SmarterData

Australian Government
Australian Taxation Office

Data Window

- Transparency
- Community Confidence
- Clarity

Presented by:

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Project Manager
SMARTER DATA

Data visibility

The purpose of having a **'Data Window'**

- TRANSPARENCY
- COMMUNITY CONFIDENCE
- CLARITY

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What is it?

Visibility of Data

High quality data will be shared with clients & advisors in the channel of their choice to provide transparency to our clients and their advisors

Timely sharing of data

as it becomes available, anytime throughout the year.

Why?

- **Build trust and confidence** with Taxpayers and associated intermediaries by providing transparency of their data
- **Influence client behavioural shift** to reduce downstream compliance activity
- Assist to mitigate **Tax Gap**
- **Service** the wholesale and retail market
- **Unable to map data to labels** in non-individual Income Tax Returns
- Drive **data quality** uplift

data-driven
client-centric

Purpose

The right data at the right time for the right experience to improve decisions, services and compliance.

Legislative Data

Data obtained under legislative requirement from third party provider.

Example: **Annual Income Investment Report data** from Financial Institutions

Special Purpose Acquisition Data

Acquired for specific purpose generally via Commissioner's Information Gathering powers

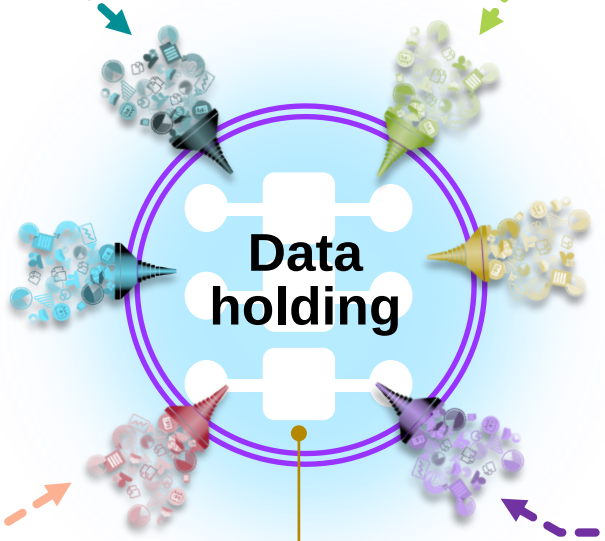
Section 353-10 powers (s 353-10 of Sch 1 to the Taxation Administration Act 1953)

Example: **Cryptocurrency**

Taxpayer data

Data and information provided by a taxpayer to the ATO.

Example: **Tax return, Excise return, BAS**



ATO Generated Data

Data generated internally by the ATO used to assist in meeting tax return obligations or as a result of taxpayer action.

Example: **Objection decisions, ATO Interest, Risk profiles, outcome of analytic models**

Purchased Data

ATO purchased data for cost effectiveness and convenience

Example: **Core logic data**

FUTURE DATA

Data to be acquired to support Client Experiences in managing risk and fostering willing participation in our tax and superannuation systems.

ATO Online Channels

Data Visibility will plug-in to existing channels

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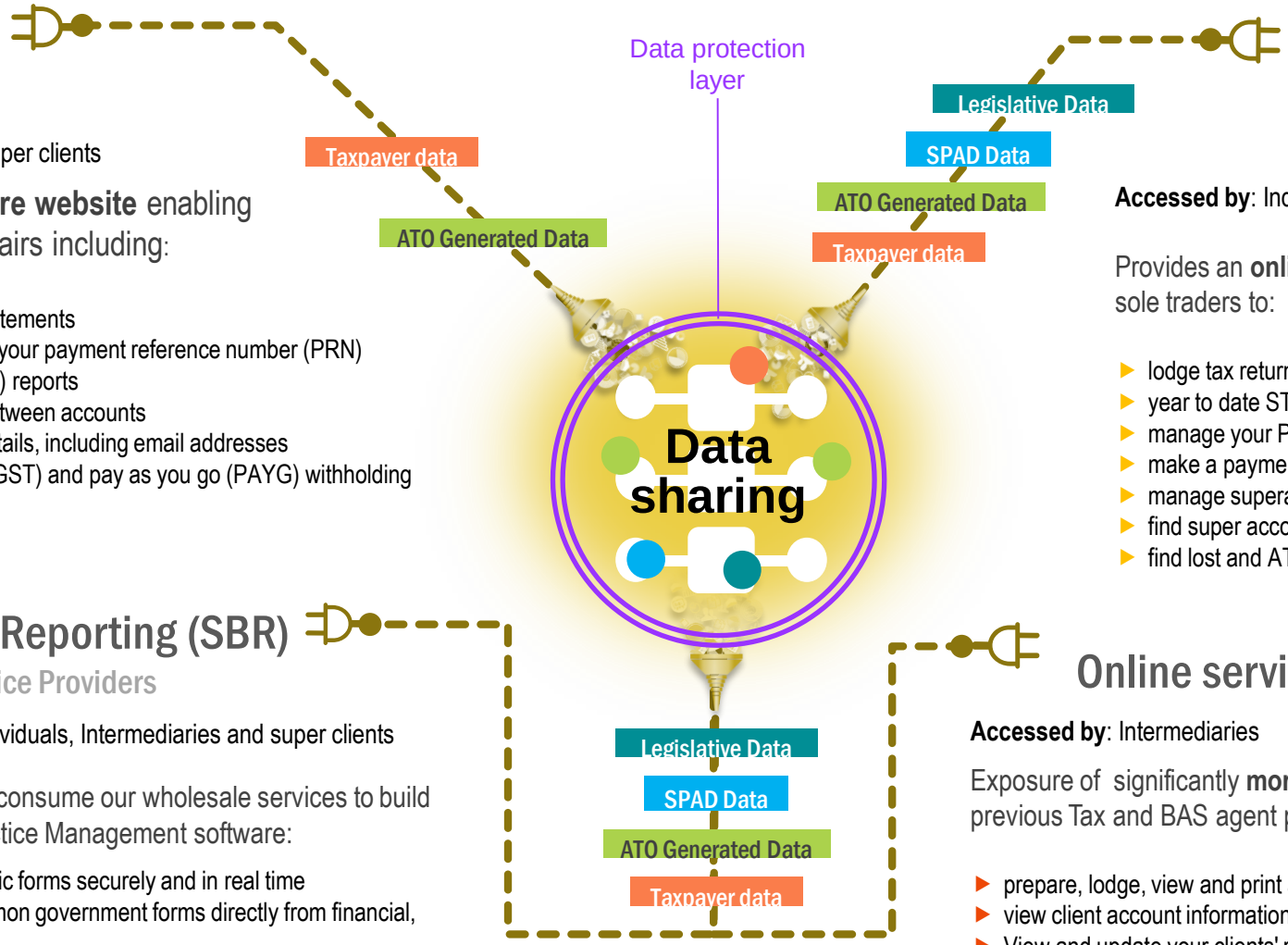
Online Services for Business

Accessed by: Non-Individuals and Super clients

The Business Portal is a **secure website** enabling businesses to manage tax affairs including:

- lodge various online forms
- prepare, lodge and revise activity statements
- view statements of account and find your payment reference number (PRN)
- view your Single Touch Payroll (STP) reports
- request a refund or transfer funds between accounts
- update your business registration details, including email addresses
- register for goods and services tax (GST) and pay as you go (PAYG) withholding
- test, lodge and download files



Online Services for Individuals

myGov & Super

Accessed by: Individuals, Sole Traders

Provides an **online platform** for individuals and sole traders to:

- lodge tax return using myTax with Prefill data
- year to date STP (inc Super) data
- manage your PAYG instalments
- make a payment or create a payment plan
- manage superannuation employer contributions
- find super accounts held in a fund, and also those amounts held by us
- find lost and ATO-held super and consolidate your accounts

Standard Business Reporting (SBR)

Partnering with Digital Service Providers

Accessed by: Individuals, Non-Individuals, Intermediaries and super clients

Digital Service Providers can consume our wholesale services to build commercial accounting and Practice Management software:

- prepare & lodge selected electronic forms securely and in real time
- enables preparation of most common government forms directly from financial, accounting or payroll software
- receive fast confirmation that we have received your lodgement
- report through a single online channel.

Online services for agents

Accessed by: Intermediaries

Exposure of significantly **more data and information** than in previous Tax and BAS agent portals including:

- prepare, lodge, view and print activity statements
- view client account information across all taxes
- View and update your clients' registration details
- request refunds and credit transfers
- view payment options, make and view payment plans

data-driven
client-centric

What could this mean for each client experience?

