

Mr Jason McNamara  
Executive Director  
Office of Best Practice Regulation  
Department of the Prime Minister and Cabinet  
One National Circuit  
BARTON ACT 2600

Email: helpdesk@obpr.gov.au

Dear Mr McNamara

### **Regulation Impact Statement for 2<sup>nd</sup> pass assessment**

I am writing in relation to the attached Regulation Impact Statement (RIS) prepared for Single Touch Payroll.

After further discussions with your staff we have made the following changes:

Para 1: Clarified and consolidated the case for change in the opening paragraph of section 3;  
Para 2 and 4: We have clarified that compliance costs are the most significant benefit of STP in the opening paragraph of section 5;  
Para 3: Revised wording in Section 7 to deal with which option is recommended;  
Para 5: see section 8.5 – new paragraph added.

As well, we have altered the compliance cost tables to reflect the OBPR's Regulatory Burden and Cost Offsets table and to use estimates that have been recently agreed with the OBPR – these estimates draw on our base estimates and align to the estimates that were previously used.

I am satisfied that through discussions with your staff and the changes outlined above that the RIS addresses the concerns raised in your letter of 29 October 2015.

I therefore submit the certified RIS to the Office of Best Practice Regulation for 2<sup>nd</sup> pass assessment.

Yours sincerely



Geoff Leeper  
Second Commissioner  
Australian Taxation Office  
9 November 2015