT7334)

[Losses schedule](#) (NAT3425)

[Lost members statement](#) (NAT71825)

[Maintain credit and debit cards](#)

[Medicare levy variation declaration](#) (NAT0929)

[Member exit statement for constitutionally protected funds](#) (NAT3203)

[Application to move excisable goods - Single movement permission \(export\)](#) (NAT 12042)

## Forms N–O

[Nomination of a legal representative to act on behalf of an entity](#)  
(NAT15898)

[Nomination of a representative](#) (NAT12412)

[Notification of continuation of a multiple entry consolidated \(MEC\) group with a new provisional head company](#) (NAT7052)

[Notification of errors in the calculation of tax cost setting amounts](#)  
[Income tax consolidated group](#)

[Notification of the continuation of a consolidated group with a new interposed head company](#) (NAT71275)

[Notification of a new eligible tier - 1 company of a multiple entry consolidated \(MEC\) group](#) (NAT73442)

[Notification of choice made to consolidate for petroleum resource rent tax \(PRRT\)](#) (NAT74265)

[Notification of conversion to a multiple entry consolidated \(MEC\) group](#) (NAT7026)

[Notification of conversion of a MEC group to a consolidated group](#)  
(NAT74963)

[Notification of entitlement to GST refund](#) (NAT11719)

[Notification of error\(s\) in the calculation of tax cost setting amounts –](#)  
[Income tax consolidated group](#) (NAT71251)

[Notification of error\(s\) in the calculation of tax cost setting amounts –](#)  
[Multiple entry consolidated \(MEC\) group](#) (NAT71252)

[Notification of formation of a multiple entry consolidated \(MEC\) group](#)  
(NAT7024)

[Notification of formation of an income tax consolidated group](#)  
(NAT6781)

[Notification of head company no longer eligible: income tax consolidated group ceases to exist](#) (NAT6783)

[Notification of member joining and/or leaving a multiple entry consolidated \(MEC\) group](#) (NAT7025)

[Notification of members joining and / or leaving an income tax consolidated group](#) (NAT6782)

[Notification of petroleum resource rent tax \(PRRT\) instalment transfer interest charge](#) (NAT16121)

[Notification of provisional head company no longer eligible](#) (NAT7053)

[Notification of the continuation of a consolidated group with a new interposed head company](#)

[Notification of transfer of petroleum resource rent tax exploration expenditure](#) (NAT9849a)

[Objection form \(non-tax professionals\)](#) (NAT13471)

[Online services for non-residents, GST return](#)

## **Forms P**

[Partnerships tax return](#) (NAT0659)

[PAYG foreign resident withholding variation](#) (NAT11097)

[PAYG payment summary – business and personal services income](#)  
(NAT72545)

[PAYG payment summary – employment termination payment](#)  
(NAT70868)

[PAYG payment summary – foreign employment](#) (NAT73297)

[PAYG payment summary – individual non-business](#) (NAT0046)

[PAYG payment summary – interest dividend and royalty payments paid to non-residents](#) (free format)

[PAYG payment summary statement – personalised](#) (NAT7885)

[PAYG payment summary – statement](#) (NAT3447)

[PAYG payment summary – superannuation income stream](#) (NAT70987)

[PAYG payment summary – superannuation lump sum](#) (NAT70947)

[PAYG payment summary – withholding where an ABN not quoted](#)  
(NAT3283)

[PAYG withholding – foreign resident withholding variation \(FRWV\) application \(e-variation\)](#) (NAT11140)

[PAYG withholding annual report – natural resource payments to foreign residents](#)

[PAYG withholding annual report – payments to foreign residents](#) (NAT12413)

[PAYG withholding from foreign residents – payment summary](#) (free format)

[PAYG withholding from interest dividend and royalty payments paid to non-residents annual report](#) (NAT7187)

[PAYG withholding form natural resource payments to foreign residents – payment summary](#) (free format)

[PAYG withholding liability notification](#) (NAT3302)

[PAYG withholding payment summary annual report – closely held lodgment concession](#) (NAT15838)

[PAYG withholding variation application](#) (NAT2036)

[PAYG withholding variation application 2014](#) (NAT5422)

[PAYG withholding variation application 2014 – senior Australians only](#) (NAT5424)

[PAYG withholding variation – short application 2014](#) (NAT5425)

[PAYG withholding variation supplement 2014](#) (NAT5423)

[PAYG withholding where ABN not quoted](#) (NAT3448)

[Payment of unclaimed superannuation – third party](#) (NAT71696)

[Petroleum resource rent tax \(PRRT\) deductible expenditure schedule](#) (NAT74264)

[Petroleum resource rent tax \(PRRT\) instalment statement](#) (NAT9848)

[Petroleum resource rent tax \(PRRT\) return](#) (NAT9849)

[Petroleum resource rent tax \(PRRT\) notification of transfer of an interest in petroleum title](#) (NAT15475)

[Petroleum resource rent tax \(PRRT\) starting base return](#) (NAT74262)



[Private ancillary fund – schedule for deductible gift recipient applications](#) (NAT73280)

[Private ruling application \(non-tax professionals\)](#) (NAT13742)

[Private ruling application \(tax professionals\)](#) (NAT13043)