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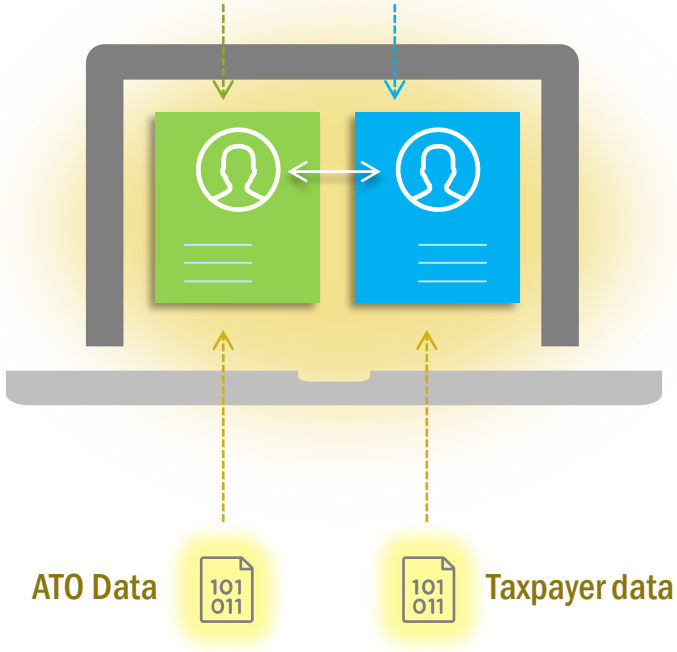
Use Cases for data and information to support client experience

- TRANSPARENCY
- COMMUNITY CONFIDENCE
- CLARITY

This is the data ATO holds about you

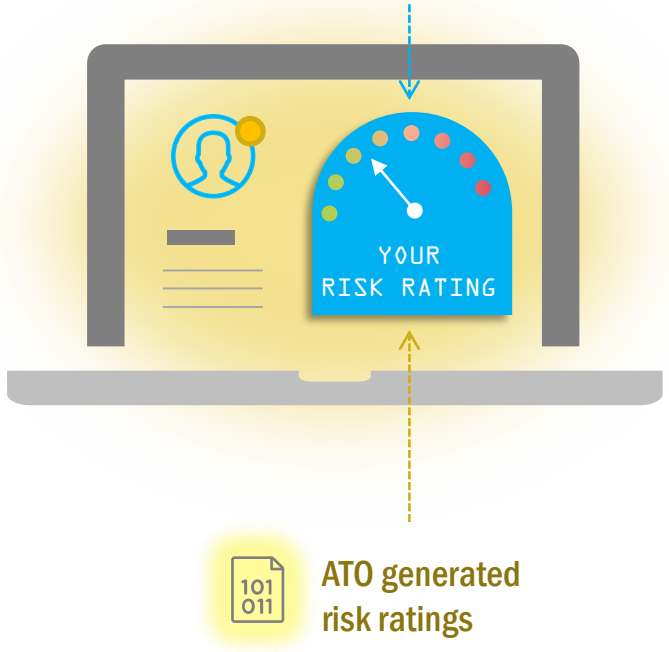
This is what you tell us



ATO Data

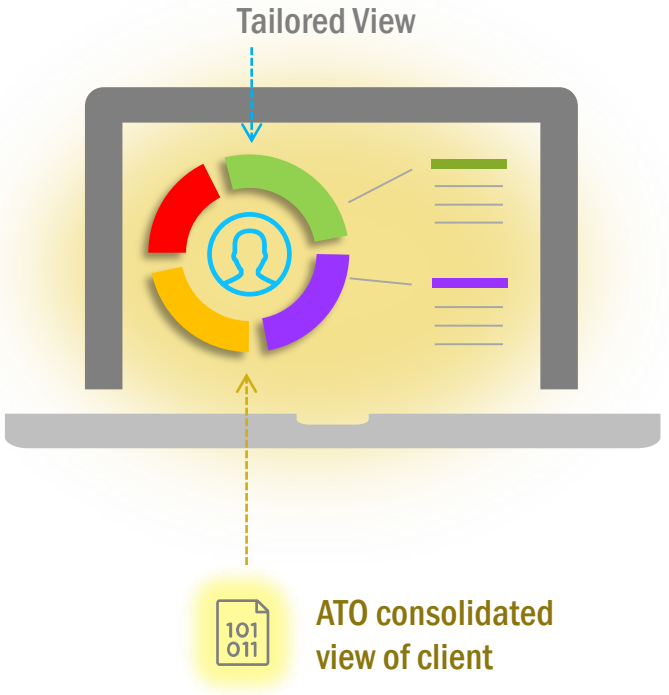
Taxpayer data

This is how the ATO sees you



ATO generated risk ratings

How you want to see your data



ATO consolidated view of client

data-driven
client-centric

Data Visibility – Minimum Viable Product

The Minimum Viable Product (MVP) is intended to improve the **Small Business client experience** by providing transparency of data the ATO holds. It will also extend the assurance currently provided to individuals through pre-fill data to small businesses.

This will **make data more accessible, discoverable, and usable** for clients, their representatives, our staff and partners.

MVP – Phase 1

- ✓ Facility will be made available to **Small Business** and their Authorised Intermediaries
- ✓ Accessible at **any time** – current Pre-filled data is only available to individuals upon lodging Income Tax Return
- ✓ A direct **Online service** via ATO Online and provided as a wholesale service offering to Digital Service Providers
- ✓ Will include **current year and prior years** data where possible
- ✓ **Self-service** - available to authenticated clients to access their information. Will provide the ability to notify/query incorrectly matched data, incomplete data or the source of data.

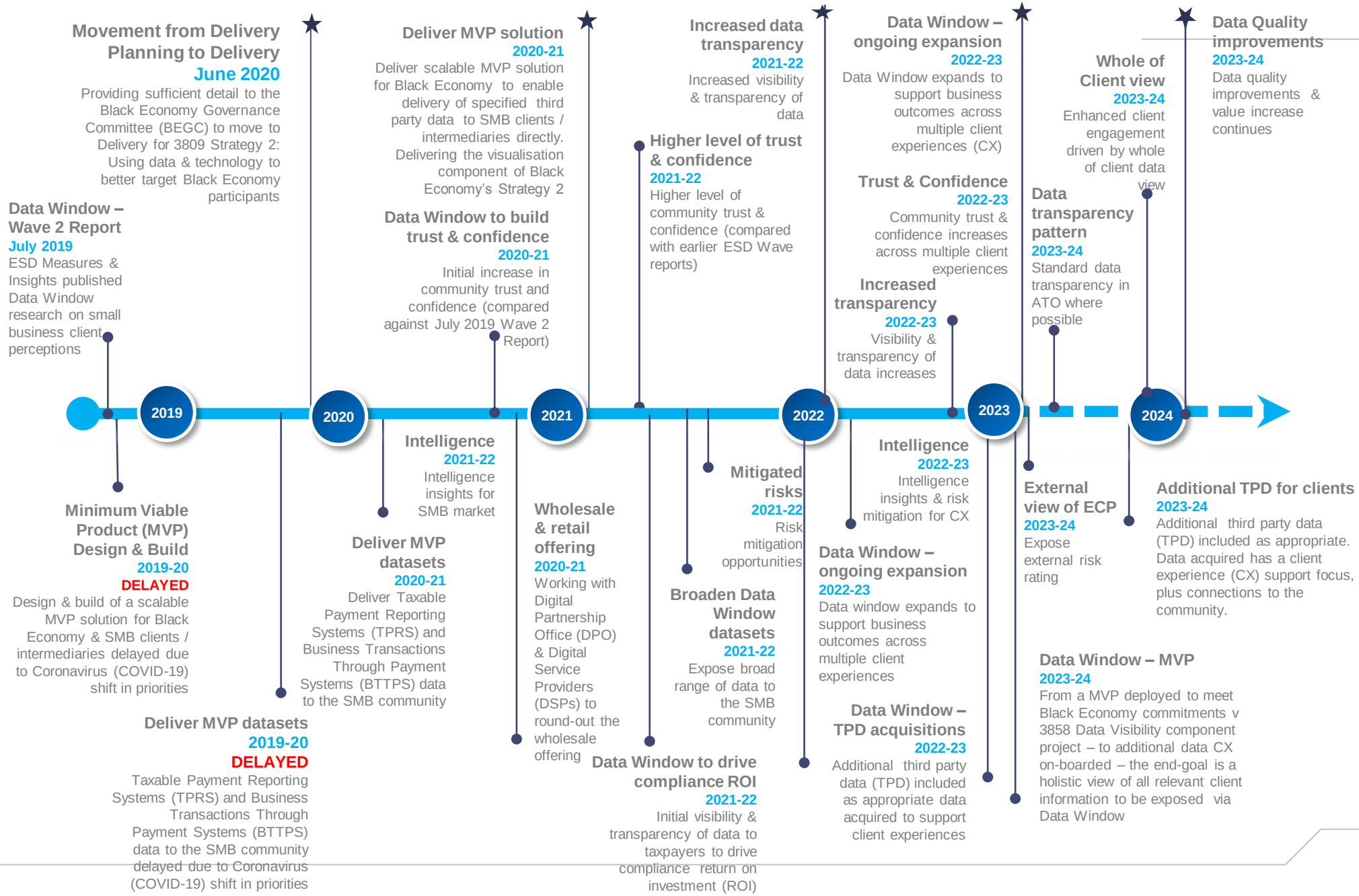
Datasets

- **Taxable Payment Annual Report (TPAR) – Payee Data:** Payers must report if they have made payments to contractors for providing the following industry:
  - ✓ Building and construction services
  - ✓ Cleaning services - for contractor payments from 1 July 2018 (first report due by 28 August 2019)
  - ✓ courier services - for contractor payments from 1 July 2018 (first report due by 28 August 2019)
  - ✓ Transactions: 1,660,908 and SMB distinct clients: 714,244

