

# Department of Home Affairs visa – October 2015 to 2022–23 financial years

The Australian Taxation Office (ATO) visa data-matching program has been operating since 2009.

This protocol consolidates the existing visa data-matching programs:

- October 2015 to 2016–17 financial years program (gazetted 4 August 2015)
- 2017–18 to 2019–20 financial years program (gazetted 18 December 2017).

This protocol outlines our intention to continue collecting data on visas granted in the period 2020–21 to 2022–23 financial years.

For this program we collect information from the Department of Home Affairs (Home Affairs) on active and newly granted visas. The data is matched against our records to ensure visa holders, visa sponsors and migration agents are meeting their tax and superannuation obligations.

Visa data is made available to ATO compliance staff to support our risk profiling and trend analysis of the visa population, smarter use of data helps improve our decisions, services and voluntary compliance.

Visa data for 1 March 2020 to 28 March 2021 will be used to assist in confirming eligibility for the government's novel coronavirus (COVID-19) economic response, JobKeeper measure. The data will support pre-issue and post-issue compliance checks enabling us to follow-up potentially false or misleading declarations.

This data-matching program follows the Office of the Australian Information Commissioner's (OAIC) [Guidelines on data matching in Australian Government administration](#)<sup>External Link</sup> (2014). The guidelines assist Australian Government agencies to use data-matching as an administrative tool in a way that complies with the Australian Privacy Principles (APPs) and the *Privacy Act 1988* (Privacy Act) and are consistent with good privacy practice.

We have a responsibility to protect public revenue and to maintain community confidence in the integrity of the tax and superannuation systems. Undertaking the Home Affairs visa data matching program will assist us in investigating and taking steps to mitigate fraud against public revenue.

## Why we look at visa data

Travellers coming to Australia for travel, work, study or migration need a visa appropriate for their reason for travel. Visas include different conditions on a person's stay in Australia including engagement with the tax and superannuation systems.

The visa data-matching program will allow us to identify and address taxation risks in the population of visa holders, visa sponsors, and migration agents including:

- helping process tax file number (TFN) registration for visa holders entering the country including tailored advice for TFN applicants' employers
- ensuring appropriate taxation treatment is being applied by employers of visa holders including registration, lodgment, reporting and payment obligations for pay as you go (PAYG) withholding, fringe benefits tax and super guarantee
- determining if applicants departing Australia are entitled to access superannuation
- identifying taxpayers who incorrectly claim Australian residency in their income tax returns for financial gain
- identifying incorrect tax refunds through pre-issue compliance work
- identifying and cancelling Australian business numbers (ABNs) obtained and used inappropriately by visa holders as contractors, when they should be classified as employees
- assessing ABN eligibility
  - understanding visa holders who are applying for an ABN and whether their visa class allows them to hold an ABN
  - determining if an ABN should be cancelled as the ABN holder is no longer in the country
  
- ensuring individuals are correctly entitled to COVID-19 JobKeeper payments
- supporting Foreign Investment Program compliance activities including
  - identifying people who are no longer foreign persons according to *Foreign Acquisitions and Takeovers Act 1975* and using this data to update the Foreign Ownership of Land and Water Entitlements register
  - identifying the foreign person status of property holders in Australia in regard to residential, commercial and agricultural land
  - identifying temporary residents holding multiple established dwellings and temporary residents renting out an established dwelling
  - monitoring temporary residents holding established dwellings to ensure disposal of their interest is within relevant timeframes
  - ascertaining whether a foreign person has been onshore for 183 days or more to confirm their residentially occupied statement in their lodged vacancy fee returns.

## Program objectives

The objectives of this data-matching program are to:

- promote voluntary compliance by communicating how we use external data to help encourage taxpayers to comply with their tax and super obligations
- continue to refine our understanding of the visa population tax and super risks across
  - visa holders
  - visa sponsors

- migration agents
  
- develop and implement treatment strategies to improve voluntary compliance; which may include educational or compliance activities as appropriate
- help ensure visa populations fulfil their registration, lodgment, correct reporting and payment of tax and super obligations
- test the accuracy and strengths of our existing risk detection models and treatment systems, and identify areas for improvement in our models, treatment systems and practices
- identify potentially new or emergent approaches to fraud and those entities controlling or exploiting the visa framework
- improve the integrity of the tax and superannuation systems by cancelling ineligible ABN holders
- support compliance activities under Australia's foreign investment rules
- identify and educate those individuals and businesses who may be failing to meet their registration or lodgment obligations and assist them to comply.

## **How we use the data**

The visa data obtained from Home Affairs will be compared to our records as part of how we select taxpayers for compliance activities.