[Product stewardship for oil program – application to register](#)  
(NAT3266)

[Public ancillary fund – schedule for deductible gift recipient applications](#) (NAT74050)

## Forms Q–R

[Business Activity Statement – revised activity statement](#) (NAT3233)

[Registration for excise payments](#) (NAT16623)

[Request excess contributions tax additional release authority](#)  
(NAT71886-328800)

[Request for an extension of time to agreement to apply the margin scheme](#) (NAT74166)

[Research and development incentive schedule](#) (NAT73794)

## Forms S

[Scrap metal industry – statement by supplier](#) (NAT10210)

[Searching for lost and unclaimed super](#) (NAT2476)

[Self-managed superannuation fund annual return](#) (NAT71226)

[Sharing Economy Reporting Regime](#)

[Short Form Privacy Policy](#)

[Statement by a supplier](#) (NAT3346)

[Statutory declaration](#) (NAT4135)

[Strata title body corporate](#) (NAT4125)

[Superannuation member contributions statement](#) (NAT71334)

[Superannuation member contributions statement for 2012-13 and later financial years](#) (NAT74656)

[Superannuation guarantee charge statement – quarterly](#) (NAT9599)

[Superannuation payment variation advice](#) (NAT 8451)

[Superannuation Transfer Balance Account Report \(TBAR\)](#) (NAT 74923)

[Supermatch application](#) (NAT4674)

## Forms T–Z

[Application for refund of wine equalisation tax](#) (NAT9241)

[Tax file number – application for a deceased estate](#) (NAT3236)

[Tax file number – application for companies, partnerships, trusts and other organisations](#) (NAT3799)

[Tax file number – application or enquiry for permanent migrants and temporary visitors to Australia](#) (NAT4157)

[Tax file number declaration](#) (NAT3092)

[Tax file number report](#) (NAT 73651)

[Taxable payments annual report](#) (NAT74109)

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[Ultimate beneficiary schedule \(Trusts\)](#) (NAT2967)

[Unclaimed superannuation money non-lodgment advice](#) (NAT73231)

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[Withdrawal from superannuation holding accounts special account](#) (NAT2373)

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[Withdrawal of superannuation guarantee](#) (NAT8678)

[Withholding declaration](#) (NAT3093)

[Withholding declaration – short version for seniors and pensioners](#)  
(NAT5072)

[Withholding declaration – upwards variation](#) (NAT5367)

QC 39398

## Privacy notices for non-profits

Our privacy notices explain how personal information collected on these forms is managed.

**Last updated** 30 January 2025

### On this page

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[Tax system registration for Non-Profits](#)

[Not-for-profit companies](#)

[Non-profit tax concessions](#)

[Deductible gift recipient \(DGR\) status](#)

[Ancillary funds](#)

The privacy principles protect any personal information we collect on our forms designed to be used by non-profit organisations.

The forms listed below may be used by us to collect personal information about individuals connected to non-profit organisations, such as office holders. Our privacy notices for these forms explain how we manage any personal information we collect on these forms.

## Income tax exempt Not-for-Profits

[NFP self-review return](#)

## **Tax system registration for Non-Profits**

[Add a new business account](#) (NAT2954)

[Application to register a GST or PAYG withholding branch](#) (NAT14834)

[Application to cancel a GST or PAYG withholding branch](#) (NAT15299)

[Application to form, cancel or change details for a GST religious group](#) (NAT3412)

[GST group – notification of forming, changing or cancelling](#) (NAT2952)

[GST joint venture – notification of forming, changing or cancelling](#) (NAT2953)

[Tax file number – application for companies, partnerships, trusts and other organisations](#) (NAT3799)

## **Not-for-profit companies**

[Privacy notice – NFP company non-lodgment advice](#) (NAT 75642)

## **Non-profit tax concessions**

[Application for refund of franking credits – Endorsed income tax exempt entities and deductible gift recipients](#) (NAT 4131)

[Application for endorsement as a tax concession charity](#) (NAT 10651)

## **Deductible gift recipient (DGR) status**

[Application for endorsement as a deductible gift recipient](#) (NAT 2948)

[Animal welfare charity – schedule for deductible gift recipient applicants](#) (NAT15401)

[Australian disaster relief fund – schedule for deductible gift recipient applicants](#) (NAT15609)

[Charitable services institution – schedule for deductible gift recipient applicants](#) (NAT15608)

[Cultural organisation - schedule for deductible gift recipient applicants](#)

[Developed country disaster relief fund – schedule for deductible gift recipient applicants](#) (NAT15607)

[Developing country relief fund or organisation - schedule for deductible gift recipient applicants](#)

[Environmental organisation - schedule for deductible gift recipient applicants](#)

[Fire and emergency services – schedule for deductible gift recipient applicants](#) (NAT73644)

[Harm prevention charity - schedule for deductible gift recipient applicants](#)

[Scholarship fund – schedule for deductible gift recipient applicants](#) (NAT15611)

[War memorial repair fund – schedule for deductible gift recipient applicants](#) (NAT15533)

## **Ancillary funds**

[Agreement to comply with the public ancillary fund guidelines](#) (NAT 74032)

[Agreement to comply with the private ancillary fund guidelines](#) (NAT 73400)

[Ancillary fund return](#) (NAT 73640)

[Notification of change to the governing rules of an endorsed private ancillary fund](#) (NAT 73402)

[Notification of change to the governing rules of an endorsed public ancillary fund](#) (NAT 74034)

[Private ancillary fund – schedule for deductible gift recipient applicants](#) (NAT 73280)

[Public ancillary fund – schedule for deductible gift recipient applicants](#) (NAT 74050)

[Revocation of an agreement to comply with private ancillary fund guidelines](#) (NAT 73401)

[Revocation of an agreement to comply with public ancillary fund guidelines](#) (NAT 74033)

# Privacy notices about superannuation

We collect information from you about super either directly from you or through a third party.