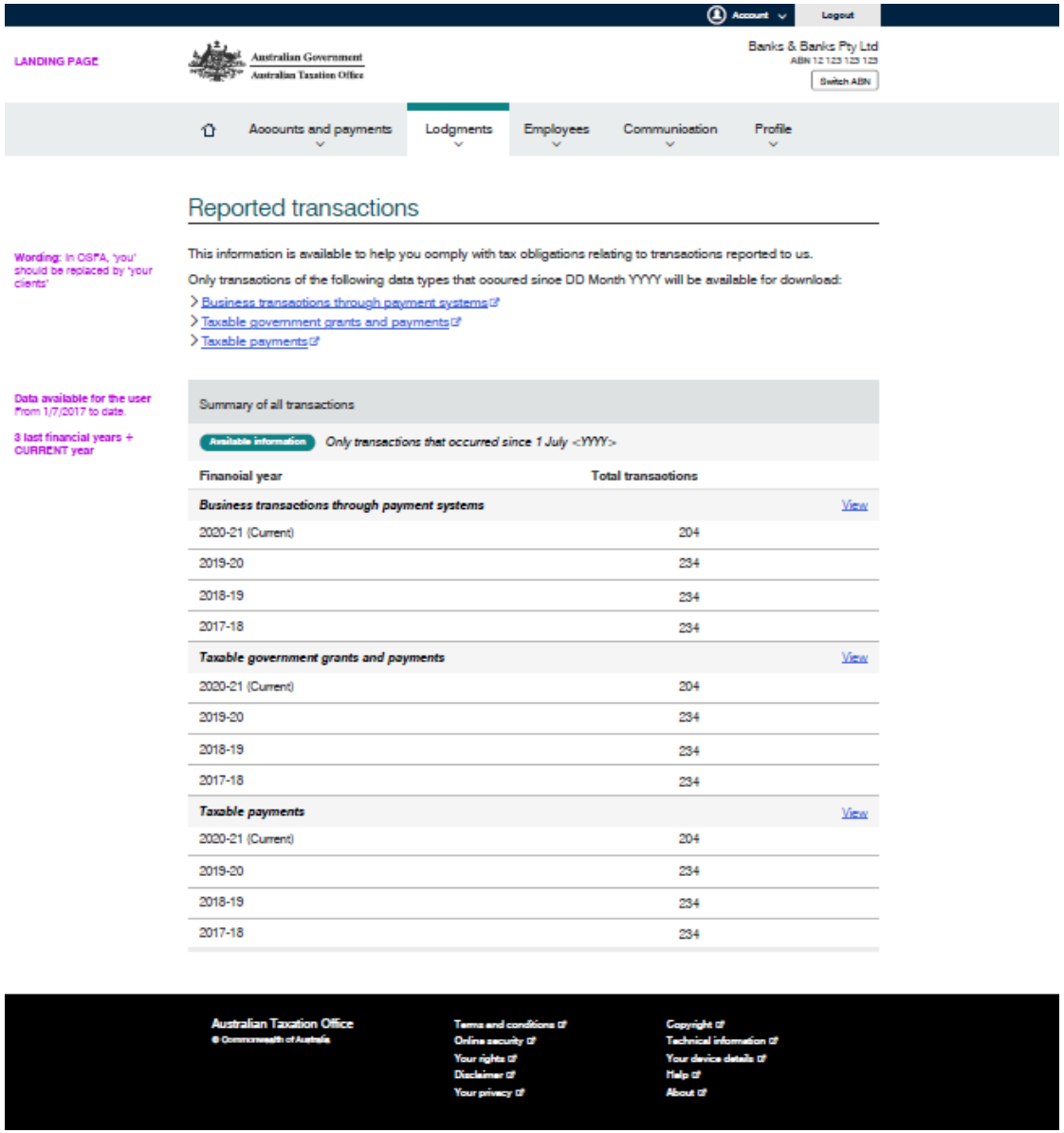
- **Taxable Government Grants and Payments (TGGP) – Payee Data**
  - ✓ Federal, state, territory and local government entities report to us the total payments they make to businesses each year.
  - ✓ Transactions: 110,990 and SMB distinct clients: 36,451

- **Business Transactions through Payment Systems (BTTPS)**
  - ✓ Merchant data providers (enabling business to take credit and debit card payments + EFTPOS):
  - ✓ Specialised payment systems data providers (focussed on alternatives to standard merchant facilities (like PayPal, Stripe, BPAY, recurring direct debits etc.)
  - ✓ Transactions: 806,839 and SMB distinct clients: 597,851

Timeline: Data Window – 2019 towards 2024



User Experience: Landing Page



User Experience: Landing Page (cont.)