Our detection models allow us to identify candidates for administrative actions. This program will help to improve our existing risk detection models and treatment systems through the identification of entities controlling or exploiting potentially new or emergent approaches to fraud.

## **Our previous related programs**

The continued collection of visa data will be used in risk detection models and treatment systems that have been effective in mitigating compliance risks.

Previous data matching programs have broadly achieved their stated goals, including:

- tailored advice letters to TFN applicants and to both employers and employees following submission of TFN declarations
- ABN verification program to identify temporary visa holders inappropriately obtaining an ABN as contractors, when they should be classified as employees
- pre-issue compliance verification to monitor registration, lodgment, correct reporting and payment of tax and super obligations under our refund integrity program.

## **Data provider**

We are the matching agency and the sole user of the data obtained in the course of this data-matching program.

Data will be obtained from the Home Affairs as the sole data provider.

## **Our formal information gathering powers**

The data will be obtained under our formal information gathering powers contained in section 353-10 of Schedule 1 to the *Taxation Administration Act 1953*.

This is a coercive power that obligates the data provider to provide the information requested. We will use the information for tax and super compliance purposes.

## **Privacy Act**

Data will only be used within the limits prescribed by Australian Privacy Principle 6 (APP6) contained in Schedule 1 of the *Privacy Act 1988* and in particular:

- APP6.2(b) – the use of the information is required or authorised by an Australian law
- APP6.2(e) – the ATO reasonably believes that the use of the information is reasonably necessary for our enforcement-related activities.

## **Keeping data safe**

The data-matching program will be conducted on our secure systems that comply with the requirements of the:

- [Australian Government Information Security Manual](#)[External Link](#) produced by the Australian Signals Directorate, which governs the security of government information and communication technology (ICT) systems
- [Australian Government Protective Security Policy Framework](#)[External Link](#), which provides guidance on security governance, personnel security, physical security and information security.

All ATO systems are strictly controlled according to Australian Government security standards for government ICT systems, with features including:

- system access controls and security groupings
- login identification codes and password protection
- full audit trails of data files and system accesses.

We will use our secure internet-based data transfer facility to obtain the data from the source entity.

## **Data elements collected**

Data will be collected from Home Affairs between 2020–21 and 2022–23 financial years for:

- base population cohort of active visas meeting the criteria
- address history for visa applicants and sponsors
- contact history for visa applicants and sponsors
- all visa grants
- visa grant status by point in time
- migration agents (visa application preparer who assisted or facilitated the processing of the visa)

- address history for migration agents
- contact history for migration agents
- all international travel movements undertaken by visa holders (arrivals and departures)
- sponsor details (457 visa)
- visa subclass name.

## **Number of records**

The number of individuals affected by this data collection is expected to be approximately 10 million each financial year.

## **Data quality**

We anticipate the data quality will be of a high standard based on our prior visa data matching.

Data will be transformed into a standardised format and validated to ensure it contains the required data elements before loading to our systems. We undertake program evaluations to measure effectiveness before determining whether to continue to collect future years of the data or to discontinue the program.

To assure data is fit for use and maintains integrity throughout the data-matching program, it is assessed against the 11 elements of the ATO data-quality framework:

- accuracy
- completeness
- consistency
- currency
- precision
- privacy
- reasonableness
- referential integrity
- timeliness
- uniqueness
- validity.

## **Data retention**

The collection of data under this program includes October 2015 to 30 June 2023. The data collection is quarterly in February, May, August and November.

For the period between July 2020 and March 2021, the data for this program will be collected monthly to support the temporary COVID-19 JobKeeper measure.

The ATO was granted an exemption by the Privacy Commissioner to retain the data for three years for the prior two visa data-matching programs. The exemption request was required to

satisfy the National Archives of Australia's General Disposal Authority 24 (GDA24) – *Records relating to data matching exercises*. GDA24 has now been revoked.

We destroy data that is no longer required, in accordance with the *Archives Act 1983*, the records authorities issued by the National Archives of Australia, both general and ATO-specific.

We will retain each new financial year's data for five years from receipt of the final instalment of verified data files from the data provider. The data is required for this period for the protection of public revenue as:

- visas frequently cover periods longer than a single financial year
- taxpayers on occasion lodge tax returns and forms past the ordinary due date, particularly those visiting Australia and perhaps less familiar with our tax and superannuation systems. Without continued access to this data for the period outlined, we would experience challenges in verifying information to identify taxpayers who should be the subject of administrative activities
- the data enhances our ability to identify taxpayers who may not be complying with their tax and super obligations, which is integral to protecting the integrity of the tax and superannuation systems
- retaining data for five years supports our general compliance approach of reviewing an assessment within the standard period of review, which also aligns with the requirements for taxpayers to keep their records
- the data is also used in multiple risk models, including models that establish retrospective profiles over multiple years aligned with period of review.