**Last updated** 11 June 2024

## On this page

[Employers](#)

[Funds](#)

[Individuals](#)

[Intermediary](#)

[Super professionals](#)

We collect superannuation funds details and personal information about your superannuation accounts. This information may be collected directly from you or your super fund or employer.

There are two types of forms that we use to collect information relating to super:

- those that are directly submitted to us
- those that are submitted to a third party (for example, an employer or a tax professional).

The privacy notices below relate to information provided on forms that are submitted to us. These forms are grouped by the entity that completes the form. You can access the privacy notices related to those forms from the hyperlinks within the groups.

## Employers

[Capital gains tax \(CGT\) schedule – Company](#) (NAT 3423)

[Completing your superannuation guarantee late payment offset election](#) (NAT 1489)

[Division 293 – Commissioner’s release authority and statement](#)  
(NAT 74586)

[How to complete the superannuation guarantee charge statement – quarterly](#) (NAT 9600)

[Payment of unclaimed superannuation – third party](#) (NAT 71696)

[Superannuation guarantee charge statement – quarterly](#) (NAT 9599)

[Super guarantee charge statement privacy notice](#) (NAT 9599)

[Withdrawal from your inactive superannuation account](#) (NAT 16338)

## **Funds**

[Application for ABN registration for superannuation entities](#)

[Auditor contravention report](#)

[Capital gains tax \(CGT\) schedule – Fund](#) (NAT 3423)

[Capital gains tax \(CGT\) schedule – SMSF](#) (NAT 3423)

[Change of details for superannuation entities](#)

[Completing the superannuation assessment variation advice statement](#) (NAT 2627)

[Completing the voluntary release authority and statement](#)  
(NAT 71777)

[Departing Australia superannuation payments](#) (NAT 15478)

[Division 293 – Commissioner’s release authority and statement](#)  
(NAT 74586)

[End benefit notice – superannuation provider Division 293 tax](#)  
(NAT 74728)

[Fund income tax return](#) (NAT 71287)

[Lost members statement](#) (NAT 71825)

[PAYG payment summary – superannuation income stream](#)

(NAT 70987)

[PAYG payment summary – superannuation lump sum](#) (NAT 70947)

[Request stapled super fund](#)

[Self-managed superannuation fund annual return](#) (NAT 71226)

[Super member contributions statement](#) (NAT 71334)

[Super member contributions statement 2012–13 and later financial years](#) (NAT 74656)

[Superannuation fund nomination](#) (NAT 8676)

[Superannuation fund – retirement savings account provider claim for payment](#) (NAT 73960)

[Superannuation Industry \(Supervision\) Act 1993 – Auditor/Actuary contravention report](#) (NAT 11239)

[Superannuation payment variation advice](#) (NAT 8451)

[SuperMatch application for superannuation entities and their administrators](#) (NAT 4674)

[Surcharge AVA](#) (NAT 2626)

[Transfer balance account report \(TBAR\)](#) (NAT 74923)

[Unclaimed superannuation money non-lodgment advice](#) (NAT 73231)

## **Individuals**

[Agreement for departing Australia superannuation payments](#)  
(NAT 27396)

[Application for payment of ATO-held superannuation money](#)  
(NAT 74880)

[Application excess contributions determination](#) (NAT 71333)

[Applying for departing Australia superannuation payment – instructions and form for temporary residents](#) (NAT 7204)

[Choice to include excess concessional contributions in assessable income](#) (NAT 74305)



[Completing the voluntary release authority and statement](#)  
(NAT 71777)

[Compassionate release of superannuation](#) (NAT 74926)

[Compulsory release authority for excess contributions tax and statement](#) (NAT 71429)

[Contributions for personal injury](#) (NAT 71162)

[Excess transfer balance election \(ETBE\)](#) (NAT 7492)

[Division 293 – Commissioner's release authority and statement](#)  
(NAT 74586)

[Fairer taxation of excess concessional contributions election](#)  
(NAT 71886-36520)

[Fairer taxation of excess concessional contributions election release authority](#) (NAT 71885-368556)

[PAYG withholding variation application 2014 – senior Australians only](#)  
(NAT 5425)

[Payment of unclaimed superannuation – individual](#) (NAT 71685)

[Private ruling application \(individuals\)](#) (NAT 13742)

[Request for the determination of the deductible amount of UPP of an Australian pension or annuity](#) (NAT 16544)

[Request for a determination of the deductible amount of UPP of a foreign pension or annuity](#) (NAT 16543)