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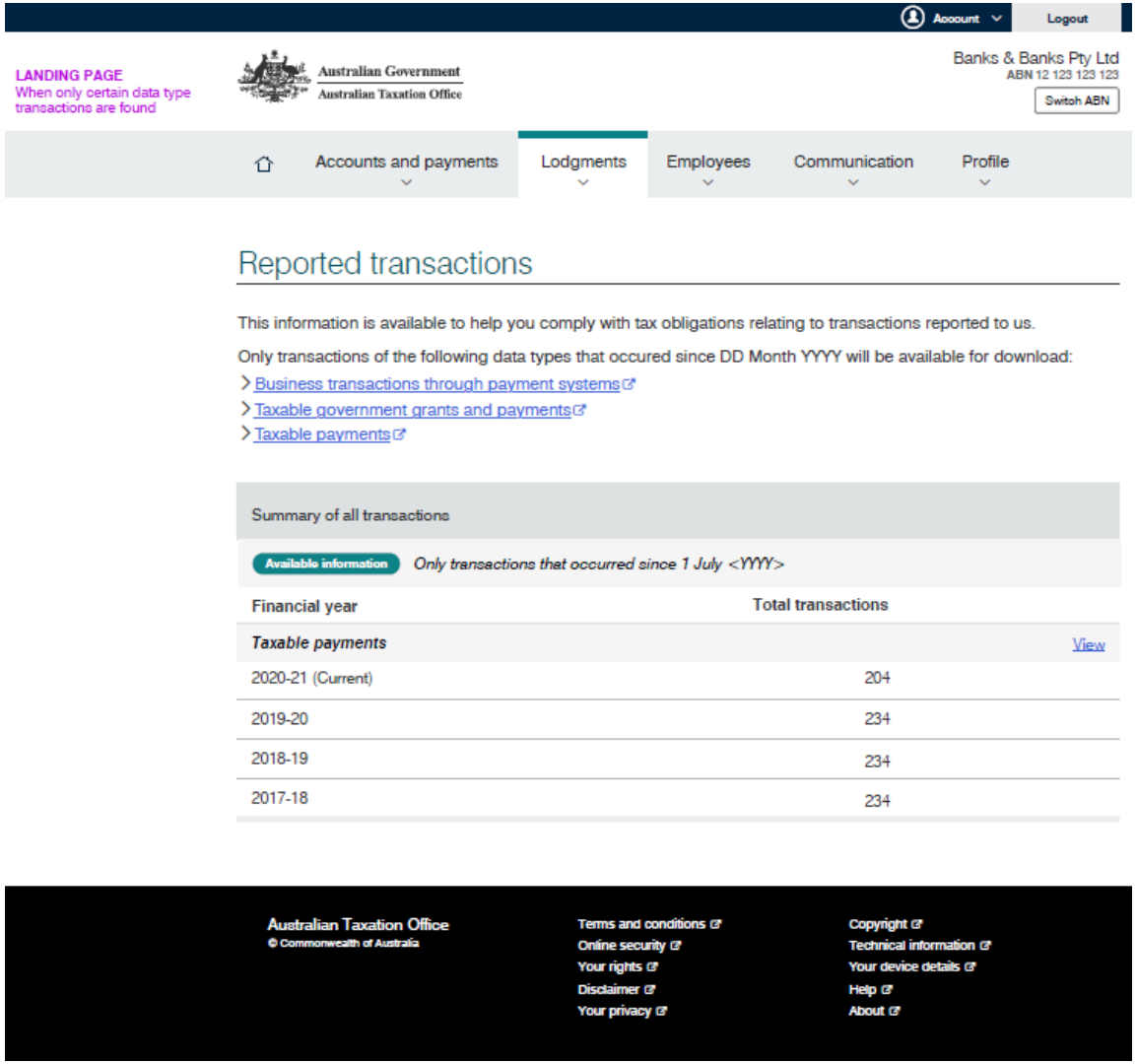
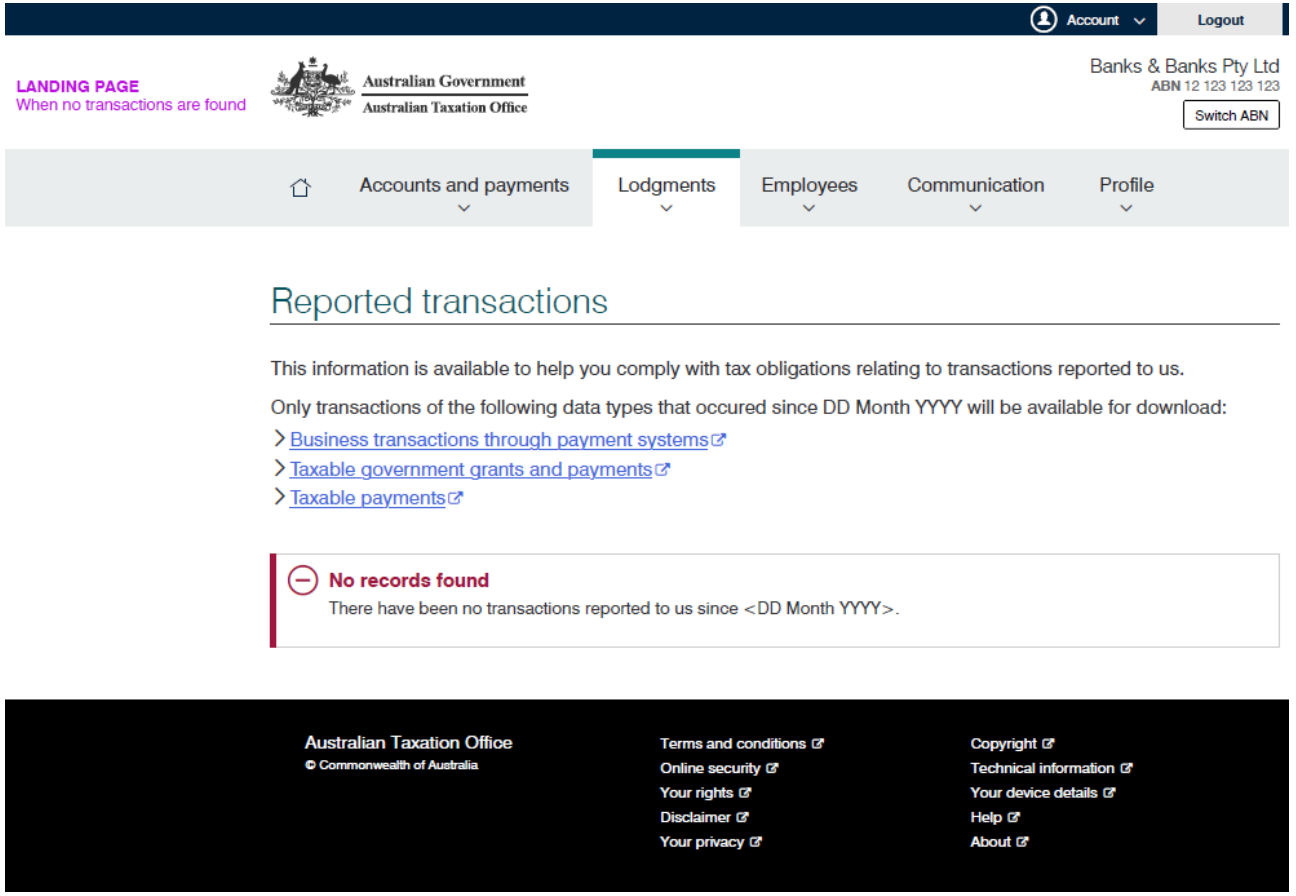
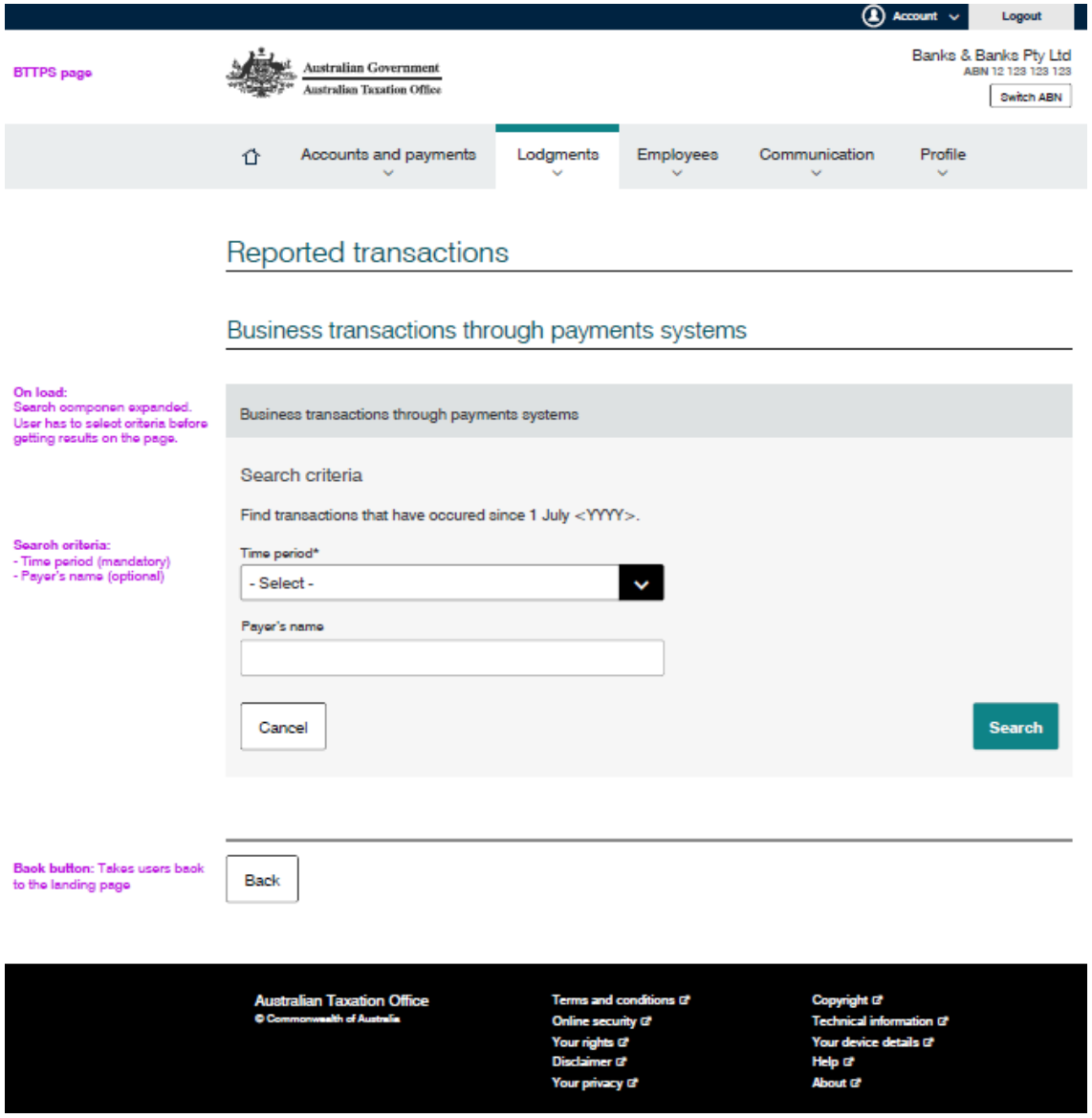
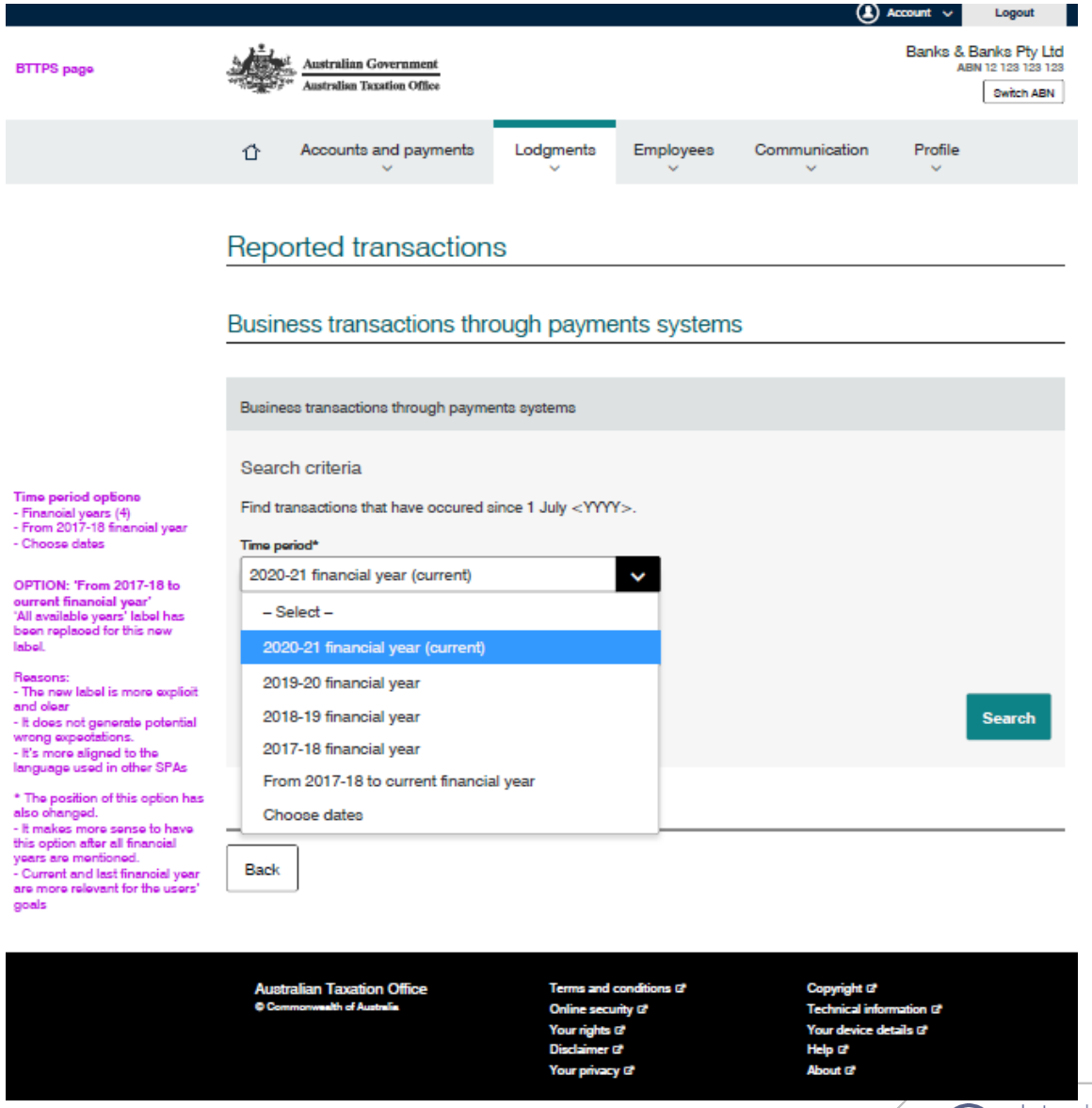


