



**Australian Government**

**Department of the Prime Minister and Cabinet**  
Office of Best Practice Regulation

Reference: 18464  
Telephone: 6271 6270  
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Mr Geoff Leeper  
Second Commissioner  
Australian Taxation Office

Dear Mr Leeper

**Regulation Impact Statement – Second Pass Assessment – Single Touch Payroll**

Thank you for forwarding the Regulation Impact Statement (RIS) for the above proposal for second pass final assessment by the Office of Best Practice Regulation (OBPR) which we received on 11 November 2015.

The OBPR assesses RISs against the compliance and best practice regulatory impact analysis criteria set out in the Australian Government Guide to Regulation (the Guide).

I note the Australian Taxation Office (ATO) has been consistent with the RIS guidelines, having twice provided a certified RIS (addressing all seven elements) to the OBPR for the two-pass assessment before the decision-maker considers the RIS. The RIS does not contain obvious errors and the regulatory costs and cost offsets have been agreed with the OBPR. The Commission is therefore compliant with the Government's RIS requirements.

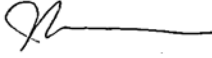
However I note that the ATO was not consistent with best practice requirements because a RIS for early assessment was not prepared before the then Minister for Small Business and the then Assistant Treasurer announced changes to tax and superannuation reporting obligations through Single Touch Payroll.

The OBPR maintains a RIS website and the Government requires that RISs be posted as soon as practicable after a regulatory decision is publicly announced. We would appreciate you advising us when a decision on the 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 OBPR website provides a public comment facility. 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 issue is 18464. If you have any further queries, please do not hesitate to contact me.

Yours sincerely

A handwritten signature in black ink, consisting of a stylized initial 'J' followed by a horizontal line.

Jason McNamara  
Executive Director  
6 November 2015