[Searching for lost and unclaimed super](#) (NAT 2476)

[Superannuation fund nomination](#) (NAT 8676)

[Superannuation fund – retirement savings account provider claim for payment](#) (NAT 73960)

[Superannuation lump sum payment](#) (NAT 71743)

[Transfer balance event notification \(TBEN\)](#) (NAT 74919)

[Withdrawal from your inactive superannuation account](#) (NAT 16338)

[Withdrawal of superannuation guarantee](#) (NAT 8678)

[Withdrawal from superannuation holding accounts special account](#)  
(NAT 2373)

## Intermediary

[Agreement for departing Australia superannuation payment \(DASP\)](#)  
(NAT 15478)

[Payment of unclaimed superannuation – third party](#) (NAT 71696)

[Superannuation fund nomination](#) (NAT 8676)

## Super professionals

[Departing Australia superannuation payments \(DASP\)](#) (NAT 15478)

[Electronic storage media information – departing Australia superannuation payment](#) (NAT 8246)

[Online services - Auditor contravention report and Audit complete advice](#)

[Request for a determination of the deductible amount of UPP of a foreign pension or annuity](#) (NAT 16543)

[Request for the determination of the deductible amount of UPP of an Australian pension or annuity](#) (NAT 16544)

[Superannuation Industry \(Supervision\) Act 1993 – Auditor/Actuary contravention report](#) (NAT 11239)

QC 39400

## Privacy notices for tax professionals

Privacy notices for tax practitioners, to inform you and your clients about how we manage your clients' personal information that we collect on our forms.

**Last updated** 11 June 2024

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[Tax system registration](#)

[Tax returns – individual and non-individual](#)

[Tax schedules](#)

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Tax professionals lodge many ATO forms on behalf of their clients. We provide privacy notices for these forms in order to inform tax professionals and their individual clients about how we handle the personal information we collect.

## **Change of details notification**

[Change of details for individuals](#) (NAT2817)

[Completing your consent to obtain information – individual \(NAT7112, PDF, 274KB\)](#) 

[Consolidation of GST returns – notification by GST joint venture operator](#) (NAT3392)

[GST group – notification of forming, changing or cancelling](#) (NAT2952)

[GST joint venture – notification of forming, changing or cancelling](#) (NAT2953)

[Nomination of a legal representative to act on behalf of an entity](#) (NAT15898)

[Nomination of a legal representative to act on behalf of an individual](#) (NAT11525)

[Nomination of a representative](#) (NAT12412)

[Notification of a deceased person](#) (NAT74279)

[Update date of birth](#) (NAT74280)

## **Consolidations**

[Notification of continuation of a multiple entry consolidated \(MEC\) group with a new provisional head company](#) (NAT7052)

[Notification of the continuation of a consolidated group with a new interposed head company](#) (NAT71275)

[Notification of a new eligible tier – 1 company of a multiple entry consolidated \(MEC\) group](#) (NAT73442)

[Notification of conversion to a multiple entry consolidated \(MEC\) group](#) (NAT7026)

[Notification of error\(s\) in the calculation of tax cost setting amount – Income tax consolidated group](#) (NAT71251)

[Notification of error\(s\) in the calculation of tax cost setting amounts – Multiple entry consolidated \(MEC\) group](#) (NAT71252)

[Notification of formation of a multiple entry consolidated \(MEC\) group](#) (NAT7024)

[Notification of formation of an income tax consolidated group](#) (NAT6781)

[Notification of head of company no longer eligible: income tax consolidated group ceases to exist](#) (NAT6783)

[Notification of members joining and/or leaving a multiple entry consolidated \(MEC\) group](#) (NAT7025)

[Notification of members joining and/or leaving an income tax consolidated group](#) (NAT6782)

[Notification of provisional head company no longer eligible](#) (NAT7053)

## **Medicare**

[Medicare levy variation declaration](#) (NAT0929)

# Objections

[Objection form \(tax professionals\)](#) (NAT 13044)

## Pay as you go (PAYG)

[Electronic storage media information – departing Australia superannuation payment](#) (NAT 8246)

[Individual PAYG payment summary schedule](#) (NAT 3647)

[PAYG foreign resident withholding variation](#) (NAT 11097)

[PAYG payment summary – business and personal services income](#) (NAT 72545)

[PAYG payment summary – employment termination payment](#) (NAT 70868)

[PAYG payment summary – foreign employment](#) (NAT 73297)

[PAYG payment summary – individual non-business](#) (NAT0046)

[PAYG payment summary – interest dividend and royalty payments paid to non-residents](#) (free format)

[PAYG payment summary statement](#) (NAT 3447)

[PAYG payment summary statement](#) (NAT 7885)

[PAYG payment summary – superannuation income stream](#) (NAT 70987)

[PAYG payment summary – superannuation lump sum](#) (NAT 70947)

[PAYG payment summary – withholding where ABN not quoted](#) (NAT 3283)

[PAYG withholding – foreign resident withholding variation \(FRWV\) application \(e-variation\)](#) (NAT11140)

[PAYG withholding annual report – natural resource payments to foreign residents](#) (free format)

[PAYG withholding annual report – payments to foreign residents](#) (NAT12413)

