



22 August, 2017

Mr Wayne Poels
Executive Director
Office of Best Practice Regulation
Economic Division
Department of the Prime Minister and Cabinet

Dear Mr Poels,

OBPR ID 22647: SUNSETTING OF THE TAXATION ADMINISTRATION REGULATIONS 1976

I am writing to the Office of Best Practice Regulation (OBPR) regarding the *Taxation Administration Regulations 1976* (the Regulations) which, under the *Legislative Instruments Act 2003*, had been scheduled to sunset on 1 October 2017. It has been decided that the instrument should be remade without significant amendment.

In accordance with OBPR's Sunsetting legislative instruments guidance note, the Department of the Treasury certifies that the Regulations are operating effectively and efficiently, and therefore that a Regulation Impact Statement is not required for the regulations to be remade.

The assessment that the Regulations are operating effectively and efficiently has been informed through consultation with the Australian Taxation Office and a public consultation process. Public consultation was conducted between 31 July 2017 and 18 August 2017 on the exposure draft Regulations and explanatory material with only one submission being received.

I acknowledge that OBPR will publish this letter for transparency purposes.

If you have any queries about this advice, please contact Murray Crowe on (02) 6263 3992, or Murray.Crowe@treasury.gov.au.

Yours sincerely

Maryanne Mrakovcic
Deputy Secretary
Revenue Group