



23 April, 2014

Mr Adrian Chippindale
Acting Deputy Executive Director
Office of Best Practice Regulation
Department of Prime Minister and Cabinet

Dear Mr Chippindale

REGULATION IMPACT STATEMENT – PROPOSED CHANGE TO SCHEDULE FOR INCREASING THE SUPERANNUATION GUARANTEE RATE

Thank you for your first-pass comments on the earlier version of the regulation impact statement (RIS) for the proposed change to the schedule for increasing the superannuation guarantee rate and our conversation yesterday.

We have addressed the issues raised in your letter of 22 April by clarifying the compliance cost effects and elaborating on feedback received by various stakeholders in the consultation section.

The final assessment RIS is attached. I certify that, in my view, the prepared RIS meets the Australian Government's RIS requirements.

If you have any queries about this issue, please contact Ms Ruth Gabbitas on (02) 6263 4154.

Yours sincerely

Rob Heferen
Executive Director
Revenue Group