[PAYG withholding from foreign residents – payment summary](#)

[PAYG withholding from interest dividend and royalty payments paid to non-residents annual report](#) (NAT7187)

[PAYG withholding from natural resource payments to foreign residents – payment summary](#) (free format)

[PAYG withholding liability notification](#) (NAT3302)

[PAYG withholding payment summary annual report – closely held lodgment concession](#) (NAT15838)

[PAYG withholding variation application](#) (NAT2036)

[PAYG withholding variation application 2014](#) (NAT5422)

[PAYG withholding variation application 2014 – senior Australians only](#) (NAT5424)

[PAYG withholding variation short application 2014](#) (NAT5425)

[PAYG withholding variation supplement 2014](#) (NAT5423)

[PAYG withholding where ABN not quoted annual report](#) (NAT3448)

[Voluntary agreement for PAYG withholding](#) (NAT2772)

[Withholding declaration](#) (NAT3093)

[Withholding declaration – short version for seniors and pensioners](#) (NAT5072)

[Withholding declaration – upwards variation](#) (NAT5367)

## **Product rulings**

[Information required for a product ruling application – Agribusiness \(except Division 394 forestry managed investment schemes\)](#) (NAT 74658)

[Information required for a product ruling application – financial products checklist](#) (NAT 74659)

[Information required for a product ruling application – forestry managed investment scheme Division 394](#) (NAT 74639)

## **Superannuation**

[Agreement for departing Australia superannuation payments](#)  
(NAT27396)

[Application – excess contributions determination](#) (NAT71333)

[Application for payment of ATO-held superannuation money](#) (NAT74880)

[Applying for departing Australia superannuation payment – instructions and form for temporary residents](#) (NAT7204)

[Choice to include excess concessional contribution in assessable income](#) (NAT13742)

[Completing the superannuation assessment variation advice statement](#) (NAT2627)

[Completing the compulsory release authority and statement](#)  
(NAT71429)

[Completing the voluntary release authority and statement](#) (NAT71777)

[Contributions for personal injury](#) (NAT71162)

[Contributions splitting](#) (NAT15237)

[Departing Australia superannuation payments](#) (NAT15478)

[Division 293 – Commissioner’s release authority and statement](#)  
(NAT74586)

[End benefit notice – superannuation provider Division 293 tax](#) (NAT74728)

[e-SAT user feedback form](#)

[Fairer taxation of excess concessional contributions election](#)  
(NAT71886-365250)

[Fairer taxation of excess concessional contributions election release authority](#) (NAT71885-368556)

[How to complete the superannuation guarantee charge statement – quarterly](#) (NAT9600)

[Lost members statement](#) (NAT71825)

[Member exit statement for constitutionally protected funds](#)  
(NAT3203)

[PAYG payment summary – superannuation income stream](#) (NAT70987)

[PAYG payment summary – superannuation lump sum](#) (NAT70947)

[Payment of unclaimed superannuation – individual](#) (NAT71685)

[Payment of unclaimed superannuation – third party](#) (NAT71696)

[Request for a determination of the deductible amount of UPP of a foreign pension or annuity](#) (NAT16543)

[Request for a determination of the deductible amount of UPP of an Australian pension or annuity](#) (NAT16544)

[Searching for lost and unclaimed superannuation](#) (NAT2476)

[Self Managed Superannuation Fund \(SMSF\) annual return](#) (NAT71226)

[Superannuation member contributions statement](#) (NAT71334)

[Superannuation member contributions statement for 2012-13 and later financial years](#) (NAT74656)

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[Superannuation payment variation advice](#) (NAT 8451)

[Superannuation guarantee instruction guide and statement](#) (NAT2125)

[SuperMatch application for superannuation entities and their administrators](#) (NAT4674)

[Surcharge AVA](#) (NAT2626)

[Unclaimed superannuation money non-lodgment advice](#) (NAT73231)

[Withdrawal from superannuation holding accounts special account](#) (NAT2373)

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## **Tax Integrity Centre**

[Your privacy if you make a tip-off](#)



## Tax system registration

[Add a new business account](#) (NAT2954)

[Application to register for fringe benefits tax](#) (NAT1055)

[Application to register a PAYG withholding account](#) (NAT3377)

Electronic storage media information – PAYG withholding annual report  
– payments to foreign residents

[Individual auto registration](#) (online TFN application)

[Tax file number – application for a deceased estate](#) (NAT3236)

[Tax file number – application for companies, partnerships, trusts and other organisations](#) (NAT 3799)

[Tax file number – application or enquiry for Aboriginals or Torres Strait Islanders](#) (NAT1589)

[Tax file number – application or enquiry for an individual living outside Australia](#) (NAT 2628)

[Tax file number – application or enquiry for individuals](#) (NAT1432)

[Tax file number – application or enquiry for permanent migrants or temporary visitors to Australia](#) (NAT4157)

[Tax file number declaration](#) (NAT3092)

## Tax returns – individual and non-individual

[Ancillary fund return](#) (NAT73640)

[Application for refund of franking credits – individual](#) (NAT4098)

[Appointment or cessation of a representative of an incapacitated entity](#)  (NAT 73785)