While increased data-retention periods may increase the risk to privacy, we have a range of safeguards to appropriately manage and minimise this risk. Our systems and controls are designed to ensure the privacy and security of the data we manage.

## Data dictionary

The data dictionary outlines detailed data elements collected.

### 01\_ATO\_ACTIVE\_VISAS

Base population cohort of active visas meeting the criteria

Description	Field name
Person Identifier (PID)	PRSN_ID
Person Identifier (PID) Text	PRSN_ID_TX
Client Identifier	CLIENT_ID
Client Visa Subclass Code	VISA_SBCLS_CD
Client Visa Grant Number	VISA_GRANT_NR

### 05\_ATO\_CLIENT\_ADRS

Address history for visa applicants and sponsors

Description	Field name
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Client Identifier	CLIENT_ID
Date of Effect From	ADDRESS_EF_DT
Date of Effect To	ADDRESS_ET_DT
Address Type (Residential, Postal, Business, Residential other, Postal other, Business other)	ADDRESS_TYPE_DS
Client First Line of the Address	ADDRESS_LINE_1
Client Second Line of the Address	ADDRESS_LINE_2
Client Third Line of the Address	ADDRESS_LINE_3
Client Fourth Line of the Address	ADDRESS_LINE_4
The Suburb, Town or City of the Address	ADDRESS_LOCALITY
The State or Territory of the Address	ADDRESS_STATE
The Postcode of the Address	ADDRESS_POSTCODE
Country Code	ADDRESS_COUNTRY

### 06\_ATO\_CLIENT\_CONTACT

Contact history for visa applicants and sponsors

Description	Field name
Client Identifier	CLIENT_ID
Date of Effect From	CONTACT_EF_DT
Date of Effect To	CONTACT_ET_DT
Contact Type (Residential, Postal, Business, Residential other, Postal other, Business other)	CONTACT_TYPE_DS
Contact Phone number	CONTACT_PHONE_NR
Fax number	CONTACT_FAX_NR
Email address	CONTACT_EMAIL

### 03\_ATO\_VISA\_GRANTS

History of visas granted (active visas)

Description	Field name
Client Visa Grant Number	VISA_GRANT_NR
Person Identifier (PID)	PRSN_ID
Person Identifier (PID) Text	PRSN_ID_TX
Client Visa Subclass Code	VISA_SBCLS_CD
Visa subclass sub stream	VISA_STREAM_CD
Visa Grant Date	VISA_GRANT_DT
Country that issued the travel document	CITZ_CNTRY_CD
Client Travel Document Identifier	TRVL_DOC_ID
Visa Grant Entry Expiry Date	VISA_ENTRY_EXPRY_DT
Visa stay number of days allowed	VISA_STAY_DAYS_NR

Number of entries allowed (No Entry, Single Entry, Multiple Entry)	VISA_ENTRS_ALWD_CD
Client Birth Country	BIRTH_CNTRY_CD
Client Birth Date	BIRTH_DT
Client Family Name or Surname	FAMILY_NAME
Client First Given Name or First Given Initial	GIVEN_NAME
Client Applicant Type (Primary or Secondary)	APPLNT_TYPE_CD
Visa CASE Identifier	VA_CASE_ID
HA Source Processing System	SOURCE_SYSTEM
Condition 8501	CONDITION_8501_Cd

#### 04\_ATO\_PERSON\_VISA\_STATUS

Person visa status at a point in time

Description	Field name
Person Identifier (PID)	PRSN_ID
Person Identifier (PID) Text	PRSN_ID_TX
Client Identifier	CLIENT_ID
Client Lawful Status (e.g. onshore – Lawful)	LAWFUL_STATUS_DS
Client Lawful Status snapshot date	LAWFUL_STATUS_DT
Client Visa Grant Number	VISA_GRANT_NR
Client Visa In Effect Until Date	VISA_IN_EFFECT_UNTIL_DT
Client Visa Subclass Code	VISA_SBCLS_CD

#### 08\_ATO\_MGRNT\_AGT

Migration agents (visa application preparer who assisted or facilitated the processing of the visa)

Description	Field name
Agent Identifier	AGT_ID
Agent Migration Agent Registration Number text	AGT_MARN_TX
Migration Agent Title	AGT_NAME_TITLE_TX
Migration Agent Family Name or Surname	AGT_FMLY_NM
Migration Agent First Given Name or First Given Initial	AGT_GIVEN_NM
Migration Agent Second Given Name or Second Given Initial	AGT_SCND_GVN_NM