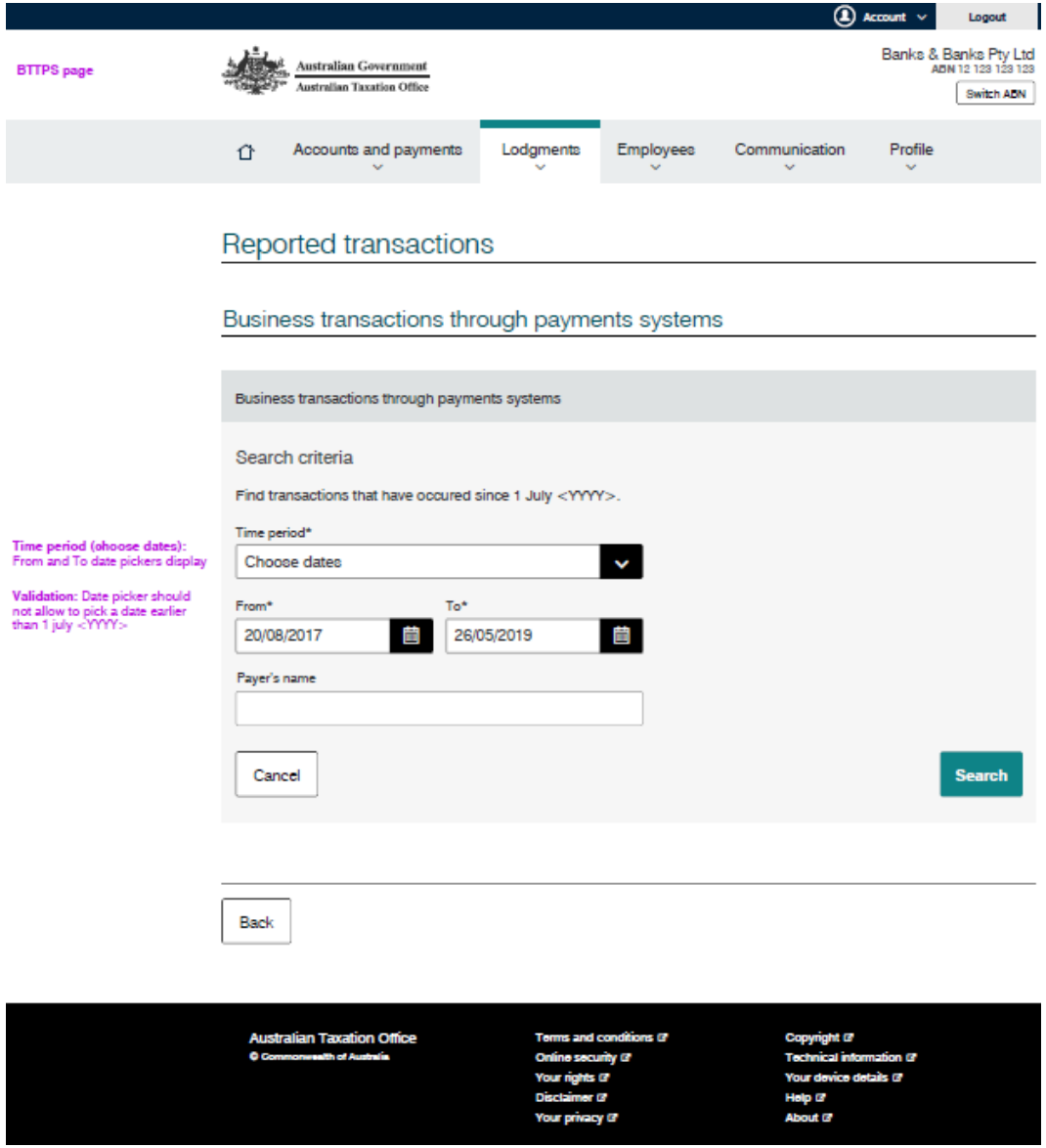


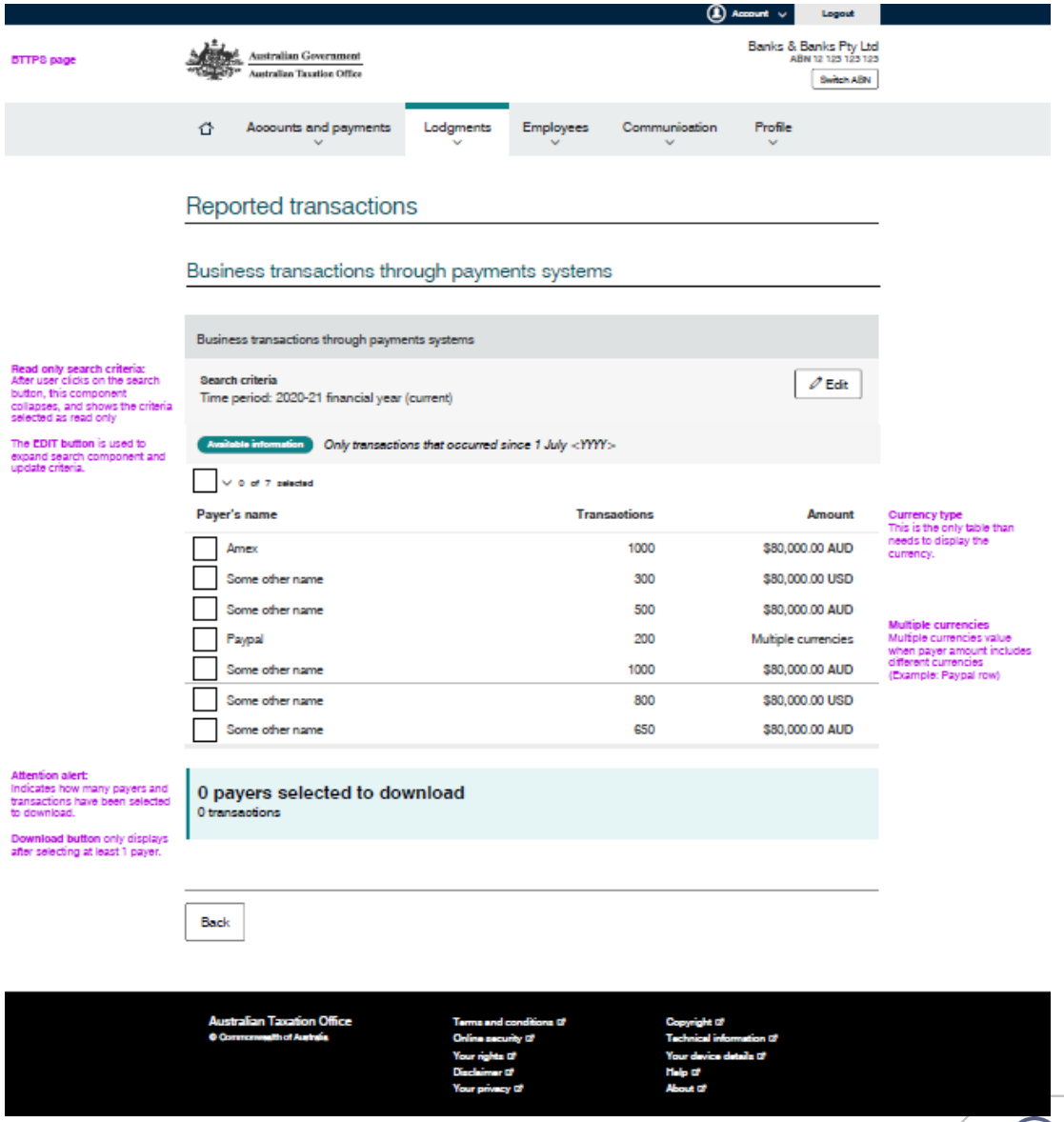
User Experience: BTTPS



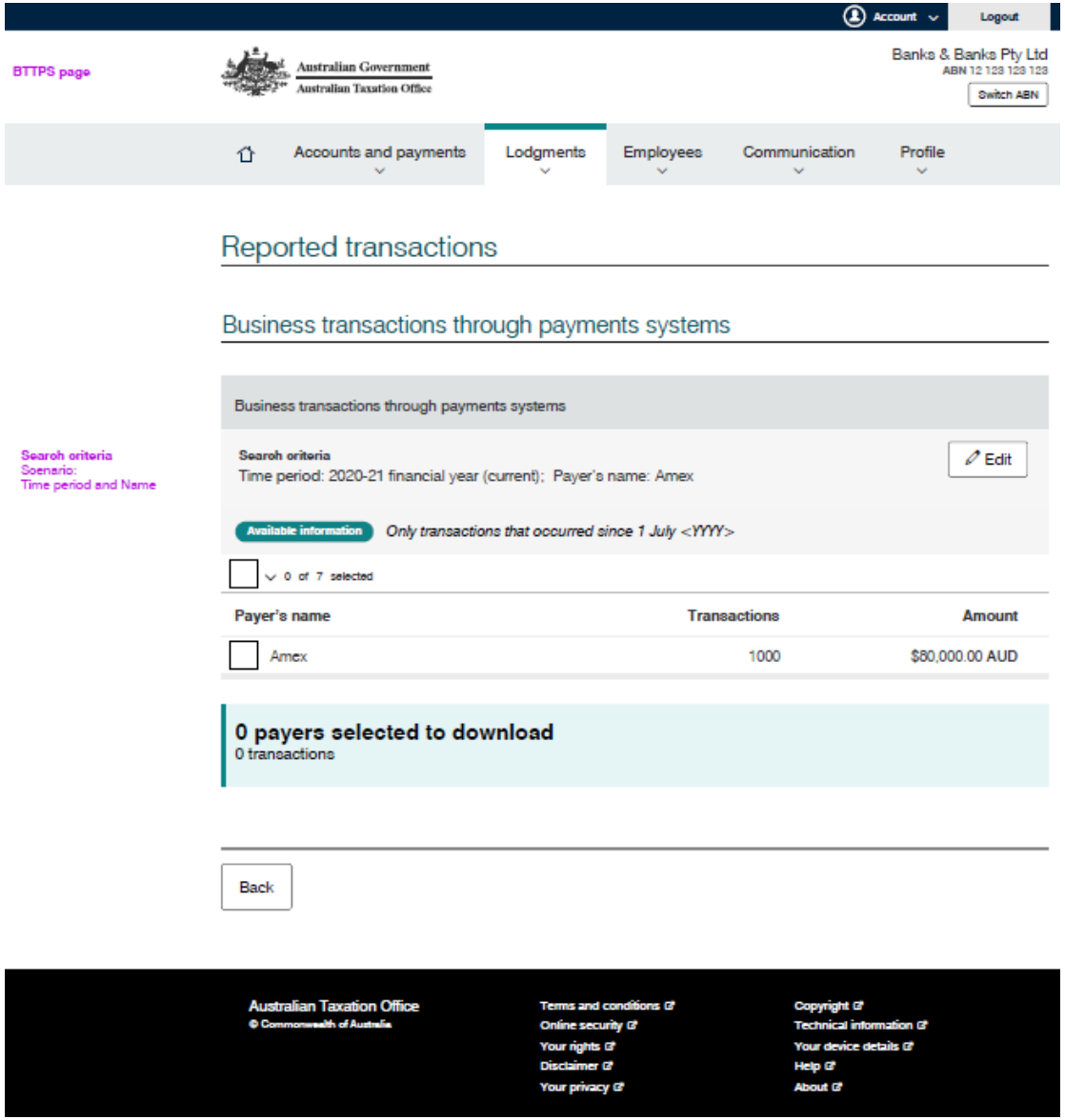


