



## Australian Government

### Department of the Prime Minister and Cabinet

#### Office of Best Practice Regulation

Reference: 17486

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Mr Rob Heferen  
Deputy Secretary  
Revenue Group  
Treasury

Dear Mr Heferen

### **Regulation Impact Statement – Second-pass final assessment – Reducing superannuation compliance costs for small business**

Thank you for submitting the Regulation Impact Statement (RIS) for the above proposal to the Office of Best Practice Regulation (OBPR) for second-pass final assessment on 1 May 2015. I note that the RIS has been formally certified at the Deputy Secretary level consistent with best practice.

The Office of Best Practice Regulation's (OBPR) final assessment is that the Treasury is compliant with the Government's RIS requirements and the RIS is consistent with best practice. This assessment is based on:

- the regulatory cost and savings estimates having been agreed with the OBPR;
- your letter of 1 May 2015 certifying the RIS responds to the OBPR's formal comments on the RIS submitted for first-pass assessment; and
- the RIS does not contain obvious errors.

The OBPR notes that the RIS considers the interests of employees as well small businesses in evaluating the different policy options. The RIS also considers how the policy options will complement existing initiatives to reduce superannuation compliance costs for small business such as the Small Business Superannuation Clearing House and Superstream.

The OBPR notes that the preferred policy options will provide compliance cost savings to all employers, but will particularly benefit businesses that employ seasonal workers including those in the agriculture, hospitality and retail sectors.

#### *Publication requirements*

The OBPR maintains a RIS website and the Government requires that RISs be posted within 5 business days of a regulatory decision being publicly announced. We would appreciate you advising us when a decision on this proposal is announced, and forwarding a final copy

of the RIS in *Microsoft Word .doc* format in a form meeting the Australian Government's *Web Content Accessibility Guidelines*.

We suggest liaising with your web services team to ensure these guidelines are met. The OBPR should be consulted if the RIS is amended. It is the agency preparing the RIS, not the OBPR, which is responsible for the content of the published RIS.

The website provides a public comment facility on RISs posted on the site. The OBPR moderates this facility for offensive content but does not moderate debate.

Please retain this letter as a record of the OBPR's advice. Our reference number for this matter is 17486. If you have any further queries, please do not hesitate to contact me.

Yours sincerely



Jason McNamara  
Executive Director  
Office of Best Practice Regulation

4 May 2015