



Australian Government

Department of the Prime Minister and Cabinet

Office of Best Practice Regulation

Reference: 18432

Telephone: 6271 6270

e-mail: helpdesk-obpr@pmc.gov.au

Rob Heferen
Deputy Secretary
Revenue Group
The Treasury

Dear Mr Heferen

Regulation Impact Statement – Second-pass final assessment – Applying the Goods and Services Tax to services and intangibles imported by consumers

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 8 January 2016. I note that the RIS has been formally certified at the Deputy Secretary level consistent with best practice.

The OBPR's final assessment is that the Treasury is compliant with the Government's RIS requirements and the RIS is consistent with best practice. The assessment is based on:

- Your letter of 8 January 2016 certifying the RIS responds to the OBPR's formal comments on the RIS submitted for first-pass assessment;
- The regulatory cost and savings estimates having been agreed with the OBPR; and
- The RIS does not contain obvious errors.

Publication requirements

The OBPR maintains a RIS website. 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 18432. If you have any further queries, please do not hesitate to contact us.

Yours sincerely

A handwritten signature in black ink, appearing to read 'T. Simovski', with a stylized flourish at the end.

Tony Simovski
Acting Deputy Executive Director
Office of Best Practice Regulation
13 January 2016