[Company tax return](#) (NAT0656)

[Excise return](#) (NAT4285)

[Franking account tax return and instructions](#) (NAT1382)

[Fringe benefits tax \(FBT\) return](#) (NAT1067)

[Fringe benefits tax \(FBT\) notice of non-lodgment advice](#) (NAT3094)

[High wealth company tax return](#) (NAT73004)

High wealth individual tax return (NAT73003)

[High wealth partnership tax return](#) (NAT73006)

High wealth trust tax return (NAT73005)

[Individual PAYG payment summary schedule](#) (NAT3647)

[Non lodgment advice](#) (NAT2586)

[Partnerships tax return](#) (NAT0659)

[Self managed superannuation fund annual return](#) (NAT71226)

[Statutory declaration](#) (NAT4135)

[Tax return for individuals](#) (NAT2541)

[Tax return for individuals – tax professionals](#) (NAT1371)

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## **Tax schedules**

[Capital gains tax \(CGT\) schedule – Company](#) (NAT3423)

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[Capital gains tax \(CGT\) schedule – SMSF](#) (NAT 3423)

[Capital gains tax \(CGT\) schedule – Trust](#) (NAT 3423)

[Consolidated group losses schedule](#) (NAT7888)

[Dividend and interest schedule](#) (NAT8030)

[Employment termination schedule](#) (NAT71744)

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[International dealings schedule](#) (NAT73345)

[Life insurance companies taxation schedule](#)

[Losses schedule](#) (NAT3425)

[Research and development tax incentive schedule](#) (NAT73794)

[Taxable payments annual report](#) (NAT74109)

[Ultimate beneficiary schedule \(trusts\)](#) (NAT2967)

[Voidable transaction claim form](#) (JS30648)

## Trusts

[Closely held trusts – adding or cancelling a pay as you go \(PAYG\) withholding business account](#) (NAT73798)

[Family trust distribution tax payment advice](#) (NAT 6175)

[Family trust election, revocation or variation](#) (NAT2787)

High wealth trust tax return (NAT 73005)

[Ultimate beneficiary schedule \(trusts\)](#) (NAT2967)

[Withdrawal of superannuation guarantee](#) (NAT8678)

QC 39401

## Privacy notices for letters

Occasionally, we may write to you to request further personal information about you. You are required to provide the information we ask for in our correspondence.

**Last updated** 5 February 2019

From time to time we may write to you to ask for additional information about your tax affairs. One way we ask for this information is through our letters. These letters help us to manage your taxation affairs. We may write to:

- you as an individual taxpayer
- you because you run a business or play a role in entities such as trusts and partnerships
- third parties, such as super funds and banks, to request information about data provided by an individual.

Our letters are tailored to the specific circumstances that we require information about. The correspondence contains important information that will help you to meet your obligations.

When we use our information-gathering powers, you must comply with the request for further information. If we do this we will explain to you what our powers are and what your review rights are.

We will tell you when we use our formal access powers to collect information and we will advise you what the consequences will be if you do not provide the required information. Additionally, failure to provide the requested information may mean we cannot correctly determine your tax matters.

At other times we will ask you to voluntarily provide us with information. These letters contain important information about why we are requesting the additional information.

We may give the information we collect to other government departments and agencies, where authorised by law to do so. Under international tax agreements, we may also provide taxpayer information to treaty partners overseas.

Our privacy policy contains important information about your privacy, including:

- how to access and seek correction of information we hold about you
- how to make a complaint if you think we have breached the Australian Privacy Principles
- how we will deal with any privacy complaints.

**See also:**

- [Our privacy policy](#)
- [Treaty partners](#)
- [Access and Information gathering guide](#)
- phone us on **1300 661 542** for more information about our privacy policy, or if have questions about privacy or if you wish to report an instance where you suspect your privacy has been compromised
- write to us at the address below.

**Australian Taxation Office**

**GPO Box 9990**

**[insert the name and postcode of your capital city]**

For example;

**Australian Taxation Office**  
**GPO Box 9990**  
**SYDNEY NSW 2001**

QC 42363

## Privacy notices for online services

An overview of the types of online services we use and more detailed privacy notice links for those services.

**Last updated** 9 December 2024

We collect personal information about you when you use our online services or applications. Our privacy notices explain how we manage the personal information we collect.

When you log in to our systems, we ask for some personal information, including your tax file number (TFN), so we can identify you. *The Taxation Administration Act 1953* authorises us to ask for your TFN.

It is not an offence not to quote your TFN. However, if you do not provide it, you will not be able to use our online systems.

When you use our online systems, we collect certain information from your device and your browser. We also use Google Analytics to understand how our online services are being used to improve the services we offer.

For more details about the type of information we collect and how it is managed, see [Web browsing records](#).

If the privacy notice you are looking for is not listed below, see [Your privacy](#).

To find out about the information we collect from you, see [How we collect personal information](#).

### Find out about

- [ATO myGov terms and conditions and privacy notices](#)
- [Certificate of Coverage \(CERCOS\)](#)
- [Departing Australia Superannuation Payments \(DASP\)](#)

- [Online service for business - Auditor contravention report and Audit complete advice](#)
- [Online services for non-residents](#)
- [Tax, super + you](#)

QC 42323

## When we collect information from others

When collect information about individuals from third parties we provide information about who we collect this information from.

