

GMS Flash Alert

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Australia – ATO Extends Passenger-Movements Data-Matching Program Through 2028/29

On 24 August 2026, the Australian Taxation Office (ATO) confirmed the extension of its passenger movements data collection and matching program through to the 2028/29 financial year. Under the program, the ATO receives travel information maintained by the Department of Home Affairs and leverages it to identify individuals and businesses whose reported tax and superannuation obligations may not align with actual travel patterns.¹

WHY THIS MATTERS

The extension of the passenger-movements data-matching program increases the likelihood that the ATO will compare individuals' reported tax-residency positions and employers' tax and superannuation compliance with travel information held by the Department of Home Affairs.

Globally mobile employees and business travelers will face greater scrutiny if their reported positions do not correspond with their arrival and departure records. Employers may therefore need more robust processes for monitoring travel to Australia, assessing potential tax-residency and employment-tax obligations, and coordinating payroll, tax, and mobility reporting.

Background

The ATO has conducted its passenger movements data matching program since March 2020. The program collects information concerning individuals' Australian arrival and departure dates, as well as passport details and their status with respect to their citizenship, visa status, and tax residency.

The objective of the program has been to identify candidates for review and audit who may not have met their registration and lodgement obligations, while assisting them to comply where required.

With the extension of this program, the ATO intends to collect passenger movements data concerning approximately 115,000 individuals each financial year, with a focus on identifying potential compliance risks with respect to both Australian income tax and superannuation obligations.

Key Highlights

Data Usage

The ATO has confirmed that data will be collected and retained for five years following receipt of verified files and that this data may be used to:

- Determine the residency status of individuals and business entities in respect of Australian income tax obligations.
- Identify individuals not meeting their tax and superannuation obligations.
- Avoid unnecessary contact with individuals who are correctly meeting these obligations.
- Develop risk models that operate across multiple financial years.

Increased Focus on Australian Tax Residency

One of the most significant consequences of the extension of the program concerns an increasing focus by the ATO with respect to Australian tax residency positions. Employers and employees may therefore face greater pressure to assess Australian tax-residency positions accurately and meet applicable reporting obligations.

Although Australian tax residency depends on a range of factors, an individual's travel patterns and time spent in Australia may be relevant to the assessment. This issue is particularly relevant for those undertaking business travel into Australia.

Employers might wish to review whether their processes capture and assess employees' travel to Australia early enough to identify potential tax, payroll, and superannuation obligations. Depending on the individual's circumstances and travel patterns, in addition to personal income tax implications, employers may also need to consider:

- Payroll reporting and tax withholding;
- Superannuation contributions;
- State payroll tax;
- Fringe benefit taxes; and
- Workers compensation.

KPMG INSIGHTS

The continuation of the ATO's passenger-movements data-matching program highlights the role of third-party travel data in testing reported tax-residency and employment-tax positions. Differences between travel records and information reported through tax returns, payroll, or superannuation processes may lead to further ATO review.

Employers with internationally mobile employees or frequent business travelers might wish to consider the following actions:

- Review whether travel-tracking processes capture arrivals in and departures from Australia;
- Identify cases in which employees' travel patterns may require a reassessment of tax residency;

- Assess whether payroll withholding, superannuation, state payroll tax, fringe benefits tax, or workers' compensation obligations may arise;
- Reconcile mobility and travel records with payroll and tax-reporting information; and
- Periodically review longer-term or recurring business-travel arrangements.

If assignees and/or their program managers have any questions or concerns about the scope of the update, its application and potential impacts, and appropriate next steps, they should consult with their qualified professional or a member of the GMS team with KPMG in Australia (see the Contacts section).

ENDNOTE:

1 Australian Taxation Office, "[Passenger movements data](#)," published on 24 August 2026.

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For more support in assessing and managing obligations related to travelling to Australia please contact:

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