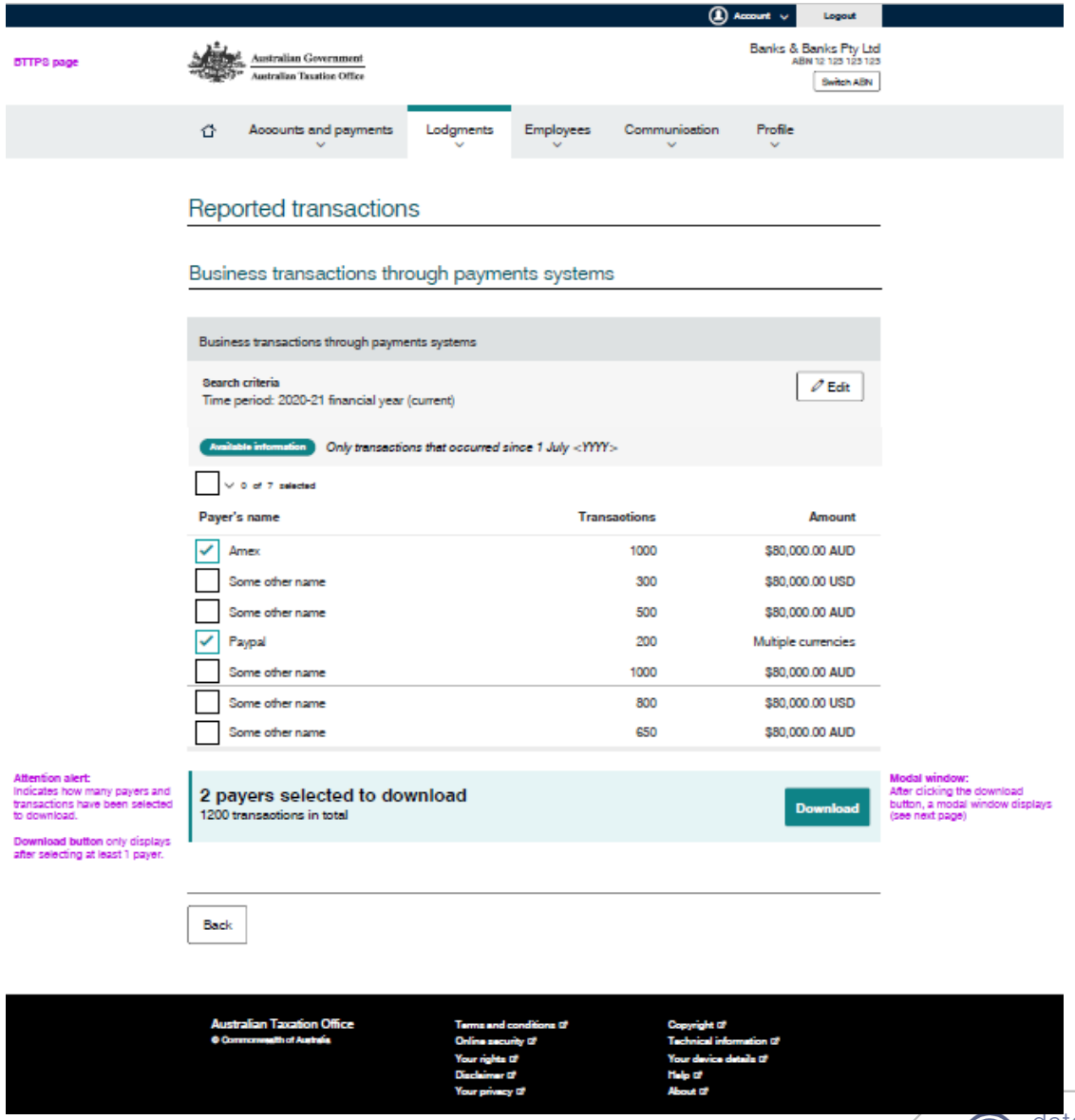
User Experience: BTTPS (cont.)





User Experience: BTTPS (cont.)