#### 09\_ATO\_MGRNT\_AGT\_ADRS

Address history for migration agents

Description	Field name
Agent Identifier	AGT_ID
Date of Effect From	ADDRESS_EF_DT
Date of Effect To	ADDRESS_ET_DT



Address Type (Residential, Postal, Business, Residential other, Postal other, Business other)	ADDRESS_TYPE_DS
Client First Line of the Address	ADDRESS_LINE_1
Client Second Line of the Address	ADDRESS_LINE_2
Client Third Line of the Address	ADDRESS_LINE_3
Client Fourth Line of the Address	ADDRESS_LINE_4
The Suburb, Town or City of the Address	ADDRESS_LOCALITY
The State or Territory of the Address	ADDRESS_STATE
The Postcode of the Address	ADDRESS_POSTCODE
Country Code	ADDRESS_COUNTRY

## 10\_ATO\_MGRNT\_AGT\_CONTACT

Contact history for migration agents

Description	Field name
Agent Identifier	AGT_ID
Date of Effect From	CONTACT_EF_DT
Date of Effect To	CONTACT_ET_DT
Contact Type (Residential, Postal, Business, Residential other, Postal other, Business other)	CONTACT_TYPE_DS
Contact Phone number	CONTACT_PHONE_NR
Fax number	CONTACT_FAX_NR
Email address	CONTACT_EMAIL

## 02\_ATO\_MOVEMENTS

All international travel movements undertaken by visa holders (arrivals and departures)

Description	Field name
Client Visa Grant Number	VISA_GRANT_NUMBER
Movement Direction (Arrival or Departure)	MOVEMENT_DIRECTION
Movement Timestamp	MOVEMENT_TS
Person Identifier (PID)	PRSN_ID
Person Identifier (PID) Text	PRSN_ID_TX
Client Identifier	CLIENT_ID
Client Visa Subclass Code	VISA_SBCLS_CD

## 11\_ATO\_SPONSORS

Sponsor details

Description	Field name
Nomination CASE Identifier	CASE_ID
HA Source Processing System Code	SOURCE_SYSTEM_CD

Process Type Code - Source information comes from one of two application form types.

NM = Nomination application, SP = Sponsorship application

Process Type Code	PROCESS_TYPE_CD
Visa CASE Identifier	VA_CASE_ID
Sponsor Visa Subclass Code	SP_VISA_SBCLS_CD
Sponsor Identifier	SP_CLIENT_ID
Sponsor Family Name or (Business Employer Name)	SP_NAME
Sponsor First Given Name or First Given Initial	SP_GIVEN_NAME
Sponsor Title	SP_TITLE
Sponsor ABN (Australian Business Number)	SP_ABN_TX
Nominated Base Salary \$ Amount	NM_SALARY
Nominated Total Remuneration \$ Amount	NM_TOTAL_RMRNRTN
Post code of work location	NM_LOCN_PC
Occupation code of worker	NM_OCPTN_CD
ANZSCO = 3, ASCO = 2	NM_OCPTN_TYPE_CD
Visa to nomination link date	VA_LINK_EF_DT
Visa to nomination link end date	VA_LINK_ET_DT

## 12\_ATO\_STUDENT\_ED\_PRVDR

Education providers (educational institution where the student visa holder intends to undertake their study)

Description	Field name
Visa CASE Identifier	VA_CASE_ID
HA Source Processing System Code	VA_SOURCE_SYSTEM_CD
Educational Provider Code Number	PROVIDER_CD

## REF\_VISA\_SUBCLASS

Visa subclass name	
Description	Name
Client Visa Subclass Code	VISA_SBCLS_CD
Client Visa Subclass Name	VISA_SBCLS_DS
Reporting Category 1 Code	REPORTING_CTGRY1_CD
Reporting Category 1 Description	REPORTING_CTGRY1_DS
Entry Type Code	ENTRY_TYPE_CD
Entry Type Description	ENTRY_TYPE_DS

## Visa selection method definitions

Data will be extracted and transferred to the ATO in batches each quarter in the focus period. The first three batches for the 2020–21 financial year will be collected monthly to support the COVID-19 measure. The batches to be collected are:

- 1/07/2020 to 31/07/2020
- 01/08/2020 to 31/08/2020
- 01/09/2020 to 30/9/2020
- 01/10/2020 to 31/10/2020
- 01/11/2020 to 30/11/2020
- 01/12/2020 to 31/12/2020
- 01/01/2021 to 31/01/2021
- 01/02/2021 to 28/02/2021
- 01/03/2021 to 31/03/2021
- 01/04/2021 to 30/06/2021
- 01/07/2021 to 30/09/2021
- 01/10/2021 to 31/12/2021
- 01/01/2022 to 31/03/2022
- 01/04/2022 to 30/06/2022
- 01/07/2022 to 30/09/2022
- 01/10/2022 to 31/12/2022
- 01/01/2023 to 31/03/2023
- 01/04/2023 to 30/06/2023

#### Selection method descriptions

<b>Table name</b>	<b>Selection method description</b>
Base population cohort of active visas	Active visas that have been granted one or more visas and stayed in Australia for any part or the whole focus period
Address history for visa applicants and sponsors	10 years of address history required for all in the base population cohort
Contact history for visa applicants and sponsors	10 years of contact history required for all in the base population cohort
History of visas granted (active visas)	10 years of history of ALL granted visas for all in the base population cohort (not limited by focus period)
Person visa status at a point in time	Snapshot records within the focus period for all in the base population cohort
Migration agents (visa application preparer who assisted or facilitated the processing of the visa)	All migration agents with a link to one or more in the base population cohort
Address history for migration agents	10 years of address history required for migration agents with a link to one or more in the base population cohort
Contact history for migration agents	10 years of contact history required for migration agents with a link to one or more in the base population cohort

All international travel movements undertaken by visa holders (arrivals and departures)	10 years of history of ALL travel movements for all in the base population cohort (not limited by focus period)
Sponsor details (457 visa)	All sponsors with a link to one or more in the base population cohort
Education providers (educational institution where the student visa holder intends to undertake their study)	All education providers with a link to one or more in the base population cohort
Visa subclass name	All visa subclass names with a link to one or more in the base population cohort

## Public notification of the program

We will notify the public of our intention to collect 2020–21 to 2022–23 data by:

- publishing a notice in the Federal Register of Legislation gazette the week commencing 2 November 2020
- publishing this data-matching program protocol on our website at [ato.gov.au/dmprotocols](https://ato.gov.au/dmprotocols)
- advising the data providers
  - they can notify their clients of their participation in this program
  - the [Privacy Policy External Link](#) on Department of Home Affairs website includes that personal information is disclosed to ATO for data-matching purposes.

### Gazette notice content

The following information about the data-matching program appears as a gazette notice in the Federal Register of Legislation.

#### Commissioner of Taxation – Notice of a data-matching program

The Australian Taxation Office (ATO) will acquire visa data from the Department of Home Affairs for 2020–21 through to 2022–23. The data items include:

- Address history for visa applicants and sponsors.
- Contact history for visa applicants and sponsors.
- All visa grants.
- Visa grant status by point in time.
- Migration agents (visa application preparer who assisted or facilitated the processing of the visa).
- Address history for migration agents.
- Contact history for migration agents.
- All international travel movements undertaken by visa holders (arrivals and departures).
- Sponsor details

- Education providers (educational institution where a student visa holder intends to undertake their study).
- Visa subclass name.

We estimate records relating to approximately 10 million individuals will be obtained each financial year.

The data will be acquired and matched with ATO data holdings to identify non-compliance with obligations under taxation and superannuation laws.

These obligations may include registration, lodgment, reporting and payment responsibilities.

The objectives of this program are to:

- promote voluntary compliance by communicating how we use external data to help encourage taxpayers to comply with their tax and superannuation obligations
- continue to refine our understanding of the visa population tax and superannuation risks across:
  - visa holders
  - visa sponsors
  - migration agents
- develop and implement treatment strategies to improve voluntary compliance; which may include educational or compliance activities as appropriate
- help ensure visa populations fulfil their registration, lodgment, correct reporting and payment of tax and superannuation obligations
- test the accuracy and strengths of our existing risk detection models and treatment systems, and identify areas for improvement in our models, treatment systems and practices
- identify potentially new or emergent approaches to fraud and those entities controlling or exploiting the visa framework
- improve the integrity of the taxation and superannuation systems by cancelling ineligible ABN holders
- support compliance activities under Australia's foreign investment rules
- identify and educate those individuals and businesses who may be failing to meet their registration and/or lodgment obligations and assist them to comply.

A document describing this program is available at [ato.gov.au/dmprotocols](https://ato.gov.au/dmprotocols).

This program follows the Office of the Australian Information Commissioner's *Guidelines on data matching in Australian Government administration* (2014) (the guidelines). The guidelines include standards for the use data-matching as an administrative tool in a way that complies with the Australian Privacy Principles (APPs) and the *Privacy Act 1988* (Privacy Act) and are consistent with good privacy practice.

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

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