**Last updated** 7 March 2016

### On this page

[Employers](#)

[Banks, financial institutions and share registries](#)

[Super funds](#)

[Treaty partners](#)

[Government agencies and other statutory authorities](#)

[Taxation forms](#)

[Data-matching programs](#)

We collect personal information from a number of sources. As well as obtaining your personal information directly from you, the law allows us to collect personal information about you from other people and entities. Third party information allows us to ensure the accuracy of information provided to us. Collecting information from a variety of sources helps us to identify people who may not be complying with their taxation obligations.

Sometimes you may not be aware that we have received this information about you.

Some of the third parties we collect information from are listed below.

## **Employers**

Employers and other payers who make payments under the Pay As You Go (PAYG) withholding system must report to us about the payments they make. We also collect personal information relating to payments made to contractors and suppliers if they do not quote an Australian business number (ABN).

## **Banks, financial institutions and share registries**

Financial institutions must send us information about their customers' investments and investment income.

## **Super funds**

We collect information from employers, super funds and other intermediaries in order to deal with requests related to superannuation.

## **Treaty partners**

Just as we disclose information to treaty partners overseas, authorities in other countries share information with us under international tax agreements.

## **Government agencies and other statutory authorities**

Government agencies (such as Services Australia) and state and territory revenue offices provide us with personal information. We need this information to help us administer taxation laws. If this information is not collected, we are unable to determine your income tax obligations and entitlements accurately. In some circumstances, the law allows disclosures of your personal information for reasons other than administering the taxation laws.


## Taxation forms

Not only do we collect personal information from an individual's tax returns, we also collect information about individuals associated with partnerships, trusts and companies when those organisations lodge returns. In most cases, the individuals concerned will know they have provided personal information.

## Data-matching programs

When we undertake data-matching programs, we are committed to voluntarily complying with the Office of the Australian Information Commissioner's Data-matching in Commonwealth administration guidelines. Before we begin a data-matching program, we advertise in the Commonwealth Notices Gazette.

### See also:

- [Office of the Australian Information Commissioner – Data matching guidelines](#) 
- [What we collect from financial institutions and how we use it](#)
- Privacy notices:
  - [Employers and other payers under the PAYG system](#)
- We also collect information about you from:
  - [Superannuation providers](#)
  - [Overseas treaty partners – business](#)
  - [Overseas treaty partners – individuals](#)

QC 42321

## Requesting ATO data under the DATA Scheme



Learn about the DATA Scheme and how to request ATO data under the scheme.

**Last updated** 6 February 2024

## On this page

[About the DATA Scheme](#)

[When we will consider sharing data under the DATA Scheme](#)

[How to make a request for data](#)

## About the DATA Scheme



The *Data Availability and Transparency Act 2022* (the Act) passed Parliament and received royal assent in March 2022. The scheme it establishes is referred to as the DATA Scheme. Further information can be found at the [Office of the National Data Commissioner \(ONDC\) website](#).

The DATA Scheme is focused on increasing the availability and use of Australian Government data by accredited users for 3 permitted purposes:

- delivering government services
- informing government policies and programs
- undertaking research and development.

## When we will consider sharing data under the DATA Scheme

When we receive a request, we'll first determine if the data can be shared using an existing process or product, for example:

- data already available in [ATO's research and statistics](#)
- [ATO Longitudinal Information Files \(ALife\)](#) 
- [Business Longitudinal Analysis Data Environment \(BLADE\)](#) 
- [Person Level Integrated Data Asset \(PLIDA\)](#) 

If possible, we'll use the existing process or product. If not, we'll then consider if the DATA Scheme applies.

We'll consider sharing data with [accredited users](#)  where:

- we are authorised to share data under the scheme
- the sharing is in line with our [protocols to protect data and privacy](#).

If we do decide to share data under the DATA Scheme, we'll:

- share identifying data with government bodies where the law permits, and strong governance and stewardship arrangements are in place
- only share de-identified data with Australian universities who are accredited users for permitted purposes – this will occur through an accredited data service provider (ADSP).



## Exclusions

Under the DATA Scheme, we won't share data for a reason the Act does not allow. For example, compliance or enforcement purposes, or with bodies that are excluded from the scheme.

Some examples of data or information we won't share are:

- where we've applied the Privacy Commissioner's [Guidelines on Data Matching in Australian Government Administration](#)
- data obtained under international exchange obligations
- taxpayer specific compliance or investigation data
- data we hold from other agencies or departments for which we aren't the primary data custodian.

## How to make a request for data

[Accredited users](#)  must submit data requests through the [ONDC's Dataplace](#) .

If you're from an Australian government body or an Australian university, and you would like to contact us about the DATA Scheme before you submit a Dataplace request, email us at [ATOData@ato.gov.au](mailto:ATOData@ato.gov.au).

## Potential associated costs

We reserve the right to charge fees for dealing with a request to share data under the DATA Scheme. This may include fees for services we perform, or which are performed on our behalf, including the services of an ADSP.

QC 69977

## ATO AI transparency statement

See our public transparency statement outlining how we approach artificial intelligence (AI) in the ATO.