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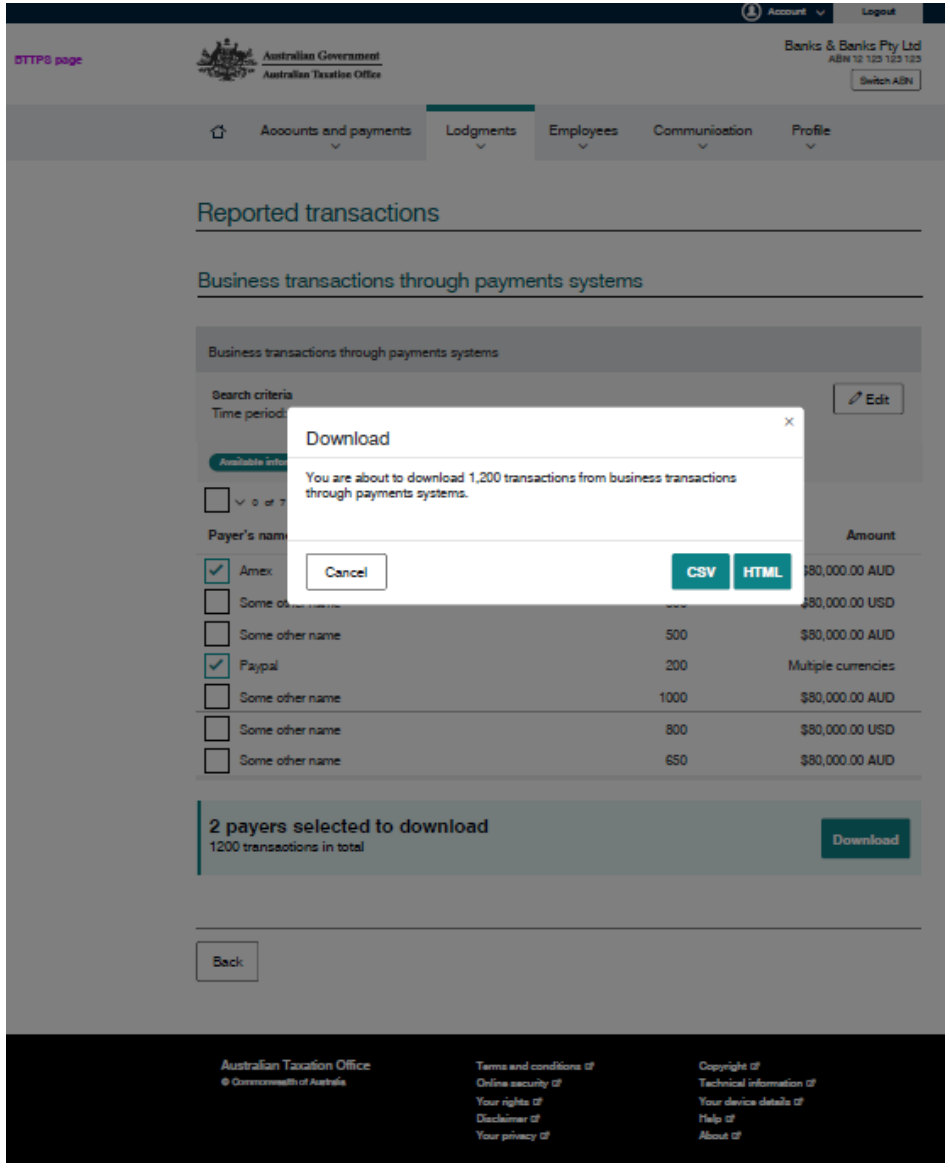
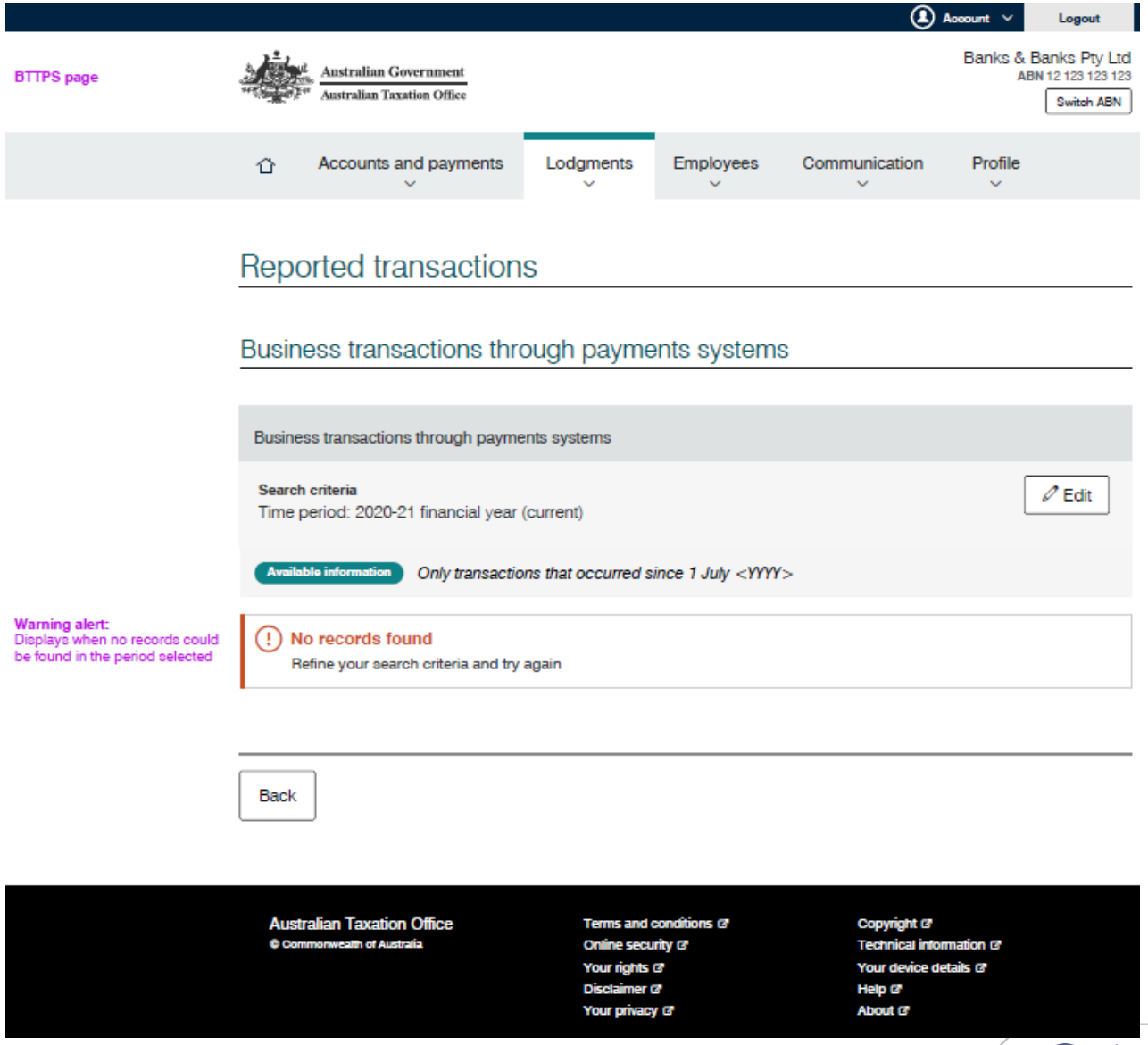
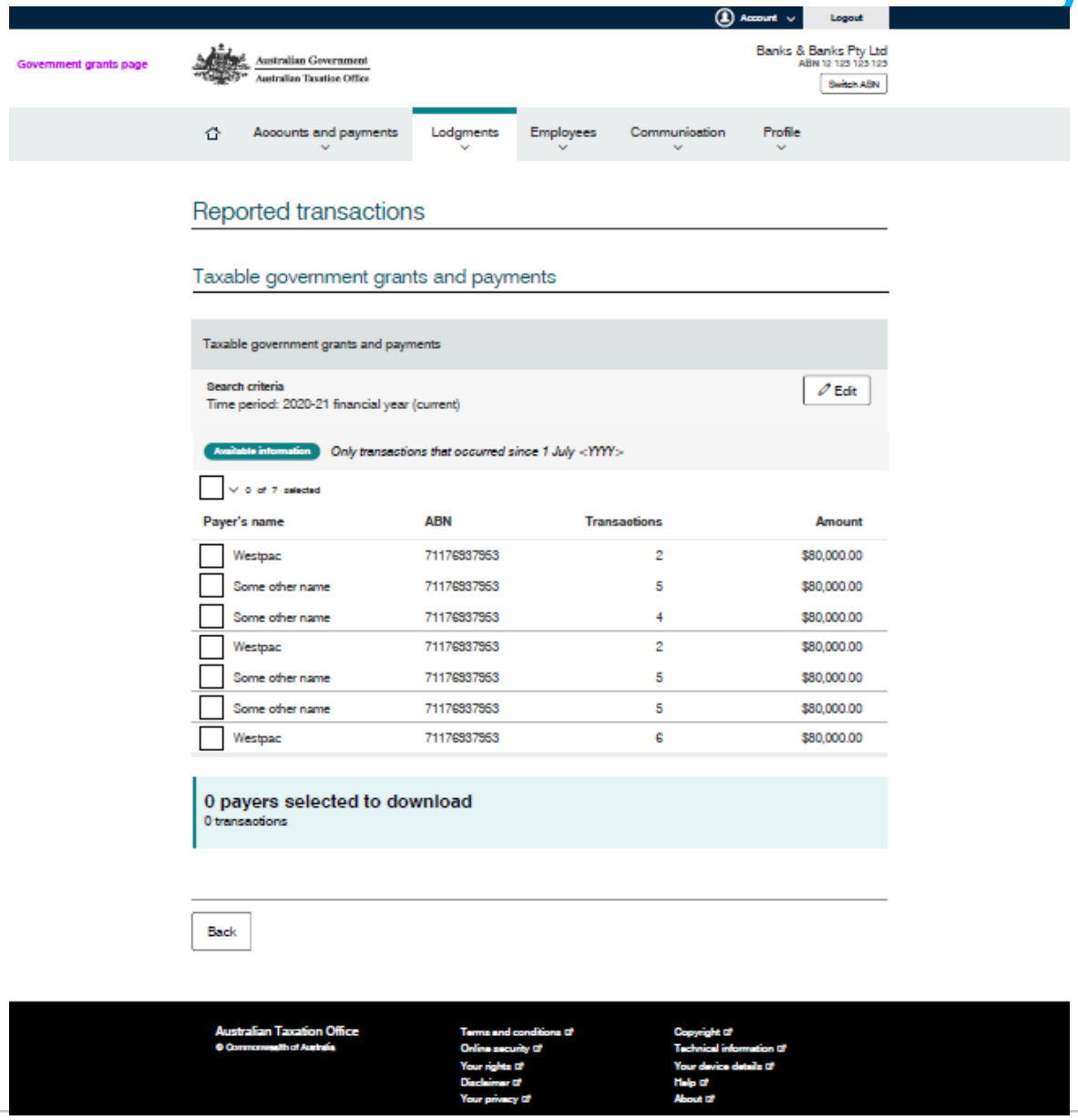
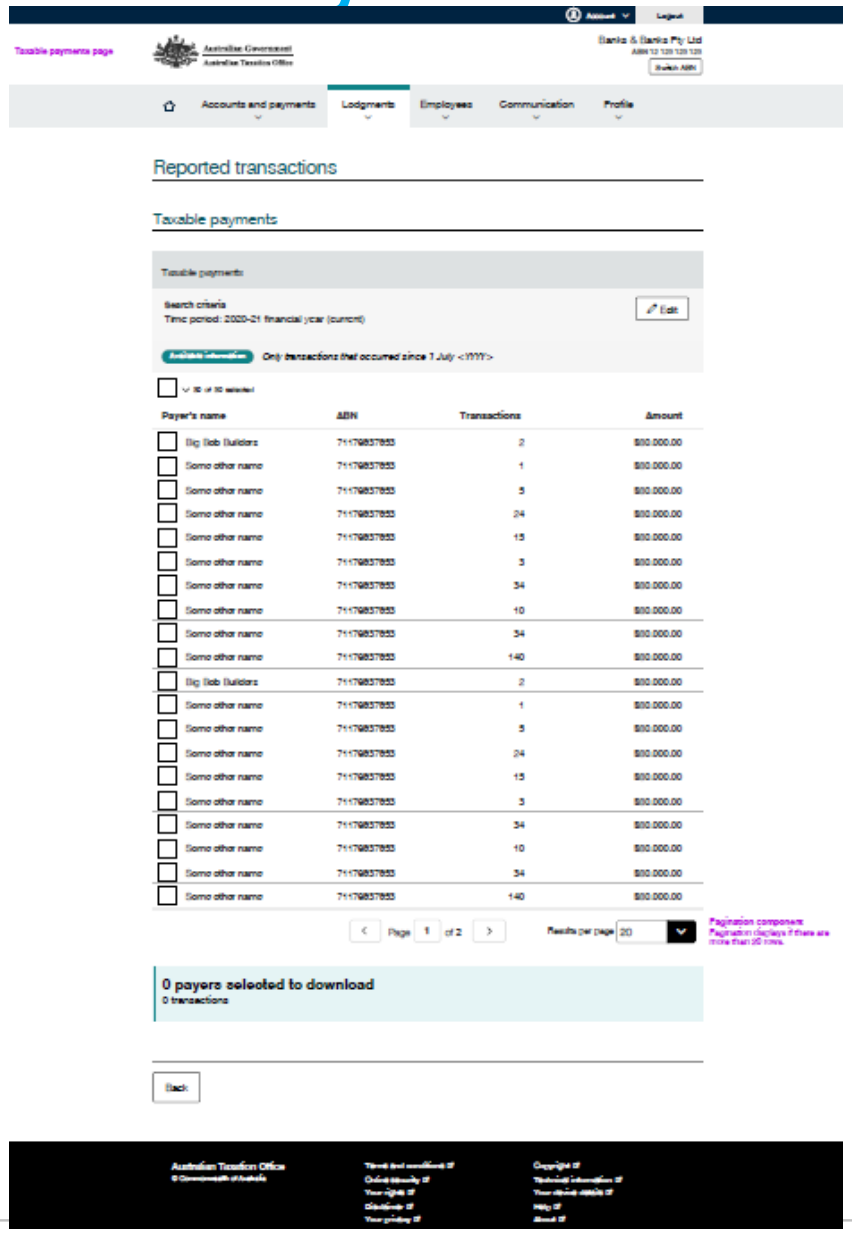