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## How we define AI

In the ATO, we use data and analytics (D&A), including automation and AI, and the insights they provide. D&A helps us administer the tax and superannuation systems more effectively. It enables us to tailor our services and make more informed decisions. It also makes it easier for taxpayers to comply and harder not to.

We apply the [OECD definition of AI](#) [↗](#), in line with the [Policy for the responsible use of AI in government](#) [↗](#). We also refer to any application of machine learning, deep learning and generative AI as 'AI'. We don't consider rules-based analytics, which are often if-then statements, to be AI. This form of analytics does not infer how to generate outputs from the inputs they receive.


While AI and automation are sometimes combined to deliver outcomes, they are distinct capabilities. Automated processes can be implemented without the use of AI, and vice versa.

## Why we use AI in the ATO

We use AI to assist our staff to more quickly process large volumes of complex data to identify insights and risks. The AI we use helps our staff make more informed decisions. It frees them to focus more on aspects of our work that require human judgment and empathy.

We also use AI to ensure we can continue to protect the tax and superannuation systems from external fraud and cyber attacks.

## How we use AI in the ATO

Based on the [classification system for AI](#)  in government, we are using AI in the:

- usage patterns of analytics for insights, workplace productivity, and decision making and administrative action (note, we do not use AI for administrative action)
- domains of service delivery, compliance and fraud detection, and corporate and enabling.

**Examples** of how we are applying AI in these domains:

- service delivery
  - providing real time prompts to taxpayers
  - sending payment reminders
  - powering our virtual assistant Alex
  - managing call centre volumes
- compliance and fraud detection
  - reviewing large quantities of unstructured data
  - powering risk models to identify potential non-compliance or fraud for human review.
- corporate and enabling services
  - creating initial draft communications for review

- summarising content.

See [Examples of how we use AI](#).

## AI governance

We recognise the importance of robust governance, oversight and accountability. This helps us to ensure AI development and use is ethical and safe and delivers fit for purpose outcomes.

We take a measured and cautious approach when exploring AI tools and techniques. We closely monitor, and take appropriate action, if intended benefits are not being realised or unintended consequences are arising. We also actively identify and manage risks associated with all applications of AI. We only use AI in ways that maintain the security, privacy, transparency and ethical use of data. We always maintain appropriate human oversight.

Our Chief Data Officer (CDO) oversees the development and use of data, analytics and insights. These support the administration of the tax and superannuation systems and government priorities. They deliver value for the Australian community. The CDO is also our AI Accountable Official under the Policy for the responsible use of AI in government.

Our existing D&A (including data governance and [ethics](#)) and IT policies already broadly apply to AI. We continue to evolve our data governance as our D&A maturity increases. We are expanding our policies and guidance to reference AI more directly. Our approach adheres to all AI-related legislative, regulatory and policy frameworks, and all standard laws and frameworks.

AI is evolving rapidly in an ever-changing technology environment. Therefore, we will continue to evaluate and change our data governance to ensure it remains fit for purpose. We will continue to train and develop our staff to ensure we use AI safely, responsibly and ethically.

Decision making that adversely impacts taxpayers will always be made by a human. Taxpayers have a [right of review](#) of our decisions. Their rights apply regardless of the technology we use to help us make those decisions.

Australian Government agencies are required to publish a transparency statement outlining their approach to adopting and using artificial intelligence (AI). We will review our AI transparency statement regularly and publish updates on our website. If you have feedback on our AI transparency statement, you can [contact us](#).

## Examples of how we use AI

The following examples show how we are using AI successfully to help get tax right from the start, reduce fraud and improve communications.

### Tax time nudging

We have developed AI models to help reduce taxpayer compliance costs and improve the efficiency of the tax system. We use these models to prompt individuals completing their tax return online through myTax to help them get it right.

The real-time prompts ask the taxpayer to check amounts they have entered for certain tax return labels. This is when the amounts don't match what we expect when compared to other taxpayers with similar attributes or amounts entered in previous years. The taxpayer can then review and amend any mistakes before lodging, getting their tax right from the start.

*Classification system for AI use: analytics for insights usage pattern, service delivery domain*

### Fraud detection

We manage the myID digital platform, which provides an easy and secure way for individuals to prove their identity and access a range of government online services. We use AI to scan all myID accounts to identify and risk score the likelihood of digital identity theft (third-party fraud). We base this on a pre-defined range or parameter of inputs.

The ranked results and drivers of the risk scores are provided to digital identify fraud investigators (ATO staff) for review. The investigators review the results, with a focus on those rated high risk. They then determine if a myID should be suspended. Investigators can view all results, not just those rated high risk.

*Classification system for AI use: analytics for insights usage pattern, compliance and fraud detection domain*

## **Communications content**

We use AI tools for creative and video production activities. They help us edit and enhance content quality and automate manual tasks. We use AI tools to separate subjects from backgrounds, resize images, and apply consistent styles. They also help us resolve accessibility issues, including readability, colour contrast, and formats. AI helps us produce better communications content, in less time and cost.

*Classification system for AI use: workplace productivity usage pattern, corporate and enabling domain*

QC 103887

## **Our commitment to you**

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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