User Experience: Taxable Government Grants & Payments



User Experience: Taxable Payments



data-driven
client-centric

User Experience: Download Fields

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Data Visibility aims to improve **Client Experience** through download fields being **discoverable, accessible, usable**.

We remain committed to collaborative co-design so that **trusted partners** can discuss **future state options** for data – including download fields.

Download Field Design for Business Transactions Through Payment Systems (BTTPS)

****Current Early Design - not Final and may change ****

Data Provider	Customer reference number	Payment system account number	Bank account BSB	Bank account number	Transaction month	Net sales amount	Transaction currency
AMERICAN EXPRESS AUSTRALIA LIMITED	8030025431	8030025431	62640	10263284	2018-11	27405	AUD
AMERICAN EXPRESS AUSTRALIA LIMITED	8030124804	8030124804	62596	10328444	2020-01	3665	AUD
AMERICAN EXPRESS AUSTRALIA LIMITED	8030199327	8030199327	84004	183913012	2019-03	7780	AUD
Data field in FACT table:							
rp_redg_nm	*bus_ref_num*	*pmt_sys_acnt_num*	*stlmt_bsb_num*	*stlmt_clnt_fi_acnt_num*	*tx_perd_strt_dt*	*net_sales_amount*	*tx_crncy_cd*

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Download Field Design for Taxable Payments Annual Report (TPAR) & Taxable Government Grants & Payments (TGGP)

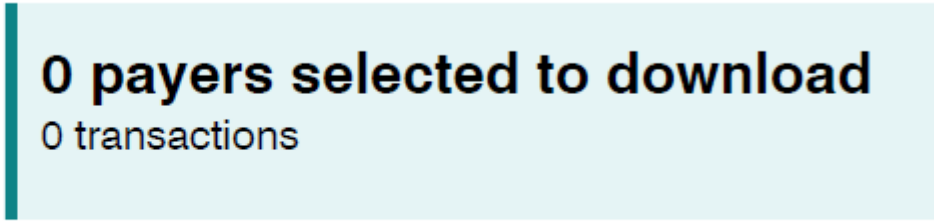
****Current Early Design - not Final and may change ****

Taxable Payments					
Payers Name	Payers ABN	Date of Payment	Gross Amount paid	GST	Tax withheld
Alphanumeric, 200 characters	Numeric, 11 characters	DDMMCCYY, eight characters	Numeric (no spacing, $, '.', ',') 11 characters	Numeric (no spacing, $, '.', ',') 11 characters	Numeric (no spacing, $, '.', ',') 11 characters

Taxable Government Grants and Payments					
Payers Name	Payers ABN	Name of Grant or grant program	Date of Payment	Gross Amount	GST
Alphanumeric, 200 characters	Numeric, 11 characters	Alphanumeric, 200 characters	DDMMCCYY, eight characters	Numeric (no spacing, $, '.', ',') 11 characters	Numeric (no spacing, $, '.', ',') 11 characters

Attention alert:
Indicates how many payers and transactions have been selected to download.

Download button only displays after selecting at least 1 payer.



Digital Service Providers (DSPs) & Wholesale

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Data Visibility aims to improve **Wholesale & DSP client experience** by providing transparency of data the ATO holds.

ATO is now making data it receives and holds available to clients directly and for Registered Agents.

It will aid in lodging Income and Activity Statements correctly, however, data is available anytime – not linked to lodgment calendar.

Channel & Data Options

Data to be provided via several channels:

- ✓ ATO Online for Individuals
- ✓ Online Services for Agents (OSFA) for Tax Agents
- ✓ Online Services for Business (OSB)
- ✓ New Standard Business Reporting (SBR) service

Data available for all entity types

(not only individuals in current IITR Pre-fill)

- ✓ Provide more BTTPS data (beyond the 40 provided in Pre-fill)
- ✓ TPAR and TGGP not restricted to SMB

Message Design

****Current Early Design - not Final and may change ****

Input Request data

- ✓ Client Identifier (TFN / ABN)
- ✓ Income Type (TPAR, TGGP, BTTPS)
- ✓ Start + End date range (Max 1 year)

Other Options being considered

- ✓ Request all Types
- ✓ Data ATO received since <date>

Response Data

- ✓ Payer Details, Taxation date, Amounts
- ✓ Multiple records not aggregated amounts
- ✓ Eg if Bank reports BTTPS data monthly, 12 records returned for Year
- ✓ Returns all matched data ATO holds
- ✓ Not Guaranteed to be all data a client needs for their return

Digital Service Providers (DSPs) & Wholesale

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Message Technical Details

****Current Early Design - not Final and may change ****

- ✓ Similar to Capital Gains Tax Transactions (CGTTX) – Shares & Units

Bulk & Batch Request Processor (BBRP) Only

- ✓ Potentially large amount of Data Returned
- ✓ Can call multiple times for larger Volumes (reduce date range)

Extensible Mark-up Language (XML)

- ✓ C# Validation Rules
- ✓ Response likely to use Key value pairs as in Copy of Return for ease of later extension

To be determined (TBD)

- ✓ Access Manager (AM) permissions
- ✓ May be a maximum number of records returned – TBD from Perf Testing

Optional To Use

- ✓ Not Linked to Annual Tax Time (TT) rollovers
- ✓ No expectation the service would version up each year
- ✓ No explicit link to Tax Lodgment – available any time

Any questions?